



Financial statement statistics (ratios)

May 2021

Statistical Series

Deutsche Bundesbank
Wilhelm-Epstein-Straße 14
60431 Frankfurt am Main
Germany

Postfach 10 06 02
60006 Frankfurt am Main
Germany

Tel.: +49 (0)69 9566 3512
E-Mail: www.bundesbank.de/contact

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

Discrepancies in the totals are due to rounding.

■ Explanatory notes

■ Introduction

Statistical series – Financial statement statistics (ratios) provides insights into the financing and profitability ratios of German firms differentiated by enterprise category. The ratios shown have not been extrapolated and therefore directly reflect the data as submitted to the Bundesbank. Consequently, the publication complements the annual studies on the profitability and financing of German enterprises¹⁾ as well as Statistical series – Financial statement statistics (Extrapolated results)²⁾ in which representative aggregates, which were extrapolated using the ratio estimation procedure, are presented.

■ Data sources

The ratios are based on the Bundesbank's Financial Statement Data Pool. This collates balance sheet and income statement data on legally independent German non-financial corporations from various sources. These include anonymised data provided by credit institutions and credit insurers as well as data obtained from the Bundesbank's refinancing operations³⁾ and from public sources. Duplicate financial statements are identified and eliminated by cross-checking selected items while ensuring anonymity. In return, the Bundesbank provides the participating institutions at regular intervals with key ratios on enterprise categories that are as differentiated as possible.⁴⁾

■ Scope and form of the analysis

The data pool contains single-entity financial statements of legally independent firms domiciled in Germany and operating outside the banking and insurance sectors. Up to 140,000 financial statements of non-financial corporations have been available per financial year since 1997, the starting year of the database. This is after duplicate data, which make up more than one-third of the total, have been factored out.

There are around 120,000 financial statements available for the 2018 financial year, although it should be noted that the inflow of data, for small and medium-sized enterprises, in particular, is not yet complete. However, only a little less than two-thirds of the data (77,000 statements) are suitable for the analysis presented here. About 9% of the financial statements are filtered out because information has not been differentiated sufficiently or there are

extreme values that might distort the results. Under 1% of the financial statements belong to economic sectors that are not included in the analysis for various reasons. A little more than one-quarter of the financial statements are not included in the analysis because the ratios shown in the tables are calculated on the basis of "cylindered samples", which take into account only the financial statements of firms for which data are available in the relevant enterprise category for both reporting years. This means that, in the case of changes in economic sector or size category, too, the financial statements of that enterprise will not be used. The advantage of this procedure is that changes in ratios between the two reporting years are not affected by changes in the composition of the data (sample effect). As results from two different samples are available for each reporting year, the impact of the sample effect on the results can also be determined.

The data pool contains a disproportionately large number of financial statements from large firms whereas medium-sized and, in particular, small firms are represented much less prominently. The financial statements of enterprises with sales of more than €50 million included in this publication represent 78% of the total sales of this size category – measured in terms of figures from the Federal Statistical Office's business register which, to a certain extent, reflect the underlying reporting population⁵⁾. In the case of financial statements with sales of between €10 million and €50 million, or between €2 million and €10 million, the percentage is no more than 44% and 14% respectively; in

¹ Last published in Deutsche Bundesbank, German enterprises' profitability and financing in 2019, Monthly Report, December 2020, pp. 65 ff.

² Deutsche Bundesbank, Statistical series – Financial statement statistics (extrapolated results). Figures can also be downloaded as an Excel file at <https://www.bundesbank.de/en/statistics/enterprises-and-households/-/corporate-financial-statements-829196>

³ Financial statements are sent to the Bundesbank to enable it to verify the eligibility of securitised non-marketable assets in the form of bank loans to enterprises, which credit institutions use as collateral to cover their liabilities to the Bundesbank. Pursuant to Article 18.1 of the Statute of the European System of Central Banks and of the European Central Bank, it must ensure that all lending to credit institutions is backed by adequate collateral. See Deutsche Bundesbank, The Common Credit Assessment System for assessing the eligibility of enterprises, Monthly Report, January 2015, pp. 33 ff.

⁴ See Deutsche Bundesbank, German enterprises' profitability and financing – an analysis based on a new dataset, Monthly Report, October 2005, pp. 31 ff.

⁵ Due, in particular, to divergent classifications of economic sectors for individual enterprises in the two sets of statistics, it cannot be ruled out that, in some sectors, the sales figures in the Financial Statement Data Pool exceed those in the business register.

the case of microenterprises with sales of less than €2 million, it is only 2%.

The discrepancies in the classification by size category are also reflected in the breakdown by economic sector and legal form. In the sector "Manufacture of motor vehicles, trailers and semi-trailers", the share of sales – measured in terms of the figures from the Federal Statistical Office's business register – reaches 93% owing to the great importance of large enterprises. In the case of manufacturing overall, the coverage rate is 70%. By contrast, the corresponding ratios for the sectors dominated by small and medium-sized enterprises, such as accommodation and food service activities, business services or construction, are far smaller (15%, 27% and 30% respectively). For the same reason, non-corporations have a lower coverage rate than corporations (38% compared with 67%).

■ Statistical preparation

The economic sector classification is based on the official German Classification of Economic Activities of the Federal Statistical Office, 2008 edition (WZ 2008). Sales are generally used as a criterion for distinguishing between size categories. In line with the classification recommended by the EU, sales of €2 million, €10 million and €50 million are used as threshold values.⁶ It is only in the case of enterprises in the real estate activities and activities of head offices sectors that the size categories are formed on the basis of the balance sheet total, which, owing to the importance of tangible fixed assets and long-term financial assets in these economic sectors, is a more appropriate size indicator than sales.

Owing to the great importance of the breakdown by legal form for interpreting the balance sheet and the income statement, separate results for the two legal form groups corporations and non-corporations are presented for some economic sectors. For example, the return on sales – particularly for small enterprises – is relatively high in the case of non-corporations, since the entrepreneur's remuneration is included in the annual result (see explanatory notes on the income statement). By contrast, the equity ratio of this legal form is often distorted downwards, since the balance sheet often does not include all of the liable capital utilised for borrowing.

Corporations include public limited companies, partnerships limited by shares, private limited companies, cooperative societies and public-law institutions, foundations, etc. Non-corporations include partnerships which take the form of limited partnerships, including partnerships desig-

nated Kapitalgesellschaft & Co, general partnerships and civil-law associations as well as sole proprietorships which take the form of registered traders, craftsmen, self-employed persons, etc.

In addition to the information on legal form groups, the publication also contains figures for "All economic sectors" broken down by selected legal forms, i.e. public limited companies, private limited companies, cooperative societies, Kapitalgesellschaft & Co, limited partnerships, general partnerships and sole proprietorships. The ratios given in the first two sections of the publication relate to Germany as a whole. Section III contains figures for eastern Germany⁷ for selected sectors. Moreover, data broken down by federal state is presented in Section IV.

■ Calculation and interpretation of the ratios

The ratios are calculated as weighted averages and quartiles. They are shown for the structural ratios of the balance sheet and the income statement as well as for other ratios. Naturally, the reference variable for the structural ratios of the balance sheet is the balance sheet total. The structural ratios of the income statement are based on the denominator gross revenue, which, besides sales, comprises changes in finished goods and other own work capitalised. As these last two items also contribute to overall expenses and therefore have little impact on profit, the annual result (before taxes on income), among the other ratios, is also calculated as a percentage of sales.

For the weighted averages of the ratios, the weights of the individual enterprises are calculated from their relative shares in the reference variable (e.g. balance sheet total, gross revenue, sales, etc.). In the categories not broken down by size, these averages are therefore very strongly influenced by the ratios of large enterprises which, as already explained, are overrepresented in the data pool. For example, enterprises with sales of €50 million or more represent about 87% of the total sales in the data evaluated here, compared with a weight of only 66% of the total population according to the business register. It therefore makes sense to differentiate the analysis by size category. If aggregate results are required for an economic sector or for the totality of all small, medium-sized and large enterprises, use of the Bundesbank's extrapolated results⁸ is

⁶ Commission Recommendation of 6 May 2003 (2003/361/EC).

⁷ Owing to the problems of differentiating between west and east Berlin, Berlin is excluded.

⁸ See publication references in footnotes 1 and 2.

Number and sales of enterprises covered by the balance sheet statistics for 2018 in comparison with the business register

| Designation | Enterprises | | | Sales | | |
|--|--|---------------------------------|--------------------------------------|--|---------------------------------|--------------------------------------|
| | Balance sheet statistics ¹⁾ | Business register ²⁾ | Coverage by balance sheet statistics | Balance sheet statistics ¹⁾ | Business register ²⁾ | Coverage by balance sheet statistics |
| | Number | | % | € billion | | % |
| German enterprises | | | | | | |
| All economic sectors ³⁾ | 63 308 | 3 302 510 | 1.9 | 3 988.3 | 6 821.0 | 58.5 |
| By economic sector | | | | | | |
| Agriculture, forestry and fishing | 811 | 103 342 | 0.8 | 5.7 | 50.8 | 11.3 |
| Mining and quarrying | 236 | 2 058 | 11.5 | 10.6 | 16.7 | 63.3 |
| Manufacturing | 15 482 | 231 063 | 6.7 | 1 570.5 | 2 230.6 | 70.4 |
| of which: | | | | | | |
| Manufacture of food products | 1 095 | 28 587 | 3.8 | 108.7 | 177.8 | 61.1 |
| Manufacture of beverages | 211 | 2 617 | 8.1 | 12.6 | 23.1 | 54.5 |
| Manufacture of textiles | 278 | 4 803 | 5.8 | 7.8 | 13.5 | 58.1 |
| Manufacture of wood and of products of wood and cork, except furniture | 473 | 13 128 | 3.6 | 12.3 | 26.8 | 45.9 |
| Manufacture of paper and paper products | 319 | 1 916 | 16.6 | 27.0 | 43.9 | 61.5 |
| Printing and reproduction of recorded media | 401 | 12 230 | 3.3 | 6.9 | 20.1 | 34.4 |
| Manufacture of chemicals and chemical products | 734 | 4 017 | 18.3 | 124.1 | 176.1 | 70.5 |
| Manufacture of basic pharmaceutical products and pharmaceutical preparations | 191 | . | . | 69.7 | . | . |
| Manufacture of rubber and plastic products | 1 107 | 8 106 | 13.7 | 54.1 | 94.3 | 57.3 |
| Manufacture of other non-metallic mineral products | 686 | 11 031 | 6.2 | 25.1 | 53.1 | 47.3 |
| Manufacture of basic metals | 509 | 2 816 | 18.1 | 79.4 | 121.1 | 65.6 |
| Manufacture of fabricated metal products, except machinery and equipment | 2 755 | 47 122 | 5.8 | 70.1 | 153.2 | 45.7 |
| Manufacture of computer, electronic and optical products | 1 042 | 9 442 | 11.0 | 96.5 | 124.0 | 77.8 |
| Manufacture of electrical equipment | 736 | 7 072 | 10.4 | 58.5 | 92.7 | 63.1 |
| Manufacture of machinery and equipment (not elsewhere classified) | 2 803 | 18 684 | 15.0 | 179.0 | 289.6 | 61.8 |
| Manufacture of motor vehicles, trailers and semi-trailers | 482 | 3 267 | 14.8 | 466.2 | 502.4 | 92.8 |
| Manufacture of other transport equipment | 178 | . | . | 43.0 | . | . |
| Manufacture of furniture | 283 | 10 972 | 2.6 | 9.8 | 23.4 | 41.8 |
| Other manufacturing | 564 | 21 261 | 2.7 | 22.9 | 39.2 | 58.4 |
| Repair and installation of machinery and equipment | 394 | 16 934 | 2.3 | 8.4 | 42.6 | 19.6 |
| Electricity, gas, steam and air conditioning supply | 2 394 | 75 009 | 3.2 | 546.3 | 609.3 | 89.7 |
| Water supply; sewerage, waste management and remediation activities | 1 081 | 11 473 | 9.4 | 30.8 | 57.5 | 53.6 |
| Construction | 7 207 | 388 991 | 1.9 | 90.4 | 303.8 | 29.8 |
| Construction of buildings | 1 639 | 31 313 | 5.2 | 38.7 | 71.7 | 54.0 |
| Civil engineering | 853 | 11 661 | 7.3 | 20.3 | 45.9 | 44.3 |
| Specialised construction activities | 4 715 | 346 017 | 1.4 | 31.4 | 186.2 | 16.9 |
| Wholesale and retail trade; repair of motor vehicles and motorcycles | 16 642 | 612 805 | 2.7 | 1 136.1 | 2 140.0 | 53.1 |
| Wholesale and retail trade and repair of motor vehicles and motorcycles | 2 862 | 114 858 | 2.5 | 130.5 | 290.6 | 44.9 |
| Wholesale trade, except of motor vehicles and motorcycles | 9 784 | 157 861 | 6.2 | 756.0 | 1 262.6 | 59.9 |
| Retail trade, except of motor vehicles and motorcycles | 3 996 | 340 086 | 1.2 | 249.6 | 586.8 | 42.5 |
| Transportation and storage | 4 143 | 114 524 | 3.6 | 178.4 | 338.0 | 52.8 |
| of which: | | | | | | |
| Land transport and transport via pipelines | 1 714 | 72 138 | 2.4 | 39.4 | 95.0 | 41.5 |
| Water transport | 114 | 2 558 | 4.5 | 27.3 | 32.6 | 83.6 |
| Warehousing and support activities for transportation | 2 174 | 23 008 | 9.4 | 75.1 | 140.8 | 53.3 |
| Accommodation and food service activities | 1 489 | 248 053 | 0.6 | 14.1 | 94.7 | 14.9 |

1 Cylindrical sample of 2017/2018. 2 Partially estimated values of the Federal Statistical Office. 3 Without Real estate activities and Activities of head offices.

Number and sales of enterprises covered by the balance sheet statistics for 2018 in comparison with the business register (cont'd)

| Designation | Enterprises | | | Sales | | |
|---|--|---------------------------------|--------------------------------------|--|---------------------------------|--------------------------------------|
| | Balance sheet statistics ¹⁾ | Business register ²⁾ | Coverage by balance sheet statistics | Balance sheet statistics ¹⁾ | Business register ²⁾ | Coverage by balance sheet statistics |
| | Number | | % | € billion | | % |
| still: by economic sector | | | | | | |
| Information and communication | 2 815 | 134 666 | 2.1 | 157.8 | 305.2 | 51.7 |
| of which: | | | | | | |
| Publishing activities | 237 | 9 455 | 2.5 | 7.8 | 32.1 | 24.4 |
| Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities | 238 | 11 311 | 2.1 | 18.2 | 30.3 | 60.1 |
| Telecommunications | 200 | 3 196 | 6.3 | 55.1 | 84.8 | 64.9 |
| Computer programming, consultancy and related activities; information service activities | 2 140 | 110 704 | 1.9 | 76.6 | 157.9 | 48.5 |
| Business services ³⁾ | 6 921 | 708 360 | 1.0 | 125.7 | 467.6 | 26.9 |
| of which: | | | | | | |
| Legal and accounting activities; management consultancy activities | 1 262 | 212 929 | 0.6 | 22.0 | 93.0 | 23.7 |
| Architectural and engineering activities; technical testing and analysis | 1 496 | 138 610 | 1.1 | 22.1 | 88.6 | 24.9 |
| Scientific research and development | 264 | 8 604 | 3.1 | 12.8 | 14.9 | 85.7 |
| Advertising and market research | 536 | 36 880 | 1.5 | 6.5 | 33.4 | 19.4 |
| Rental and leasing activities | 969 | 25 656 | 3.8 | 16.4 | 36.5 | 45.0 |
| Employment activities | 420 | 12 005 | 3.5 | 10.4 | 39.7 | 26.1 |
| Travel agency, tour operator and other reservation service and related activities | 272 | 13 823 | 2.0 | 12.9 | 27.5 | 46.9 |
| Services to buildings and landscape activities | 926 | 111 111 | 0.8 | 8.6 | 50.4 | 17.2 |
| Personal service activities ⁴⁾ | 4 087 | 672 166 | 0.6 | 122.0 | 206.8 | 59.0 |
| of which: | | | | | | |
| Education | 394 | 77 637 | 0.5 | 5.9 | 16.5 | 35.5 |
| Human health activities | 1 193 | . | . | 64.6 | . | . |
| Residential care activities | 715 | . | . | 15.4 | . | . |
| Social work activities without accommodation | 509 | . | . | 12.6 | . | . |
| Gambling and betting activities | 163 | 10 118 | 1.6 | 6.0 | 14.3 | 41.9 |
| Sports activities and amusement and recreation activities | 457 | 45 148 | 1.0 | 6.9 | 16.5 | 42.0 |
| By sales size categories | | | | | | |
| less than €2 million | 17 586 | 3 076 963 | 0.6 | 16.2 | 715.0 | 2.3 |
| €2 million but less €10 million | 19 297 | 168 139 | 11.5 | 99.7 | 711.5 | 14.0 |
| €10 million but less €50 million | 16 698 | 43 731 | 38.2 | 399.2 | 910.0 | 43.9 |
| €50 million and more | 9 727 | 13 677 | 71.1 | 3 473.3 | 4 484.5 | 77.5 |
| By legal form | | | | | | |
| Corporations | 46 401 | 844 928 | 5.5 | 3 277.2 | 4 927.1 | 66.5 |
| Non-corporations | 16 907 | 2 457 582 | 0.7 | 711.1 | 1 894.0 | 37.5 |
| Memo item: | | | | | | |
| Real estate activities | 9 149 | 345 520 | 2.6 | 55.9 | 138.9 | 40.3 |
| Activities of head offices | 4 906 | 40 436 | 12.1 | 51.1 | 101.9 | 50.2 |
| East German enterprises⁵⁾ | | | | | | |
| All economic sectors | 9 135 | 452 467 | 2.0 | 204.5 | 420.7 | 48.6 |
| of which: | | | | | | |
| Manufacturing | 2 344 | 31 933 | 7.3 | 82.7 | 112.0 | 73.8 |
| Construction | 1 422 | 83 789 | 1.7 | 10.5 | 39.4 | 26.7 |
| Wholesale and retail trade; repair of motor vehicles and motorcycles | 1 705 | 78 520 | 2.2 | 38.4 | 92.3 | 41.6 |

1 Cylindered sample of 2017/2018. 2 Partially estimated values of the Federal Statistical Office. 3 Professional, scientific, technical, administration and support service activities (excluding Activities of head offices). 4 Education, Human health activities, art and amusement activities. 5 Eastern Germany (excluding Berlin).

Number and sales of enterprises covered by the balance sheet statistics for 2018 in comparison with the business register (cont'd)

| Designation | Enterprises | | | Sales | | |
|-----------------------------------|--|---------------------------------|--------------------------------------|--|---------------------------------|--------------------------------------|
| | Balance sheet statistics ¹⁾ | Business register ²⁾ | Coverage by balance sheet statistics | Balance sheet statistics ¹⁾ | Business register ²⁾ | Coverage by balance sheet statistics |
| | Number | | % | € billion | | % |
| Baden-Württemberg | | | | | | |
| All economic sectors | 6 611 | 450 265 | 1.5 | 671.3 | 1 215.9 | 55.2 |
| of which: Manufacturing | 2 280 | 41 416 | 5.5 | 363.8 | 477.2 | 76.2 |
| Bavaria | | | | | | |
| All economic sectors | 11 699 | 619 739 | 1.9 | 766.5 | 1 180.5 | 64.9 |
| of which: Manufacturing | 3 077 | 43 362 | 7.1 | 371.2 | 443.4 | 83.7 |
| Berlin | | | | | | |
| All economic sectors | 2 091 | 164 906 | 1.3 | 140.3 | 256.8 | 54.6 |
| Brandenburg | | | | | | |
| All economic sectors | 1 672 | 96 588 | 1.7 | 40.4 | 90.2 | 44.8 |
| Bremen | | | | | | |
| All economic sectors | 463 | 22 609 | 2.0 | 39.5 | 75.3 | 52.4 |
| Hamburg | | | | | | |
| All economic sectors | 2 303 | 92 823 | 2.5 | 307.1 | 409.4 | 75.0 |
| Hesse | | | | | | |
| All economic sectors | 4 676 | 249 501 | 1.9 | 347.3 | 495.6 | 70.1 |
| of which: Manufacturing | 1 069 | 17 319 | 6.2 | 93.9 | 134.9 | 69.6 |
| Mecklenburg-West Pomerania | | | | | | |
| All economic sectors | 1 098 | 57 595 | 1.9 | 19.6 | 45.4 | 43.1 |
| Lower Saxony | | | | | | |
| All economic sectors | 5 758 | 282 728 | 2.0 | 315.0 | 631.8 | 49.9 |
| of which: Manufacturing | 1 360 | 18 087 | 7.5 | 171.3 | 278.2 | 61.6 |
| North Rhine-Westphalia | | | | | | |
| All economic sectors | 14 630 | 662 200 | 2.2 | 956.8 | 1 621.1 | 59.0 |
| of which: Manufacturing | 3 619 | 47 584 | 7.6 | 270.6 | 431.0 | 62.8 |
| Rhineland-Palatinate | | | | | | |
| All economic sectors | 2 026 | 155 777 | 1.3 | 114.0 | 253.1 | 45.0 |
| Saarland | | | | | | |
| All economic sectors | 838 | 33 019 | 2.5 | 31.2 | 77.5 | 40.3 |
| Saxony | | | | | | |
| All economic sectors | 3 160 | 153 670 | 2.1 | 68.6 | 143.4 | 47.8 |
| Saxony-Anhalt | | | | | | |
| All economic sectors | 1 660 | 67 777 | 2.4 | 46.4 | 73.8 | 62.9 |
| Schleswig-Holstein | | | | | | |
| All economic sectors | 2 333 | 116 477 | 2.0 | 91.2 | 183.2 | 49.8 |
| Thuringia | | | | | | |
| All economic sectors | 1 545 | 76 837 | 2.0 | 29.5 | 68.0 | 43.4 |

1 Cylindrical sample of 2017/2018. 2 Partially estimated values of the Federal Statistical Office.

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recommended, in which size category-specific differences in the representativeness of the data are evened out as far as possible by the calculation method.

The quartile data are distribution parameters and may be used to analyse the dispersion of ratios within a given enterprise category. To determine the quartile data, the ratios calculated for the individual firms in a specific enterprise category are first placed in ascending order. The next step is to determine the threshold values which are not exceeded by one-quarter, half and three-quarters of the firms in a given category (referred to as the 25th, 50th and 75th percentiles). It must be remembered here that for quartiles – in contrast to aggregate data (sum totals or average data) –

the arithmetical relationship between the individual items in the balance sheet or the income statement no longer exists. Only the ranking of the enterprises is relevant for the individual ratios. The advantage of quartile data 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 median figure clearly shows, amongst other things, the extent to which the weighted average is dominated by fairly large enterprises.

When analysing the ratios, it is advisable to note the number of enterprises given as a memo item. The higher the number of underlying financial statements, the more reliable and representative the figures. Ratios that are based

on a very small sample (e.g. fewer than 30 enterprises) should therefore be interpreted with great caution. In these cases, extreme changes in the single-entity financial statements of just a few enterprises – which may not, moreover, necessarily reflect economic phenomena, but instead may be due to accounting, tax or company law considerations – could have an especially strong impact.

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

The prerequisite for a financial statement to be included in the data pool is that the differentiation in the methods used to record balance sheet and income statements satisfies minimum criteria which are essentially based on the reporting requirements laid down in the German Commercial Code (*Handelsgesetzbuch*) for large corporations. The financial statements, which are from various sources and, if necessary, reported in a special item classification format, are correspondingly transformed into a standardised item classification format. The ratios in the balance sheet and the income statement are mainly the items which large corporations are required to report pursuant to Sections 266 and 275 of the Commercial Code.

Notes on individual items

Selected ratios from the income statement

Less than 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 a total cost format, taking into account supplementary information.

Reductions in earnings in the form of price discounts (e.g. customer discounts, rebates) and refunds (e.g. credits owing to defects) are deducted from sales. Due to new accounting rules under the German Accounting Directive Implementation Act (*Bilanzrichtlinie-Umsetzungsgesetz*), excise duties are, as of the 2016 reporting year, no longer recorded under sales but rather under operating taxes. By contrast, reclassification in connection with the Accounting Directive Implementation Act has resulted in parts of what was previously other operating income being recorded under sales.

Changes in finished goods comprise the increase or decrease in the stocks of internally produced finished goods

and work in progress. These include changes in stocks of orders being processed. The item also includes other own work capitalised, notably internally produced plant and major repairs carried out in-house.

As already mentioned, gross revenue (comparable with gross output in the national accounts) corresponds to sales plus changes in finished goods.

Other income includes income from long-term equity investments, from the release of provisions and from disposals and write-ups of fixed assets. The reclassification of parts of other operating income as sales in connection with the Accounting Directive Implementation Act has resulted in other income becoming a smaller reporting item as of the 2016 reporting year.

Income from profit transfers and the costs arising from loss transfers on the part of parent companies, as well as the profit and loss transfers of subsidiaries, are not included under other income or other expenses. In this way, the effects of intra-group netting, which would impair the analysis, are eliminated when calculating the annual result.

The cost of materials comprises the cost of raw materials, consumables and supplies, purchased merchandise and services, and energy. In the case of trading companies, the cost of goods (including incidental procurement costs) takes the place of cost of materials.

Personnel expenses include not only wages and salaries but also the statutory social security contributions, voluntary social benefits and transfers to provisions for pensions, which may also contain a corresponding interest portion. Expenses for temporary agency work can be booked under personnel expenses, the cost of materials as well as other operating expenses.

Depreciation of tangible fixed assets includes amortisation and write-downs of intangible fixed assets, tax-privileged special write-downs and accelerated deductions as well as impairments.

Operating taxes comprise all taxes other than taxes on income (e.g. tax on land and buildings, motor vehicle tax) or incidental procurement cost. Excise duties such as mineral oil tax and tobacco tax were previously recorded as an expense by those enterprises which paid these levies to the tax office, but, as of the 2016 reporting year, they are no longer recorded under operating taxes and as part of sales. In the case of those enterprises which use, for example, consumables (such as heating oil or petrol) that are subject

to excise duties, this outlay is included under the cost of materials.

Other expenses comprise all other expenses not listed above. In connection with the German Accounting Directive Implementation Act, however, there were, as of 2016, changes in reporting at the expense of other operating expenses and in favour of the cost of materials, which mirrored the changes in other operating income and in sales. As mentioned above, this item does not contain costs arising from loss transfers or profit transfers.

Expenses are recognised prior to the deduction of taxes on income; consequently, the balance of total income and total expenses represents the annual result before taxes on income (excluding income and expenditure arising from intra-group netting). This variable is best suited to assessing profitability. The result before taxes on income is the preferable variable as taxes on income are levied at different levels depending on the legal form of the enterprise in question. For example, corporations book corporate income 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. Besides corporate income tax paid by corporations, taxes on income also include trade earnings tax.

In addition to the annual result, the profit for the financial year is also given, which can be used to identify intragroup netting.

It should also be noted that, in corporations, all management costs appear under personnel expenses. If partnerships and sole proprietorships are managed by the partners or proprietors themselves, however, management costs are not entered as an expense in the financial statements but instead, as previously mentioned, included in the annual result as the "entrepreneur's remuneration".

Selected balance sheet ratios

The classification of receivables and liabilities as short-term or long-term is based primarily on their economic character or their designation. Trade receivables and trade payables, bills and payments received on account of orders are regarded as short-term. Other receivables and liabilities for which financial statements give maturities are classified in the statistics according to their residual maturity – in line with the provisions of the Commercial Code for classifying the financial statements of corporations. Receivables and liabilities 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.

Receivables from affiliated companies and receivables from other long-term investees and investors are also shown as short-term receivables unless they are recognisably long-term.

In financial statements structured in accordance with the Commercial Code, long-term receivables are the loans reported under long-term financial assets. In other financial statements, they include loans granted, mortgages, the surrender values of insurance policies and other receivables.

Securities comprise short-term securities (if the party drawing up the balance sheet does not intend to hold them long-term) and long-term securities. Fixed-income securities (debentures, Pfandbriefe, bonds) and shares are classified as securities unless they are recorded by enterprises under other long-term equity investments.

Other long-term equity investments 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 that in the aggregate exceed one-fifth of the nominal capital of that company shall be treated as a long-term equity investment.

Equity comprises the share capital of public and private limited companies and the amount paid up (*Geschäftsguthaben*) on the shares of cooperative societies. 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 equity. Equity further comprises the reserves, including the retained profits brought forward and designated dividends. As they are equity equivalents, liabilities to partners with a subordinate claim are likewise deemed to be equity. Adjustments to equity are deducted from this item.

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

The asset-side deduction of payments received on account of orders on the face of the balance sheet is reversed. Where payments on account of order were deducted from inventories on the face of the balance sheet, they are

Definitions of items

| Item | Calculation |
|--|--|
| Income statement | |
| Income | |
| Sales | Sales |
| Change in finished goods | Increase or decrease in finished goods inventories and work in progress Other own work capitalised |
| Gross revenue | Sum of sales and changes in stocks of finished goods |
| Interest and similar income | Interest and similar income (for example, from securities and long-term loans) |
| Other income ¹⁾ | |
| Income from long-term equity investments | Income from long-term equity investments |
| Other income | Other operating income Extraordinary income |
| Total income | Sum of income items |
| Expenses | |
| Cost of materials | Cost of raw materials, consumables and supplies, and of purchased merchandise and services |
| Personnel expenses | Wages and salaries as well as social security, post-employment and other employee benefit costs |
| Depreciation | |
| Depreciation of tangible fixed assets | Amortisation and write-downs of intangible fixed assets, depreciation and write-downs of tangible fixed assets and amortisation of capitalised business start-up and expansion expenses |
| Other depreciation | Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation Write-downs of long-term financial assets and securities classified as current assets |
| Interest and similar expenses | Interest and similar expenses |
| Operating taxes | Excise duties /. Other taxes |
| Other expenses ²⁾ | Other operating expenses Extraordinary expenses |
| Total expenses before taxes on income | Sum of expense items |
| Annual result before taxes on income | Total income /. Less total expenses before taxes on income |
| Taxes on income | Corporate income tax Trade earnings tax Other income taxes |
| Annual result | Annual result before taxes on income /. Less taxes on income |
| Profit and loss transfers (parent company) | Income from profit transfers (parent company) /. Less costs arising from loss transfers (parent company) |
| Profit and loss transfers (subsidiary) | Costs arising from profit transfers (subsidiary) /. Less income from loss transfers (subsidiary) |
| Profit for the year | Annual result plus profit and loss transfers (parent company) /. Less profit and loss transfers (subsidiary) |

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).

Definitions of items (cont'd)

| Item | Calculation |
|--|--|
| Balance sheet | |
| Assets | |
| Intangible fixed assets | Concessions, industrial and similar rights and assets, and licences in such rights and assets Prepayments (intangible fixed assets) Other intangible fixed assets |
| Tangible fixed assets | |
| Land and buildings | Land, land rights and buildings, including buildings on third-party land |
| Other fixed assets | Technical equipment and machinery Other equipment, operating and office equipment Prepayments and assets under construction |
| Inventories | |
| Finished goods and merchandise | Finished goods and merchandise |
| Other inventories | Raw materials, consumables and supplies Work in progress Prepayments (inventories) |
| Cash | Cash-in-hand, central bank balances, bank balances and cheques |
| Receivables | |
| Short-term receivables | |
| Trade receivables | Trade receivables |
| Receivables from affiliated companies | Receivables from affiliated companies Receivables from other long-term investees and investors Receivables from shareholders Call obligations of general and limited partners arising from share of loss not covered by capital contributions |
| Other receivables and other assets | Other receivables and other assets |
| Long-term receivables | |
| Loans to affiliated companies | Loans to shareholders Loans to affiliated companies Loans to other long-term investees and investors |
| Other loans and long-term financial assets | Other loans and long-term financial assets |
| Securities | Short-term securities (excluding own shares) Long-term securities |
| Other long-term equity investments | Other long-term equity investments Shares in affiliated companies Goodwill Excess of plan assets over pension liability |
| Prepaid expenses | Prepaid expenses |
| Balance sheet total (adjusted) | Total assets |
| Deutsche Bundesbank | |

Definitions of items (cont'd)

| Item | Calculation |
|-------------------------------------|--|
| Balance sheet (cont'd) | |
| Capital | |
| Equity (adjusted) | Subscribed capital/capital shares Capital reserves Revenue reserves Retained profits/accumulated losses brought forward Net income/net loss for the financial year Net retained profits/net accumulated losses Minority interests Proportionate special tax-allowable reserve Other special reserves Other equity items Equity-equivalent partner loans or partner loans with a subordinate claim Equity-equivalent profit participation capital Equity-equivalent contributions by silent partners Reserves (partnerships) Liabilities to shareholders with a subordinate claim Adjustments ./. Less deficit not covered by equity in the case of corporations, excess indebtedness or negative capital in the case of non-corporations ./. Less outstanding contributions to subscribed capital ./. Less own shares ./. Less deferred tax assets ./. Less business start-up and expansion expenses ./. Less discount ./. Less self created industrial and similar rights and assets ./. Less other adjustments |
| Liabilities | |
| Short-term liabilities | |
| Liabilities to banks | Liabilities to banks |
| Trade payables | Trade payables Liabilities on bills accepted and drawn |
| Liabilities to affiliated companies | Liabilities to affiliated companies Liabilities to other long-term investees and investors Liabilities to shareholders |
| Other liabilities | Payments received on account of orders including payments on account of inventories deducted from inventories on the face of the balance sheet Bonds Other liabilities |
| Long-term liabilities | |
| Liabilities to banks | Liabilities to banks |
| Liabilities to affiliated companies | Liabilities to affiliated companies Liabilities to other long-term investees and investors Liabilities to shareholders |
| Other liabilities | Bonds Other liabilities |
| Provisions | |
| Provisions for pensions | Provisions for pensions and similar obligations |
| Other provisions | Provisions for taxes Proportionate special tax-allowable reserve Other provisions |
| Deferred income | Deferred income |
| Balance sheet total (adjusted) | Total capital |
| Deutsche Bundesbank | |

Definitions of items (cont'd)

| Item | Calculation |
|----------------------------------|---|
| Other ratios | |
| Liabilities and provisions | Liabilities Provisions Deferred income |
| Fixed assets | Intangible fixed assets Tangible fixed assets Other long-term equity investments Long-term receivables Long-term securities |
| Long-term equity and liabilities | Equity (adjusted) Provisions for pensions Proportionate special tax-allowable reserve Long-term liabilities |
| Cash resources | Cash Short-term securities |

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shown as short-term liabilities, and the inventories are increased accordingly. This reclassification is the result of the gross concept used to ensure the consistency of the statistical analysis.

As in the case of the receivables, the liabilities to affiliated companies also include liabilities to other long-term investees and investors as well as liabilities to shareholders. Liabilities on bills are included under trade payables. The liabilities reported as long-term are adjusted for liabilities to shareholders with a subordinate claim.

Provisions include provisions for taxes and for pensions as well as the proportionate special tax-allowable reserve.

Other ratios

As benchmarks for debtor days and creditor days, the publication provides the ratios "trade receivables as a percentage of sales" and "trade payables as a percentage of cost of materials".

Moreover, the publication also contains ratios for the aggregate item "Annual result and depreciation"; this can be seen as a proxy for the cash flow, which cannot be completely calculated for data reasons. The ratio "long-term equity and liabilities as a percentage of fixed assets" is provided as the equity-to-fixed-assets ratio.



I. Enterprises by economic sector

1. All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|----------|---|--------|--------------------|--------|---------------------|--------|-------------|----------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.5 | 98.4 | 98.0 | 98.7 | 98.4 | 99.1 | 98.9 | 99.6 | 99.6 |
| Change in finished goods | 0.5 | 0.5 | 1.6 | 2.0 | 1.3 | 1.6 | 0.9 | 1.1 | 0.4 | 0.4 |
| Interest and similar income | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.4 | 0.3 |
| Other income | 4.3 | 4.2 | 5.2 | 5.2 | 3.8 | 3.8 | 2.9 | 2.8 | 4.5 | 4.3 |
| of which: Income from long-term equity investments | 0.9 | 1.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 1.0 | 1.3 |
| Total income | 104.7 | 104.5 | 105.5 | 105.5 | 104.0 | 103.9 | 103.0 | 103.0 | 104.9 | 104.7 |
| Expenses | | | | | | | | | | |
| Cost of materials | 68.9 | 69.6 | 36.6 | 36.5 | 48.1 | 48.1 | 55.4 | 55.3 | 71.2 | 72.0 |
| Personnel expenses | 15.0 | 15.1 | 32.7 | 32.8 | 28.7 | 28.8 | 24.6 | 24.9 | 13.4 | 13.5 |
| Depreciation | 2.9 | 2.8 | 5.7 | 5.6 | 3.8 | 3.7 | 3.2 | 3.2 | 2.9 | 2.7 |
| of which: Depreciation of tangible fixed assets | 2.6 | 2.6 | 5.6 | 5.6 | 3.7 | 3.6 | 3.0 | 3.0 | 2.5 | 2.5 |
| Interest and similar expenses | 1.1 | 1.4 | 1.5 | 1.4 | 0.9 | 0.9 | 0.8 | 0.8 | 1.1 | 1.5 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other expenses | 12.6 | 12.4 | 22.2 | 22.2 | 17.5 | 17.5 | 14.6 | 14.6 | 12.1 | 11.9 |
| Total expenses before taxes on income | 100.6 | 101.3 | 98.9 | 98.7 | 99.1 | 99.1 | 98.7 | 98.9 | 100.8 | 101.6 |
| Annual result before taxes on income | 4.1 | 3.2 | 6.6 | 6.8 | 4.8 | 4.8 | 4.4 | 4.1 | 4.1 | 3.0 |
| Taxes on income | 0.9 | 0.8 | 1.5 | 1.5 | 1.2 | 1.2 | 1.1 | 1.0 | 0.9 | 0.7 |
| Annual result | 3.2 | 2.4 | 5.1 | 5.2 | 3.6 | 3.6 | 3.3 | 3.1 | 3.2 | 2.3 |
| Profit and loss transfers (parent company) | 1.1 | 1.0 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 1.3 | 1.1 |
| Profit and loss transfers (subsidiary) | 1.3 | 1.1 | -0.1 | -0.1 | 0.2 | 0.2 | 0.7 | 0.7 | 1.5 | 1.2 |
| Profit for the year | 3.0 | 2.3 | 5.5 | 5.6 | 3.5 | 3.5 | 2.8 | 2.5 | 3.0 | 2.2 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.6 | 1.5 | 0.8 | 0.8 | 0.7 | 0.7 | 1.1 | 1.0 | 1.6 | 1.6 |
| Tangible fixed assets | 21.6 | 21.5 | 48.1 | 45.9 | 37.6 | 36.3 | 32.7 | 32.1 | 20.0 | 19.9 |
| of which: Land and buildings | 7.4 | 7.3 | 15.9 | 15.2 | 14.2 | 13.7 | 13.7 | 13.2 | 6.6 | 6.5 |
| Inventories | 12.3 | 12.4 | 13.2 | 14.7 | 21.1 | 22.3 | 21.4 | 22.4 | 11.2 | 11.2 |
| of which: Finished goods and merchandise | 5.4 | 5.4 | 5.2 | 5.3 | 7.6 | 7.6 | 8.2 | 8.3 | 5.0 | 5.0 |
| Cash | 5.5 | 5.8 | 11.9 | 12.4 | 12.0 | 11.9 | 10.6 | 10.2 | 4.9 | 5.2 |
| Receivables | 31.1 | 31.2 | 21.3 | 21.7 | 23.7 | 23.8 | 27.4 | 27.5 | 31.7 | 31.8 |
| Short-term | 27.1 | 27.0 | 20.2 | 20.6 | 22.5 | 22.7 | 25.7 | 25.8 | 27.4 | 27.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.5 | 7.5 | 9.1 | 9.4 | 11.7 | 11.6 | 12.5 | 12.4 | 7.0 | 6.9 |
| Receivables from affiliated companies | 17.1 | 16.9 | 6.8 | 6.8 | 7.3 | 7.4 | 10.1 | 10.1 | 18.0 | 17.9 |
| Long-term | 4.0 | 4.2 | 1.1 | 1.1 | 1.1 | 1.2 | 1.7 | 1.8 | 4.3 | 4.5 |
| of which: Loans to affiliated companies | 3.4 | 3.6 | 0.6 | 0.6 | 0.7 | 0.7 | 1.0 | 1.0 | 3.7 | 4.0 |
| Securities | 3.0 | 2.8 | 0.7 | 0.7 | 0.9 | 0.8 | 1.3 | 1.2 | 3.2 | 3.0 |
| Other long-term equity investments | 24.4 | 24.3 | 3.1 | 3.0 | 3.4 | 3.5 | 5.1 | 5.1 | 26.9 | 26.9 |
| of which: Goodwill | 0.7 | 0.5 | 0.6 | 0.5 | 0.6 | 0.5 | 0.5 | 0.4 | 0.7 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 33.8 | 33.3 | 30.1 | 30.6 | 35.1 | 35.1 | 37.8 | 37.5 | 33.4 | 32.8 |
| Liabilities | 49.4 | 50.1 | 63.5 | 62.8 | 56.6 | 56.6 | 50.6 | 50.9 | 49.0 | 49.8 |
| Short-term | 34.0 | 34.5 | 36.1 | 36.7 | 37.6 | 38.1 | 37.6 | 38.2 | 33.6 | 34.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.5 | 2.5 | 9.8 | 9.4 | 8.1 | 7.9 | 5.9 | 5.9 | 2.0 | 2.0 |
| Trade payables | 6.0 | 6.1 | 6.5 | 6.5 | 7.4 | 7.4 | 7.4 | 7.4 | 5.8 | 5.9 |
| Liabilities to affiliated companies | 18.3 | 18.5 | 7.6 | 7.0 | 8.3 | 7.9 | 11.8 | 11.8 | 19.3 | 19.4 |
| Long-term | 15.4 | 15.6 | 27.3 | 26.1 | 19.0 | 18.5 | 13.0 | 12.7 | 15.4 | 15.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.7 | 4.8 | 21.2 | 20.0 | 14.2 | 13.7 | 8.7 | 8.3 | 4.0 | 4.1 |
| Liabilities to affiliated companies | 7.3 | 7.7 | 4.2 | 4.2 | 3.5 | 3.5 | 3.3 | 3.4 | 7.8 | 8.3 |
| Provisions | 16.0 | 15.8 | 5.6 | 5.7 | 7.6 | 7.6 | 10.6 | 10.6 | 16.8 | 16.5 |
| of which: Provisions for pensions | 5.6 | 5.9 | 0.9 | 0.9 | 1.8 | 1.8 | 3.1 | 3.2 | 6.0 | 6.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.2 | 3.2 | 6.7 | 6.9 | 4.9 | 4.9 | 4.4 | 4.1 | 4.1 | 3.1 |
| Annual result and depreciation | 6.2 | 5.3 | 11.0 | 11.1 | 7.5 | 7.4 | 6.6 | 6.3 | 6.1 | 5.1 |
| Trade receivables | 6.5 | 6.5 | 9.1 | 9.3 | 9.0 | 9.0 | 9.2 | 9.2 | 6.1 | 6.1 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 115.4 | 115.7 | 99.8 | 101.1 | 129.7 | 128.9 | 135.3 | 134.0 | 113.2 | 113.6 |
| Annual result and interest paid | 5.0 | 4.4 | 6.7 | 6.8 | 6.0 | 5.8 | 5.6 | 5.2 | 4.9 | 4.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 11.8 | 10.0 | 18.9 | 19.6 | 18.4 | 18.1 | 17.3 | 16.2 | 11.2 | 9.3 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 102.2 | 102.7 | 108.9 | 112.3 | 128.6 | 131.1 | 130.0 | 130.8 | 99.7 | 100.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 99.0 | 97.8 | 89.5 | 90.3 | 92.7 | 91.4 | 97.5 | 95.1 | 99.4 | 98.3 |
| Cash resources, short-term receivables and inventories | 135.2 | 133.7 | 126.1 | 130.4 | 148.7 | 149.8 | 154.5 | 153.6 | 132.8 | 131.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.5 | 7.5 | 17.4 | 17.2 | 11.7 | 11.7 | 9.8 | 9.9 | 7.2 | 7.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 3 280.12 | 3 448.11 | 14.93 | 16.01 | 72.50 | 77.31 | 282.27 | 297.98 | 2 910.42 | 3 056.80 |
| Sales in € billion | 3 783.95 | 3 988.33 | 14.91 | 16.18 | 94.02 | 99.66 | 381.85 | 399.24 | 3 293.17 | 3 473.25 |
| Number of enterprises | 63 308 | 63 308 | 17 586 | 17 586 | 19 297 | 19 297 | 16 698 | 16 698 | 9 727 | 9 727 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

I. Enterprises by economic sector

cont'd: 1. All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 25.9 | 25.7 | 7.4 | 7.2 | 26.7 | 26.7 | 37.5 | 37.5 | 46.9 | 47.1 |
| | 50 | 48.9 | 48.7 | 31.1 | 30.9 | 47.9 | 47.8 | 57.0 | 56.9 | 65.7 | 65.7 |
| | 75 | 69.7 | 69.6 | 51.9 | 51.3 | 66.9 | 66.7 | 74.8 | 74.7 | 81.2 | 81.1 |
| Personnel expenses | 25 | 11.3 | 11.5 | 13.5 | 14.0 | 14.3 | 14.5 | 10.7 | 10.8 | 6.9 | 7.0 |
| | 50 | 23.5 | 23.8 | 29.6 | 29.7 | 26.6 | 26.9 | 20.6 | 20.9 | 14.5 | 14.7 |
| | 75 | 38.1 | 38.4 | 44.8 | 44.9 | 39.3 | 39.6 | 34.1 | 34.4 | 26.2 | 26.4 |
| Depreciation | 25 | 0.7 | 0.8 | 0.9 | 1.0 | 0.7 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 |
| | 50 | 1.9 | 1.9 | 2.4 | 2.4 | 1.8 | 1.8 | 1.6 | 1.7 | 1.6 | 1.6 |
| | 75 | 4.3 | 4.4 | 6.0 | 6.0 | 4.2 | 4.2 | 3.8 | 3.8 | 3.6 | 3.6 |
| Annual result | 25 | 0.6 | 0.6 | 0.7 | 0.8 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 | 0.3 |
| | 50 | 2.9 | 2.8 | 4.6 | 4.7 | 2.8 | 2.7 | 2.5 | 2.4 | 2.3 | 2.0 |
| | 75 | 7.3 | 7.2 | 12.2 | 12.6 | 6.5 | 6.3 | 5.7 | 5.5 | 5.6 | 5.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.6 | 4.4 | 4.7 | 4.5 | 4.6 | 4.4 | 4.5 | 4.3 | 4.6 | 4.4 |
| | 50 | 16.8 | 16.3 | 19.2 | 18.4 | 15.9 | 15.5 | 16.0 | 15.7 | 16.5 | 16.2 |
| | 75 | 42.3 | 42.0 | 52.2 | 51.0 | 42.2 | 41.4 | 39.0 | 38.4 | 35.7 | 35.7 |
| Inventories | 25 | 0.8 | 0.8 | 0.0 | 0.0 | 1.3 | 1.3 | 2.4 | 2.3 | 3.1 | 3.1 |
| | 50 | 13.8 | 14.0 | 4.1 | 4.2 | 15.9 | 16.1 | 21.0 | 21.6 | 17.7 | 18.1 |
| | 75 | 37.9 | 38.4 | 25.6 | 26.3 | 42.1 | 43.1 | 42.4 | 43.2 | 35.8 | 36.4 |
| Equity | 25 | 10.2 | 10.9 | 3.1 | 4.8 | 10.6 | 11.5 | 13.9 | 13.9 | 14.2 | 14.3 |
| | 50 | 28.8 | 29.6 | 24.3 | 25.6 | 28.5 | 29.2 | 31.3 | 32.1 | 31.0 | 31.0 |
| | 75 | 51.9 | 52.6 | 51.9 | 52.8 | 51.6 | 52.6 | 53.1 | 53.8 | 50.5 | 50.7 |
| Short-term liabilities | 25 | 20.0 | 19.5 | 18.1 | 17.6 | 20.7 | 20.1 | 20.2 | 19.8 | 21.1 | 20.8 |
| | 50 | 41.0 | 40.3 | 41.0 | 39.6 | 41.8 | 41.1 | 41.1 | 40.9 | 39.6 | 39.3 |
| | 75 | 67.2 | 66.5 | 72.3 | 71.3 | 67.5 | 66.7 | 65.5 | 64.8 | 62.7 | 62.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 5.8 | 6.0 | 9.6 | 10.0 | 8.7 | 8.7 | 4.3 | 4.2 | 0.1 | 0.1 |
| | 75 | 29.1 | 28.9 | 40.9 | 40.2 | 31.6 | 31.1 | 23.8 | 24.2 | 16.6 | 16.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.8 | 0.9 | 1.1 | 1.0 | 0.9 | 0.9 | 0.8 | 0.7 | 0.5 |
| | 50 | 3.8 | 3.7 | 5.8 | 5.9 | 3.7 | 3.7 | 3.3 | 3.1 | 2.9 | 2.6 |
| | 75 | 9.2 | 9.0 | 14.7 | 15.1 | 8.3 | 8.2 | 7.4 | 7.1 | 6.9 | 6.5 |
| Annual result and depreciation | 25 | 2.7 | 2.7 | 3.4 | 3.7 | 2.9 | 2.9 | 2.5 | 2.4 | 2.1 | 1.8 |
| | 50 | 6.7 | 6.6 | 9.9 | 10.1 | 6.6 | 6.6 | 5.7 | 5.5 | 5.2 | 4.8 |
| | 75 | 13.7 | 13.5 | 21.4 | 22.0 | 12.6 | 12.5 | 11.1 | 10.8 | 10.3 | 9.9 |
| Trade receivables | 25 | 2.9 | 2.9 | 1.7 | 1.7 | 3.4 | 3.4 | 3.6 | 3.7 | 3.1 | 3.1 |
| | 50 | 7.0 | 7.0 | 5.9 | 6.0 | 7.2 | 7.2 | 7.5 | 7.5 | 7.1 | 6.9 |
| | 75 | 12.1 | 12.0 | 12.0 | 12.0 | 12.1 | 12.1 | 12.3 | 12.2 | 11.8 | 11.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.5 | 2.3 | 2.6 | 2.7 | 2.6 | 2.5 | 2.4 | 2.1 | 2.2 | 1.7 |
| | 50 | 6.7 | 6.4 | 9.0 | 9.1 | 6.7 | 6.4 | 5.9 | 5.6 | 5.7 | 5.3 |
| | 75 | 14.3 | 14.0 | 23.0 | 22.7 | 13.7 | 13.4 | 11.6 | 11.2 | 10.9 | 10.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.2 | 4.8 | 2.6 | 2.8 | 5.4 | 4.9 | 6.0 | 5.4 | 6.4 | 5.6 |
| | 50 | 17.8 | 17.3 | 19.1 | 19.8 | 17.7 | 17.3 | 17.5 | 16.7 | 16.7 | 15.3 |
| | 75 | 43.3 | 42.7 | 56.8 | 56.9 | 43.6 | 42.9 | 39.5 | 38.6 | 33.7 | 31.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 89.4 | 91.5 | 68.2 | 74.3 | 94.4 | 96.5 | 96.5 | 97.0 | 93.1 | 93.8 |
| | 50 | 155.0 | 159.0 | 132.8 | 138.4 | 171.8 | 178.2 | 166.1 | 167.8 | 145.4 | 147.0 |
| | 75 | 397.1 | 408.5 | 380.0 | 406.1 | 459.5 | 471.0 | 404.1 | 408.5 | 300.2 | 308.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 50.9 | 51.4 | 44.5 | 45.7 | 49.0 | 49.5 | 53.9 | 53.1 | 60.0 | 60.4 |
| | 50 | 103.9 | 105.0 | 106.6 | 109.8 | 101.5 | 103.2 | 102.5 | 102.3 | 106.5 | 106.0 |
| | 75 | 216.5 | 221.2 | 253.0 | 260.4 | 214.6 | 218.6 | 204.5 | 207.1 | 193.0 | 195.5 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.3 | 4.3 | 4.3 | 4.4 | 4.8 | 4.7 | 4.3 | 4.3 | 3.7 | 3.7 |
| | 50 | 9.0 | 9.0 | 11.5 | 11.4 | 9.7 | 9.7 | 8.3 | 8.2 | 7.4 | 7.3 |
| | 75 | 17.4 | 17.3 | 27.8 | 28.1 | 18.6 | 18.3 | 14.4 | 14.4 | 12.1 | 12.2 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

I. Enterprises by economic sector

cont'd: 1. All economic sectors*

| Ratios | Corporations | | | | | | | | | |
|--|--|----------|---|--------|--------------------|--------|---------------------|--------|-------------|----------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.5 | 98.1 | 97.6 | 98.5 | 98.3 | 99.2 | 98.9 | 99.6 | 99.6 |
| Change in finished goods | 0.5 | 0.5 | 1.9 | 2.4 | 1.5 | 1.7 | 0.8 | 1.1 | 0.4 | 0.4 |
| Interest and similar income | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.5 | 0.4 |
| Other income | 4.6 | 4.6 | 5.9 | 5.8 | 4.2 | 4.2 | 3.1 | 3.0 | 4.8 | 4.7 |
| of which: Income from long-term equity investments | 1.1 | 1.4 | 0.1 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 1.2 | 1.5 |
| Total income | 105.1 | 104.9 | 106.2 | 106.1 | 104.4 | 104.3 | 103.3 | 103.2 | 105.3 | 105.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 69.0 | 69.8 | 37.5 | 37.4 | 47.8 | 47.8 | 54.6 | 54.5 | 71.2 | 72.1 |
| Personnel expenses | 15.2 | 15.3 | 37.0 | 36.9 | 30.3 | 30.4 | 25.7 | 26.0 | 13.6 | 13.7 |
| Depreciation | 3.0 | 2.9 | 4.3 | 4.3 | 3.5 | 3.5 | 3.2 | 3.2 | 3.0 | 2.8 |
| of which: Depreciation of tangible fixed assets | 2.7 | 2.6 | 4.2 | 4.2 | 3.4 | 3.4 | 3.0 | 3.0 | 2.6 | 2.6 |
| Interest and similar expenses | 1.2 | 1.5 | 1.1 | 1.1 | 0.8 | 0.8 | 0.7 | 0.7 | 1.2 | 1.6 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other expenses | 12.5 | 12.3 | 22.3 | 22.3 | 17.6 | 17.6 | 14.8 | 14.8 | 12.1 | 11.9 |
| Total expenses before taxes on income | 101.0 | 101.8 | 102.5 | 102.2 | 100.2 | 100.2 | 99.2 | 99.3 | 101.2 | 102.1 |
| Annual result before taxes on income | 4.1 | 3.1 | 3.7 | 3.9 | 4.2 | 4.2 | 4.2 | 3.9 | 4.1 | 3.0 |
| Taxes on income | 1.0 | 0.8 | 1.4 | 1.6 | 1.3 | 1.3 | 1.1 | 1.1 | 0.9 | 0.8 |
| Annual result | 3.2 | 2.3 | 2.2 | 2.3 | 2.9 | 2.9 | 3.0 | 2.8 | 3.2 | 2.2 |
| Profit and loss transfers (parent company) | 1.3 | 1.2 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 1.4 | 1.3 |
| Profit and loss transfers (subsidiary) | 1.6 | 1.4 | -0.2 | -0.2 | 0.3 | 0.2 | 0.9 | 0.8 | 1.7 | 1.5 |
| Profit for the year | 2.8 | 2.1 | 2.8 | 2.9 | 2.8 | 2.8 | 2.3 | 2.1 | 2.9 | 2.1 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.5 | 1.5 | 0.9 | 0.9 | 0.7 | 0.7 | 1.0 | 1.0 | 1.6 | 1.6 |
| Tangible fixed assets | 20.8 | 20.7 | 37.6 | 36.0 | 34.8 | 33.7 | 32.7 | 32.2 | 19.5 | 19.3 |
| of which: Land and buildings | 7.2 | 7.0 | 15.5 | 14.5 | 14.2 | 13.7 | 14.0 | 13.5 | 6.4 | 6.3 |
| Inventories | 11.2 | 11.3 | 16.1 | 17.6 | 21.4 | 22.6 | 20.0 | 20.9 | 10.2 | 10.2 |
| of which: Finished goods and merchandise | 4.8 | 4.8 | 6.1 | 6.0 | 7.2 | 7.3 | 7.4 | 7.7 | 4.5 | 4.5 |
| Cash | 5.3 | 5.6 | 13.9 | 14.2 | 12.9 | 12.7 | 10.8 | 10.3 | 4.6 | 5.0 |
| Receivables | 30.9 | 31.1 | 25.7 | 25.8 | 25.0 | 25.1 | 28.1 | 28.3 | 31.3 | 31.5 |
| Short-term | 26.6 | 26.6 | 24.4 | 24.6 | 23.7 | 23.8 | 26.2 | 26.3 | 26.7 | 26.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.1 | 7.0 | 10.8 | 11.1 | 12.2 | 12.1 | 12.3 | 12.2 | 6.5 | 6.4 |
| Receivables from affiliated companies | 17.1 | 17.1 | 8.2 | 8.2 | 7.8 | 8.0 | 10.7 | 10.8 | 17.9 | 17.9 |
| Long-term | 4.3 | 4.5 | 1.3 | 1.2 | 1.2 | 1.3 | 1.9 | 2.0 | 4.6 | 4.8 |
| of which: Loans to affiliated companies | 3.7 | 3.9 | 0.8 | 0.8 | 0.7 | 0.7 | 1.1 | 1.2 | 4.0 | 4.2 |
| Securities | 3.3 | 3.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.4 | 1.3 | 3.5 | 3.3 |
| Other long-term equity investments | 26.4 | 26.3 | 4.0 | 3.8 | 3.6 | 3.7 | 5.6 | 5.5 | 28.8 | 28.8 |
| of which: Goodwill | 0.7 | 0.5 | 0.7 | 0.6 | 0.5 | 0.4 | 0.5 | 0.4 | 0.7 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 34.9 | 34.1 | 35.0 | 34.9 | 39.1 | 38.9 | 41.2 | 40.7 | 34.2 | 33.5 |
| Liabilities | | | | | | | | | | |
| Short-term | 47.9 | 48.8 | 57.3 | 57.4 | 51.8 | 52.1 | 46.6 | 47.2 | 47.9 | 48.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 32.4 | 33.0 | 36.9 | 37.6 | 36.0 | 36.4 | 34.4 | 35.3 | 32.1 | 32.7 |
| Trade payables | 2.2 | 2.2 | 7.7 | 7.2 | 7.1 | 7.0 | 5.3 | 5.3 | 1.8 | 1.8 |
| Liabilities to affiliated companies | 5.5 | 5.6 | 7.2 | 7.1 | 7.3 | 7.3 | 7.4 | 7.4 | 5.3 | 5.4 |
| Long-term | 17.9 | 18.1 | 7.6 | 7.0 | 7.0 | 6.7 | 10.1 | 10.3 | 18.9 | 19.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 15.5 | 15.8 | 20.4 | 19.8 | 15.8 | 15.7 | 12.2 | 11.9 | 15.8 | 16.2 |
| Liabilities to affiliated companies | 4.2 | 4.4 | 13.5 | 13.2 | 11.6 | 11.3 | 8.2 | 7.9 | 3.7 | 3.9 |
| Provisions | 7.6 | 8.2 | 4.6 | 4.6 | 3.1 | 3.3 | 3.1 | 3.1 | 8.1 | 8.7 |
| of which: Provisions for pensions | 16.5 | 16.2 | 7.0 | 7.0 | 8.3 | 8.3 | 11.1 | 11.1 | 17.1 | 16.8 |
| Other ratios | | | | | | | | | | |
| Annual result before taxes on income | Percentage of sales | | | | | | | | | |
| Annual result and depreciation | 4.1 | 3.1 | 3.7 | 4.0 | 4.3 | 4.3 | 4.2 | 3.9 | 4.1 | 3.0 |
| Trade receivables | 6.2 | 5.2 | 6.7 | 6.8 | 6.6 | 6.4 | 6.3 | 6.1 | 6.2 | 5.0 |
| | 6.6 | 6.5 | 9.8 | 10.1 | 9.4 | 9.4 | 9.4 | 9.5 | 6.2 | 6.1 |
| Sales | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 107.9 | 108.1 | 110.2 | 109.4 | 129.6 | 128.2 | 130.3 | 128.7 | 105.5 | 105.8 |
| Annual result and depreciation | 4.7 | 4.1 | 3.8 | 3.8 | 4.9 | 4.7 | 4.9 | 4.6 | 4.6 | 4.1 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Long-term equity and liabilities | 11.2 | 9.3 | 14.4 | 14.5 | 17.7 | 17.1 | 17.2 | 16.0 | 10.7 | 8.7 |
| | Percentage of fixed assets | | | | | | | | | |
| Cash resources and short-term receivables | 101.5 | 102.0 | 127.4 | 131.5 | 139.3 | 141.9 | 134.4 | 134.4 | 98.7 | 99.2 |
| Cash resources, short-term receivables and inventories | Percentage of short-term liabilities | | | | | | | | | |
| Trade payables | 102.0 | 100.7 | 104.5 | 103.8 | 103.0 | 101.4 | 108.3 | 104.6 | 101.4 | 100.3 |
| | 136.8 | 135.0 | 148.2 | 150.7 | 162.5 | 163.4 | 166.4 | 163.9 | 133.3 | 131.5 |
| | Percentage of cost of materials | | | | | | | | | |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 2 877.85 | 3 031.69 | 9.13 | 10.08 | 54.69 | 58.80 | 227.21 | 240.68 | 2 586.81 | 2 722.12 |
| Sales in € billion | 3 106.25 | 3 277.22 | 10.06 | 11.03 | 70.88 | 75.41 | 296.03 | 309.68 | 2 729.29 | 2 881.11 |
| Number of enterprises | 46 401 | 46 401 | 11 481 | 11 481 | 14 495 | 14 495 | 12 930 | 12 930 | 7 495 | 7 495 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

I. Enterprises by economic sector

cont'd: 1 All economic sectors*

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 26.5 | 26.4 | 9.0 | 9.1 | 27.0 | 26.8 | 35.6 | 35.4 | 45.1 | 45.4 |
| | 50 | 49.3 | 49.1 | 32.2 | 32.2 | 47.4 | 47.5 | 56.3 | 56.2 | 65.1 | 65.2 |
| | 75 | 69.8 | 69.8 | 53.4 | 52.7 | 66.0 | 65.9 | 74.6 | 74.5 | 81.6 | 81.5 |
| Personnel expenses | 25 | 12.2 | 12.5 | 18.8 | 19.0 | 15.7 | 15.8 | 10.9 | 11.1 | 6.7 | 6.8 |
| | 50 | 25.3 | 25.6 | 34.7 | 35.0 | 28.2 | 28.5 | 21.4 | 21.6 | 14.6 | 14.9 |
| | 75 | 40.9 | 41.1 | 50.1 | 50.2 | 41.2 | 41.3 | 35.5 | 36.1 | 27.2 | 27.5 |
| Depreciation | 25 | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 |
| | 50 | 1.7 | 1.7 | 1.9 | 2.0 | 1.7 | 1.7 | 1.6 | 1.7 | 1.7 | 1.7 |
| | 75 | 4.0 | 4.0 | 4.6 | 4.7 | 3.9 | 3.9 | 3.9 | 3.9 | 3.8 | 3.8 |
| Annual result | 25 | 0.4 | 0.3 | 0.1 | 0.2 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.2 |
| | 50 | 2.4 | 2.3 | 2.6 | 2.7 | 2.3 | 2.2 | 2.3 | 2.2 | 2.2 | 2.0 |
| | 75 | 5.9 | 5.7 | 7.3 | 7.5 | 5.6 | 5.4 | 5.5 | 5.3 | 5.5 | 5.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.7 | 3.5 | 3.0 | 2.9 | 3.9 | 3.8 | 3.9 | 3.8 | 3.8 | 3.7 |
| | 50 | 13.9 | 13.6 | 12.4 | 12.1 | 13.5 | 13.3 | 14.8 | 14.3 | 15.3 | 15.0 |
| | 75 | 36.8 | 36.5 | 35.8 | 35.3 | 37.1 | 36.7 | 38.1 | 37.7 | 36.0 | 35.8 |
| Inventories | 25 | 0.8 | 0.8 | 0.0 | 0.0 | 1.2 | 1.2 | 1.6 | 1.5 | 2.2 | 2.2 |
| | 50 | 13.3 | 13.5 | 4.8 | 4.9 | 15.1 | 15.5 | 18.7 | 19.3 | 15.2 | 15.4 |
| | 75 | 37.8 | 38.4 | 28.0 | 29.2 | 41.8 | 43.0 | 41.4 | 42.2 | 33.9 | 34.7 |
| Equity | 25 | 14.3 | 14.9 | 8.5 | 10.2 | 14.6 | 15.6 | 17.1 | 17.3 | 16.7 | 16.4 |
| | 50 | 33.6 | 34.2 | 30.3 | 31.8 | 33.2 | 33.9 | 35.7 | 36.2 | 34.5 | 34.1 |
| | 75 | 56.1 | 56.8 | 56.6 | 57.5 | 56.0 | 56.8 | 56.9 | 57.6 | 54.4 | 54.4 |
| Short-term liabilities | 25 | 18.0 | 17.7 | 17.5 | 16.8 | 18.5 | 18.0 | 17.6 | 17.3 | 18.6 | 18.4 |
| | 50 | 37.2 | 36.8 | 38.6 | 37.6 | 38.2 | 37.5 | 36.4 | 36.3 | 35.3 | 35.1 |
| | 75 | 63.1 | 62.3 | 68.4 | 67.1 | 63.5 | 62.9 | 61.4 | 60.6 | 58.4 | 58.3 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.7 | 2.9 | 2.5 | 3.4 | 5.8 | 5.8 | 2.5 | 2.4 | 0.0 | 0.0 |
| | 75 | 22.7 | 22.8 | 25.7 | 25.9 | 26.2 | 26.1 | 21.0 | 21.3 | 14.7 | 14.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.5 | 0.2 | 0.3 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 | 0.4 |
| | 50 | 3.1 | 3.1 | 3.4 | 3.5 | 3.2 | 3.1 | 3.1 | 3.0 | 2.9 | 2.6 |
| | 75 | 7.8 | 7.6 | 9.5 | 9.7 | 7.6 | 7.4 | 7.3 | 7.0 | 6.9 | 6.4 |
| Annual result and Depreciation | 25 | 2.3 | 2.2 | 2.1 | 2.3 | 2.5 | 2.5 | 2.3 | 2.2 | 2.0 | 1.8 |
| | 50 | 5.8 | 5.7 | 6.6 | 6.8 | 5.9 | 5.9 | 5.6 | 5.4 | 5.2 | 4.8 |
| | 75 | 11.8 | 11.6 | 14.3 | 14.5 | 11.6 | 11.5 | 11.0 | 10.8 | 10.4 | 9.9 |
| Trade receivables | 25 | 3.2 | 3.3 | 2.2 | 2.3 | 3.6 | 3.6 | 3.6 | 3.7 | 3.2 | 3.2 |
| | 50 | 7.4 | 7.4 | 6.8 | 6.8 | 7.5 | 7.5 | 7.6 | 7.6 | 7.3 | 7.2 |
| | 75 | 12.6 | 12.6 | 13.2 | 13.3 | 12.5 | 12.5 | 12.6 | 12.5 | 12.2 | 12.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.0 | 1.7 | 1.3 | 1.4 | 2.2 | 2.1 | 2.1 | 1.8 | 1.9 | 1.5 |
| | 50 | 5.6 | 5.3 | 6.1 | 6.1 | 5.7 | 5.4 | 5.4 | 5.1 | 5.3 | 4.9 |
| | 75 | 11.8 | 11.4 | 14.7 | 14.5 | 11.7 | 11.2 | 10.7 | 10.3 | 10.4 | 9.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 3.4 | 3.0 | -3.1 | -3.0 | 3.7 | 3.3 | 5.0 | 4.4 | 5.8 | 4.9 |
| | 50 | 15.7 | 15.2 | 12.8 | 13.3 | 15.9 | 15.5 | 17.1 | 16.2 | 16.4 | 15.2 |
| | 75 | 40.2 | 39.3 | 41.8 | 41.9 | 42.2 | 41.4 | 41.2 | 40.3 | 34.5 | 32.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 101.0 | 103.2 | 91.5 | 96.9 | 107.1 | 109.7 | 103.8 | 103.6 | 98.2 | 99.2 |
| | 50 | 184.4 | 188.4 | 185.9 | 195.7 | 207.0 | 214.9 | 182.8 | 183.2 | 154.7 | 154.9 |
| | 75 | 480.7 | 496.9 | 550.0 | 587.5 | 547.4 | 569.4 | 454.0 | 463.1 | 329.8 | 335.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 59.5 | 59.8 | 56.1 | 58.7 | 56.3 | 56.7 | 61.0 | 60.0 | 67.6 | 66.9 |
| | 50 | 120.3 | 121.1 | 129.8 | 134.4 | 117.7 | 119.5 | 116.2 | 115.1 | 119.6 | 118.8 |
| | 75 | 253.3 | 259.3 | 311.4 | 322.0 | 253.4 | 259.9 | 235.7 | 238.6 | 219.7 | 221.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.3 | 4.3 | 4.3 | 4.4 | 4.8 | 4.7 | 4.4 | 4.3 | 3.6 | 3.6 |
| | 50 | 9.1 | 9.0 | 11.5 | 11.4 | 9.6 | 9.6 | 8.6 | 8.5 | 7.5 | 7.4 |
| | 75 | 17.4 | 17.3 | 27.8 | 28.0 | 18.4 | 18.1 | 15.0 | 15.1 | 12.5 | 12.7 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

I. Enterprises by economic sector

cont'd: 1. All economic sectors*

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|--------------------|---------------------|-------------|-------|-------|--------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindred sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.4 | 99.0 | 98.7 | 99.1 | 98.7 | 98.9 | 98.9 | 99.5 | 99.5 |
| Change in finished goods | 0.6 | 0.6 | 1.0 | 1.3 | 0.9 | 1.3 | 1.1 | 1.1 | 0.5 | 0.5 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 2.7 | 2.4 | 3.9 | 4.1 | 2.7 | 2.6 | 2.0 | 1.9 | 2.8 | 2.4 |
| of which: Income from long-term equity investments | 0.3 | 0.4 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 |
| Total income | 102.9 | 102.5 | 104.1 | 104.2 | 102.8 | 102.7 | 102.1 | 102.0 | 103.0 | 102.6 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 68.4 | 68.7 | 34.8 | 34.5 | 49.2 | 49.1 | 58.0 | 58.1 | 71.0 | 71.5 |
| Personnel expenses | 14.1 | 14.1 | 23.8 | 23.9 | 23.7 | 23.7 | 20.9 | 21.1 | 12.6 | 12.6 |
| Depreciation | 2.6 | 2.5 | 8.5 | 8.6 | 4.6 | 4.6 | 3.1 | 3.2 | 2.4 | 2.3 |
| of which: Depreciation of tangible fixed assets | 2.4 | 2.4 | 8.5 | 8.5 | 4.4 | 4.5 | 3.0 | 3.0 | 2.1 | 2.2 |
| Interest and similar expenses | 0.7 | 0.8 | 2.2 | 2.1 | 1.2 | 1.1 | 0.9 | 0.9 | 0.7 | 0.7 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 12.8 | 12.6 | 21.9 | 21.9 | 17.2 | 17.3 | 13.9 | 13.9 | 12.4 | 12.1 |
| Total expenses before taxes on income | 98.7 | 98.8 | 91.5 | 91.2 | 96.1 | 95.9 | 97.0 | 97.2 | 99.1 | 99.3 |
| Annual result before taxes on income | 4.2 | 3.7 | 12.6 | 13.0 | 6.7 | 6.7 | 5.1 | 4.8 | 3.9 | 3.3 |
| Taxes on income | 0.7 | 0.6 | 1.5 | 1.5 | 1.0 | 1.0 | 0.8 | 0.8 | 0.6 | 0.5 |
| Annual result | 3.5 | 3.1 | 11.1 | 11.5 | 5.7 | 5.8 | 4.3 | 4.0 | 3.3 | 2.7 |
| Profit and loss transfers (parent company) | 0.3 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.3 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 |
| Profit for the year | 3.7 | 3.2 | 11.1 | 11.5 | 5.7 | 5.7 | 4.4 | 4.0 | 3.5 | 2.9 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.8 | 1.8 | 0.6 | 0.6 | 0.9 | 1.0 | 1.2 | 1.1 | 2.0 | 2.0 |
| Tangible fixed assets | 27.1 | 27.2 | 64.6 | 62.8 | 46.2 | 44.7 | 32.8 | 31.6 | 24.4 | 24.8 |
| of which: Land and buildings | 8.9 | 8.8 | 16.6 | 16.6 | 14.3 | 13.8 | 12.0 | 11.8 | 7.9 | 7.9 |
| Inventories | 19.9 | 20.6 | 8.7 | 9.8 | 20.2 | 21.3 | 27.2 | 28.4 | 18.9 | 19.4 |
| of which: Finished goods and merchandise | 9.3 | 9.5 | 3.8 | 4.1 | 8.7 | 8.9 | 11.2 | 11.2 | 9.1 | 9.3 |
| Cash | 7.3 | 7.3 | 8.8 | 9.2 | 9.3 | 9.4 | 9.7 | 9.7 | 6.7 | 6.7 |
| Receivables | 32.6 | 32.0 | 14.5 | 14.7 | 19.6 | 19.8 | 24.6 | 24.5 | 35.1 | 34.2 |
| Short-term | 30.7 | 30.1 | 13.7 | 14.0 | 18.8 | 19.0 | 23.7 | 23.5 | 32.8 | 32.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.7 | 10.7 | 6.3 | 6.5 | 10.3 | 10.3 | 13.3 | 13.1 | 10.3 | 10.4 |
| Receivables from affiliated companies | 16.5 | 15.8 | 4.5 | 4.5 | 5.7 | 5.7 | 7.3 | 7.2 | 18.9 | 18.1 |
| Long-term | 2.0 | 1.9 | 0.8 | 0.8 | 0.8 | 0.8 | 1.0 | 1.0 | 2.3 | 2.1 |
| of which: Loans to affiliated companies | 1.6 | 1.5 | 0.4 | 0.4 | 0.5 | 0.5 | 0.6 | 0.6 | 1.8 | 1.7 |
| Securities | 0.9 | 0.9 | 0.1 | 0.1 | 0.3 | 0.4 | 0.9 | 0.9 | 0.9 | 1.0 |
| Other long-term equity investments | 9.8 | 9.8 | 1.7 | 1.6 | 2.8 | 2.7 | 3.3 | 3.4 | 11.5 | 11.4 |
| of which: Goodwill | 0.6 | 0.5 | 0.5 | 0.4 | 0.7 | 0.5 | 0.3 | 0.3 | 0.7 | 0.5 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 26.4 | 26.9 | 22.3 | 23.2 | 22.6 | 23.3 | 23.9 | 24.3 | 27.1 | 27.6 |
| Liabilities | 60.1 | 59.6 | 73.2 | 72.0 | 71.5 | 70.9 | 67.0 | 66.7 | 58.1 | 57.5 |
| Short-term | 45.8 | 45.8 | 34.8 | 35.3 | 42.8 | 43.7 | 50.5 | 50.4 | 45.3 | 45.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.0 | 5.2 | 13.1 | 13.1 | 10.8 | 10.8 | 8.7 | 8.5 | 3.9 | 4.2 |
| Trade payables | 9.7 | 9.7 | 5.3 | 5.4 | 7.5 | 7.6 | 7.7 | 7.6 | 10.2 | 10.2 |
| Liabilities to affiliated companies | 21.4 | 20.9 | 7.7 | 7.1 | 12.1 | 11.7 | 19.1 | 17.9 | 22.5 | 22.2 |
| Long-term | 14.3 | 13.8 | 38.3 | 36.7 | 28.6 | 27.1 | 16.5 | 16.2 | 12.7 | 12.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 8.0 | 7.9 | 33.3 | 31.8 | 22.3 | 21.2 | 10.7 | 10.2 | 6.4 | 6.4 |
| Liabilities to affiliated companies | 5.2 | 4.6 | 3.7 | 3.6 | 4.6 | 4.3 | 4.2 | 4.4 | 5.4 | 4.7 |
| Provisions | 12.8 | 12.9 | 3.3 | 3.6 | 5.5 | 5.4 | 8.5 | 8.5 | 14.1 | 14.2 |
| of which: Provisions for pensions | 4.4 | 4.5 | 0.1 | 0.1 | 0.7 | 0.7 | 2.1 | 2.1 | 5.0 | 5.1 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.2 | 3.7 | 12.8 | 13.2 | 6.8 | 6.8 | 5.2 | 4.9 | 3.9 | 3.3 |
| Annual result and depreciation | 6.2 | 5.6 | 19.9 | 20.3 | 10.4 | 10.5 | 7.5 | 7.2 | 5.7 | 5.1 |
| Trade receivables | 6.3 | 6.3 | 7.6 | 7.5 | 7.9 | 7.9 | 8.5 | 8.4 | 5.9 | 5.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 168.5 | 170.8 | 83.6 | 86.9 | 130.0 | 131.0 | 155.9 | 156.3 | 174.3 | 176.9 |
| Annual result and interest paid | 7.3 | 6.6 | 11.3 | 12.0 | 9.1 | 9.1 | 8.2 | 7.7 | 6.9 | 6.2 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 15.7 | 14.6 | 24.1 | 26.2 | 19.9 | 20.4 | 17.6 | 17.1 | 15.0 | 13.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 109.1 | 109.2 | 89.7 | 91.1 | 102.1 | 103.4 | 110.3 | 113.9 | 109.9 | 109.4 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 83.6 | 82.2 | 64.5 | 65.8 | 65.9 | 65.1 | 67.3 | 67.0 | 87.9 | 86.2 |
| Cash resources, short-term receivables and inventories | 127.1 | 127.1 | 89.4 | 93.6 | 113.0 | 113.9 | 121.0 | 123.4 | 129.5 | 129.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.4 | 8.2 | 18.2 | 17.7 | 11.6 | 11.7 | 8.4 | 8.3 | 8.2 | 8.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 402.27 | 416.42 | 5.80 | 5.93 | 17.81 | 18.51 | 55.06 | 57.30 | 323.61 | 334.68 |
| Sales in € billion | 677.70 | 711.10 | 4.85 | 5.15 | 23.14 | 24.25 | 85.82 | 89.57 | 563.89 | 592.14 |
| Number of enterprises | 16 907 | 16 907 | 6 105 | 6 105 | 4 802 | 4 802 | 3 768 | 3 768 | 2 232 | 2 232 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

I. Enterprises by economic sector

cont'd: 1. All economic sectors*

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | | | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 23.9 | 23.6 | 4.2 | 3.6 | 26.2 | 26.3 | 42.8 | 42.5 | 51.2 | 51.0 |
| | 50 | 47.7 | 47.4 | 28.5 | 28.6 | 49.3 | 48.9 | 58.7 | 58.9 | 68.0 | 67.7 |
| | 75 | 69.2 | 69.1 | 49.1 | 48.4 | 69.9 | 69.8 | 75.3 | 75.3 | 80.1 | 80.2 |
| Personnel expenses | 25 | 9.0 | 9.1 | 5.2 | 5.9 | 11.4 | 11.4 | 10.1 | 10.1 | 7.6 | 7.6 |
| | 50 | 19.4 | 19.7 | 20.8 | 21.3 | 21.9 | 22.2 | 18.6 | 18.7 | 13.9 | 14.0 |
| | 75 | 31.9 | 32.1 | 34.0 | 34.1 | 33.9 | 34.3 | 29.8 | 30.1 | 23.0 | 23.8 |
| Depreciation | 25 | 1.0 | 1.0 | 1.5 | 1.5 | 0.9 | 0.9 | 0.8 | 0.8 | 0.7 | 0.7 |
| | 50 | 2.3 | 2.3 | 3.6 | 3.6 | 2.1 | 2.1 | 1.7 | 1.7 | 1.5 | 1.5 |
| | 75 | 5.3 | 5.3 | 9.7 | 9.7 | 5.1 | 5.1 | 3.6 | 3.6 | 3.0 | 3.0 |
| Annual result | 25 | 1.7 | 1.6 | 4.7 | 5.0 | 1.8 | 1.7 | 1.1 | 1.0 | 0.8 | 0.6 |
| | 50 | 5.2 | 5.1 | 11.2 | 11.7 | 4.6 | 4.5 | 3.0 | 2.9 | 2.5 | 2.3 |
| | 75 | 11.9 | 12.1 | 20.8 | 21.5 | 8.9 | 8.8 | 6.5 | 6.1 | 5.8 | 5.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.9 | 8.5 | 13.3 | 12.4 | 8.1 | 7.7 | 7.2 | 6.9 | 7.4 | 7.2 |
| | 50 | 26.7 | 26.1 | 41.1 | 40.1 | 24.5 | 24.1 | 20.1 | 19.6 | 20.1 | 19.9 |
| | 75 | 55.4 | 54.6 | 72.6 | 71.9 | 54.2 | 53.5 | 41.0 | 40.4 | 35.1 | 35.2 |
| Inventories | 25 | 0.9 | 0.9 | 0.0 | 0.0 | 1.8 | 1.7 | 8.9 | 8.5 | 11.1 | 10.6 |
| | 50 | 15.1 | 15.4 | 3.3 | 3.2 | 17.3 | 17.9 | 27.7 | 28.1 | 24.2 | 24.7 |
| | 75 | 38.1 | 38.4 | 21.2 | 21.5 | 42.8 | 43.3 | 45.5 | 46.2 | 40.5 | 40.5 |
| Equity | 25 | 3.0 | 3.5 | -5.7 | -3.9 | 3.6 | 3.7 | 6.9 | 7.2 | 8.6 | 9.6 |
| | 50 | 16.5 | 17.6 | 12.8 | 14.6 | 14.9 | 15.9 | 19.2 | 20.3 | 21.8 | 22.6 |
| | 75 | 36.3 | 37.8 | 39.3 | 40.3 | 33.2 | 34.8 | 35.7 | 37.6 | 37.5 | 38.6 |
| Short-term liabilities | 25 | 27.7 | 26.8 | 19.8 | 18.8 | 29.9 | 29.3 | 34.8 | 33.5 | 34.2 | 32.9 |
| | 50 | 52.0 | 51.4 | 46.0 | 44.6 | 53.4 | 53.4 | 55.8 | 54.2 | 53.4 | 52.8 |
| | 75 | 77.0 | 76.0 | 81.3 | 79.0 | 77.0 | 76.2 | 75.0 | 74.6 | 73.9 | 71.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 2.2 | 3.1 | 1.2 | 1.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 18.5 | 18.4 | 32.5 | 32.1 | 21.3 | 20.5 | 11.4 | 11.6 | 3.8 | 4.2 |
| | 75 | 46.8 | 46.6 | 65.8 | 64.4 | 47.5 | 47.4 | 32.7 | 32.9 | 23.2 | 23.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.1 | 2.0 | 5.3 | 5.5 | 2.2 | 2.2 | 1.4 | 1.3 | 1.0 | 0.8 |
| | 50 | 6.1 | 6.0 | 12.5 | 13.2 | 5.4 | 5.3 | 3.7 | 3.6 | 3.1 | 2.9 |
| | 75 | 13.6 | 13.8 | 23.2 | 24.1 | 10.5 | 10.3 | 7.8 | 7.4 | 6.9 | 6.6 |
| Annual result and Depreciation | 25 | 4.3 | 4.3 | 9.8 | 10.2 | 4.4 | 4.5 | 3.0 | 3.1 | 2.2 | 2.0 |
| | 50 | 9.7 | 9.8 | 19.0 | 19.6 | 8.6 | 8.6 | 6.1 | 5.9 | 5.1 | 4.8 |
| | 75 | 19.7 | 20.1 | 34.9 | 35.4 | 15.4 | 15.3 | 11.2 | 10.8 | 9.9 | 9.6 |
| Trade receivables | 25 | 2.2 | 2.1 | 0.9 | 0.9 | 2.9 | 2.9 | 3.7 | 3.7 | 2.8 | 2.7 |
| | 50 | 6.0 | 6.0 | 4.4 | 4.4 | 6.4 | 6.4 | 7.2 | 7.0 | 6.4 | 6.3 |
| | 75 | 10.4 | 10.3 | 9.7 | 9.7 | 10.5 | 10.4 | 11.3 | 11.1 | 10.3 | 10.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.8 | 4.5 | 7.2 | 7.8 | 4.8 | 4.6 | 3.7 | 3.4 | 3.3 | 2.8 |
| | 50 | 10.9 | 10.8 | 20.6 | 20.5 | 10.6 | 10.6 | 7.8 | 7.6 | 7.3 | 6.7 |
| | 75 | 24.7 | 24.2 | 48.3 | 48.8 | 21.3 | 20.5 | 14.3 | 13.8 | 12.5 | 11.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 9.9 | 9.8 | 12.7 | 13.7 | 10.0 | 10.1 | 8.6 | 8.1 | 8.5 | 7.3 |
| | 50 | 23.1 | 23.0 | 33.4 | 34.8 | 22.7 | 22.6 | 18.7 | 18.1 | 17.4 | 16.0 |
| | 75 | 50.8 | 51.3 | 85.2 | 84.3 | 47.4 | 45.7 | 34.9 | 34.9 | 31.3 | 31.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 57.5 | 60.4 | 32.7 | 37.2 | 60.9 | 63.3 | 69.9 | 73.4 | 73.0 | 77.4 |
| | 50 | 105.7 | 107.8 | 96.1 | 96.9 | 106.6 | 108.8 | 120.8 | 125.6 | 119.5 | 124.0 |
| | 75 | 209.0 | 217.3 | 165.3 | 168.3 | 229.1 | 235.0 | 244.2 | 251.6 | 220.2 | 223.9 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 36.8 | 37.1 | 29.7 | 30.7 | 35.9 | 36.2 | 40.4 | 40.8 | 47.0 | 47.6 |
| | 50 | 70.2 | 72.5 | 71.9 | 76.2 | 67.8 | 68.9 | 68.7 | 69.7 | 74.8 | 77.3 |
| | 75 | 129.5 | 132.4 | 159.4 | 162.5 | 121.6 | 122.1 | 115.4 | 119.2 | 116.2 | 119.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.3 | 4.4 | 4.1 | 4.4 | 4.9 | 5.0 | 4.1 | 4.1 | 4.1 | 4.0 |
| | 50 | 8.9 | 8.9 | 11.3 | 11.4 | 10.1 | 10.0 | 7.4 | 7.3 | 7.3 | 7.2 |
| | 75 | 17.4 | 17.3 | 27.9 | 28.3 | 19.1 | 19.2 | 12.5 | 12.4 | 11.2 | 10.9 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

I. Enterprises by economic sector

2. Agriculture, forestry and fishing

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.0 | 98.4 | 99.6 | 100.0 | 100.2 | 100.5 | 97.9 | 98.2 | 98.9 | 97.2 |
| Change in finished goods | 1.0 | 1.6 | 0.4 | 0.0 | -0.2 | -0.5 | 2.1 | 1.8 | 1.1 | 2.8 |
| Interest and similar income | 0.4 | 0.4 | 0.6 | 0.6 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 |
| Other income | 8.9 | 9.3 | 21.0 | 20.7 | 13.7 | 14.7 | 4.7 | 4.1 | 6.9 | 7.7 |
| of which: Income from long-term equity investments | 0.4 | 0.8 | 0.1 | 0.3 | 0.6 | 0.7 | 0.1 | 0.2 | 0.5 | 1.1 |
| Total income | 109.3 | 109.7 | 121.6 | 121.2 | 114.1 | 115.2 | 105.1 | 104.5 | 107.2 | 108.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 52.5 | 53.8 | 49.3 | 48.0 | 53.2 | 55.2 | 50.3 | 49.6 | 53.4 | 55.6 |
| Personnel expenses | 24.4 | 24.8 | 19.0 | 20.6 | 20.1 | 21.2 | 20.8 | 21.2 | 29.0 | 28.6 |
| Depreciation | 6.8 | 6.8 | 11.0 | 11.2 | 9.4 | 9.4 | 7.1 | 7.5 | 4.9 | 4.7 |
| of which: Depreciation of tangible fixed assets | 6.6 | 6.7 | 10.5 | 11.0 | 8.9 | 9.3 | 6.7 | 7.1 | 4.8 | 4.7 |
| Interest and similar expenses | 1.7 | 1.8 | 3.6 | 3.5 | 2.4 | 2.4 | 1.2 | 1.2 | 1.4 | 1.6 |
| Operating taxes | 0.3 | 0.3 | 0.5 | 0.5 | 0.4 | 0.4 | 0.2 | 0.2 | 0.2 | 0.3 |
| Other expenses | 17.4 | 18.2 | 30.9 | 31.2 | 21.9 | 23.3 | 17.4 | 18.5 | 13.3 | 14.0 |
| Total expenses before taxes on income | 103.1 | 105.7 | 114.5 | 115.0 | 107.4 | 111.8 | 97.0 | 98.3 | 102.2 | 104.9 |
| Annual result before taxes on income | 6.2 | 4.0 | 7.1 | 6.2 | 6.7 | 3.3 | 8.1 | 6.2 | 5.0 | 3.1 |
| Taxes on income | 1.0 | 0.6 | 0.9 | 0.7 | 1.1 | 0.9 | 1.0 | 0.6 | 0.9 | 0.4 |
| Annual result | 5.2 | 3.4 | 6.2 | 5.5 | 5.6 | 2.5 | 7.1 | 5.6 | 4.1 | 2.7 |
| Profit and loss transfers (parent company) | 0.6 | 0.5 | 0.2 | 0.2 | 0.4 | 0.1 | 0.1 | -0.1 | 0.9 | 1.0 |
| Profit and loss transfers (subsidiary) | 1.2 | 1.1 | -0.1 | 0.1 | 1.0 | 0.0 | 2.4 | 2.9 | 1.0 | 1.1 |
| Profit for the year | 4.6 | 2.8 | 6.5 | 5.5 | 5.0 | 2.6 | 4.8 | 2.6 | 4.1 | 2.7 |
| Balance Sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 0.9 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 1.3 | 1.4 |
| Tangible fixed assets | 69.3 | 68.8 | 66.5 | 68.2 | 62.9 | 64.0 | 49.8 | 47.1 | 75.2 | 74.4 |
| of which: Land and buildings | 41.8 | 41.7 | 47.9 | 47.4 | 42.4 | 43.6 | 22.0 | 22.0 | 44.1 | 43.8 |
| Inventories | 5.8 | 5.9 | 9.3 | 9.2 | 10.6 | 10.0 | 13.4 | 12.4 | 2.4 | 2.9 |
| of which: Finished goods and merchandise | 3.1 | 3.2 | 4.7 | 4.5 | 4.4 | 4.3 | 7.4 | 6.6 | 1.6 | 2.0 |
| Cash | 4.9 | 4.5 | 4.1 | 4.1 | 5.0 | 4.4 | 8.6 | 9.0 | 4.4 | 3.8 |
| Receivables | 12.1 | 12.4 | 14.4 | 13.4 | 16.1 | 16.1 | 21.7 | 23.1 | 8.7 | 9.1 |
| Short-term | 10.5 | 11.1 | 12.9 | 12.0 | 14.7 | 14.9 | 17.8 | 19.9 | 7.5 | 8.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 3.3 | 3.5 | 3.3 | 3.5 | 4.1 | 4.3 | 7.8 | 7.7 | 2.3 | 2.5 |
| Receivables from affiliated companies | 5.1 | 5.6 | 6.7 | 5.8 | 8.0 | 8.1 | 7.6 | 9.9 | 3.4 | 3.9 |
| Long-term | 1.5 | 1.4 | 1.4 | 1.4 | 1.4 | 1.2 | 3.9 | 3.1 | 1.2 | 1.1 |
| of which: Loans to affiliated companies | 1.1 | 1.1 | 0.1 | 0.2 | 0.8 | 0.6 | 2.0 | 2.9 | 1.2 | 1.1 |
| Securities | 1.7 | 1.8 | 0.3 | 0.3 | 0.9 | 0.8 | 0.6 | 0.6 | 2.3 | 2.5 |
| Other long-term equity investments | 5.0 | 5.4 | 4.7 | 4.2 | 4.1 | 4.3 | 5.4 | 7.4 | 5.4 | 5.7 |
| of which: Goodwill | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.3 | 0.0 | 0.0 |
| Capital | 66.5 | 64.9 | 42.9 | 41.4 | 47.0 | 46.0 | 37.5 | 35.0 | 81.2 | 80.1 |
| Liabilities | 27.4 | 28.7 | 54.5 | 56.1 | 50.1 | 51.2 | 54.6 | 57.3 | 11.4 | 11.7 |
| Short-term | 14.4 | 15.1 | 25.9 | 25.3 | 21.4 | 20.5 | 32.2 | 36.8 | 7.6 | 8.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.0 | 3.7 | 8.6 | 8.9 | 7.8 | 7.4 | 7.7 | 6.4 | 1.5 | 1.2 |
| Trade payables | 2.7 | 2.8 | 5.1 | 5.0 | 4.2 | 4.3 | 5.5 | 5.4 | 1.4 | 1.5 |
| Liabilities to affiliated companies | 6.0 | 7.0 | 8.3 | 7.6 | 6.7 | 6.2 | 15.3 | 21.1 | 4.0 | 4.8 |
| Long-term | 13.0 | 13.5 | 28.6 | 30.7 | 28.7 | 30.7 | 22.3 | 20.4 | 3.8 | 3.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 10.4 | 10.7 | 21.8 | 23.9 | 21.3 | 21.9 | 18.0 | 17.5 | 3.7 | 3.7 |
| Liabilities to affiliated companies | 2.3 | 2.4 | 5.9 | 5.9 | 6.7 | 7.8 | 3.3 | 2.2 | 0.0 | 0.0 |
| Provisions | 5.6 | 5.9 | 1.7 | 1.7 | 2.3 | 2.1 | 7.8 | 7.6 | 6.9 | 7.5 |
| of which: Provisions for pensions | 2.9 | 3.2 | 0.2 | 0.2 | 0.2 | 0.2 | 3.0 | 3.1 | 4.2 | 4.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.3 | 4.1 | 7.2 | 6.2 | 6.6 | 3.3 | 8.3 | 6.3 | 5.1 | 3.2 |
| Annual result and depreciation | 12.2 | 10.4 | 17.4 | 16.7 | 14.9 | 11.9 | 14.5 | 13.3 | 9.1 | 7.6 |
| Trade receivables | 7.7 | 8.2 | 9.6 | 10.5 | 8.4 | 9.2 | 8.5 | 8.7 | 6.7 | 7.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 43.4 | 43.0 | 34.8 | 33.9 | 48.7 | 46.3 | 92.8 | 88.5 | 34.4 | 34.8 |
| Annual result and interest paid | 3.1 | 2.3 | 3.5 | 3.0 | 3.9 | 2.2 | 7.9 | 6.1 | 1.9 | 1.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 18.5 | 14.6 | 11.4 | 10.4 | 15.1 | 11.1 | 25.0 | 21.1 | 21.9 | 16.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 105.3 | 104.6 | 97.9 | 97.3 | 110.2 | 110.2 | 105.3 | 100.6 | 104.6 | 104.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 108.4 | 104.0 | 65.9 | 63.5 | 94.7 | 96.7 | 82.9 | 79.4 | 157.3 | 146.2 |
| Cash resources, short-term receivables and inventories | 148.9 | 143.3 | 101.8 | 99.9 | 144.1 | 145.6 | 124.5 | 113.0 | 189.4 | 182.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 11.8 | 11.9 | 29.4 | 30.7 | 16.2 | 17.1 | 11.6 | 12.0 | 7.7 | 7.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 13.00 | 13.34 | 0.92 | 0.97 | 2.95 | 3.03 | 1.27 | 1.39 | 7.86 | 7.95 |
| Sales in € billion | 5.64 | 5.73 | 0.32 | 0.33 | 1.44 | 1.40 | 1.18 | 1.23 | 2.70 | 2.77 |
| Number of enterprises | 811 | 811 | 406 | 406 | 315 | 315 | 68 | 68 | 22 | 22 |

I. Enterprises by economic sector

cont'd: 2. Agriculture, forestry and fishing

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 34.3 | 34.0 | 24.3 | 25.5 | 42.7 | 44.1 | 33.9 | 33.7 | 35.3 | 37.3 |
| | 50 | 51.9 | 53.1 | 49.9 | 49.1 | 53.0 | 56.8 | 52.9 | 51.8 | 58.8 | 59.5 |
| | 75 | 66.9 | 67.4 | 67.6 | 69.2 | 65.5 | 66.5 | 66.3 | 65.9 | 79.8 | 75.4 |
| Personnel expenses | 25 | 7.5 | 8.4 | 3.3 | 3.9 | 11.5 | 12.6 | 9.6 | 10.5 | 8.9 | 7.8 |
| | 50 | 17.1 | 17.7 | 13.6 | 15.2 | 19.7 | 21.0 | 20.3 | 20.1 | 15.7 | 16.4 |
| | 75 | 27.3 | 28.8 | 27.4 | 28.6 | 26.7 | 28.5 | 27.9 | 30.7 | 59.6 | 48.3 |
| Depreciation | 25 | 3.4 | 3.3 | 3.1 | 3.0 | 4.3 | 4.3 | 2.7 | 2.7 | 1.3 | 1.4 |
| | 50 | 8.1 | 8.3 | 9.2 | 9.1 | 8.4 | 8.6 | 4.8 | 5.4 | 3.1 | 2.9 |
| | 75 | 14.5 | 15.1 | 16.6 | 19.1 | 13.4 | 13.7 | 8.6 | 9.2 | 7.1 | 5.7 |
| Annual result | 25 | 0.5 | - 0.9 | 0.2 | - 0.5 | 0.5 | - 1.8 | 0.5 | 0.0 | 0.1 | 0.5 |
| | 50 | 5.3 | 4.2 | 7.6 | 7.7 | 4.2 | 2.7 | 3.6 | 2.3 | 1.9 | 2.2 |
| | 75 | 13.8 | 12.9 | 19.3 | 19.0 | 10.0 | 8.1 | 8.2 | 6.7 | 4.0 | 7.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 37.9 | 40.0 | 40.9 | 42.9 | 46.3 | 47.3 | 22.3 | 21.4 | 23.5 | 18.5 |
| | 50 | 64.8 | 64.8 | 68.1 | 68.2 | 64.4 | 65.6 | 43.7 | 40.5 | 35.8 | 29.4 |
| | 75 | 78.6 | 79.0 | 82.4 | 82.4 | 75.4 | 77.3 | 64.7 | 62.1 | 91.5 | 90.2 |
| Inventories | 25 | 2.4 | 2.6 | 0.7 | 0.8 | 5.7 | 5.1 | 5.3 | 5.6 | 0.9 | 2.6 |
| | 50 | 9.3 | 8.5 | 7.4 | 7.1 | 10.5 | 9.5 | 12.0 | 9.9 | 4.4 | 5.3 |
| | 75 | 17.3 | 16.6 | 17.4 | 17.3 | 16.2 | 15.2 | 20.6 | 20.6 | 14.1 | 10.0 |
| Equity | 25 | 13.0 | 13.8 | 8.5 | 9.4 | 17.4 | 19.1 | 11.1 | 8.3 | 38.3 | 38.6 |
| | 50 | 41.2 | 41.6 | 38.0 | 36.5 | 42.6 | 43.8 | 44.5 | 41.1 | 59.8 | 58.2 |
| | 75 | 65.3 | 63.6 | 65.7 | 62.1 | 63.0 | 63.4 | 62.3 | 59.9 | 94.3 | 94.6 |
| Short-term liabilities | 25 | 9.4 | 9.9 | 9.8 | 10.4 | 9.0 | 9.5 | 12.5 | 13.8 | 1.9 | 1.9 |
| | 50 | 22.4 | 22.3 | 24.9 | 24.4 | 19.0 | 18.9 | 25.3 | 30.0 | 17.0 | 18.0 |
| | 75 | 47.8 | 47.7 | 54.6 | 52.2 | 40.6 | 40.8 | 54.6 | 60.4 | 29.3 | 36.8 |
| Liabilities to banks | 25 | 5.9 | 7.5 | 3.0 | 4.6 | 13.9 | 14.8 | 0.0 | 0.1 | 0.0 | 0.0 |
| | 50 | 25.4 | 26.5 | 26.1 | 26.9 | 28.3 | 29.0 | 15.5 | 12.5 | 0.1 | 0.0 |
| | 75 | 44.7 | 45.8 | 48.9 | 52.0 | 42.8 | 43.6 | 31.1 | 30.9 | 22.1 | 28.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | - 0.6 | 0.3 | - 0.5 | 0.8 | - 1.4 | 0.8 | - 0.1 | 0.2 | 0.4 |
| | 50 | 6.3 | 4.9 | 8.6 | 8.3 | 5.3 | 3.1 | 4.4 | 2.9 | 2.5 | 3.0 |
| | 75 | 14.9 | 14.3 | 19.7 | 19.9 | 11.4 | 9.8 | 11.7 | 7.9 | 4.8 | 7.6 |
| Annual result and depreciation | 25 | 7.6 | 6.1 | 8.3 | 8.0 | 8.2 | 5.7 | 4.9 | 4.8 | 2.1 | 2.8 |
| | 50 | 16.4 | 15.1 | 19.6 | 21.7 | 15.9 | 12.8 | 11.9 | 9.2 | 6.2 | 6.9 |
| | 75 | 27.8 | 26.9 | 33.9 | 34.6 | 22.9 | 21.1 | 18.9 | 14.5 | 12.6 | 10.8 |
| Trade receivables | 25 | 1.9 | 2.4 | 0.5 | 0.9 | 3.6 | 3.7 | 2.8 | 2.8 | 2.9 | 3.6 |
| | 50 | 5.5 | 6.0 | 4.2 | 4.7 | 6.5 | 6.8 | 7.0 | 7.2 | 5.3 | 6.3 |
| | 75 | 11.0 | 11.4 | 10.9 | 11.8 | 11.2 | 11.1 | 10.6 | 11.2 | 8.8 | 9.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.4 | 0.5 | 1.4 | 0.8 | 1.6 | 0.2 | 1.9 | 0.7 | 0.6 | 0.8 |
| | 50 | 4.0 | 3.5 | 4.4 | 4.0 | 3.7 | 2.7 | 4.4 | 3.2 | 2.0 | 4.2 |
| | 75 | 9.2 | 8.4 | 10.9 | 10.5 | 7.6 | 6.8 | 11.5 | 10.5 | 10.4 | 9.3 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 5.9 | 4.9 | 4.5 | 3.5 | 6.8 | 5.4 | 9.1 | 7.5 | 7.5 | 6.8 |
| | 50 | 16.2 | 14.4 | 13.7 | 13.7 | 16.8 | 14.2 | 25.6 | 17.1 | 29.9 | 22.1 |
| | 75 | 35.0 | 32.5 | 32.8 | 30.4 | 31.3 | 30.2 | 56.8 | 44.2 | 61.4 | 62.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 78.7 | 80.9 | 66.9 | 68.3 | 85.6 | 89.2 | 74.3 | 79.7 | 100.2 | 101.1 |
| | 50 | 105.8 | 105.4 | 100.6 | 99.3 | 110.0 | 110.7 | 119.3 | 120.5 | 106.1 | 108.1 |
| | 75 | 136.0 | 133.8 | 129.4 | 126.7 | 135.2 | 132.0 | 159.2 | 178.2 | 201.5 | 243.4 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 31.8 | 30.9 | 20.7 | 23.6 | 42.4 | 41.0 | 38.3 | 41.7 | 85.0 | 98.0 |
| | 50 | 78.9 | 77.5 | 62.6 | 57.5 | 82.9 | 90.9 | 114.3 | 103.1 | 187.4 | 208.2 |
| | 75 | 182.8 | 178.9 | 160.9 | 150.1 | 192.9 | 189.3 | 216.5 | 227.8 | 555.3 | 524.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.7 | 5.9 | 5.1 | 7.0 | 6.2 | 5.6 | 6.0 | 5.7 | 4.0 | 4.7 |
| | 50 | 12.8 | 13.7 | 18.4 | 20.6 | 11.7 | 12.2 | 9.6 | 10.1 | 6.5 | 6.4 |
| | 75 | 34.0 | 35.3 | 52.2 | 51.3 | 22.5 | 24.6 | 17.1 | 18.6 | 12.3 | 11.2 |

I. Enterprises by economic sector
cont'd: 3. Mining and quarrying

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 20.4 | 20.7 | 8.2 | 8.4 | 22.1 | 21.0 | 27.3 | 27.5 | 31.5 | 32.6 |
| | 50 | 33.5 | 33.2 | 22.1 | 26.3 | 33.6 | 32.7 | 43.2 | 42.0 | 39.8 | 38.3 |
| | 75 | 48.0 | 47.9 | 43.5 | 42.9 | 45.4 | 45.7 | 54.7 | 58.4 | 50.5 | 48.7 |
| Personnel expenses | 25 | 12.3 | 13.5 | 7.3 | 8.4 | 16.0 | 16.3 | 11.9 | 13.2 | 13.4 | 14.5 |
| | 50 | 20.8 | 20.7 | 17.4 | 17.0 | 22.0 | 21.2 | 21.7 | 21.1 | 22.0 | 22.5 |
| | 75 | 29.5 | 28.7 | 32.2 | 25.7 | 26.8 | 28.5 | 30.1 | 30.6 | 29.4 | 30.4 |
| Depreciation | 25 | 3.6 | 3.3 | 2.5 | 2.9 | 4.5 | 5.2 | 2.2 | 2.2 | 3.9 | 3.9 |
| | 50 | 7.2 | 7.2 | 7.8 | 7.2 | 7.2 | 7.3 | 5.9 | 6.4 | 7.2 | 7.8 |
| | 75 | 12.1 | 11.5 | 16.5 | 18.2 | 10.7 | 10.4 | 10.7 | 10.6 | 12.4 | 11.3 |
| Annual result | 25 | 1.9 | 1.2 | 0.3 | 0.4 | 3.7 | 2.3 | 1.7 | 0.7 | 0.0 | -0.4 |
| | 50 | 6.5 | 6.0 | 7.3 | 6.7 | 7.6 | 7.6 | 5.3 | 3.8 | 3.8 | 8.8 |
| | 75 | 16.2 | 13.2 | 23.0 | 14.8 | 16.6 | 13.7 | 11.7 | 7.6 | 17.6 | 15.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 23.6 | 25.6 | 23.7 | 26.2 | 32.4 | 32.9 | 22.4 | 23.6 | 7.3 | 8.3 |
| | 50 | 46.8 | 47.8 | 57.5 | 54.1 | 49.7 | 51.1 | 43.4 | 44.1 | 33.4 | 29.3 |
| | 75 | 66.2 | 67.8 | 73.9 | 73.6 | 65.5 | 67.9 | 62.1 | 62.4 | 50.4 | 47.8 |
| Inventories | 25 | 1.3 | 1.5 | 0.0 | 0.0 | 2.2 | 2.1 | 3.1 | 4.0 | 1.7 | 0.9 |
| | 50 | 5.0 | 5.2 | 2.8 | 3.2 | 4.3 | 4.8 | 7.1 | 7.7 | 5.9 | 6.1 |
| | 75 | 11.4 | 13.4 | 10.0 | 17.3 | 11.2 | 10.6 | 11.5 | 14.1 | 12.0 | 12.1 |
| Equity | 25 | 14.2 | 13.6 | 13.9 | 13.0 | 15.3 | 14.9 | 17.2 | 16.2 | 15.7 | 13.9 |
| | 50 | 30.1 | 27.3 | 29.2 | 26.8 | 27.5 | 26.7 | 31.5 | 31.4 | 32.4 | 32.6 |
| | 75 | 51.9 | 52.7 | 75.0 | 74.3 | 38.7 | 43.9 | 51.9 | 51.6 | 55.1 | 54.0 |
| Short-term liabilities | 25 | 11.5 | 10.9 | 9.4 | 7.7 | 11.5 | 12.8 | 17.6 | 14.6 | 7.3 | 6.9 |
| | 50 | 24.9 | 22.8 | 28.3 | 21.8 | 23.8 | 24.6 | 25.1 | 29.3 | 15.9 | 13.8 |
| | 75 | 46.8 | 48.2 | 46.8 | 41.2 | 52.8 | 57.0 | 43.9 | 47.9 | 34.8 | 28.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 7.0 | 4.8 | 10.1 | 5.6 | 11.5 | 11.8 | 8.0 | 5.1 | 0.0 | 0.0 |
| | 75 | 27.1 | 26.7 | 29.4 | 27.3 | 32.5 | 31.5 | 16.2 | 15.6 | 0.0 | 0.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.7 | 2.2 | 0.3 | 0.7 | 4.2 | 3.7 | 2.7 | 1.1 | 0.0 | -0.7 |
| | 50 | 7.5 | 7.8 | 8.8 | 8.5 | 9.0 | 10.0 | 6.8 | 5.1 | 5.5 | 9.5 |
| | 75 | 18.5 | 15.0 | 26.6 | 16.4 | 18.8 | 16.9 | 13.9 | 10.9 | 17.9 | 18.2 |
| Annual result and Depreciation | 25 | 9.5 | 7.5 | 9.3 | 7.3 | 10.7 | 10.5 | 8.2 | 5.5 | 5.7 | 6.2 |
| | 50 | 17.0 | 15.6 | 21.0 | 19.8 | 18.3 | 16.4 | 14.3 | 13.0 | 11.4 | 15.0 |
| | 75 | 29.3 | 28.2 | 43.7 | 35.5 | 27.9 | 28.3 | 21.7 | 19.5 | 29.2 | 28.4 |
| Trade receivables | 25 | 2.3 | 2.4 | 2.1 | 1.8 | 2.1 | 2.2 | 4.3 | 4.3 | 3.3 | 3.2 |
| | 50 | 5.6 | 5.9 | 5.4 | 5.2 | 4.4 | 4.9 | 6.9 | 6.8 | 6.9 | 5.6 |
| | 75 | 9.5 | 9.8 | 11.5 | 12.4 | 7.5 | 7.9 | 10.4 | 9.2 | 12.3 | 10.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.5 | 2.6 | 0.8 | 1.0 | 4.9 | 3.7 | 3.5 | 2.7 | 2.3 | 2.6 |
| | 50 | 7.5 | 6.6 | 7.5 | 6.5 | 10.0 | 7.7 | 7.1 | 5.3 | 4.9 | 5.3 |
| | 75 | 13.8 | 12.6 | 13.0 | 12.8 | 16.7 | 14.3 | 13.7 | 10.2 | 10.4 | 10.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 9.9 | 7.0 | 5.5 | 0.0 | 16.0 | 12.5 | 14.8 | 8.7 | 5.1 | 4.1 |
| | 50 | 27.1 | 22.2 | 17.4 | 20.6 | 32.7 | 24.7 | 29.4 | 23.4 | 19.6 | 21.9 |
| | 75 | 49.8 | 42.8 | 49.7 | 38.9 | 54.1 | 47.7 | 49.6 | 43.2 | 32.3 | 40.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 57.2 | 58.2 | 53.1 | 57.7 | 57.9 | 55.2 | 61.2 | 55.0 | 64.4 | 62.5 |
| | 50 | 93.7 | 91.8 | 104.1 | 101.1 | 91.3 | 83.7 | 94.6 | 93.9 | 91.1 | 95.5 |
| | 75 | 147.7 | 147.4 | 188.0 | 194.0 | 123.4 | 125.9 | 151.1 | 136.6 | 158.6 | 153.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 53.4 | 50.9 | 49.1 | 46.2 | 52.9 | 51.5 | 50.4 | 44.1 | 76.1 | 102.7 |
| | 50 | 119.6 | 122.1 | 110.8 | 131.2 | 115.1 | 107.0 | 124.4 | 107.7 | 131.8 | 174.3 |
| | 75 | 324.0 | 376.8 | 471.9 | 453.9 | 310.6 | 279.4 | 244.1 | 269.6 | 644.7 | 453.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 7.2 | 6.8 | 4.8 | 4.5 | 8.5 | 8.3 | 6.9 | 5.4 | 8.1 | 7.8 |
| | 50 | 11.9 | 11.6 | 10.5 | 10.7 | 14.1 | 12.5 | 11.8 | 8.9 | 10.4 | 11.5 |
| | 75 | 20.7 | 22.0 | 32.0 | 36.0 | 21.0 | 24.0 | 18.9 | 16.3 | 18.6 | 18.5 |

I. Enterprises by economic sector

4. Manufacturing

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|----------|---|-------|--------------------|-------|---------------------|--------|-------------|----------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.3 | 98.1 | 97.4 | 98.9 | 98.4 | 99.0 | 98.8 | 99.5 | 99.4 |
| Change in finished goods | 0.6 | 0.7 | 1.9 | 2.6 | 1.1 | 1.6 | 1.0 | 1.2 | 0.5 | 0.6 |
| Interest and similar income | 0.5 | 0.4 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.5 | 0.5 |
| Other income | 5.4 | 5.8 | 2.9 | 2.9 | 2.3 | 2.1 | 2.2 | 2.1 | 5.7 | 6.2 |
| of which: Income from long-term equity investments | 1.6 | 2.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.3 | 0.3 | 1.8 | 2.5 |
| Total income | 105.9 | 106.3 | 103.1 | 103.1 | 102.4 | 102.3 | 102.3 | 102.2 | 106.3 | 106.7 |
| Expenses | | | | | | | | | | |
| Cost of materials | 64.1 | 64.5 | 38.1 | 38.4 | 46.0 | 46.1 | 52.0 | 52.2 | 65.6 | 66.0 |
| Personnel expenses | 17.1 | 17.5 | 35.1 | 34.6 | 30.9 | 31.0 | 25.8 | 26.0 | 16.0 | 16.5 |
| Depreciation | 3.1 | 3.0 | 3.9 | 3.8 | 3.1 | 3.1 | 3.1 | 3.1 | 3.1 | 3.0 |
| of which: Depreciation of tangible fixed assets | 2.7 | 2.7 | 3.9 | 3.7 | 3.0 | 2.9 | 3.0 | 2.9 | 2.7 | 2.7 |
| Interest and similar expenses | 1.4 | 2.0 | 1.1 | 1.0 | 0.8 | 0.8 | 0.8 | 0.8 | 1.4 | 2.1 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 14.9 | 15.0 | 19.2 | 18.9 | 16.5 | 16.5 | 15.7 | 15.7 | 14.8 | 14.9 |
| Total expenses before taxes on income | 100.7 | 102.1 | 97.6 | 96.9 | 97.4 | 97.4 | 97.6 | 97.9 | 101.0 | 102.6 |
| Annual result before taxes on income | 5.2 | 4.2 | 5.5 | 6.2 | 5.0 | 4.8 | 4.7 | 4.3 | 5.3 | 4.2 |
| Taxes on income | 1.2 | 1.0 | 1.2 | 1.3 | 1.3 | 1.3 | 1.2 | 1.1 | 1.2 | 0.9 |
| Annual result | 4.0 | 3.2 | 4.3 | 4.9 | 3.7 | 3.6 | 3.6 | 3.2 | 4.1 | 3.2 |
| Profit and loss transfers (parent company) | 1.7 | 1.6 | 0.0 | -0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 1.9 | 1.7 |
| Profit and loss transfers (subsidiary) | 1.7 | 1.5 | 0.0 | 0.0 | 0.3 | 0.2 | 0.8 | 0.7 | 1.8 | 1.6 |
| Profit for the year | 4.1 | 3.3 | 4.3 | 4.8 | 3.4 | 3.4 | 2.9 | 2.6 | 4.2 | 3.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.4 | 1.4 | 0.9 | 0.9 | 0.8 | 0.8 | 1.0 | 1.0 | 1.4 | 1.4 |
| Tangible fixed assets | 14.3 | 14.0 | 34.9 | 33.3 | 28.7 | 28.2 | 26.2 | 26.0 | 13.4 | 13.2 |
| of which: Land and buildings | 4.5 | 4.3 | 14.7 | 14.0 | 12.1 | 11.8 | 10.4 | 10.3 | 4.0 | 3.9 |
| Inventories | 14.4 | 14.1 | 24.3 | 26.4 | 29.0 | 30.7 | 28.1 | 29.3 | 13.4 | 13.0 |
| of which: Finished goods and merchandise | 4.9 | 4.7 | 8.8 | 8.7 | 8.7 | 8.9 | 7.6 | 7.9 | 4.7 | 4.5 |
| Cash | 5.0 | 5.2 | 12.1 | 12.2 | 12.4 | 11.6 | 9.6 | 9.1 | 4.6 | 4.9 |
| Receivables | 30.8 | 30.8 | 24.9 | 24.6 | 24.9 | 24.8 | 28.4 | 28.1 | 31.0 | 31.1 |
| Short-term | 28.1 | 27.0 | 23.7 | 23.5 | 23.8 | 23.7 | 26.6 | 26.3 | 28.3 | 27.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.8 | 5.5 | 12.1 | 12.5 | 13.4 | 13.4 | 13.0 | 12.8 | 5.3 | 5.0 |
| Receivables from affiliated companies | 20.3 | 19.5 | 6.8 | 6.7 | 7.3 | 7.1 | 10.9 | 10.7 | 21.0 | 20.2 |
| Long-term | 2.6 | 3.8 | 1.2 | 1.1 | 1.1 | 1.1 | 1.8 | 1.8 | 2.7 | 4.0 |
| of which: Loans to affiliated companies | 2.3 | 3.5 | 0.6 | 0.6 | 0.6 | 0.6 | 1.2 | 1.3 | 2.3 | 3.6 |
| Securities | 3.4 | 3.2 | 0.5 | 0.4 | 1.0 | 0.9 | 1.0 | 0.9 | 3.6 | 3.4 |
| Other long-term equity investments | 30.5 | 30.9 | 1.8 | 1.6 | 2.6 | 2.6 | 5.4 | 5.3 | 32.4 | 32.8 |
| of which: Goodwill | 0.5 | 0.5 | 0.7 | 0.6 | 0.4 | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 32.4 | 31.8 | 29.0 | 29.6 | 37.7 | 38.1 | 38.8 | 38.5 | 31.9 | 31.3 |
| Liabilities | | | | | | | | | | |
| Short-term | 49.4 | 50.4 | 63.8 | 63.4 | 53.1 | 52.8 | 49.3 | 49.7 | 49.4 | 50.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 35.5 | 36.2 | 42.7 | 44.2 | 39.0 | 39.1 | 38.8 | 39.0 | 35.3 | 35.9 |
| Trade payables | 1.9 | 1.9 | 9.8 | 9.7 | 8.0 | 7.9 | 6.0 | 6.1 | 1.6 | 1.5 |
| Liabilities to affiliated companies | 5.4 | 5.3 | 8.6 | 8.4 | 7.6 | 7.6 | 7.2 | 7.1 | 5.3 | 5.2 |
| Long-term | 21.4 | 22.4 | 9.1 | 8.4 | 10.0 | 9.3 | 14.4 | 14.1 | 22.0 | 23.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 13.9 | 14.3 | 21.2 | 19.2 | 14.1 | 13.7 | 10.5 | 10.6 | 14.1 | 14.5 |
| Liabilities to affiliated companies | 2.9 | 3.0 | 14.3 | 13.0 | 9.7 | 9.2 | 6.2 | 6.2 | 2.6 | 2.8 |
| Provisions | 6.7 | 7.6 | 4.1 | 4.0 | 3.1 | 3.4 | 3.6 | 3.7 | 6.9 | 7.9 |
| of which: Provisions for pensions | 17.6 | 17.2 | 7.0 | 6.9 | 9.0 | 8.9 | 11.8 | 11.6 | 18.1 | 17.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.2 | 4.2 | 5.6 | 6.4 | 5.1 | 4.9 | 4.8 | 4.4 | 5.3 | 4.2 |
| Annual result and depreciation | 7.2 | 6.3 | 8.4 | 8.9 | 6.9 | 6.7 | 6.8 | 6.4 | 7.2 | 6.3 |
| Trade receivables | 5.9 | 5.8 | 8.7 | 9.2 | 8.8 | 9.0 | 9.2 | 9.1 | 5.6 | 5.5 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 98.4 | 95.1 | 139.0 | 136.1 | 151.7 | 149.8 | 142.4 | 141.3 | 95.1 | 91.7 |
| Annual result and interest paid | 5.4 | 5.0 | 7.7 | 8.3 | 6.9 | 6.6 | 6.3 | 5.7 | 5.3 | 4.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 11.3 | 9.5 | 19.7 | 20.9 | 20.9 | 20.1 | 18.6 | 17.4 | 10.8 | 9.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 105.5 | 103.0 | 133.9 | 136.9 | 161.5 | 164.6 | 154.4 | 155.7 | 103.1 | 100.6 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 97.5 | 93.1 | 84.5 | 81.2 | 94.3 | 91.6 | 94.8 | 91.9 | 97.7 | 93.2 |
| Cash resources, short-term receivables and inventories | 138.0 | 132.1 | 141.4 | 140.9 | 168.8 | 170.0 | 167.3 | 167.0 | 135.7 | 129.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.6 | 8.6 | 15.9 | 15.6 | 10.8 | 10.8 | 9.6 | 9.5 | 8.4 | 8.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 1 547.11 | 1 652.19 | 1.57 | 1.72 | 14.73 | 15.67 | 87.89 | 92.49 | 1 442.92 | 1 542.32 |
| Sales in € billion | 1 522.04 | 1 570.46 | 2.17 | 2.34 | 22.34 | 23.48 | 125.14 | 130.71 | 1 372.38 | 1 413.94 |
| Number of enterprises | 15 482 | 15 482 | 2 232 | 2 232 | 4 298 | 4 298 | 5 271 | 5 271 | 3 681 | 3 681 |

I. Enterprises by economic sector
 cont'd: 4. Manufacturing

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 36.7 | 36.7 | 23.2 | 22.3 | 33.6 | 33.5 | 40.3 | 40.7 | 46.6 | 46.7 |
| | 50 | 48.9 | 49.0 | 35.1 | 35.2 | 44.7 | 45.0 | 51.1 | 51.4 | 57.6 | 57.7 |
| | 75 | 61.1 | 61.3 | 48.2 | 47.9 | 56.2 | 56.1 | 62.1 | 62.2 | 69.3 | 69.6 |
| Personnel expenses | 25 | 17.9 | 18.1 | 22.7 | 23.0 | 22.6 | 22.7 | 18.1 | 18.2 | 12.3 | 12.4 |
| | 50 | 26.8 | 27.0 | 34.1 | 34.0 | 31.2 | 31.4 | 26.0 | 26.4 | 19.9 | 20.1 |
| | 75 | 36.1 | 36.4 | 44.9 | 44.9 | 39.9 | 40.2 | 34.2 | 34.3 | 27.8 | 28.0 |
| Depreciation | 25 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 |
| | 50 | 2.3 | 2.3 | 2.5 | 2.6 | 2.2 | 2.2 | 2.3 | 2.3 | 2.3 | 2.4 |
| | 75 | 4.1 | 4.1 | 5.2 | 5.0 | 4.1 | 4.1 | 4.1 | 4.1 | 3.8 | 3.9 |
| Annual result | 25 | 0.7 | 0.6 | 0.4 | 0.8 | 0.7 | 0.7 | 0.6 | 0.5 | 0.8 | 0.4 |
| | 50 | 3.1 | 2.9 | 3.5 | 3.7 | 2.8 | 2.8 | 2.9 | 2.7 | 3.3 | 2.9 |
| | 75 | 7.0 | 6.7 | 9.6 | 9.9 | 6.5 | 6.4 | 6.6 | 6.2 | 7.1 | 6.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.4 | 8.0 | 6.9 | 6.6 | 7.8 | 7.4 | 8.7 | 8.5 | 9.3 | 9.1 |
| | 50 | 21.3 | 21.1 | 21.5 | 21.2 | 21.2 | 20.7 | 22.0 | 21.9 | 20.6 | 20.7 |
| | 75 | 40.2 | 39.6 | 48.0 | 46.8 | 42.1 | 41.4 | 40.2 | 39.7 | 35.3 | 35.5 |
| Inventories | 25 | 12.6 | 12.9 | 4.8 | 4.9 | 12.4 | 13.0 | 16.0 | 16.6 | 13.1 | 13.2 |
| | 50 | 24.9 | 25.9 | 16.6 | 17.4 | 26.5 | 27.6 | 27.9 | 29.0 | 22.5 | 23.4 |
| | 75 | 40.6 | 41.8 | 38.3 | 38.9 | 44.3 | 46.1 | 42.3 | 43.8 | 35.1 | 35.8 |
| Equity | 25 | 14.1 | 14.9 | 4.0 | 5.8 | 13.3 | 15.2 | 16.9 | 17.2 | 17.4 | 17.2 |
| | 50 | 33.0 | 33.3 | 24.0 | 25.8 | 33.2 | 34.3 | 35.0 | 35.0 | 33.7 | 33.0 |
| | 75 | 55.2 | 55.9 | 51.6 | 53.3 | 56.7 | 57.5 | 56.5 | 56.6 | 53.7 | 53.8 |
| Short-term liabilities | 25 | 19.2 | 18.7 | 18.7 | 17.5 | 18.4 | 17.9 | 19.3 | 19.0 | 20.2 | 20.0 |
| | 50 | 36.9 | 36.8 | 40.8 | 40.5 | 37.2 | 36.6 | 36.7 | 37.1 | 35.6 | 35.2 |
| | 75 | 60.1 | 59.8 | 71.4 | 71.1 | 60.8 | 59.8 | 59.5 | 59.0 | 55.3 | 56.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 6.4 | 6.5 | 13.7 | 13.7 | 11.6 | 11.0 | 6.2 | 6.5 | 0.2 | 0.1 |
| | 75 | 25.3 | 25.3 | 38.9 | 37.6 | 29.9 | 29.2 | 23.2 | 23.6 | 14.0 | 14.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.8 | 0.5 | 1.0 | 1.0 | 1.0 | 0.9 | 0.7 | 1.1 | 0.6 |
| | 50 | 4.0 | 3.8 | 4.5 | 4.8 | 3.7 | 3.8 | 3.9 | 3.6 | 4.3 | 3.7 |
| | 75 | 8.9 | 8.6 | 11.6 | 12.2 | 8.6 | 8.4 | 8.4 | 7.9 | 8.7 | 8.2 |
| Annual result and Depreciation | 25 | 3.3 | 3.2 | 3.1 | 3.7 | 3.3 | 3.4 | 3.2 | 3.0 | 3.4 | 2.9 |
| | 50 | 7.1 | 6.8 | 8.2 | 8.4 | 6.9 | 6.9 | 6.7 | 6.5 | 7.2 | 6.6 |
| | 75 | 12.5 | 12.4 | 16.2 | 16.8 | 12.2 | 12.0 | 12.0 | 11.5 | 12.1 | 11.7 |
| Trade receivables | 25 | 3.9 | 3.8 | 2.9 | 3.0 | 4.1 | 4.1 | 4.4 | 4.3 | 3.4 | 3.3 |
| | 50 | 7.4 | 7.3 | 6.3 | 6.4 | 7.4 | 7.4 | 8.0 | 7.9 | 7.3 | 7.0 |
| | 75 | 11.7 | 11.7 | 11.0 | 11.4 | 11.6 | 11.7 | 12.4 | 12.2 | 11.4 | 11.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.6 | 2.3 | 2.2 | 2.7 | 2.6 | 2.6 | 2.4 | 2.0 | 2.8 | 2.0 |
| | 50 | 6.6 | 6.3 | 7.9 | 8.4 | 6.7 | 6.3 | 6.3 | 5.9 | 6.6 | 6.1 |
| | 75 | 13.0 | 12.7 | 18.2 | 19.3 | 13.4 | 13.0 | 11.9 | 11.4 | 12.1 | 11.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 6.1 | 5.2 | 2.6 | 2.8 | 5.6 | 5.0 | 6.7 | 5.6 | 7.4 | 6.2 |
| | 50 | 18.3 | 17.6 | 16.6 | 17.1 | 17.4 | 17.5 | 18.8 | 18.0 | 19.0 | 17.2 |
| | 75 | 40.9 | 40.4 | 45.0 | 47.9 | 43.1 | 43.1 | 41.9 | 40.3 | 37.0 | 35.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 97.1 | 98.9 | 75.0 | 79.1 | 100.5 | 104.1 | 102.0 | 103.3 | 98.4 | 99.3 |
| | 50 | 161.2 | 164.5 | 147.0 | 149.4 | 176.2 | 181.6 | 166.7 | 169.2 | 149.5 | 151.1 |
| | 75 | 319.8 | 327.6 | 351.2 | 378.5 | 394.6 | 404.6 | 316.4 | 320.7 | 256.2 | 256.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 49.7 | 49.6 | 38.8 | 38.9 | 46.4 | 46.7 | 50.9 | 49.7 | 59.0 | 58.6 |
| | 50 | 95.6 | 94.1 | 90.7 | 92.9 | 92.9 | 93.2 | 93.0 | 90.0 | 102.5 | 100.7 |
| | 75 | 202.5 | 204.8 | 226.0 | 236.5 | 213.4 | 216.6 | 191.8 | 193.8 | 194.0 | 193.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.7 | 4.6 | 4.3 | 4.4 | 4.6 | 4.4 | 4.7 | 4.7 | 4.9 | 4.7 |
| | 50 | 8.4 | 8.3 | 10.8 | 10.2 | 8.5 | 8.4 | 8.1 | 8.0 | 8.2 | 8.0 |
| | 75 | 14.4 | 14.3 | 22.5 | 21.7 | 15.2 | 15.2 | 13.3 | 13.1 | 12.6 | 12.7 |

I. Enterprises by economic sector

cont'd: 4 Manufacturing

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|----------|---|-------|--------------------|-------|---------------------|-------|-------------|----------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.4 | 97.6 | 96.9 | 98.8 | 98.3 | 99.0 | 98.6 | 99.6 | 99.5 |
| Change in finished goods | 0.5 | 0.6 | 2.4 | 3.1 | 1.2 | 1.7 | 1.0 | 1.4 | 0.4 | 0.5 |
| Interest and similar income | 0.6 | 0.5 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.6 | 0.5 |
| Other income | 5.6 | 6.3 | 2.9 | 3.0 | 2.3 | 2.1 | 2.3 | 2.2 | 5.9 | 6.7 |
| of which: Income from long-term equity investments | 1.8 | 2.6 | 0.0 | 0.0 | 0.1 | 0.1 | 0.4 | 0.3 | 2.0 | 2.8 |
| Total income | 106.1 | 106.8 | 103.1 | 103.1 | 102.5 | 102.3 | 102.5 | 102.4 | 106.5 | 107.2 |
| Expenses | | | | | | | | | | |
| Cost of materials | 65.3 | 65.6 | 38.5 | 38.9 | 46.2 | 46.2 | 52.4 | 52.6 | 66.7 | 67.0 |
| Personnel expenses | 16.5 | 17.0 | 37.3 | 36.8 | 31.2 | 31.3 | 26.0 | 26.1 | 15.5 | 16.0 |
| Depreciation | 3.1 | 3.1 | 3.4 | 3.4 | 3.1 | 3.0 | 3.1 | 3.2 | 3.1 | 3.1 |
| of which: Depreciation of tangible fixed assets | 2.7 | 2.8 | 3.4 | 3.3 | 2.9 | 2.9 | 3.0 | 2.9 | 2.7 | 2.7 |
| Interest and similar expenses | 1.4 | 2.1 | 1.0 | 1.0 | 0.8 | 0.7 | 0.8 | 0.8 | 1.5 | 2.3 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 14.7 | 14.9 | 19.5 | 19.1 | 16.5 | 16.4 | 15.7 | 15.6 | 14.6 | 14.8 |
| Total expenses before taxes on income | 101.1 | 102.7 | 99.9 | 99.2 | 97.8 | 97.8 | 98.1 | 98.4 | 101.4 | 103.2 |
| Annual result before taxes on income | 5.0 | 4.0 | 3.2 | 3.9 | 4.7 | 4.5 | 4.4 | 4.0 | 5.1 | 4.0 |
| Taxes on income | 1.2 | 1.0 | 1.1 | 1.2 | 1.4 | 1.4 | 1.2 | 1.2 | 1.2 | 1.0 |
| Annual result | 3.8 | 3.0 | 2.1 | 2.7 | 3.3 | 3.1 | 3.2 | 2.8 | 3.9 | 3.0 |
| Profit and loss transfers (parent company) | 2.0 | 1.8 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.1 | 2.2 | 2.0 |
| Profit and loss transfers (subsidiary) | 2.0 | 1.7 | 0.0 | 0.0 | 0.4 | 0.3 | 1.0 | 1.0 | 2.1 | 1.8 |
| Profit for the year | 3.8 | 3.1 | 2.2 | 2.7 | 2.9 | 2.9 | 2.4 | 2.0 | 4.0 | 3.2 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.4 | 1.4 | 1.1 | 1.0 | 0.8 | 0.9 | 1.0 | 1.0 | 1.5 | 1.4 |
| Tangible fixed assets | 13.3 | 13.0 | 30.2 | 28.9 | 27.3 | 26.8 | 25.1 | 25.0 | 12.5 | 12.2 |
| of which: Land and buildings | 4.0 | 3.8 | 11.3 | 10.8 | 11.0 | 10.8 | 9.8 | 9.6 | 3.6 | 3.5 |
| Inventories | 13.4 | 13.1 | 26.1 | 28.4 | 29.4 | 31.1 | 27.7 | 29.0 | 12.5 | 12.1 |
| of which: Finished goods and merchandise | 4.8 | 4.5 | 9.5 | 9.4 | 8.5 | 8.7 | 7.3 | 7.5 | 4.6 | 4.3 |
| Cash | 4.5 | 4.9 | 13.3 | 13.1 | 12.9 | 12.0 | 9.3 | 8.7 | 4.2 | 4.6 |
| Receivables | 30.1 | 30.3 | 26.3 | 26.0 | 25.5 | 25.4 | 29.4 | 29.2 | 30.2 | 30.4 |
| Short-term | 27.4 | 26.3 | 24.9 | 24.8 | 24.3 | 24.2 | 27.4 | 27.2 | 27.5 | 26.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.3 | 5.0 | 12.8 | 13.1 | 13.6 | 13.6 | 12.7 | 12.6 | 4.8 | 4.5 |
| Receivables from affiliated companies | 20.2 | 19.4 | 6.7 | 6.9 | 7.5 | 7.4 | 12.0 | 11.8 | 20.8 | 19.9 |
| Long-term | 2.7 | 4.0 | 1.4 | 1.2 | 1.2 | 1.1 | 2.0 | 2.0 | 2.8 | 4.2 |
| of which: Loans to affiliated companies | 2.4 | 3.7 | 0.6 | 0.5 | 0.7 | 0.7 | 1.4 | 1.5 | 2.4 | 3.8 |
| Securities | 3.7 | 3.5 | 0.6 | 0.5 | 1.1 | 0.9 | 1.0 | 0.9 | 3.9 | 3.6 |
| Other long-term equity investments | 33.2 | 33.6 | 1.7 | 1.5 | 2.5 | 2.4 | 6.0 | 5.8 | 34.9 | 35.3 |
| of which: Goodwill | 0.5 | 0.5 | 0.6 | 0.4 | 0.5 | 0.4 | 0.6 | 0.5 | 0.5 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 33.2 | 32.5 | 32.7 | 32.8 | 41.8 | 41.9 | 42.5 | 41.8 | 32.7 | 31.9 |
| Liabilities | | | | | | | | | | |
| Short-term | 34.1 | 34.9 | 40.1 | 41.8 | 35.5 | 35.7 | 35.6 | 36.3 | 34.0 | 34.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.6 | 1.6 | 8.8 | 8.6 | 7.4 | 7.3 | 5.6 | 5.8 | 1.4 | 1.3 |
| Trade payables | 5.3 | 5.2 | 8.9 | 8.5 | 7.5 | 7.5 | 7.2 | 7.1 | 5.2 | 5.0 |
| Liabilities to affiliated companies | 20.6 | 21.8 | 7.6 | 6.7 | 7.1 | 6.7 | 11.6 | 11.8 | 21.2 | 22.4 |
| Long-term | 14.2 | 14.6 | 19.0 | 17.6 | 13.1 | 12.9 | 9.6 | 9.6 | 14.5 | 14.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.6 | 2.7 | 11.6 | 11.0 | 9.0 | 8.5 | 5.8 | 5.6 | 2.3 | 2.5 |
| Liabilities to affiliated companies | 6.9 | 7.9 | 4.3 | 4.2 | 2.9 | 3.1 | 3.1 | 3.3 | 7.1 | 8.2 |
| Provisions | 17.8 | 17.4 | 8.0 | 7.7 | 9.3 | 9.3 | 12.2 | 12.0 | 18.2 | 17.7 |
| of which: Provisions for pensions | 7.2 | 7.5 | 2.8 | 2.7 | 3.1 | 3.1 | 4.5 | 4.7 | 7.4 | 7.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.1 | 4.0 | 3.3 | 4.1 | 4.7 | 4.6 | 4.5 | 4.1 | 5.1 | 4.0 |
| Annual result and depreciation | 7.0 | 6.1 | 5.7 | 6.3 | 6.4 | 6.3 | 6.4 | 6.1 | 7.0 | 6.1 |
| Trade receivables | 5.6 | 5.6 | 9.2 | 9.7 | 9.2 | 9.3 | 9.3 | 9.3 | 5.2 | 5.2 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 94.0 | 90.1 | 139.8 | 135.3 | 148.7 | 147.0 | 137.6 | 136.4 | 91.2 | 87.2 |
| Annual result and interest paid | 5.0 | 4.7 | 4.5 | 5.1 | 6.1 | 5.8 | 5.5 | 5.0 | 4.9 | 4.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 10.6 | 8.8 | 14.8 | 15.7 | 21.0 | 20.0 | 18.3 | 16.8 | 10.2 | 8.4 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 103.7 | 101.1 | 157.2 | 161.5 | 179.8 | 182.5 | 163.7 | 163.8 | 101.3 | 98.7 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 98.6 | 93.6 | 96.0 | 91.3 | 106.6 | 102.8 | 104.7 | 100.0 | 98.2 | 93.2 |
| Cash resources, short-term receivables and inventories | 138.0 | 131.2 | 161.0 | 159.2 | 189.4 | 189.9 | 182.7 | 179.8 | 135.1 | 128.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.6 | 8.7 | 16.1 | 15.7 | 10.8 | 10.8 | 9.8 | 9.7 | 8.5 | 8.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 1 376.68 | 1 473.31 | 1.10 | 1.23 | 11.47 | 12.23 | 67.57 | 71.27 | 1 296.53 | 1 388.57 |
| Sales in € billion | 1 293.83 | 1 327.72 | 1.54 | 1.67 | 17.07 | 17.98 | 92.96 | 97.19 | 1 182.26 | 1 210.89 |
| Number of enterprises | 11 449 | 11 449 | 1 532 | 1 532 | 3 286 | 3 286 | 3 913 | 3 913 | 2 718 | 2 718 |

I. Enterprises by economic sector

cont'd: 4. Manufacturing

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 37.0 | 37.1 | 23.4 | 22.3 | 33.9 | 33.9 | 40.5 | 41.0 | 46.8 | 47.2 |
| | 50 | 49.4 | 49.5 | 35.3 | 35.8 | 44.8 | 45.1 | 51.6 | 51.8 | 58.3 | 58.6 |
| | 75 | 61.8 | 61.9 | 49.4 | 48.8 | 56.3 | 56.2 | 62.7 | 62.9 | 70.0 | 70.2 |
| Personnel expenses | 25 | 18.1 | 18.2 | 25.8 | 26.0 | 23.1 | 23.1 | 18.2 | 18.2 | 12.0 | 12.2 |
| | 50 | 27.2 | 27.4 | 37.2 | 37.2 | 31.6 | 31.9 | 26.0 | 26.5 | 19.5 | 19.8 |
| | 75 | 36.6 | 37.1 | 48.2 | 48.1 | 40.4 | 40.5 | 34.3 | 34.5 | 27.4 | 27.7 |
| Depreciation | 25 | 1.2 | 1.2 | 1.0 | 1.0 | 1.1 | 1.1 | 1.2 | 1.2 | 1.3 | 1.3 |
| | 50 | 2.3 | 2.3 | 2.2 | 2.2 | 2.2 | 2.2 | 2.3 | 2.3 | 2.3 | 2.3 |
| | 75 | 4.0 | 4.1 | 4.6 | 4.5 | 4.0 | 4.0 | 4.1 | 4.1 | 3.9 | 3.9 |
| Annual result | 25 | 0.5 | 0.4 | 0.0 | 0.2 | 0.6 | 0.6 | 0.5 | 0.3 | 0.7 | 0.3 |
| | 50 | 2.7 | 2.5 | 2.1 | 2.2 | 2.5 | 2.5 | 2.7 | 2.5 | 3.3 | 2.8 |
| | 75 | 6.2 | 6.0 | 5.5 | 5.8 | 5.8 | 5.7 | 6.2 | 5.9 | 7.1 | 6.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.4 | 7.2 | 4.9 | 4.6 | 6.9 | 6.7 | 8.1 | 7.9 | 8.6 | 8.5 |
| | 50 | 19.5 | 19.3 | 16.5 | 15.6 | 19.1 | 18.6 | 21.0 | 20.8 | 19.3 | 19.4 |
| | 75 | 37.6 | 37.4 | 39.0 | 38.0 | 39.3 | 38.7 | 38.8 | 38.4 | 34.1 | 34.2 |
| Inventories | 25 | 12.8 | 13.0 | 5.6 | 5.8 | 13.0 | 13.3 | 15.6 | 16.1 | 12.1 | 12.3 |
| | 50 | 25.1 | 26.2 | 18.9 | 19.8 | 27.2 | 28.4 | 27.4 | 28.3 | 21.9 | 22.8 |
| | 75 | 41.0 | 42.2 | 41.2 | 42.7 | 44.8 | 46.8 | 42.1 | 43.5 | 34.5 | 35.5 |
| Equity | 25 | 18.2 | 18.8 | 7.5 | 9.3 | 19.2 | 20.2 | 21.2 | 21.2 | 19.4 | 18.9 |
| | 50 | 38.2 | 38.2 | 29.2 | 30.2 | 39.0 | 39.7 | 40.4 | 40.3 | 37.8 | 36.4 |
| | 75 | 59.7 | 60.3 | 55.8 | 58.2 | 61.2 | 61.5 | 61.2 | 61.1 | 57.8 | 58.7 |
| Short-term liabilities | 25 | 16.8 | 16.6 | 16.9 | 16.0 | 15.8 | 15.3 | 16.8 | 16.6 | 17.9 | 18.0 |
| | 50 | 32.9 | 32.9 | 37.7 | 37.1 | 32.6 | 32.2 | 32.6 | 32.7 | 31.9 | 32.2 |
| | 75 | 55.5 | 55.6 | 67.6 | 68.2 | 55.5 | 54.5 | 54.4 | 54.8 | 52.2 | 52.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.6 | 4.6 | 9.5 | 8.8 | 9.7 | 9.4 | 4.8 | 4.7 | 0.0 | 0.0 |
| | 75 | 22.5 | 22.1 | 31.6 | 29.9 | 27.6 | 26.8 | 21.6 | 21.8 | 11.4 | 11.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.6 | 0.0 | 0.3 | 0.8 | 0.9 | 0.7 | 0.4 | 1.0 | 0.5 |
| | 50 | 3.6 | 3.4 | 2.8 | 3.0 | 3.3 | 3.4 | 3.7 | 3.4 | 4.2 | 3.6 |
| | 75 | 8.3 | 7.9 | 7.3 | 7.6 | 8.1 | 8.0 | 8.3 | 7.8 | 8.9 | 8.2 |
| Annual result and Depreciation | 25 | 2.9 | 2.8 | 1.9 | 2.4 | 3.0 | 3.2 | 2.9 | 2.6 | 3.3 | 2.8 |
| | 50 | 6.5 | 6.3 | 6.0 | 6.3 | 6.3 | 6.4 | 6.5 | 6.2 | 7.2 | 6.5 |
| | 75 | 11.8 | 11.5 | 11.9 | 11.9 | 11.6 | 11.5 | 11.8 | 11.4 | 12.1 | 11.7 |
| Trade receivables | 25 | 4.0 | 3.9 | 3.4 | 3.4 | 4.3 | 4.5 | 4.4 | 4.3 | 3.2 | 3.1 |
| | 50 | 7.6 | 7.6 | 6.7 | 7.0 | 7.7 | 7.8 | 8.1 | 8.1 | 7.2 | 6.8 |
| | 75 | 12.1 | 12.0 | 11.7 | 12.1 | 12.1 | 12.1 | 12.6 | 12.4 | 11.3 | 11.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 1.8 | 1.1 | 1.6 | 2.3 | 2.4 | 2.1 | 1.6 | 2.6 | 1.7 |
| | 50 | 5.9 | 5.6 | 5.5 | 5.9 | 5.9 | 5.7 | 5.7 | 5.3 | 6.3 | 5.7 |
| | 75 | 11.5 | 11.1 | 12.1 | 12.6 | 11.6 | 11.4 | 10.9 | 10.3 | 11.7 | 11.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 4.5 | 3.6 | -1.4 | -1.3 | 3.7 | 3.6 | 5.4 | 4.1 | 6.6 | 5.3 |
| | 50 | 16.8 | 16.2 | 11.8 | 12.4 | 15.9 | 16.3 | 18.2 | 17.2 | 18.6 | 16.7 |
| | 75 | 40.4 | 39.7 | 33.2 | 35.5 | 42.1 | 43.1 | 44.8 | 42.0 | 37.8 | 35.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 110.1 | 111.7 | 95.9 | 98.5 | 118.2 | 121.1 | 113.7 | 113.7 | 104.1 | 105.2 |
| | 50 | 181.2 | 182.9 | 188.4 | 191.3 | 204.4 | 210.9 | 183.3 | 184.0 | 157.3 | 158.6 |
| | 75 | 363.2 | 374.1 | 470.6 | 516.1 | 449.2 | 479.6 | 353.6 | 359.9 | 269.5 | 269.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 55.5 | 54.3 | 44.4 | 44.6 | 51.8 | 52.1 | 56.9 | 54.7 | 62.0 | 61.6 |
| | 50 | 109.9 | 107.4 | 106.5 | 107.3 | 111.2 | 110.4 | 106.8 | 103.9 | 114.5 | 112.8 |
| | 75 | 237.8 | 239.2 | 278.3 | 280.3 | 257.1 | 261.3 | 225.5 | 226.2 | 221.6 | 217.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.7 | 4.6 | 4.4 | 4.5 | 4.5 | 4.4 | 4.7 | 4.7 | 4.8 | 4.8 |
| | 50 | 8.5 | 8.4 | 10.7 | 10.2 | 8.5 | 8.3 | 8.2 | 8.2 | 8.3 | 8.1 |
| | 75 | 14.7 | 14.5 | 22.8 | 22.0 | 15.3 | 15.3 | 13.7 | 13.5 | 12.9 | 13.1 |

I. Enterprises by economic sector

cont'd: 4. Manufacturing

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|--------------------|---------------------|-------------|-------|-------|--------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindred sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 99.1 | 99.1 | 99.3 | 98.6 | 99.5 | 98.9 | 99.1 | 99.1 | 99.0 | 99.1 |
| Sales | 99.1 | 99.1 | 99.3 | 98.6 | 99.5 | 98.9 | 99.1 | 99.1 | 99.0 | 99.1 |
| Change in finished goods | 0.9 | 0.9 | 0.7 | 1.4 | 0.5 | 1.1 | 0.9 | 0.9 | 1.0 | 0.9 |
| Interest and similar income | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 4.4 | 3.5 | 2.8 | 2.9 | 2.1 | 2.1 | 1.8 | 1.7 | 4.9 | 3.8 |
| of which: Income from long-term equity investments | 0.5 | 0.5 | 0.0 | 0.0 | 0.2 | 0.2 | 0.2 | 0.2 | 0.5 | 0.6 |
| Total income | 104.5 | 103.7 | 103.0 | 103.0 | 102.2 | 102.2 | 101.9 | 101.8 | 105.1 | 104.1 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 57.4 | 58.5 | 37.3 | 37.3 | 45.2 | 45.5 | 51.0 | 51.0 | 58.9 | 60.1 |
| Personnel expenses | 20.5 | 20.5 | 29.7 | 29.2 | 29.9 | 30.0 | 25.4 | 25.7 | 19.4 | 19.3 |
| Depreciation | 3.0 | 2.9 | 5.0 | 4.8 | 3.3 | 3.2 | 3.1 | 3.0 | 2.9 | 2.8 |
| of which: Depreciation of tangible fixed assets | 2.7 | 2.7 | 5.0 | 4.8 | 3.2 | 3.1 | 3.0 | 2.9 | 2.7 | 2.6 |
| Interest and similar expenses | 1.1 | 1.1 | 1.4 | 1.2 | 1.0 | 0.8 | 0.9 | 0.8 | 1.1 | 1.2 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 16.3 | 15.6 | 18.3 | 18.3 | 16.5 | 16.6 | 15.8 | 15.8 | 16.4 | 15.5 |
| Total expenses before taxes on income | 98.3 | 98.6 | 91.9 | 91.0 | 96.1 | 96.3 | 96.3 | 96.5 | 98.8 | 99.0 |
| Annual result before taxes on income | 6.2 | 5.1 | 11.1 | 12.1 | 6.1 | 5.9 | 5.6 | 5.3 | 6.3 | 5.1 |
| Taxes on income | 1.0 | 0.8 | 1.4 | 1.5 | 1.1 | 1.0 | 1.0 | 0.9 | 0.9 | 0.8 |
| Annual result | 5.3 | 4.4 | 9.6 | 10.5 | 5.0 | 4.9 | 4.6 | 4.3 | 5.4 | 4.3 |
| Profit and loss transfers (parent company) | 0.2 | 0.3 | 0.1 | -0.3 | 0.0 | 0.1 | 0.1 | 0.0 | 0.3 | 0.4 |
| Profit and loss transfers (subsidiary) | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 |
| Profit for the year | 5.4 | 4.6 | 9.7 | 10.2 | 5.0 | 5.0 | 4.6 | 4.3 | 5.6 | 4.7 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.1 | 1.1 | 0.5 | 0.5 | 0.7 | 0.7 | 1.0 | 1.0 | 1.1 | 1.2 |
| Tangible fixed assets | 22.3 | 22.6 | 46.0 | 44.6 | 33.8 | 33.0 | 29.5 | 29.2 | 20.9 | 21.3 |
| of which: Land and buildings | 8.2 | 8.3 | 22.7 | 22.0 | 16.1 | 15.2 | 12.7 | 12.5 | 7.3 | 7.5 |
| Inventories | 22.2 | 22.6 | 20.0 | 21.4 | 27.7 | 29.1 | 29.4 | 30.5 | 21.1 | 21.4 |
| of which: Finished goods and merchandise | 6.0 | 6.3 | 7.0 | 6.9 | 9.3 | 9.5 | 8.9 | 9.2 | 5.6 | 5.8 |
| Cash | 8.4 | 8.1 | 9.3 | 9.8 | 10.7 | 10.1 | 10.7 | 10.3 | 8.1 | 7.8 |
| Receivables | 35.7 | 35.1 | 21.5 | 21.2 | 22.6 | 22.8 | 24.9 | 24.3 | 37.5 | 36.9 |
| Short-term | 33.8 | 32.9 | 20.7 | 20.2 | 21.8 | 21.9 | 23.9 | 23.3 | 35.5 | 34.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.4 | 9.9 | 10.3 | 11.0 | 12.7 | 12.8 | 14.0 | 13.6 | 9.9 | 9.4 |
| Receivables from affiliated companies | 20.8 | 20.5 | 7.1 | 6.2 | 6.4 | 6.3 | 7.3 | 7.0 | 23.0 | 22.7 |
| Long-term | 1.9 | 2.1 | 0.8 | 0.9 | 0.8 | 0.9 | 1.1 | 1.0 | 2.0 | 2.3 |
| of which: Loans to affiliated companies | 1.5 | 1.7 | 0.6 | 0.6 | 0.3 | 0.3 | 0.6 | 0.5 | 1.7 | 1.9 |
| Securities | 1.0 | 1.1 | 0.2 | 0.1 | 0.9 | 0.8 | 0.9 | 1.0 | 1.0 | 1.2 |
| Other long-term equity investments | 9.0 | 9.0 | 1.9 | 1.9 | 3.0 | 3.1 | 3.2 | 3.4 | 9.9 | 10.0 |
| of which: Goodwill | 0.2 | 0.2 | 0.9 | 0.9 | 0.4 | 0.3 | 0.2 | 0.2 | 0.3 | 0.2 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 25.5 | 26.0 | 20.3 | 21.6 | 23.1 | 24.6 | 26.4 | 27.4 | 25.4 | 25.8 |
| Liabilities | 58.2 | 57.8 | 75.1 | 73.5 | 68.8 | 67.7 | 63.1 | 62.1 | 57.2 | 57.0 |
| Short-term | 46.9 | 46.4 | 48.6 | 50.2 | 51.1 | 50.9 | 49.5 | 48.1 | 46.4 | 46.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.7 | 4.0 | 12.1 | 12.5 | 10.3 | 10.0 | 7.2 | 7.3 | 3.1 | 3.4 |
| Trade payables | 6.4 | 6.4 | 7.9 | 8.0 | 8.0 | 8.1 | 7.2 | 7.2 | 6.3 | 6.3 |
| Liabilities to affiliated companies | 28.1 | 27.2 | 12.6 | 12.8 | 20.4 | 18.7 | 23.7 | 21.9 | 29.0 | 28.2 |
| Long-term | 11.3 | 11.5 | 26.4 | 23.3 | 17.7 | 16.8 | 13.6 | 14.0 | 10.8 | 11.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.6 | 5.6 | 20.6 | 18.2 | 12.3 | 11.4 | 7.6 | 7.9 | 5.1 | 5.1 |
| Liabilities to affiliated companies | 4.8 | 5.1 | 3.8 | 3.4 | 4.1 | 4.1 | 5.0 | 5.2 | 4.8 | 5.1 |
| Provisions | 16.1 | 16.0 | 4.5 | 4.7 | 7.9 | 7.6 | 10.4 | 10.3 | 17.1 | 17.0 |
| of which: Provisions for pensions | 7.7 | 7.6 | 0.2 | 0.2 | 1.5 | 1.5 | 3.5 | 3.5 | 8.4 | 8.3 |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.3 | 5.2 | 11.2 | 12.3 | 6.1 | 6.0 | 5.6 | 5.3 | 6.4 | 5.1 |
| Annual result and depreciation | 8.3 | 7.3 | 14.8 | 15.6 | 8.4 | 8.3 | 7.7 | 7.5 | 8.4 | 7.2 |
| Trade receivables | 7.8 | 7.3 | 7.6 | 8.0 | 7.8 | 8.0 | 8.8 | 8.6 | 7.6 | 7.1 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 133.9 | 135.7 | 136.8 | 138.0 | 162.1 | 159.9 | 158.4 | 158.0 | 129.9 | 132.1 |
| Annual result and interest paid | 8.5 | 7.5 | 15.2 | 16.4 | 9.8 | 9.3 | 8.8 | 8.3 | 8.5 | 7.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 16.8 | 15.0 | 28.7 | 31.4 | 20.6 | 20.2 | 19.5 | 18.9 | 16.3 | 14.4 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 127.2 | 126.6 | 95.0 | 94.2 | 108.4 | 112.0 | 123.9 | 129.0 | 128.2 | 126.7 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 90.9 | 89.4 | 61.8 | 60.0 | 64.1 | 63.3 | 71.1 | 71.4 | 94.5 | 92.7 |
| Cash resources, short-term receivables and inventories | 138.2 | 138.2 | 102.9 | 102.6 | 118.3 | 120.5 | 130.4 | 134.6 | 139.9 | 139.2 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.3 | 8.0 | 15.3 | 15.4 | 10.8 | 11.0 | 8.8 | 8.8 | 8.2 | 7.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 170.43 | 178.88 | 0.46 | 0.49 | 3.26 | 3.44 | 20.32 | 21.21 | 146.39 | 153.75 |
| Sales in € billion | 228.21 | 242.74 | 0.63 | 0.67 | 5.28 | 5.50 | 32.18 | 33.52 | 190.12 | 203.05 |
| Number of enterprises | 4 033 | 4 033 | 700 | 700 | 1 012 | 1 012 | 1 358 | 1 358 | 963 | 963 |

I. Enterprises by economic sector

cont'd: 4 Manufacturing

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|--|----------------|------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindered sample 2017/2018 | | | | | | | | | | | |
| Of the enterprises captured ... | | | | | | | | | | | |
| Ratios | ... % | had a ratio of less than ... | | | | | | | | | |
| Percentage of gross revenue | | | | | | | | | | | |
| Cost of materials | 25 | 35.9 | 35.8 | 22.8 | 22.3 | 32.5 | 32.3 | 39.8 | 39.9 | 45.5 | 46.1 |
| | 50 | 47.6 | 47.7 | 34.3 | 34.0 | 44.4 | 44.3 | 49.7 | 49.7 | 55.9 | 55.7 |
| | 75 | 59.2 | 59.3 | 45.5 | 46.3 | 55.7 | 55.9 | 60.1 | 60.7 | 67.7 | 67.1 |
| Personnel expenses | 25 | 17.3 | 17.6 | 17.4 | 18.7 | 21.5 | 21.5 | 18.0 | 18.2 | 13.5 | 13.5 |
| | 50 | 25.8 | 26.3 | 28.0 | 28.1 | 29.9 | 29.7 | 25.8 | 26.3 | 20.8 | 20.8 |
| | 75 | 34.8 | 34.9 | 36.8 | 37.0 | 38.5 | 39.1 | 33.9 | 34.0 | 28.7 | 28.9 |
| Depreciation | 25 | 1.4 | 1.4 | 1.7 | 1.7 | 1.4 | 1.4 | 1.3 | 1.3 | 1.4 | 1.4 |
| | 50 | 2.5 | 2.6 | 3.3 | 3.3 | 2.4 | 2.5 | 2.4 | 2.3 | 2.4 | 2.5 |
| | 75 | 4.4 | 4.3 | 6.1 | 5.9 | 4.4 | 4.3 | 4.2 | 4.1 | 3.8 | 3.8 |
| Annual result | 25 | 1.4 | 1.3 | 3.6 | 4.4 | 1.5 | 1.4 | 1.2 | 1.1 | 1.0 | 0.8 |
| | 50 | 4.4 | 4.3 | 10.3 | 10.2 | 4.5 | 4.3 | 3.6 | 3.5 | 3.5 | 3.4 |
| | 75 | 9.1 | 9.0 | 18.3 | 18.1 | 8.7 | 8.3 | 7.3 | 6.8 | 7.2 | 6.9 |
| Percentage of the balance sheet total | | | | | | | | | | | |
| Tangible fixed assets | 25 | 12.4 | 12.0 | 15.6 | 14.4 | 12.2 | 11.5 | 11.4 | 11.3 | 12.0 | 12.0 |
| | 50 | 27.0 | 26.9 | 37.4 | 36.0 | 28.8 | 28.4 | 25.5 | 25.7 | 23.8 | 23.6 |
| | 75 | 46.3 | 45.7 | 64.3 | 62.4 | 49.9 | 48.3 | 43.9 | 43.5 | 38.1 | 37.4 |
| Inventories | 25 | 12.2 | 12.6 | 3.4 | 3.6 | 10.9 | 11.7 | 17.4 | 18.3 | 14.9 | 16.0 |
| | 50 | 24.4 | 25.2 | 12.7 | 12.2 | 23.6 | 24.6 | 29.2 | 31.3 | 24.5 | 25.1 |
| | 75 | 40.0 | 40.5 | 31.2 | 30.4 | 42.1 | 43.6 | 43.1 | 44.3 | 36.5 | 36.9 |
| Equity | 25 | 6.7 | 7.3 | - 1.9 | 0.4 | 4.7 | 5.3 | 9.1 | 9.2 | 12.9 | 12.7 |
| | 50 | 20.6 | 21.7 | 13.9 | 16.1 | 15.3 | 17.0 | 22.1 | 23.5 | 25.6 | 25.6 |
| | 75 | 38.4 | 39.5 | 41.6 | 43.0 | 34.2 | 36.7 | 37.5 | 39.0 | 40.8 | 40.5 |
| Short-term liabilities | 25 | 29.7 | 28.5 | 23.2 | 21.0 | 31.2 | 31.6 | 31.4 | 30.7 | 29.1 | 27.0 |
| | 50 | 48.5 | 48.2 | 48.3 | 49.5 | 51.8 | 51.7 | 49.7 | 48.6 | 43.9 | 43.7 |
| | 75 | 70.3 | 69.0 | 81.2 | 77.4 | 74.7 | 73.1 | 69.5 | 68.2 | 61.9 | 62.8 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 4.0 | 3.0 | 0.8 | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 12.5 | 13.2 | 29.3 | 26.6 | 17.6 | 17.7 | 11.3 | 12.5 | 3.9 | 4.2 |
| | 75 | 33.0 | 32.8 | 56.6 | 53.2 | 39.6 | 38.0 | 27.6 | 28.6 | 21.1 | 21.3 |
| Percentage of sales | | | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.8 | 1.6 | 4.2 | 5.3 | 2.0 | 1.8 | 1.6 | 1.4 | 1.3 | 1.0 |
| | 50 | 5.3 | 5.1 | 11.3 | 12.0 | 5.3 | 5.0 | 4.3 | 4.3 | 4.3 | 4.0 |
| | 75 | 10.8 | 10.7 | 20.2 | 20.7 | 10.1 | 9.9 | 8.8 | 8.2 | 8.5 | 8.2 |
| Annual result and Depreciation | 25 | 4.4 | 4.3 | 8.2 | 9.3 | 4.7 | 4.4 | 4.0 | 3.9 | 3.8 | 3.3 |
| | 50 | 8.5 | 8.2 | 15.6 | 15.6 | 8.7 | 8.4 | 7.4 | 7.1 | 7.3 | 6.9 |
| | 75 | 14.7 | 14.6 | 25.6 | 26.4 | 13.7 | 13.6 | 12.3 | 12.2 | 12.0 | 11.8 |
| Trade receivables | 25 | 3.5 | 3.5 | 2.1 | 2.4 | 3.5 | 3.5 | 4.4 | 4.4 | 3.9 | 3.7 |
| | 50 | 6.9 | 6.8 | 5.1 | 5.2 | 6.4 | 6.4 | 7.8 | 7.5 | 7.6 | 7.3 |
| | 75 | 11.0 | 10.8 | 8.9 | 9.6 | 10.0 | 10.2 | 11.7 | 11.3 | 11.6 | 11.1 |
| Percentage of the balance sheet total | | | | | | | | | | | |
| Annual result and interest paid | 25 | 4.2 | 3.8 | 7.5 | 8.6 | 4.6 | 4.0 | 3.9 | 3.3 | 3.5 | 2.8 |
| | 50 | 9.3 | 9.0 | 18.6 | 19.9 | 10.1 | 9.5 | 8.1 | 7.9 | 7.7 | 7.3 |
| | 75 | 17.7 | 17.6 | 42.0 | 42.0 | 19.5 | 18.5 | 14.3 | 13.6 | 12.7 | 12.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | | |
| Annual result and Depreciation | 25 | 10.1 | 9.1 | 11.6 | 12.5 | 10.0 | 8.8 | 9.8 | 9.0 | 9.9 | 8.2 |
| | 50 | 21.7 | 20.8 | 31.3 | 33.7 | 21.9 | 20.6 | 20.5 | 19.8 | 19.8 | 18.1 |
| | 75 | 42.5 | 42.3 | 75.2 | 78.3 | 46.4 | 43.1 | 37.1 | 35.5 | 34.4 | 34.5 |
| Percentage of fixed assets | | | | | | | | | | | |
| Long-term equity and liabilities | 25 | 69.2 | 71.3 | 44.4 | 45.2 | 61.1 | 64.6 | 74.3 | 77.3 | 84.8 | 86.1 |
| | 50 | 118.6 | 120.8 | 102.0 | 99.2 | 108.3 | 112.6 | 127.0 | 127.8 | 128.7 | 135.2 |
| | 75 | 209.1 | 216.7 | 171.2 | 177.6 | 211.3 | 216.7 | 227.4 | 223.6 | 209.8 | 221.1 |
| Percentage of short-term liabilities | | | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 40.6 | 40.6 | 28.3 | 30.2 | 36.0 | 35.3 | 42.4 | 41.6 | 52.2 | 50.7 |
| | 50 | 69.0 | 70.4 | 66.7 | 71.6 | 61.6 | 63.8 | 67.3 | 66.6 | 81.5 | 81.1 |
| | 75 | 119.0 | 120.6 | 144.3 | 140.1 | 109.4 | 111.9 | 110.4 | 113.6 | 128.7 | 133.5 |
| Percentage of cost of materials | | | | | | | | | | | |
| Trade payables | 25 | 4.7 | 4.6 | 4.2 | 4.3 | 4.7 | 4.7 | 4.6 | 4.6 | 4.9 | 4.6 |
| | 50 | 8.2 | 8.1 | 10.9 | 10.1 | 8.8 | 8.8 | 7.6 | 7.3 | 8.0 | 7.8 |
| | 75 | 13.7 | 13.5 | 22.0 | 20.2 | 14.6 | 15.1 | 12.0 | 11.9 | 11.7 | 11.3 |

I. Enterprises by economic sector

4.a) Manufacture of food products

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.6 | 100.5 | 99.8 | 99.8 | 99.5 | 99.8 | 99.8 | 99.6 | 99.6 |
| Change in finished goods | 0.3 | 0.4 | - 0.5 | 0.2 | 0.2 | 0.5 | 0.2 | 0.2 | 0.4 | 0.4 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.6 | 1.6 | 2.8 | 3.3 | 2.2 | 2.1 | 1.2 | 1.6 | 1.6 | 1.6 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.3 | 0.3 |
| Total income | 101.7 | 101.8 | 102.9 | 103.5 | 102.3 | 102.2 | 101.4 | 101.7 | 101.7 | 101.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 73.1 | 71.7 | 42.9 | 42.4 | 46.0 | 45.9 | 58.1 | 57.0 | 74.8 | 73.5 |
| Personnel expenses | 10.4 | 10.9 | 28.2 | 28.3 | 27.5 | 28.0 | 20.0 | 20.5 | 9.3 | 9.7 |
| Depreciation | 2.2 | 2.2 | 4.1 | 4.1 | 3.8 | 3.5 | 3.1 | 3.1 | 2.1 | 2.1 |
| of which: Depreciation of tangible fixed assets | 2.1 | 2.1 | 4.0 | 3.8 | 3.7 | 3.5 | 3.0 | 3.0 | 2.0 | 2.0 |
| Interest and similar expenses | 0.5 | 0.5 | 1.0 | 1.0 | 0.9 | 0.8 | 0.6 | 0.6 | 0.5 | 0.5 |
| Operating taxes | 0.0 | 0.0 | 0.2 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 13.6 | 14.0 | 23.1 | 23.4 | 20.3 | 20.1 | 17.0 | 17.4 | 13.2 | 13.6 |
| Total expenses before taxes on income | 99.8 | 99.3 | 99.5 | 99.4 | 98.6 | 98.5 | 98.8 | 98.6 | 99.9 | 99.4 |
| Annual result before taxes on income | 1.9 | 2.5 | 3.4 | 4.0 | 3.7 | 3.7 | 2.6 | 3.1 | 1.8 | 2.4 |
| Taxes on income | 0.5 | 0.5 | 0.9 | 1.1 | 1.0 | 0.9 | 0.8 | 0.8 | 0.5 | 0.5 |
| Annual result | 1.4 | 1.9 | 2.5 | 2.9 | 2.7 | 2.7 | 1.8 | 2.3 | 1.4 | 1.9 |
| Profit and loss transfers (parent company) | 0.3 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.3 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.4 | 0.4 | - 0.3 | - 0.5 | 0.4 | 0.2 | 0.2 | 0.2 | 0.4 | 0.5 |
| Profit for the year | 1.4 | 1.7 | 2.9 | 3.4 | 2.5 | 2.6 | 1.7 | 2.2 | 1.3 | 1.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.0 | 1.0 | 7.5 | 7.0 | 2.1 | 2.2 | 0.6 | 0.5 | 1.1 | 1.0 |
| Tangible fixed assets | 30.3 | 30.7 | 48.4 | 46.1 | 44.4 | 43.6 | 45.3 | 45.6 | 28.5 | 28.9 |
| of which: Land and buildings | 11.2 | 11.1 | 13.4 | 14.2 | 17.8 | 16.9 | 16.8 | 17.3 | 10.5 | 10.4 |
| Inventories | 16.0 | 16.6 | 11.0 | 11.0 | 14.8 | 15.4 | 15.7 | 16.1 | 16.0 | 16.6 |
| of which: Finished goods and merchandise | 8.0 | 8.6 | 7.4 | 7.2 | 7.8 | 8.1 | 6.3 | 6.7 | 8.2 | 8.8 |
| Cash | 5.4 | 5.4 | 7.7 | 8.1 | 8.0 | 7.2 | 7.2 | 7.5 | 5.2 | 5.1 |
| Receivables | 32.6 | 32.2 | 22.7 | 25.2 | 27.6 | 28.1 | 27.7 | 26.9 | 33.2 | 32.8 |
| Short-term | 31.0 | 30.2 | 19.1 | 21.8 | 26.2 | 27.4 | 26.0 | 25.2 | 31.6 | 30.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 14.0 | 13.6 | 9.6 | 11.6 | 13.0 | 13.4 | 13.9 | 13.4 | 14.0 | 13.6 |
| Receivables from affiliated companies | 13.7 | 13.0 | 4.1 | 4.4 | 7.7 | 7.8 | 8.1 | 7.9 | 14.3 | 13.6 |
| Long-term | 1.6 | 2.0 | 3.6 | 3.4 | 1.4 | 0.7 | 1.6 | 1.7 | 1.7 | 2.0 |
| of which: Loans to affiliated companies | 1.3 | 1.5 | 0.0 | 0.0 | 0.6 | 0.5 | 1.2 | 1.2 | 1.3 | 1.6 |
| Securities | 1.0 | 1.2 | 0.2 | 0.2 | 0.5 | 0.4 | 0.4 | 0.3 | 1.1 | 1.3 |
| Other long-term equity investments | 13.4 | 12.8 | 2.0 | 2.0 | 2.2 | 2.7 | 2.9 | 2.7 | 14.7 | 14.0 |
| of which: Goodwill | 0.6 | 0.5 | 0.8 | 0.7 | 1.4 | 1.2 | 0.1 | 0.1 | 0.6 | 0.6 |
| Capital | | | | | | | | | | |
| Equity | 35.3 | 35.6 | 22.0 | 25.0 | 33.5 | 33.6 | 37.0 | 37.3 | 35.2 | 35.5 |
| Liabilities | 51.7 | 51.2 | 73.9 | 70.6 | 60.5 | 60.7 | 54.6 | 54.1 | 51.3 | 50.7 |
| Short-term | 37.9 | 37.2 | 43.6 | 40.5 | 37.4 | 38.4 | 39.3 | 36.7 | 37.8 | 37.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.4 | 4.9 | 10.2 | 8.2 | 10.0 | 9.9 | 8.9 | 8.4 | 3.8 | 4.5 |
| Trade payables | 11.7 | 11.1 | 10.5 | 9.7 | 11.4 | 11.8 | 11.7 | 10.9 | 11.7 | 11.1 |
| Liabilities to affiliated companies | 18.8 | 18.1 | 13.3 | 15.4 | 8.9 | 9.4 | 14.4 | 12.6 | 19.4 | 18.8 |
| Long-term | 13.8 | 13.9 | 30.3 | 30.1 | 23.1 | 22.3 | 15.2 | 17.5 | 13.5 | 13.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.2 | 6.4 | 18.5 | 19.3 | 16.2 | 14.9 | 10.6 | 11.2 | 5.6 | 5.7 |
| Liabilities to affiliated companies | 6.4 | 6.5 | 9.3 | 7.8 | 3.7 | 3.6 | 3.9 | 5.6 | 6.7 | 6.6 |
| Provisions | 12.9 | 13.2 | 3.7 | 4.1 | 5.6 | 5.4 | 8.4 | 8.6 | 13.5 | 13.8 |
| of which: Provisions for pensions | 4.7 | 4.9 | 0.5 | 0.6 | 1.3 | 1.3 | 2.9 | 3.0 | 5.0 | 5.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 1.9 | 2.5 | 3.4 | 4.1 | 3.7 | 3.7 | 2.6 | 3.1 | 1.8 | 2.4 |
| Annual result and depreciation | 3.7 | 4.1 | 6.5 | 7.1 | 6.5 | 6.3 | 4.9 | 5.4 | 3.5 | 4.0 |
| Trade receivables | 6.5 | 6.5 | 5.9 | 7.2 | 7.1 | 7.2 | 6.8 | 6.7 | 6.4 | 6.5 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 216.0 | 207.4 | 164.5 | 160.3 | 183.0 | 184.9 | 203.9 | 198.8 | 217.7 | 208.7 |
| Annual result and interest paid | 4.2 | 5.1 | 5.7 | 6.3 | 6.6 | 6.6 | 5.0 | 5.8 | 4.0 | 5.0 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.3 | 14.5 | 15.3 | 16.9 | 20.4 | 19.5 | 17.9 | 19.3 | 12.8 | 14.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 115.5 | 117.0 | 85.5 | 94.9 | 114.4 | 115.2 | 108.8 | 114.0 | 116.4 | 117.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 98.0 | 98.4 | 61.5 | 73.8 | 91.5 | 90.0 | 84.7 | 89.6 | 99.6 | 99.4 |
| Cash resources, short-term receivables and inventories | 140.2 | 142.9 | 86.6 | 100.8 | 131.0 | 129.9 | 124.7 | 133.6 | 142.1 | 144.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.4 | 7.4 | 15.0 | 14.3 | 13.5 | 13.8 | 9.9 | 9.6 | 7.2 | 7.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 50.36 | 52.40 | 0.06 | 0.07 | 0.56 | 0.58 | 4.73 | 4.95 | 45.00 | 46.80 |
| Sales in € billion | 108.76 | 108.68 | 0.10 | 0.11 | 1.02 | 1.08 | 9.65 | 9.84 | 97.99 | 97.66 |
| Number of enterprises | 1 095 | 1 095 | 111 | 111 | 200 | 200 | 386 | 386 | 398 | 398 |

I. Enterprises by economic sector

cont'd: 4.a) Manufacture of food products

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 40.1 | 39.7 | 27.0 | 25.7 | 27.6 | 27.7 | 39.4 | 38.3 | 60.2 | 59.3 |
| | 50 | 60.4 | 59.3 | 36.8 | 36.8 | 44.3 | 44.6 | 59.0 | 57.6 | 73.8 | 72.9 |
| | 75 | 76.7 | 76.0 | 52.3 | 53.4 | 60.5 | 58.7 | 73.3 | 72.4 | 84.1 | 82.7 |
| Personnel expenses | 25 | 8.0 | 8.2 | 16.5 | 16.6 | 16.4 | 16.6 | 9.3 | 9.2 | 5.2 | 5.5 |
| | 50 | 15.0 | 15.5 | 28.0 | 26.8 | 26.3 | 26.8 | 16.8 | 17.2 | 9.9 | 10.0 |
| | 75 | 27.9 | 28.4 | 40.7 | 39.4 | 41.0 | 41.2 | 28.3 | 29.7 | 14.5 | 15.0 |
| Depreciation | 25 | 1.1 | 1.1 | 1.4 | 1.3 | 1.4 | 1.5 | 1.2 | 1.3 | 0.8 | 0.8 |
| | 50 | 2.2 | 2.3 | 3.2 | 3.0 | 2.8 | 3.0 | 2.4 | 2.4 | 1.8 | 1.8 |
| | 75 | 4.1 | 4.0 | 6.4 | 5.9 | 4.7 | 4.6 | 4.5 | 4.4 | 3.1 | 3.2 |
| Annual result | 25 | 0.2 | 0.2 | - 1.8 | - 0.1 | 0.4 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 |
| | 50 | 1.7 | 2.0 | 2.6 | 3.6 | 2.1 | 2.1 | 1.6 | 1.8 | 1.6 | 1.8 |
| | 75 | 4.5 | 4.5 | 7.0 | 9.6 | 5.2 | 5.5 | 4.1 | 4.2 | 3.5 | 3.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 17.7 | 17.7 | 15.1 | 16.2 | 18.9 | 19.9 | 19.6 | 19.2 | 15.8 | 16.0 |
| | 50 | 37.0 | 35.8 | 45.8 | 38.3 | 42.4 | 43.1 | 38.3 | 37.4 | 31.8 | 31.0 |
| | 75 | 56.3 | 55.7 | 71.7 | 65.8 | 65.4 | 62.9 | 59.5 | 60.7 | 45.8 | 45.7 |
| Inventories | 25 | 5.7 | 5.6 | 2.9 | 3.1 | 3.8 | 3.5 | 4.8 | 4.8 | 10.0 | 9.6 |
| | 50 | 13.3 | 13.9 | 7.9 | 7.9 | 10.6 | 10.4 | 12.8 | 12.8 | 16.3 | 17.4 |
| | 75 | 25.0 | 25.2 | 20.6 | 19.8 | 22.4 | 22.1 | 25.4 | 25.6 | 27.4 | 27.4 |
| Equity | 25 | 12.8 | 14.3 | - 7.9 | 3.2 | 9.9 | 11.1 | 14.8 | 17.1 | 17.4 | 16.7 |
| | 50 | 29.0 | 30.7 | 17.6 | 21.5 | 24.7 | 24.6 | 32.8 | 33.7 | 31.8 | 33.0 |
| | 75 | 50.5 | 52.0 | 37.7 | 46.3 | 47.5 | 46.4 | 53.7 | 54.8 | 50.1 | 50.7 |
| Short-term liabilities | 25 | 23.8 | 22.2 | 23.6 | 19.2 | 25.5 | 23.8 | 21.0 | 19.0 | 26.4 | 25.5 |
| | 50 | 39.7 | 39.2 | 46.5 | 42.6 | 39.7 | 40.6 | 37.8 | 35.4 | 41.0 | 39.5 |
| | 75 | 60.9 | 60.9 | 77.2 | 73.4 | 60.5 | 64.7 | 58.7 | 56.3 | 59.4 | 59.8 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 3.1 | 3.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 11.4 | 11.0 | 20.7 | 20.5 | 20.4 | 19.5 | 14.8 | 14.1 | 4.0 | 4.3 |
| | 75 | 32.0 | 31.9 | 50.5 | 50.0 | 42.9 | 39.3 | 33.2 | 33.6 | 22.4 | 20.2 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.4 | 0.4 | - 1.6 | 0.1 | 0.7 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| | 50 | 2.3 | 2.5 | 2.7 | 4.5 | 2.8 | 2.6 | 2.2 | 2.4 | 2.0 | 2.3 |
| | 75 | 5.6 | 5.7 | 9.1 | 11.7 | 6.6 | 6.4 | 5.5 | 5.6 | 4.7 | 4.6 |
| Annual result and depreciation | 25 | 2.2 | 2.4 | 2.1 | 3.3 | 2.9 | 2.9 | 2.3 | 2.4 | 1.9 | 2.1 |
| | 50 | 5.0 | 5.1 | 7.6 | 8.6 | 6.7 | 6.5 | 5.1 | 5.1 | 3.8 | 4.3 |
| | 75 | 9.0 | 9.5 | 13.1 | 15.3 | 11.4 | 10.8 | 9.3 | 9.5 | 7.3 | 7.3 |
| Trade receivables | 25 | 1.4 | 1.5 | 0.3 | 0.4 | 1.9 | 2.1 | 0.9 | 1.1 | 2.1 | 2.3 |
| | 50 | 5.2 | 5.5 | 2.4 | 2.5 | 5.0 | 5.5 | 5.6 | 5.6 | 6.3 | 6.2 |
| | 75 | 10.2 | 10.1 | 7.0 | 10.1 | 8.9 | 10.3 | 10.4 | 10.0 | 10.5 | 10.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.2 | 2.1 | 0.0 | 1.1 | 2.4 | 2.2 | 2.2 | 2.3 | 2.3 | 2.1 |
| | 50 | 5.6 | 5.9 | 7.7 | 10.0 | 6.5 | 6.6 | 5.2 | 5.1 | 5.5 | 5.8 |
| | 75 | 11.0 | 11.5 | 23.2 | 24.0 | 14.4 | 14.3 | 10.1 | 9.8 | 9.7 | 10.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 7.4 | 7.4 | 0.0 | 4.0 | 7.6 | 7.1 | 6.5 | 7.2 | 8.6 | 8.3 |
| | 50 | 18.1 | 18.7 | 16.0 | 22.2 | 19.0 | 20.5 | 17.9 | 17.9 | 17.8 | 18.1 |
| | 75 | 36.0 | 36.7 | 47.5 | 45.0 | 41.4 | 38.1 | 35.4 | 35.5 | 33.1 | 33.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 72.3 | 76.3 | 42.5 | 56.4 | 68.8 | 70.6 | 75.2 | 77.9 | 81.4 | 82.4 |
| | 50 | 111.3 | 113.6 | 89.3 | 105.3 | 99.0 | 101.0 | 111.0 | 112.8 | 122.4 | 121.1 |
| | 75 | 188.7 | 187.0 | 146.6 | 162.5 | 189.5 | 195.1 | 188.3 | 185.3 | 193.3 | 191.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 47.8 | 50.8 | 38.0 | 46.8 | 41.0 | 44.9 | 48.6 | 49.7 | 56.2 | 56.7 |
| | 50 | 86.7 | 89.5 | 72.0 | 87.0 | 72.1 | 76.0 | 92.8 | 90.9 | 90.6 | 93.7 |
| | 75 | 159.1 | 168.8 | 126.7 | 175.4 | 136.2 | 144.8 | 175.7 | 188.4 | 166.2 | 169.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.8 | 4.9 | 3.8 | 4.2 | 6.4 | 6.3 | 5.6 | 6.0 | 4.1 | 4.3 |
| | 50 | 8.7 | 8.9 | 10.6 | 10.3 | 10.7 | 10.3 | 9.4 | 9.5 | 7.0 | 7.5 |
| | 75 | 14.2 | 14.2 | 19.3 | 18.7 | 17.8 | 19.7 | 14.9 | 14.3 | 11.2 | 11.0 |

I. Enterprises by economic sector

cont'd: 4.a) Manufacture of food products

| Ratios | Corporations | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.6 | 99.7 | 100.9 | 99.6 | 99.7 | 99.4 | 99.7 | 99.9 | 99.6 | 99.6 |
| Change in finished goods | 0.4 | 0.3 | -0.9 | 0.4 | 0.3 | 0.6 | 0.3 | 0.1 | 0.4 | 0.4 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.5 | 1.6 | 3.1 | 3.9 | 2.5 | 2.2 | 1.3 | 1.7 | 1.6 | 1.5 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.3 |
| Total income | 101.7 | 101.7 | 103.2 | 104.0 | 102.6 | 102.4 | 101.4 | 101.8 | 101.7 | 101.7 |
| Expenses | Percentage of the balance sheet total | | | | | | | | | |
| Cost of materials | 74.0 | 72.7 | 46.1 | 45.9 | 48.7 | 48.6 | 59.8 | 58.8 | 75.8 | 74.5 |
| Personnel expenses | 10.0 | 10.5 | 27.7 | 28.3 | 26.0 | 26.6 | 19.5 | 20.1 | 8.9 | 9.3 |
| Depreciation | 2.4 | 2.3 | 4.1 | 4.4 | 3.9 | 3.5 | 3.0 | 3.0 | 2.3 | 2.2 |
| of which: Depreciation of tangible fixed assets | 2.3 | 2.1 | 3.9 | 3.8 | 3.9 | 3.4 | 2.9 | 2.9 | 2.2 | 2.0 |
| Interest and similar expenses | 0.5 | 0.5 | 0.9 | 1.1 | 0.9 | 0.8 | 0.6 | 0.6 | 0.5 | 0.5 |
| Operating taxes | 0.0 | 0.0 | 0.2 | 0.4 | 0.3 | 0.3 | 0.0 | 0.1 | 0.0 | 0.0 |
| Other expenses | 13.5 | 13.8 | 23.5 | 23.7 | 20.2 | 19.6 | 16.1 | 16.4 | 13.1 | 13.4 |
| Total expenses before taxes on income | 100.5 | 99.8 | 102.5 | 103.7 | 99.9 | 99.4 | 99.1 | 99.0 | 100.6 | 99.9 |
| Annual result before taxes on income | 1.2 | 1.9 | 0.7 | 0.4 | 2.7 | 3.0 | 2.3 | 2.8 | 1.1 | 1.8 |
| Taxes on income | 0.5 | 0.5 | 0.9 | 1.0 | 1.0 | 1.0 | 0.8 | 0.9 | 0.4 | 0.5 |
| Annual result | 0.7 | 1.4 | -0.2 | -0.6 | 1.6 | 2.0 | 1.5 | 1.9 | 0.7 | 1.3 |
| Profit and loss transfers (parent company) | 0.4 | 0.4 | 0.0 | 0.0 | 0.2 | 0.1 | 0.0 | 0.1 | 0.4 | 0.4 |
| Profit and loss transfers (subsidiary) | 0.5 | 0.6 | -0.6 | -0.9 | 0.6 | 0.3 | 0.2 | 0.3 | 0.6 | 0.7 |
| Profit for the year | 0.6 | 1.1 | 0.3 | 0.2 | 1.3 | 1.8 | 1.3 | 1.8 | 0.5 | 1.0 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.0 | 1.0 | 10.5 | 9.8 | 2.7 | 2.7 | 0.5 | 0.4 | 1.1 | 1.0 |
| Tangible fixed assets | 30.0 | 30.0 | 42.7 | 42.0 | 41.2 | 40.4 | 44.0 | 44.9 | 28.3 | 28.2 |
| of which: Land and buildings | 11.1 | 11.0 | 8.5 | 10.6 | 15.1 | 14.0 | 14.8 | 15.7 | 10.6 | 10.4 |
| Inventories | 14.7 | 15.4 | 12.3 | 12.5 | 14.9 | 15.5 | 15.1 | 15.3 | 14.7 | 15.4 |
| of which: Finished goods and merchandise | 8.0 | 8.7 | 8.1 | 8.0 | 7.9 | 8.2 | 6.2 | 6.3 | 8.2 | 9.0 |
| Cash | 5.3 | 5.6 | 7.5 | 8.0 | 8.2 | 7.4 | 7.7 | 7.8 | 5.0 | 5.3 |
| Receivables | 31.7 | 31.8 | 25.3 | 25.8 | 29.9 | 30.2 | 28.6 | 28.0 | 32.1 | 32.3 |
| Short-term | 30.1 | 29.9 | 20.3 | 21.2 | 28.0 | 29.2 | 26.9 | 26.3 | 30.5 | 30.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 13.0 | 12.8 | 11.1 | 12.2 | 12.9 | 13.3 | 13.5 | 13.4 | 13.0 | 12.8 |
| Receivables from affiliated companies | 13.8 | 13.3 | 4.2 | 4.5 | 8.6 | 8.8 | 9.4 | 9.1 | 14.3 | 13.8 |
| Long-term | 1.6 | 1.9 | 5.0 | 4.7 | 1.9 | 0.9 | 1.7 | 1.8 | 1.6 | 1.9 |
| of which: Loans to affiliated companies | 1.3 | 1.4 | 0.0 | 0.0 | 0.9 | 0.7 | 1.2 | 1.2 | 1.3 | 1.5 |
| Securities | 1.3 | 1.5 | 0.2 | 0.2 | 0.1 | 0.1 | 0.4 | 0.3 | 1.4 | 1.7 |
| Other long-term equity investments | 15.7 | 14.5 | 1.2 | 1.2 | 2.6 | 3.3 | 3.4 | 2.9 | 17.2 | 16.0 |
| of which: Goodwill | 0.8 | 0.7 | 1.0 | 0.9 | 1.9 | 1.6 | 0.1 | 0.1 | 0.9 | 0.7 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 38.6 | 38.8 | 27.9 | 31.7 | 37.6 | 37.4 | 40.2 | 40.2 | 38.4 | 38.7 |
| Liabilities | 47.5 | 46.8 | 67.7 | 63.5 | 56.4 | 56.8 | 50.8 | 50.8 | 47.0 | 46.2 |
| Short-term | 34.4 | 34.0 | 44.7 | 37.8 | 34.9 | 35.8 | 36.5 | 34.2 | 34.2 | 33.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.0 | 4.4 | 10.0 | 7.4 | 9.3 | 8.6 | 8.2 | 7.9 | 3.5 | 3.9 |
| Trade payables | 12.0 | 11.3 | 10.7 | 9.8 | 11.8 | 12.2 | 11.9 | 10.9 | 12.0 | 11.3 |
| Liabilities to affiliated companies | 15.3 | 15.0 | 14.3 | 14.7 | 6.0 | 7.0 | 12.2 | 10.5 | 15.7 | 15.6 |
| Long-term | 13.0 | 12.8 | 23.0 | 25.7 | 21.4 | 21.1 | 14.3 | 16.6 | 12.8 | 12.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.6 | 5.4 | 7.6 | 11.5 | 13.9 | 13.4 | 10.4 | 10.3 | 5.0 | 4.8 |
| Liabilities to affiliated companies | 6.7 | 6.8 | 13.1 | 10.9 | 3.6 | 3.5 | 3.2 | 5.5 | 7.1 | 7.0 |
| Provisions | 13.9 | 14.3 | 3.9 | 4.4 | 5.5 | 5.5 | 8.9 | 9.0 | 14.6 | 15.1 |
| of which: Provisions for pensions | 5.4 | 5.7 | 0.8 | 0.8 | 1.5 | 1.5 | 3.3 | 3.6 | 5.7 | 6.0 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 1.2 | 1.9 | 0.7 | 0.4 | 2.7 | 3.0 | 2.3 | 2.8 | 1.1 | 1.8 |
| Annual result and depreciation | 3.1 | 3.6 | 3.8 | 3.7 | 5.6 | 5.5 | 4.5 | 5.0 | 3.0 | 3.5 |
| Trade receivables | 6.3 | 6.4 | 7.7 | 8.9 | 7.7 | 7.8 | 6.7 | 6.8 | 6.2 | 6.3 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 207.7 | 200.3 | 143.5 | 137.8 | 166.4 | 170.4 | 200.1 | 195.3 | 209.2 | 201.3 |
| Annual result and interest paid | 2.5 | 3.7 | 1.0 | 0.6 | 4.2 | 4.9 | 4.1 | 5.0 | 2.4 | 3.6 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 11.6 | 13.1 | 8.4 | 8.6 | 17.2 | 17.1 | 17.3 | 18.7 | 11.0 | 12.5 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 117.6 | 120.7 | 86.7 | 100.4 | 124.6 | 126.2 | 116.0 | 120.0 | 117.7 | 120.7 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 106.0 | 108.4 | 62.0 | 77.1 | 103.6 | 102.4 | 95.0 | 99.7 | 107.4 | 109.5 |
| Cash resources, short-term receivables and inventories | 148.8 | 153.7 | 89.5 | 110.1 | 146.3 | 145.7 | 136.4 | 144.4 | 150.3 | 154.9 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 7.8 | 7.7 | 16.2 | 15.5 | 14.5 | 14.7 | 9.9 | 9.4 | 7.6 | 7.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 35.87 | 36.98 | 0.04 | 0.05 | 0.41 | 0.42 | 3.45 | 3.62 | 31.97 | 32.89 |
| Sales in € billion | 74.51 | 74.06 | 0.06 | 0.06 | 0.68 | 0.72 | 6.91 | 7.07 | 66.87 | 66.20 |
| Number of enterprises | 737 | 737 | 69 | 69 | 132 | 132 | 280 | 280 | 256 | 256 |

I. Enterprises by economic sector

cont'd: 4.a) Manufacture of food products

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 41.0 | 41.8 | 28.4 | 28.5 | 31.6 | 33.1 | 39.0 | 39.4 | 61.5 | 61.4 |
| | 50 | 62.9 | 61.7 | 39.5 | 38.4 | 48.5 | 49.7 | 61.0 | 60.2 | 74.9 | 73.4 |
| | 75 | 78.2 | 77.4 | 57.3 | 57.3 | 62.6 | 62.1 | 75.7 | 75.3 | 86.0 | 85.0 |
| Personnel expenses | 25 | 7.7 | 7.9 | 15.4 | 16.6 | 15.1 | 15.8 | 9.1 | 8.9 | 4.9 | 4.9 |
| | 50 | 14.3 | 15.0 | 28.3 | 25.1 | 24.5 | 24.7 | 16.2 | 16.5 | 9.7 | 9.8 |
| | 75 | 26.6 | 27.2 | 40.7 | 40.1 | 38.1 | 38.9 | 28.0 | 29.3 | 13.9 | 14.5 |
| Depreciation | 25 | 1.0 | 1.1 | 1.2 | 1.2 | 1.3 | 1.2 | 1.1 | 1.3 | 0.8 | 0.8 |
| | 50 | 2.2 | 2.2 | 2.9 | 3.0 | 2.6 | 2.7 | 2.2 | 2.4 | 1.8 | 1.8 |
| | 75 | 4.1 | 4.0 | 6.5 | 5.4 | 4.7 | 4.4 | 4.4 | 4.3 | 3.3 | 3.2 |
| Annual result | 25 | 0.1 | 0.1 | - 3.2 | - 1.1 | 0.1 | 0.0 | 0.2 | 0.1 | 0.2 | 0.2 |
| | 50 | 1.4 | 1.6 | 0.8 | 2.1 | 1.4 | 1.2 | 1.6 | 1.7 | 1.3 | 1.6 |
| | 75 | 3.7 | 3.8 | 3.8 | 5.6 | 4.2 | 4.3 | 3.8 | 3.9 | 3.2 | 3.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 17.2 | 16.8 | 8.3 | 6.3 | 16.5 | 18.3 | 18.9 | 17.7 | 16.2 | 15.7 |
| | 50 | 34.4 | 33.7 | 41.1 | 32.9 | 38.5 | 37.5 | 36.1 | 36.0 | 31.2 | 30.5 |
| | 75 | 55.0 | 53.7 | 60.5 | 55.3 | 57.5 | 56.0 | 59.1 | 59.8 | 46.4 | 46.2 |
| Inventories | 25 | 5.8 | 5.6 | 5.3 | 5.0 | 4.1 | 3.7 | 4.2 | 4.0 | 8.7 | 9.0 |
| | 50 | 12.8 | 13.4 | 11.2 | 12.4 | 11.0 | 11.6 | 11.5 | 12.1 | 14.8 | 15.8 |
| | 75 | 24.3 | 24.6 | 25.2 | 21.9 | 22.9 | 22.1 | 24.6 | 26.0 | 24.8 | 24.7 |
| Equity | 25 | 17.8 | 18.4 | 0.0 | 7.1 | 14.1 | 15.4 | 19.6 | 19.9 | 21.0 | 21.1 |
| | 50 | 35.4 | 36.4 | 21.9 | 28.0 | 30.3 | 31.5 | 39.0 | 37.9 | 35.9 | 38.7 |
| | 75 | 56.2 | 57.6 | 43.9 | 49.8 | 55.7 | 59.0 | 59.7 | 59.5 | 54.6 | 57.2 |
| Short-term liabilities | 25 | 21.9 | 20.1 | 23.2 | 19.4 | 23.2 | 22.3 | 17.4 | 17.0 | 23.0 | 22.5 |
| | 50 | 36.5 | 35.4 | 46.5 | 35.9 | 37.8 | 39.9 | 34.8 | 32.9 | 36.4 | 36.3 |
| | 75 | 56.2 | 55.4 | 76.8 | 73.4 | 55.0 | 61.3 | 54.5 | 53.5 | 55.6 | 53.3 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 9.5 | 8.8 | 7.0 | 7.3 | 17.1 | 14.4 | 11.5 | 10.7 | 2.8 | 3.3 |
| | 75 | 27.9 | 27.7 | 32.4 | 37.4 | 33.0 | 31.4 | 30.3 | 29.2 | 22.2 | 19.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.2 | 0.2 | - 3.2 | - 0.9 | 0.2 | 0.1 | 0.3 | 0.3 | 0.4 | 0.3 |
| | 50 | 1.9 | 2.1 | 1.1 | 3.0 | 2.1 | 1.8 | 2.3 | 2.3 | 1.9 | 2.0 |
| | 75 | 5.0 | 5.2 | 4.9 | 5.9 | 5.7 | 5.6 | 5.2 | 5.5 | 4.5 | 4.1 |
| Annual result and depreciation | 25 | 2.0 | 2.2 | - 0.2 | 2.2 | 2.3 | 2.4 | 2.1 | 2.2 | 1.9 | 2.1 |
| | 50 | 4.4 | 4.6 | 5.1 | 5.9 | 5.0 | 5.2 | 5.1 | 4.7 | 3.5 | 4.1 |
| | 75 | 8.5 | 8.6 | 8.7 | 10.1 | 10.4 | 9.5 | 9.0 | 9.4 | 6.8 | 6.9 |
| Trade receivables | 25 | 1.7 | 1.8 | 0.4 | 0.4 | 2.3 | 2.5 | 1.0 | 1.1 | 2.3 | 2.5 |
| | 50 | 5.6 | 6.0 | 2.9 | 3.9 | 5.5 | 6.3 | 6.0 | 5.8 | 6.3 | 6.2 |
| | 75 | 10.5 | 10.3 | 10.4 | 12.3 | 10.4 | 11.6 | 11.0 | 10.1 | 10.5 | 9.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.4 | 1.5 | - 3.1 | - 1.8 | 0.8 | 0.8 | 1.8 | 1.9 | 1.9 | 1.9 |
| | 50 | 4.7 | 5.0 | 3.0 | 5.5 | 4.4 | 4.3 | 4.8 | 5.0 | 4.9 | 4.9 |
| | 75 | 9.2 | 9.6 | 10.5 | 14.1 | 9.4 | 12.4 | 9.4 | 9.1 | 8.9 | 9.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.2 | 6.3 | - 1.3 | 0.5 | 3.6 | 3.0 | 5.8 | 6.8 | 8.2 | 7.5 |
| | 50 | 17.4 | 17.7 | 13.3 | 12.4 | 16.8 | 17.0 | 18.1 | 17.9 | 17.6 | 18.1 |
| | 75 | 36.5 | 37.2 | 30.1 | 39.3 | 37.7 | 37.4 | 37.6 | 38.2 | 34.4 | 34.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 82.5 | 83.7 | 46.4 | 65.2 | 80.7 | 83.0 | 87.2 | 88.2 | 85.2 | 84.3 |
| | 50 | 120.7 | 123.4 | 97.3 | 115.0 | 124.8 | 130.4 | 118.9 | 122.0 | 123.4 | 125.5 |
| | 75 | 207.2 | 215.0 | 222.1 | 210.5 | 231.7 | 231.7 | 201.8 | 199.6 | 204.1 | 216.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 54.1 | 55.1 | 35.3 | 47.3 | 47.9 | 49.8 | 54.6 | 54.3 | 62.0 | 60.3 |
| | 50 | 100.0 | 102.4 | 72.0 | 89.5 | 88.2 | 91.8 | 103.4 | 103.8 | 104.7 | 106.2 |
| | 75 | 193.9 | 203.8 | 138.7 | 234.8 | 177.9 | 217.6 | 212.2 | 216.4 | 194.6 | 190.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.0 | 5.0 | 4.1 | 3.5 | 6.8 | 6.3 | 5.4 | 5.9 | 4.2 | 4.5 |
| | 50 | 9.0 | 9.1 | 12.5 | 10.9 | 11.3 | 10.7 | 9.4 | 9.2 | 7.5 | 7.5 |
| | 75 | 15.3 | 15.2 | 19.4 | 21.3 | 18.8 | 21.6 | 15.0 | 14.6 | 12.2 | 12.3 |

I. Enterprises by economic sector

cont'd: 4.a) Manufacture of food products

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 37.0 | 36.3 | 24.2 | 23.9 | 23.2 | 23.4 | 39.5 | 37.4 | 57.5 | 56.6 |
| | 50 | 56.8 | 55.8 | 34.2 | 33.5 | 38.2 | 37.7 | 55.0 | 53.7 | 70.8 | 70.7 |
| | 75 | 72.7 | 73.5 | 47.4 | 49.4 | 51.1 | 52.2 | 66.8 | 64.5 | 80.1 | 79.7 |
| Personnel expenses | 25 | 8.9 | 9.2 | 17.4 | 18.4 | 18.4 | 18.0 | 10.3 | 10.0 | 6.1 | 6.3 |
| | 50 | 16.6 | 16.7 | 28.0 | 27.8 | 32.9 | 32.4 | 18.0 | 17.9 | 10.4 | 11.2 |
| | 75 | 29.9 | 30.9 | 39.7 | 37.5 | 44.0 | 45.5 | 29.5 | 30.9 | 15.9 | 16.6 |
| Depreciation | 25 | 1.2 | 1.2 | 1.6 | 1.7 | 1.7 | 1.9 | 1.4 | 1.3 | 0.8 | 0.8 |
| | 50 | 2.3 | 2.4 | 3.3 | 3.0 | 3.3 | 3.3 | 2.6 | 2.6 | 1.7 | 1.8 |
| | 75 | 4.0 | 4.0 | 5.2 | 5.9 | 4.7 | 4.8 | 4.6 | 4.5 | 2.8 | 3.0 |
| Annual result | 25 | 0.7 | 0.7 | 2.1 | 3.6 | 1.9 | 1.5 | 0.6 | 0.4 | 0.5 | 0.5 |
| | 50 | 2.6 | 2.8 | 5.9 | 8.6 | 3.6 | 3.4 | 1.7 | 2.2 | 2.1 | 2.4 |
| | 75 | 5.9 | 6.1 | 13.8 | 12.1 | 6.6 | 6.5 | 5.2 | 5.0 | 4.4 | 4.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 21.3 | 22.0 | 26.0 | 30.3 | 29.6 | 28.1 | 23.8 | 23.6 | 14.6 | 17.2 |
| | 50 | 40.7 | 40.1 | 63.0 | 55.0 | 53.4 | 50.8 | 44.8 | 41.5 | 32.5 | 31.7 |
| | 75 | 61.7 | 60.0 | 75.7 | 74.6 | 81.6 | 79.8 | 61.0 | 63.6 | 44.9 | 45.4 |
| Inventories | 25 | 5.7 | 5.6 | 1.9 | 2.1 | 3.3 | 3.2 | 6.3 | 6.6 | 11.8 | 11.8 |
| | 50 | 14.8 | 14.9 | 4.8 | 4.5 | 9.2 | 7.2 | 14.8 | 14.8 | 19.2 | 19.2 |
| | 75 | 27.5 | 27.4 | 10.7 | 9.0 | 19.6 | 21.8 | 26.2 | 25.5 | 33.5 | 32.1 |
| Equity | 25 | 7.6 | 9.1 | -21.4 | -6.0 | 5.1 | 6.9 | 8.6 | 9.7 | 11.9 | 12.4 |
| | 50 | 18.8 | 21.3 | 8.7 | 10.3 | 13.9 | 13.2 | 19.9 | 22.4 | 23.0 | 24.5 |
| | 75 | 37.4 | 36.7 | 31.4 | 31.5 | 29.9 | 29.9 | 37.5 | 42.6 | 39.0 | 38.6 |
| Short-term liabilities | 25 | 31.3 | 28.6 | 24.1 | 19.2 | 31.0 | 31.4 | 30.4 | 25.1 | 34.1 | 33.0 |
| | 50 | 47.4 | 46.1 | 48.4 | 45.8 | 43.1 | 40.9 | 48.5 | 45.1 | 49.0 | 47.8 |
| | 75 | 70.3 | 68.1 | 82.1 | 69.7 | 69.4 | 70.5 | 72.2 | 69.2 | 65.8 | 65.6 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 14.1 | 3.3 | 13.0 | 8.3 | 1.5 | 5.5 | 0.0 | 0.0 |
| | 50 | 16.2 | 17.7 | 47.3 | 47.0 | 34.9 | 36.2 | 19.3 | 20.3 | 5.6 | 5.8 |
| | 75 | 41.2 | 39.6 | 77.2 | 68.0 | 57.7 | 56.2 | 39.8 | 36.9 | 22.4 | 24.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.9 | 2.1 | 4.4 | 2.3 | 1.9 | 0.7 | 0.7 | 0.6 | 0.7 |
| | 50 | 3.0 | 3.3 | 6.4 | 10.0 | 4.5 | 4.2 | 2.2 | 2.7 | 2.5 | 3.0 |
| | 75 | 6.7 | 7.0 | 15.1 | 13.8 | 7.8 | 7.4 | 6.2 | 6.3 | 5.3 | 5.5 |
| Annual result and depreciation | 25 | 2.9 | 2.9 | 6.9 | 8.6 | 4.9 | 4.5 | 2.8 | 3.0 | 1.9 | 2.2 |
| | 50 | 6.1 | 6.4 | 11.8 | 14.2 | 8.8 | 8.2 | 5.3 | 5.4 | 4.6 | 4.6 |
| | 75 | 10.5 | 10.8 | 18.3 | 17.7 | 12.1 | 12.0 | 9.9 | 9.9 | 7.7 | 8.1 |
| Trade receivables | 25 | 1.0 | 1.2 | 0.2 | 0.4 | 1.4 | 1.4 | 0.8 | 0.8 | 2.0 | 2.1 |
| | 50 | 4.5 | 4.5 | 1.3 | 1.7 | 4.1 | 4.0 | 4.9 | 4.8 | 6.4 | 6.2 |
| | 75 | 8.9 | 9.2 | 3.5 | 6.3 | 6.8 | 7.4 | 9.5 | 8.8 | 10.5 | 10.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.7 | 3.2 | 8.0 | 11.1 | 5.9 | 5.7 | 3.0 | 2.5 | 3.1 | 2.5 |
| | 50 | 8.0 | 8.3 | 22.6 | 23.2 | 11.7 | 9.9 | 6.6 | 5.2 | 6.8 | 7.6 |
| | 75 | 15.2 | 15.3 | 52.9 | 63.2 | 20.4 | 16.1 | 10.4 | 12.4 | 11.2 | 11.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 9.7 | 9.7 | 11.6 | 10.7 | 15.3 | 15.1 | 7.6 | 8.3 | 9.7 | 9.5 |
| | 50 | 19.4 | 20.4 | 22.3 | 34.3 | 26.1 | 26.0 | 17.1 | 17.9 | 18.4 | 18.2 |
| | 75 | 35.2 | 36.2 | 68.8 | 70.3 | 52.3 | 38.9 | 32.2 | 29.6 | 31.3 | 30.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 59.2 | 67.3 | 40.0 | 46.0 | 59.7 | 61.1 | 55.9 | 66.4 | 71.0 | 74.1 |
| | 50 | 92.9 | 96.2 | 83.0 | 92.4 | 80.3 | 82.2 | 89.4 | 88.0 | 116.3 | 109.6 |
| | 75 | 146.8 | 149.6 | 110.7 | 136.8 | 121.5 | 126.7 | 142.8 | 136.6 | 173.2 | 170.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 39.2 | 45.3 | 38.0 | 42.9 | 29.6 | 28.3 | 38.8 | 38.7 | 47.2 | 50.0 |
| | 50 | 69.5 | 69.4 | 69.9 | 72.9 | 55.8 | 57.3 | 66.5 | 68.1 | 77.5 | 78.5 |
| | 75 | 111.0 | 113.4 | 121.9 | 130.0 | 101.1 | 98.2 | 108.4 | 114.0 | 115.1 | 115.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.7 | 4.9 | 3.5 | 5.1 | 6.1 | 6.3 | 5.9 | 6.2 | 3.7 | 3.8 |
| | 50 | 8.3 | 8.9 | 9.2 | 10.1 | 10.2 | 9.9 | 9.4 | 9.8 | 6.7 | 7.5 |
| | 75 | 12.3 | 12.1 | 15.4 | 12.5 | 15.0 | 16.6 | 13.9 | 13.8 | 10.5 | 10.3 |

I. Enterprises by economic sector

4.b) Manufacture of beverages

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 99.7 | 99.3 | 99.1 | 99.7 | 100.1 | 100.2 | 99.7 | 99.9 | 99.7 |
| Change in finished goods | 0.1 | 0.3 | 0.7 | 0.9 | 0.3 | -0.1 | -0.2 | 0.3 | 0.1 | 0.3 |
| Interest and similar income | 0.4 | 0.2 | 0.2 | 0.3 | 0.4 | 0.3 | 0.2 | 0.2 | 0.4 | 0.2 |
| Other income | 2.4 | 2.2 | 2.6 | 3.7 | 2.8 | 3.0 | 1.8 | 2.0 | 2.5 | 2.2 |
| of which: Income from long-term equity investments | 0.2 | 0.3 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 | 0.1 | 0.2 | 0.3 |
| Total income | 102.8 | 102.4 | 102.8 | 103.9 | 103.1 | 103.2 | 102.0 | 102.2 | 102.9 | 102.4 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 49.8 | 48.9 | 39.5 | 40.7 | 42.0 | 42.2 | 42.8 | 43.9 | 51.2 | 49.9 |
| Personnel expenses | 16.5 | 15.8 | 27.2 | 27.9 | 24.7 | 24.7 | 20.5 | 20.3 | 15.6 | 14.8 |
| Depreciation | 5.5 | 5.1 | 7.7 | 5.5 | 7.1 | 7.1 | 7.8 | 7.1 | 5.0 | 4.8 |
| of which: Depreciation of tangible fixed assets | 5.3 | 5.1 | 7.6 | 5.2 | 6.9 | 6.9 | 7.7 | 7.0 | 4.9 | 4.7 |
| Interest and similar expenses | 0.8 | 0.8 | 1.7 | 1.8 | 1.3 | 1.2 | 1.0 | 0.9 | 0.8 | 0.8 |
| Operating taxes | 0.2 | 0.2 | 0.9 | 1.0 | 1.1 | 1.2 | 0.5 | 0.5 | 0.1 | 0.1 |
| Other expenses | 24.6 | 25.1 | 31.1 | 30.7 | 23.2 | 23.4 | 24.4 | 24.3 | 24.7 | 25.2 |
| Total expenses before taxes on income | 97.4 | 95.9 | 108.0 | 107.4 | 99.3 | 99.8 | 96.9 | 97.0 | 97.4 | 95.5 |
| Annual result before taxes on income | 5.4 | 6.5 | -5.2 | -3.5 | 3.8 | 3.5 | 5.2 | 5.1 | 5.5 | 6.8 |
| Taxes on income | 1.1 | 1.1 | 0.3 | 0.4 | 0.6 | 1.2 | 1.1 | 1.0 | 1.1 | 1.1 |
| Annual result | 4.3 | 5.4 | -5.5 | -3.9 | 3.2 | 2.3 | 4.0 | 4.1 | 4.4 | 5.7 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | 3.2 | 2.1 | 0.1 | 0.0 | 0.2 | 0.1 | 0.1 | 0.1 |
| Profit and loss transfers (subsidiary) | 0.7 | 1.2 | -0.8 | -1.5 | 0.0 | 0.0 | 0.5 | 0.5 | 0.8 | 1.4 |
| Profit for the year | 3.7 | 4.2 | -1.4 | -0.3 | 3.2 | 2.3 | 3.7 | 3.7 | 3.7 | 4.4 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.5 | 1.3 | 0.5 | 0.4 | 0.9 | 0.7 | 1.8 | 1.8 | 1.4 | 1.2 |
| Tangible fixed assets | 30.9 | 30.1 | 46.6 | 47.1 | 46.2 | 47.8 | 44.0 | 44.7 | 28.0 | 26.9 |
| of which: Land and buildings | 14.6 | 14.3 | 25.5 | 26.1 | 21.6 | 22.1 | 22.0 | 21.4 | 13.0 | 12.7 |
| Inventories | 11.3 | 11.3 | 23.3 | 22.5 | 17.7 | 17.7 | 13.8 | 14.4 | 10.6 | 10.5 |
| of which: Finished goods and merchandise | 5.2 | 5.3 | 15.8 | 15.3 | 9.6 | 9.7 | 5.5 | 5.5 | 5.0 | 5.1 |
| Cash | 6.4 | 6.0 | 5.6 | 6.2 | 7.5 | 6.2 | 7.8 | 7.7 | 6.1 | 5.7 |
| Receivables | 36.1 | 38.7 | 23.1 | 22.5 | 23.5 | 23.6 | 26.4 | 25.9 | 38.3 | 41.5 |
| Short-term | 33.1 | 35.0 | 17.4 | 16.4 | 18.8 | 18.9 | 24.1 | 23.4 | 35.2 | 37.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 14.0 | 12.3 | 8.2 | 7.8 | 7.6 | 7.8 | 12.3 | 11.5 | 14.5 | 12.6 |
| Receivables from affiliated companies | 14.6 | 18.7 | 4.8 | 4.9 | 8.6 | 8.4 | 9.4 | 9.6 | 15.8 | 20.7 |
| Long-term | 3.0 | 3.6 | 5.7 | 6.1 | 4.7 | 4.6 | 2.3 | 2.4 | 3.1 | 3.8 |
| of which: Loans to affiliated companies | 0.3 | 0.4 | 2.2 | 3.1 | 3.3 | 3.2 | 0.5 | 0.7 | 0.2 | 0.3 |
| Securities | 3.5 | 2.9 | 0.1 | 0.1 | 1.6 | 1.4 | 0.2 | 0.3 | 4.1 | 3.4 |
| Other long-term equity investments | 10.0 | 9.5 | 0.6 | 1.0 | 2.3 | 2.3 | 5.6 | 5.0 | 11.1 | 10.6 |
| of which: Goodwill | 0.5 | 0.3 | 0.2 | 0.1 | 0.0 | 0.0 | 1.6 | 1.4 | 0.3 | 0.1 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 37.9 | 39.9 | 26.3 | 23.3 | 30.5 | 30.0 | 36.9 | 41.1 | 38.4 | 40.0 |
| Liabilities | 44.3 | 42.7 | 66.9 | 71.0 | 57.6 | 57.7 | 49.1 | 44.9 | 42.9 | 41.7 |
| Short-term | 28.6 | 27.0 | 40.9 | 37.7 | 29.4 | 29.4 | 34.0 | 29.5 | 27.5 | 26.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.3 | 2.8 | 7.4 | 7.9 | 7.9 | 8.1 | 4.7 | 4.1 | 4.1 | 2.4 |
| Trade payables | 9.3 | 8.8 | 12.2 | 11.9 | 7.8 | 8.1 | 9.8 | 9.4 | 9.3 | 8.7 |
| Liabilities to affiliated companies | 9.4 | 9.9 | 13.9 | 11.5 | 6.4 | 5.7 | 14.3 | 10.8 | 8.5 | 9.9 |
| Long-term | 15.7 | 15.7 | 26.0 | 33.3 | 28.2 | 28.4 | 15.1 | 15.4 | 15.4 | 15.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.7 | 5.7 | 15.1 | 18.2 | 20.8 | 20.2 | 11.0 | 11.1 | 3.0 | 4.2 |
| Liabilities to affiliated companies | 7.5 | 6.7 | 8.8 | 14.5 | 5.7 | 6.5 | 2.9 | 2.8 | 8.4 | 7.4 |
| Provisions | 17.8 | 17.4 | 6.7 | 5.7 | 11.9 | 12.2 | 13.8 | 13.8 | 18.7 | 18.2 |
| of which: Provisions for pensions | 3.3 | 3.4 | 3.2 | 2.7 | 2.3 | 2.3 | 4.0 | 4.0 | 3.2 | 3.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.4 | 6.5 | -5.2 | -3.6 | 3.8 | 3.5 | 5.2 | 5.1 | 5.5 | 6.9 |
| Annual result and depreciation | 9.8 | 10.5 | 2.2 | 1.6 | 10.3 | 9.4 | 11.8 | 11.2 | 9.4 | 10.5 |
| Trade receivables | 12.4 | 10.8 | 8.2 | 8.4 | 7.3 | 7.5 | 11.7 | 10.6 | 12.6 | 10.9 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 112.9 | 113.9 | 100.1 | 92.1 | 103.6 | 104.3 | 105.2 | 108.4 | 114.6 | 115.2 |
| Annual result and interest paid | 5.8 | 7.1 | -3.8 | -2.0 | 4.6 | 3.6 | 5.2 | 5.4 | 6.0 | 7.5 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 19.8 | 22.2 | 3.2 | 2.1 | 17.2 | 15.4 | 22.5 | 23.7 | 19.5 | 22.3 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 117.5 | 125.0 | 104.3 | 108.9 | 109.3 | 106.6 | 104.3 | 112.4 | 120.6 | 128.4 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 139.7 | 153.0 | 56.7 | 60.1 | 89.3 | 85.6 | 94.4 | 106.6 | 152.1 | 164.9 |
| Cash resources, short-term receivables and inventories | 179.3 | 194.8 | 113.7 | 119.9 | 149.5 | 145.7 | 135.1 | 155.3 | 190.7 | 204.7 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 16.6 | 15.8 | 30.6 | 31.4 | 18.0 | 18.5 | 21.8 | 19.7 | 15.8 | 15.1 |
| Memo item: | Percentage of sales | | | | | | | | | |
| Balance sheet total in € billion | 10.51 | 11.06 | 0.03 | 0.03 | 0.25 | 0.26 | 1.60 | 1.65 | 8.62 | 9.12 |
| Sales in € billion | 11.86 | 12.59 | 0.03 | 0.03 | 0.26 | 0.27 | 1.69 | 1.79 | 9.88 | 10.51 |
| Number of enterprises | 211 | 211 | 29 | 29 | 51 | 51 | 79 | 79 | 52 | 52 |

I. Enterprises by economic sector

cont'd: 4.b) Manufacture of beverages

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 29.1 | 29.6 | 28.9 | 29.5 | 29.8 | 29.4 | 27.7 | 27.6 | 32.7 | 32.7 |
| | 50 | 40.7 | 42.5 | 35.6 | 38.6 | 34.9 | 35.7 | 39.9 | 41.1 | 57.9 | 56.4 |
| | 75 | 59.2 | 61.0 | 50.5 | 50.0 | 47.7 | 49.4 | 52.2 | 54.3 | 73.3 | 72.6 |
| Personnel expenses | 25 | 11.3 | 11.2 | 14.1 | 16.5 | 19.5 | 19.5 | 12.7 | 12.3 | 7.3 | 7.4 |
| | 50 | 20.0 | 20.0 | 24.7 | 22.8 | 25.6 | 26.2 | 22.2 | 21.7 | 11.5 | 11.6 |
| | 75 | 28.7 | 29.0 | 29.1 | 31.1 | 32.7 | 33.5 | 29.3 | 28.9 | 17.7 | 17.7 |
| Depreciation | 25 | 2.2 | 2.2 | 1.2 | 1.2 | 2.5 | 2.5 | 3.6 | 3.2 | 2.1 | 1.6 |
| | 50 | 5.9 | 5.6 | 4.8 | 4.6 | 6.0 | 6.4 | 7.3 | 7.6 | 3.2 | 2.9 |
| | 75 | 9.8 | 9.6 | 7.1 | 7.6 | 10.2 | 10.7 | 10.7 | 10.1 | 8.2 | 8.0 |
| Annual result | 25 | 0.4 | 0.5 | - 6.4 | - 3.2 | 0.6 | 0.5 | 0.4 | 0.6 | 1.2 | 1.0 |
| | 50 | 2.8 | 2.5 | 0.0 | 1.4 | 2.8 | 2.0 | 2.8 | 2.6 | 3.7 | 3.3 |
| | 75 | 6.9 | 6.2 | 13.0 | 9.0 | 6.1 | 4.7 | 6.6 | 6.2 | 7.0 | 6.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 14.9 | 15.3 | 6.7 | 5.8 | 14.9 | 24.7 | 21.4 | 22.5 | 11.2 | 10.6 |
| | 50 | 38.0 | 38.7 | 33.2 | 30.6 | 43.0 | 46.5 | 43.1 | 43.8 | 28.7 | 26.2 |
| | 75 | 57.5 | 58.8 | 58.3 | 50.0 | 71.6 | 68.4 | 62.4 | 62.7 | 44.5 | 44.6 |
| Inventories | 25 | 6.6 | 6.0 | 7.5 | 4.2 | 7.0 | 6.0 | 5.8 | 5.6 | 6.9 | 6.3 |
| | 50 | 11.7 | 10.8 | 16.1 | 19.7 | 11.6 | 12.7 | 8.9 | 8.7 | 12.4 | 12.2 |
| | 75 | 26.9 | 26.3 | 38.3 | 47.3 | 26.7 | 25.2 | 19.7 | 21.2 | 27.9 | 29.4 |
| Equity | 25 | 14.3 | 15.0 | 5.1 | 5.4 | 2.3 | 3.1 | 14.9 | 18.4 | 22.5 | 22.3 |
| | 50 | 30.8 | 31.8 | 30.5 | 22.3 | 24.9 | 28.6 | 32.1 | 32.8 | 32.9 | 33.7 |
| | 75 | 48.1 | 52.6 | 59.8 | 60.0 | 44.2 | 49.1 | 51.2 | 53.2 | 47.8 | 50.2 |
| Short-term liabilities | 25 | 18.5 | 16.8 | 22.2 | 15.8 | 14.6 | 14.7 | 15.8 | 14.8 | 20.5 | 21.4 |
| | 50 | 32.5 | 29.3 | 37.3 | 37.0 | 34.5 | 33.0 | 28.2 | 26.0 | 31.8 | 29.8 |
| | 75 | 53.8 | 52.3 | 58.7 | 62.5 | 56.2 | 54.3 | 52.3 | 47.8 | 52.6 | 48.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 10.6 | 8.4 | 15.6 | 12.9 | 24.9 | 22.8 | 7.5 | 8.2 | 3.8 | 3.7 |
| | 75 | 32.8 | 32.8 | 34.3 | 33.8 | 46.9 | 47.9 | 32.8 | 30.5 | 15.6 | 17.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.5 | 0.6 | - 6.2 | - 3.5 | 0.7 | 0.7 | 0.6 | 0.7 | 1.4 | 1.2 |
| | 50 | 3.6 | 3.1 | 0.0 | 1.4 | 3.4 | 2.2 | 3.6 | 3.3 | 5.1 | 4.2 |
| | 75 | 8.6 | 7.4 | 12.9 | 10.5 | 6.9 | 5.8 | 7.8 | 7.4 | 9.0 | 7.7 |
| Annual result and Depreciation | 25 | 4.4 | 3.8 | - 5.5 | - 2.7 | 5.1 | 3.6 | 5.2 | 4.5 | 5.3 | 3.8 |
| | 50 | 10.3 | 10.6 | 2.2 | 6.4 | 10.6 | 10.1 | 10.6 | 11.7 | 10.4 | 9.8 |
| | 75 | 16.5 | 16.1 | 18.9 | 18.0 | 16.5 | 17.2 | 17.3 | 15.8 | 13.6 | 14.7 |
| Trade receivables | 25 | 4.9 | 5.2 | 1.1 | 2.4 | 4.8 | 5.1 | 6.6 | 5.8 | 5.8 | 5.4 |
| | 50 | 7.9 | 8.1 | 6.2 | 6.9 | 6.9 | 7.6 | 8.7 | 8.6 | 10.7 | 9.9 |
| | 75 | 12.9 | 11.9 | 12.8 | 9.0 | 9.0 | 9.7 | 13.7 | 13.4 | 15.0 | 13.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.5 | 1.4 | - 10.3 | - 8.7 | 1.3 | 1.1 | 1.5 | 1.8 | 2.7 | 2.8 |
| | 50 | 4.7 | 4.4 | 3.0 | 3.1 | 3.9 | 3.6 | 4.5 | 4.3 | 5.6 | 5.4 |
| | 75 | 9.8 | 8.9 | 15.0 | 10.0 | 11.4 | 6.9 | 8.6 | 9.9 | 9.8 | 8.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 7.8 | 6.5 | - 23.7 | - 24.1 | 10.0 | 9.3 | 8.0 | 6.8 | 11.2 | 8.6 |
| | 50 | 18.2 | 17.2 | 2.3 | 4.7 | 19.6 | 16.1 | 18.8 | 19.6 | 19.0 | 18.0 |
| | 75 | 32.8 | 32.1 | 23.2 | 15.3 | 33.4 | 31.8 | 34.1 | 33.9 | 32.1 | 32.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 70.0 | 76.1 | 57.5 | 62.8 | 69.4 | 70.4 | 70.0 | 78.4 | 85.8 | 81.4 |
| | 50 | 104.4 | 111.7 | 122.6 | 125.5 | 101.6 | 98.8 | 101.8 | 102.6 | 112.9 | 115.8 |
| | 75 | 178.8 | 188.0 | 284.1 | 262.4 | 171.5 | 138.9 | 146.3 | 159.3 | 211.6 | 228.4 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 47.4 | 47.8 | 38.0 | 36.0 | 40.7 | 43.4 | 50.4 | 53.5 | 64.1 | 64.9 |
| | 50 | 85.8 | 88.4 | 56.5 | 64.5 | 82.8 | 65.6 | 86.2 | 94.1 | 109.9 | 108.0 |
| | 75 | 157.0 | 175.4 | 123.2 | 175.4 | 165.4 | 130.9 | 154.9 | 212.4 | 166.3 | 182.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 9.1 | 9.0 | 6.5 | 6.5 | 9.0 | 9.5 | 9.5 | 9.4 | 9.2 | 9.0 |
| | 50 | 14.7 | 14.4 | 17.7 | 13.7 | 14.1 | 14.6 | 14.6 | 15.2 | 16.1 | 13.5 |
| | 75 | 22.7 | 23.0 | 32.9 | 28.1 | 20.4 | 27.0 | 21.2 | 22.7 | 21.5 | 20.7 |

I. Enterprises by economic sector

4.c) Manufacture of textiles

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.5 | 99.1 | 100.3 | 99.5 | 99.8 | 99.7 | 99.2 | 99.6 | 99.7 |
| Change in finished goods | 0.3 | 0.5 | 0.9 | - 0.3 | 0.5 | 0.2 | 0.3 | 0.8 | 0.4 | 0.3 |
| Interest and similar income | 0.2 | 0.2 | 0.0 | 0.0 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 1.9 | 1.7 | 3.0 | 3.2 | 1.6 | 2.0 | 2.1 | 1.9 | 1.9 | 1.6 |
| of which: Income from long-term equity investments | 0.4 | 0.3 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 | 0.4 | 0.2 |
| Total income | 102.1 | 101.9 | 103.1 | 103.3 | 101.7 | 102.1 | 102.2 | 102.0 | 102.1 | 101.8 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 58.9 | 58.5 | 38.6 | 36.5 | 49.9 | 48.6 | 55.0 | 55.0 | 62.6 | 61.9 |
| Personnel expenses | 20.0 | 20.4 | 33.6 | 35.7 | 27.7 | 28.1 | 23.8 | 24.2 | 16.7 | 17.1 |
| Depreciation | 3.1 | 3.0 | 3.1 | 3.4 | 2.7 | 2.8 | 4.1 | 3.7 | 2.5 | 2.5 |
| of which: Depreciation of tangible fixed assets | 2.9 | 2.7 | 3.0 | 3.3 | 2.6 | 2.7 | 3.9 | 3.5 | 2.2 | 2.2 |
| Interest and similar expenses | 0.8 | 0.7 | 0.9 | 1.1 | 0.9 | 0.8 | 1.0 | 1.0 | 0.6 | 0.6 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 15.4 | 15.6 | 21.9 | 23.7 | 18.9 | 18.2 | 14.7 | 15.2 | 15.4 | 15.5 |
| Total expenses before taxes on income | 98.3 | 98.2 | 98.2 | 100.5 | 100.1 | 98.5 | 98.6 | 99.2 | 97.9 | 97.6 |
| Annual result before taxes on income | 3.9 | 3.7 | 4.8 | 2.8 | 1.6 | 3.6 | 3.6 | 2.8 | 4.2 | 4.2 |
| Taxes on income | 0.9 | 1.0 | 1.1 | 1.2 | 1.1 | 1.0 | 0.9 | 0.8 | 0.9 | 1.2 |
| Annual result | 2.9 | 2.6 | 3.7 | 1.6 | 0.5 | 2.6 | 2.7 | 2.0 | 3.3 | 3.1 |
| Profit and loss transfers (parent company) | 0.1 | 0.2 | 0.0 | - 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.5 | 0.3 | 0.1 | 0.0 | 0.3 | 0.4 | 0.1 | 0.7 | 0.7 | 0.0 |
| Profit for the year | 2.5 | 2.5 | 3.7 | 1.5 | 0.2 | 2.1 | 2.6 | 1.4 | 2.7 | 3.4 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.3 | 1.2 | 0.6 | 0.6 | 1.0 | 0.8 | 2.4 | 2.2 | 0.4 | 0.5 |
| Tangible fixed assets | 26.7 | 26.4 | 21.4 | 21.9 | 30.0 | 29.3 | 30.1 | 30.9 | 23.9 | 23.1 |
| of which: Land and buildings | 10.2 | 10.4 | 7.5 | 6.5 | 13.4 | 13.3 | 11.0 | 11.5 | 9.3 | 9.3 |
| Inventories | 27.8 | 27.8 | 28.9 | 27.9 | 30.7 | 31.9 | 27.1 | 29.0 | 28.0 | 26.6 |
| of which: Finished goods and merchandise | 14.0 | 12.9 | 16.4 | 15.2 | 11.9 | 14.7 | 11.5 | 13.0 | 16.1 | 12.8 |
| Cash | 8.1 | 6.9 | 10.6 | 11.2 | 10.8 | 10.9 | 9.3 | 8.8 | 6.9 | 5.2 |
| Receivables | 29.0 | 29.9 | 37.7 | 37.7 | 23.9 | 23.4 | 22.7 | 19.8 | 34.0 | 37.4 |
| Short-term | 25.6 | 27.7 | 33.9 | 33.8 | 22.3 | 22.2 | 19.8 | 19.2 | 30.2 | 34.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 12.5 | 12.0 | 15.2 | 13.8 | 12.4 | 11.6 | 9.8 | 10.2 | 14.6 | 13.3 |
| Receivables from affiliated companies | 10.9 | 13.3 | 14.0 | 14.4 | 7.1 | 7.3 | 7.5 | 6.4 | 13.7 | 18.6 |
| Long-term | 3.4 | 2.2 | 3.8 | 3.9 | 1.6 | 1.2 | 2.9 | 0.6 | 3.8 | 3.4 |
| of which: Loans to affiliated companies | 3.3 | 2.1 | 0.0 | 0.0 | 1.1 | 0.9 | 2.9 | 0.4 | 3.8 | 3.3 |
| Securities | 0.5 | 1.2 | 0.0 | 0.0 | 1.3 | 1.4 | 1.0 | 1.2 | 0.0 | 1.2 |
| Other long-term equity investments | 6.5 | 6.4 | 0.2 | 0.2 | 1.9 | 2.0 | 7.0 | 7.8 | 6.5 | 5.9 |
| of which: Goodwill | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.2 | 0.1 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 43.0 | 43.4 | 18.1 | 16.4 | 37.4 | 42.0 | 38.8 | 39.0 | 46.8 | 46.7 |
| Liabilities | 45.6 | 45.0 | 61.4 | 62.0 | 52.1 | 47.9 | 52.1 | 51.6 | 40.0 | 40.1 |
| Short-term | 34.3 | 34.4 | 44.9 | 46.6 | 38.1 | 37.4 | 34.8 | 36.4 | 33.5 | 32.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.4 | 5.4 | 11.0 | 10.0 | 8.6 | 9.0 | 6.0 | 6.5 | 4.6 | 4.3 |
| Trade payables | 6.2 | 6.1 | 12.2 | 11.8 | 7.6 | 8.1 | 6.1 | 6.5 | 6.0 | 5.6 |
| Liabilities to affiliated companies | 18.6 | 18.6 | 12.3 | 12.3 | 16.1 | 13.9 | 18.8 | 19.0 | 18.8 | 18.9 |
| Long-term | 11.3 | 10.6 | 16.4 | 15.4 | 14.0 | 10.5 | 17.3 | 15.1 | 6.5 | 7.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.2 | 6.3 | 8.2 | 7.9 | 7.4 | 6.9 | 7.9 | 8.1 | 4.7 | 5.0 |
| Liabilities to affiliated companies | 4.4 | 3.8 | 5.2 | 4.1 | 5.6 | 2.8 | 8.2 | 6.3 | 1.4 | 2.2 |
| Provisions | 11.4 | 11.6 | 20.5 | 21.6 | 10.5 | 10.1 | 9.0 | 9.3 | 13.2 | 13.2 |
| of which: Provisions for pensions | 5.8 | 5.9 | 12.2 | 14.2 | 3.6 | 3.7 | 3.8 | 3.9 | 7.4 | 7.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.9 | 3.7 | 4.9 | 2.8 | 1.6 | 3.6 | 3.6 | 2.8 | 4.3 | 4.2 |
| Annual result and depreciation | 6.1 | 5.6 | 6.8 | 5.0 | 3.1 | 5.4 | 6.8 | 5.7 | 5.8 | 5.6 |
| Trade receivables | 8.4 | 8.1 | 9.6 | 8.5 | 7.2 | 6.9 | 7.1 | 7.2 | 9.3 | 8.9 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 149.9 | 147.4 | 158.8 | 162.8 | 172.0 | 168.0 | 137.3 | 141.1 | 157.1 | 149.8 |
| Annual result and interest paid | 5.6 | 5.0 | 7.4 | 4.3 | 2.3 | 5.7 | 5.1 | 4.2 | 6.2 | 5.5 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 18.5 | 16.6 | 15.2 | 11.2 | 10.4 | 19.1 | 18.0 | 15.5 | 19.8 | 17.3 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 157.9 | 161.6 | 180.1 | 173.3 | 155.1 | 163.5 | 139.7 | 138.1 | 174.8 | 181.2 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 98.3 | 100.9 | 98.9 | 96.5 | 87.8 | 89.1 | 84.2 | 77.6 | 110.4 | 120.1 |
| Cash resources, short-term receivables and inventories | 179.2 | 181.7 | 163.3 | 156.4 | 168.4 | 174.2 | 161.9 | 157.1 | 193.9 | 201.4 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 6.9 | 7.0 | 19.8 | 19.9 | 8.8 | 9.9 | 8.1 | 8.3 | 6.1 | 6.0 |
| Memo item: | Percentage of cost of materials | | | | | | | | | |
| Balance sheet total in € billion | 5.14 | 5.31 | 0.02 | 0.02 | 0.26 | 0.27 | 2.08 | 2.04 | 2.78 | 2.98 |
| Sales in € billion | 7.70 | 7.83 | 0.03 | 0.03 | 0.45 | 0.46 | 2.85 | 2.88 | 4.37 | 4.46 |
| Number of enterprises | 278 | 278 | 35 | 35 | 80 | 80 | 121 | 121 | 42 | 42 |

I. Enterprises by economic sector
 cont'd: 4.c) Manufacture of textiles

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 41.1 | 40.8 | 20.9 | 17.3 | 34.9 | 33.9 | 43.4 | 43.9 | 52.5 | 53.9 |
| | 50 | 52.5 | 52.0 | 39.3 | 38.2 | 49.5 | 47.5 | 54.7 | 54.7 | 58.7 | 59.3 |
| | 75 | 63.1 | 62.6 | 46.4 | 45.7 | 59.9 | 58.9 | 65.2 | 65.5 | 70.2 | 69.7 |
| Personnel expenses | 25 | 17.6 | 17.9 | 21.2 | 25.1 | 20.1 | 20.4 | 17.9 | 17.7 | 13.7 | 14.0 |
| | 50 | 23.8 | 24.5 | 33.6 | 32.1 | 28.1 | 28.0 | 22.7 | 22.8 | 18.5 | 18.6 |
| | 75 | 33.0 | 33.3 | 41.3 | 43.0 | 35.6 | 37.8 | 29.9 | 29.1 | 22.7 | 22.0 |
| Depreciation | 25 | 1.1 | 1.2 | 0.9 | 0.7 | 0.9 | 1.1 | 1.4 | 1.4 | 0.9 | 1.2 |
| | 50 | 2.3 | 2.3 | 1.8 | 1.8 | 1.9 | 2.1 | 2.6 | 2.6 | 2.2 | 2.2 |
| | 75 | 4.0 | 4.1 | 5.1 | 5.3 | 3.4 | 3.7 | 4.3 | 4.4 | 3.3 | 3.7 |
| Annual result | 25 | 0.3 | 0.1 | 0.8 | -0.8 | 0.2 | -0.3 | 0.1 | 0.0 | 1.2 | 0.9 |
| | 50 | 2.8 | 2.1 | 3.7 | 2.2 | 2.2 | 2.8 | 2.3 | 1.8 | 3.5 | 2.8 |
| | 75 | 6.4 | 5.9 | 8.2 | 6.5 | 6.0 | 6.3 | 6.8 | 5.7 | 5.7 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.6 | 7.4 | 3.9 | 3.2 | 6.1 | 6.9 | 9.5 | 8.5 | 12.0 | 12.6 |
| | 50 | 21.1 | 19.9 | 15.0 | 11.1 | 22.3 | 20.6 | 21.6 | 22.3 | 20.8 | 20.3 |
| | 75 | 34.5 | 33.4 | 35.5 | 24.5 | 36.1 | 34.1 | 35.0 | 36.8 | 31.6 | 30.8 |
| Inventories | 25 | 17.3 | 16.8 | 11.1 | 9.7 | 14.5 | 15.3 | 20.3 | 22.6 | 17.9 | 16.1 |
| | 50 | 31.6 | 33.6 | 39.9 | 37.2 | 30.5 | 28.7 | 32.5 | 34.5 | 30.0 | 32.8 |
| | 75 | 49.7 | 50.8 | 63.2 | 64.8 | 46.4 | 47.1 | 49.3 | 48.6 | 50.1 | 50.8 |
| Equity | 25 | 19.6 | 20.7 | 6.0 | 1.9 | 19.5 | 20.6 | 24.4 | 22.0 | 24.2 | 27.3 |
| | 50 | 35.3 | 36.5 | 19.9 | 21.9 | 36.4 | 41.2 | 36.4 | 37.8 | 38.0 | 36.5 |
| | 75 | 55.4 | 55.6 | 45.6 | 54.2 | 61.0 | 59.3 | 54.9 | 53.4 | 54.2 | 53.3 |
| Short-term liabilities | 25 | 17.7 | 18.4 | 26.8 | 25.6 | 16.0 | 16.2 | 17.7 | 17.8 | 17.1 | 19.3 |
| | 50 | 35.4 | 34.8 | 53.1 | 52.4 | 35.5 | 32.1 | 32.1 | 35.8 | 38.9 | 33.2 |
| | 75 | 56.8 | 57.1 | 79.6 | 77.9 | 53.5 | 57.8 | 54.1 | 52.4 | 59.1 | 54.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 9.0 | 8.0 | 14.6 | 15.1 | 10.0 | 10.5 | 6.9 | 8.0 | 0.0 | 0.0 |
| | 75 | 25.6 | 26.8 | 28.3 | 32.0 | 25.0 | 24.0 | 25.6 | 26.8 | 24.6 | 27.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.5 | 0.1 | 1.0 | -0.8 | 0.4 | -0.1 | 0.1 | 0.1 | 1.5 | 1.0 |
| | 50 | 3.5 | 2.9 | 4.5 | 3.1 | 3.1 | 3.6 | 3.2 | 2.4 | 4.5 | 3.9 |
| | 75 | 8.3 | 7.9 | 8.4 | 8.6 | 8.1 | 7.9 | 8.5 | 7.9 | 7.4 | 6.6 |
| Annual result and depreciation | 25 | 2.9 | 2.9 | 4.4 | 2.7 | 3.4 | 2.9 | 2.5 | 3.1 | 3.4 | 3.0 |
| | 50 | 6.9 | 6.3 | 8.4 | 6.4 | 5.9 | 6.3 | 6.7 | 6.2 | 7.3 | 6.4 |
| | 75 | 10.6 | 9.9 | 12.1 | 10.0 | 9.5 | 9.9 | 11.6 | 10.7 | 9.8 | 9.0 |
| Trade receivables | 25 | 3.3 | 3.2 | 1.9 | 1.6 | 3.1 | 3.1 | 3.8 | 4.1 | 6.4 | 6.3 |
| | 50 | 6.9 | 6.9 | 5.5 | 4.7 | 6.6 | 6.3 | 6.6 | 7.2 | 9.1 | 8.9 |
| | 75 | 10.4 | 10.0 | 9.8 | 8.2 | 11.2 | 10.0 | 9.8 | 10.0 | 11.3 | 10.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 1.5 | 3.7 | 1.4 | 2.5 | 1.0 | 1.3 | 1.1 | 3.6 | 2.4 |
| | 50 | 6.5 | 5.6 | 9.8 | 7.4 | 6.1 | 6.8 | 6.0 | 4.5 | 6.9 | 6.0 |
| | 75 | 13.2 | 12.2 | 16.7 | 17.6 | 12.7 | 12.7 | 12.0 | 10.5 | 12.2 | 9.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.7 | 4.1 | 5.9 | 3.1 | 6.1 | 1.6 | 5.7 | 5.4 | 5.9 | 4.3 |
| | 50 | 17.8 | 17.3 | 18.2 | 17.8 | 17.1 | 17.8 | 17.8 | 15.7 | 19.9 | 16.7 |
| | 75 | 48.2 | 37.5 | 48.8 | 73.2 | 62.6 | 62.0 | 43.6 | 34.6 | 33.1 | 30.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 108.7 | 110.2 | 58.9 | 98.3 | 105.9 | 102.6 | 111.2 | 110.4 | 125.4 | 118.5 |
| | 50 | 187.1 | 187.8 | 149.4 | 182.6 | 189.8 | 207.6 | 184.7 | 182.7 | 195.5 | 200.0 |
| | 75 | 331.5 | 339.3 | 442.9 | 590.9 | 431.0 | 416.1 | 324.4 | 318.8 | 291.5 | 308.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 45.9 | 46.6 | 22.4 | 29.1 | 49.9 | 48.0 | 49.2 | 47.3 | 51.7 | 53.0 |
| | 50 | 92.8 | 86.8 | 77.4 | 74.8 | 101.4 | 106.3 | 91.0 | 81.3 | 82.0 | 90.3 |
| | 75 | 207.1 | 210.3 | 156.8 | 217.9 | 267.9 | 269.8 | 154.6 | 162.6 | 219.3 | 239.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.4 | 4.4 | 7.3 | 9.4 | 4.4 | 4.4 | 4.3 | 4.2 | 4.1 | 4.0 |
| | 50 | 7.3 | 7.6 | 18.9 | 17.6 | 7.1 | 7.2 | 7.0 | 7.3 | 5.9 | 6.7 |
| | 75 | 12.3 | 13.0 | 29.2 | 30.0 | 12.3 | 14.8 | 10.4 | 10.9 | 9.8 | 9.8 |

I. Enterprises by economic sector

4.d) Manufacture of wood and of products of wood and cork, except furniture

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.3 | 99.6 | 98.2 | 98.0 | 99.1 | 98.7 | 99.1 | 99.8 | 99.3 | 99.7 |
| Change in finished goods | 0.7 | 0.4 | 1.8 | 2.0 | 0.9 | 1.3 | 0.9 | 0.2 | 0.7 | 0.3 |
| Interest and similar income | 0.2 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 1.3 | 1.3 | 2.3 | 2.3 | 1.5 | 1.9 | 1.1 | 1.1 | 1.3 | 1.4 |
| of which: Income from long-term equity investments | 0.1 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 |
| Total income | 101.5 | 101.5 | 102.4 | 102.3 | 101.6 | 102.0 | 101.2 | 101.2 | 101.5 | 101.6 |
| Expenses | | | | | | | | | | |
| Cost of materials | 64.3 | 63.6 | 44.2 | 44.7 | 52.7 | 52.3 | 62.0 | 61.4 | 66.4 | 65.6 |
| Personnel expenses | 15.4 | 15.5 | 32.4 | 31.9 | 26.6 | 26.5 | 18.3 | 18.5 | 13.2 | 13.3 |
| Depreciation | 3.1 | 3.2 | 3.2 | 3.2 | 2.8 | 2.8 | 2.8 | 2.7 | 3.2 | 3.4 |
| of which: Depreciation of tangible fixed assets | 3.0 | 3.0 | 3.2 | 3.2 | 2.8 | 2.8 | 2.6 | 2.6 | 3.1 | 3.1 |
| Interest and similar expenses | 0.8 | 0.7 | 1.0 | 0.9 | 0.8 | 0.7 | 0.5 | 0.5 | 0.9 | 0.8 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 14.5 | 14.7 | 16.5 | 16.5 | 15.3 | 15.2 | 14.8 | 14.8 | 14.3 | 14.7 |
| Total expenses before taxes on income | 98.2 | 97.8 | 97.4 | 97.3 | 98.4 | 97.7 | 98.5 | 98.0 | 98.1 | 97.8 |
| Annual result before taxes on income | 3.3 | 3.7 | 4.9 | 5.0 | 3.3 | 4.3 | 2.7 | 3.2 | 3.4 | 3.8 |
| Taxes on income | 0.6 | 0.8 | 0.8 | 1.0 | 0.9 | 0.9 | 0.8 | 0.7 | 0.6 | 0.8 |
| Annual result | 2.6 | 2.9 | 4.1 | 4.0 | 2.4 | 3.3 | 1.9 | 2.5 | 2.8 | 3.0 |
| Profit and loss transfers (parent company) | 0.3 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.5 |
| Profit and loss transfers (subsidiary) | 0.7 | 0.5 | 0.1 | -0.1 | 0.0 | 0.1 | 0.0 | -0.2 | 1.0 | 0.8 |
| Profit for the year | 2.2 | 2.7 | 4.1 | 4.1 | 2.4 | 3.3 | 1.9 | 2.6 | 2.2 | 2.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.6 | 0.3 | 0.3 | 0.3 | 0.3 | 0.6 | 0.7 | 0.6 | 0.6 |
| Tangible fixed assets | 37.8 | 37.1 | 33.6 | 31.3 | 35.0 | 33.0 | 29.1 | 29.4 | 40.8 | 40.0 |
| of which: Land and buildings | 13.6 | 13.7 | 12.9 | 12.9 | 15.3 | 14.8 | 11.0 | 11.4 | 14.3 | 14.4 |
| Inventories | 26.5 | 27.2 | 33.9 | 34.6 | 34.3 | 36.5 | 34.2 | 34.1 | 23.1 | 23.8 |
| of which: Finished goods and merchandise | 8.9 | 9.0 | 11.9 | 11.0 | 12.6 | 12.1 | 10.3 | 10.7 | 8.0 | 8.0 |
| Cash | 7.9 | 7.4 | 10.6 | 11.7 | 8.8 | 9.5 | 12.2 | 11.6 | 6.4 | 5.8 |
| Receivables | 20.8 | 22.0 | 20.0 | 20.8 | 20.0 | 19.5 | 20.2 | 20.7 | 21.1 | 22.7 |
| Short-term | 19.5 | 20.7 | 18.5 | 19.5 | 19.3 | 18.8 | 18.9 | 19.4 | 19.7 | 21.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.2 | 9.5 | 12.1 | 13.3 | 11.3 | 11.0 | 12.0 | 12.2 | 8.1 | 8.5 |
| Receivables from affiliated companies | 7.2 | 8.1 | 2.3 | 2.7 | 5.4 | 5.2 | 3.7 | 4.1 | 8.6 | 9.7 |
| Long-term | 1.4 | 1.3 | 1.5 | 1.3 | 0.7 | 0.7 | 1.4 | 1.3 | 1.4 | 1.4 |
| of which: Loans to affiliated companies | 0.9 | 0.9 | 0.2 | 0.1 | 0.4 | 0.3 | 0.6 | 0.6 | 1.0 | 1.1 |
| Securities | 1.0 | 1.0 | 0.1 | 0.1 | 0.3 | 0.1 | 1.4 | 1.5 | 0.9 | 1.0 |
| Other long-term equity investments | 5.2 | 4.5 | 0.8 | 0.6 | 0.8 | 0.8 | 1.8 | 1.6 | 6.8 | 5.9 |
| of which: Goodwill | 0.4 | 0.3 | 0.6 | 0.5 | 0.3 | 0.3 | 0.2 | 0.2 | 0.4 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 32.3 | 33.8 | 24.7 | 24.9 | 35.1 | 36.3 | 33.4 | 33.7 | 31.8 | 33.7 |
| Liabilities | 58.7 | 56.7 | 69.6 | 69.6 | 57.4 | 55.7 | 57.9 | 57.9 | 59.0 | 56.2 |
| Short-term | 44.0 | 42.4 | 47.6 | 51.7 | 41.6 | 42.1 | 45.2 | 43.4 | 43.8 | 42.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.1 | 5.7 | 10.9 | 11.8 | 11.0 | 11.0 | 7.4 | 6.9 | 5.1 | 4.6 |
| Trade payables | 8.8 | 8.0 | 8.5 | 8.7 | 7.3 | 7.7 | 9.5 | 9.1 | 8.8 | 7.6 |
| Liabilities to affiliated companies | 18.4 | 18.0 | 7.2 | 4.7 | 9.4 | 8.2 | 10.2 | 9.7 | 22.2 | 22.0 |
| Long-term | 14.8 | 14.3 | 22.0 | 17.9 | 15.7 | 13.6 | 12.7 | 14.4 | 15.2 | 14.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 9.5 | 8.1 | 16.6 | 12.7 | 10.6 | 8.6 | 8.4 | 10.4 | 9.6 | 7.1 |
| Liabilities to affiliated companies | 4.4 | 5.6 | 2.9 | 3.2 | 2.9 | 2.7 | 3.3 | 3.2 | 4.9 | 6.7 |
| Provisions | 8.9 | 9.4 | 5.6 | 5.5 | 7.4 | 8.0 | 8.6 | 8.4 | 9.2 | 10.0 |
| of which: Provisions for pensions | 2.2 | 2.2 | 1.1 | 0.9 | 2.2 | 2.4 | 2.0 | 1.8 | 2.2 | 2.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.3 | 3.7 | 5.0 | 5.1 | 3.3 | 4.3 | 2.7 | 3.2 | 3.4 | 3.8 |
| Annual result and depreciation | 5.7 | 6.1 | 7.5 | 7.4 | 5.3 | 6.2 | 4.7 | 5.2 | 6.1 | 6.4 |
| Trade receivables | 4.8 | 4.9 | 7.2 | 8.2 | 6.5 | 6.4 | 6.4 | 6.6 | 4.1 | 4.2 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 191.7 | 195.1 | 168.0 | 163.1 | 175.4 | 173.3 | 185.7 | 184.3 | 195.7 | 201.6 |
| Annual result and interest paid | 6.7 | 7.1 | 8.7 | 8.1 | 5.7 | 7.1 | 4.6 | 5.5 | 7.5 | 7.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 18.4 | 20.4 | 19.5 | 18.9 | 16.5 | 19.9 | 16.2 | 17.4 | 19.2 | 21.3 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 108.4 | 114.0 | 132.3 | 130.4 | 144.2 | 150.6 | 144.3 | 149.1 | 97.8 | 103.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 63.1 | 67.1 | 61.3 | 60.4 | 68.1 | 67.3 | 71.1 | 74.0 | 60.1 | 65.0 |
| Cash resources, short-term receivables and inventories | 123.4 | 131.1 | 132.6 | 127.4 | 150.6 | 154.0 | 146.8 | 152.4 | 112.9 | 121.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.1 | 6.4 | 11.3 | 11.7 | 7.8 | 8.4 | 8.2 | 8.0 | 6.7 | 5.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 6.04 | 6.31 | 0.08 | 0.08 | 0.46 | 0.48 | 1.30 | 1.38 | 4.21 | 4.36 |
| Sales in € billion | 11.58 | 12.31 | 0.13 | 0.14 | 0.80 | 0.83 | 2.41 | 2.55 | 8.24 | 8.79 |
| Number of enterprises | 473 | 473 | 136 | 136 | 163 | 163 | 111 | 111 | 63 | 63 |

I. Enterprises by economic sector

cont'd: 4.d) Manufacture of wood and of products of wood and cork, except furniture

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 43.0 | 42.7 | 34.7 | 33.7 | 43.8 | 43.4 | 52.7 | 51.4 | 57.5 | 56.8 |
| | 50 | 53.8 | 53.4 | 42.4 | 43.2 | 53.2 | 52.3 | 60.1 | 59.9 | 65.3 | 63.1 |
| | 75 | 63.1 | 63.1 | 50.7 | 51.3 | 59.9 | 60.6 | 68.1 | 66.7 | 72.7 | 71.1 |
| Personnel expenses | 25 | 15.2 | 15.8 | 23.9 | 24.6 | 18.8 | 19.3 | 11.8 | 12.7 | 8.5 | 8.3 |
| | 50 | 24.1 | 24.0 | 33.1 | 32.5 | 25.6 | 25.7 | 18.9 | 18.8 | 12.3 | 12.7 |
| | 75 | 33.4 | 33.2 | 40.6 | 42.1 | 34.1 | 34.7 | 25.8 | 27.3 | 19.9 | 20.2 |
| Depreciation | 25 | 1.3 | 1.4 | 1.3 | 1.4 | 1.4 | 1.4 | 1.1 | 1.3 | 1.4 | 1.2 |
| | 50 | 2.5 | 2.4 | 2.7 | 2.6 | 2.5 | 2.5 | 2.1 | 2.2 | 2.3 | 2.3 |
| | 75 | 3.9 | 3.9 | 4.4 | 4.5 | 3.8 | 3.7 | 3.5 | 3.4 | 4.4 | 4.3 |
| Annual result | 25 | 0.6 | 0.7 | 0.9 | 0.9 | 0.5 | 1.0 | 0.7 | 0.6 | 0.3 | 0.3 |
| | 50 | 2.5 | 2.8 | 3.9 | 3.9 | 2.0 | 2.4 | 2.0 | 2.4 | 2.0 | 2.6 |
| | 75 | 5.6 | 6.1 | 8.7 | 8.6 | 4.9 | 5.2 | 4.6 | 4.7 | 5.9 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 13.0 | 12.6 | 12.1 | 9.2 | 15.6 | 14.0 | 11.3 | 12.1 | 17.1 | 18.0 |
| | 50 | 27.2 | 25.9 | 24.2 | 24.4 | 28.3 | 26.6 | 24.2 | 22.5 | 35.0 | 33.7 |
| | 75 | 47.9 | 44.9 | 45.5 | 43.8 | 48.6 | 45.7 | 42.6 | 41.4 | 49.2 | 51.1 |
| Inventories | 25 | 14.1 | 13.8 | 9.1 | 7.5 | 15.1 | 16.3 | 18.2 | 15.5 | 15.2 | 17.8 |
| | 50 | 25.1 | 28.6 | 21.9 | 26.4 | 31.0 | 29.8 | 25.1 | 28.3 | 22.8 | 27.5 |
| | 75 | 45.9 | 47.8 | 43.6 | 46.0 | 51.4 | 52.9 | 43.5 | 47.0 | 41.6 | 38.2 |
| Equity | 25 | 9.1 | 10.0 | 1.2 | 3.7 | 12.2 | 14.2 | 11.7 | 12.8 | 15.2 | 13.8 |
| | 50 | 25.7 | 27.9 | 16.1 | 16.2 | 29.5 | 32.4 | 34.5 | 31.5 | 28.2 | 30.0 |
| | 75 | 52.8 | 53.6 | 40.9 | 44.5 | 57.9 | 54.7 | 54.8 | 57.1 | 56.8 | 54.9 |
| Short-term liabilities | 25 | 20.6 | 20.7 | 20.3 | 20.5 | 20.4 | 20.8 | 22.0 | 19.7 | 20.2 | 22.6 |
| | 50 | 39.9 | 38.7 | 51.9 | 47.4 | 36.6 | 37.8 | 39.7 | 36.8 | 38.0 | 37.5 |
| | 75 | 69.6 | 67.5 | 83.1 | 82.5 | 64.6 | 59.2 | 68.4 | 66.4 | 63.1 | 57.8 |
| Liabilities to banks | 25 | 1.1 | 0.4 | 1.7 | 0.5 | 4.0 | 2.5 | 0.1 | 0.0 | 0.0 | 0.0 |
| | 50 | 15.3 | 14.1 | 21.3 | 21.9 | 18.3 | 17.3 | 7.1 | 7.0 | 8.0 | 4.8 |
| | 75 | 35.8 | 32.9 | 52.7 | 45.8 | 34.2 | 32.0 | 25.4 | 27.1 | 30.3 | 25.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.9 | 1.1 | 1.0 | 0.7 | 1.1 | 0.9 | 0.7 | 0.3 | 0.3 |
| | 50 | 3.1 | 3.5 | 4.6 | 4.9 | 2.7 | 3.3 | 3.0 | 3.1 | 2.7 | 3.7 |
| | 75 | 7.1 | 7.1 | 10.5 | 10.1 | 6.3 | 6.9 | 5.8 | 5.9 | 6.5 | 7.2 |
| Annual result and depreciation | 25 | 3.0 | 3.3 | 3.4 | 3.8 | 3.2 | 3.6 | 2.4 | 2.8 | 3.1 | 3.9 |
| | 50 | 6.2 | 6.3 | 7.9 | 7.9 | 5.8 | 6.1 | 5.7 | 5.0 | 5.5 | 5.9 |
| | 75 | 10.5 | 11.0 | 15.0 | 14.5 | 9.1 | 10.3 | 9.0 | 9.1 | 9.2 | 9.2 |
| Trade receivables | 25 | 3.0 | 3.0 | 2.9 | 3.3 | 3.3 | 3.3 | 3.2 | 3.1 | 1.1 | 0.7 |
| | 50 | 5.2 | 5.4 | 5.6 | 5.9 | 5.5 | 5.5 | 5.8 | 5.6 | 3.4 | 3.4 |
| | 75 | 8.6 | 9.0 | 9.3 | 10.2 | 8.6 | 8.4 | 9.7 | 9.7 | 6.1 | 6.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.4 | 2.8 | 3.5 | 3.4 | 2.2 | 3.2 | 2.1 | 2.2 | 2.7 | 1.7 |
| | 50 | 6.5 | 6.7 | 8.9 | 8.5 | 5.9 | 6.2 | 5.0 | 6.0 | 7.8 | 6.9 |
| | 75 | 12.4 | 13.7 | 19.3 | 18.1 | 11.4 | 10.9 | 10.9 | 11.6 | 11.3 | 15.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.6 | 6.7 | 6.1 | 3.3 | 6.6 | 7.9 | 6.2 | 3.7 | 8.1 | 9.3 |
| | 50 | 16.4 | 18.0 | 15.5 | 18.1 | 16.9 | 17.3 | 15.0 | 15.9 | 20.5 | 21.7 |
| | 75 | 36.3 | 41.2 | 41.4 | 41.6 | 33.4 | 38.9 | 40.1 | 35.8 | 35.5 | 48.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 79.1 | 84.3 | 60.3 | 60.5 | 87.9 | 91.3 | 92.3 | 99.0 | 72.6 | 85.2 |
| | 50 | 138.7 | 147.7 | 125.8 | 133.9 | 152.8 | 173.8 | 164.7 | 178.2 | 120.1 | 123.7 |
| | 75 | 269.6 | 297.7 | 266.8 | 301.2 | 280.4 | 321.9 | 285.0 | 337.9 | 187.2 | 195.1 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 32.8 | 33.7 | 29.1 | 29.8 | 32.9 | 37.1 | 37.8 | 36.0 | 30.4 | 36.3 |
| | 50 | 70.5 | 71.6 | 56.4 | 59.4 | 71.7 | 69.7 | 81.0 | 85.5 | 61.6 | 71.6 |
| | 75 | 160.2 | 169.6 | 152.7 | 171.1 | 158.1 | 156.7 | 179.7 | 209.1 | 156.1 | 149.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.6 | 3.8 | 3.6 | 3.9 | 2.7 | 3.1 | 4.1 | 3.8 | 4.4 | 4.3 |
| | 50 | 6.4 | 6.2 | 7.8 | 7.1 | 5.4 | 5.8 | 6.1 | 6.2 | 6.9 | 5.4 |
| | 75 | 11.2 | 10.3 | 17.2 | 15.7 | 10.2 | 10.3 | 9.3 | 8.4 | 9.1 | 7.9 |

I. Enterprises by economic sector

cont'd: 4.d) Manufacture of wood and of products of wood and cork, except furniture

| Ratios | Corporations | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.3 | 99.7 | 96.8 | 97.5 | 98.9 | 99.1 | 99.3 | 100.7 | 99.4 | 99.6 |
| Change in finished goods | 0.7 | 0.3 | 3.2 | 2.5 | 1.1 | 0.9 | 0.7 | - 0.7 | 0.6 | 0.4 |
| Interest and similar income | 0.2 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 |
| Other income | 1.1 | 1.2 | 2.5 | 2.6 | 1.3 | 1.7 | 1.0 | 1.1 | 1.0 | 1.2 |
| of which: Income from long-term equity investments | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.2 |
| Total income | 101.3 | 101.4 | 102.5 | 102.6 | 101.5 | 101.8 | 101.2 | 101.3 | 101.2 | 101.4 |
| Expenses | | | | | | | | | | |
| Cost of materials | 65.8 | 65.0 | 43.4 | 44.8 | 52.7 | 52.0 | 62.3 | 61.4 | 68.2 | 67.4 |
| Personnel expenses | 14.1 | 14.2 | 35.0 | 34.1 | 26.7 | 26.8 | 18.7 | 19.3 | 11.5 | 11.6 |
| Depreciation | 3.2 | 3.3 | 3.1 | 3.0 | 2.6 | 2.6 | 2.5 | 2.4 | 3.4 | 3.6 |
| of which: Depreciation of tangible fixed assets | 3.1 | 3.1 | 3.1 | 3.0 | 2.6 | 2.6 | 2.2 | 2.3 | 3.4 | 3.3 |
| Interest and similar expenses | 0.9 | 0.7 | 0.9 | 0.9 | 0.7 | 0.6 | 0.5 | 0.5 | 1.0 | 0.8 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 14.0 | 14.3 | 17.3 | 17.1 | 15.8 | 15.8 | 16.0 | 15.7 | 13.3 | 13.9 |
| Total expenses before taxes on income | 97.9 | 97.7 | 99.9 | 100.0 | 98.6 | 97.9 | 99.9 | 99.2 | 97.4 | 97.3 |
| Annual result before taxes on income | 3.3 | 3.7 | 2.6 | 2.6 | 2.9 | 3.9 | 1.3 | 2.1 | 3.8 | 4.1 |
| Taxes on income | 0.8 | 0.9 | 0.7 | 0.9 | 0.9 | 1.0 | 0.9 | 0.8 | 0.7 | 0.9 |
| Annual result | 2.6 | 2.8 | 1.9 | 1.7 | 2.0 | 2.9 | 0.4 | 1.3 | 3.1 | 3.1 |
| Profit and loss transfers (parent company) | 0.4 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.6 | 0.7 |
| Profit and loss transfers (subsidiary) | 1.1 | 0.8 | 0.1 | - 0.2 | 0.0 | 0.1 | 0.0 | - 0.4 | 1.5 | 1.2 |
| Profit for the year | 1.9 | 2.5 | 1.8 | 1.8 | 2.0 | 2.8 | 0.4 | 1.6 | 2.2 | 2.6 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.6 | 0.3 | 0.2 | 0.4 | 0.3 | 0.9 | 0.9 | 0.6 | 0.6 |
| Tangible fixed assets | 40.0 | 39.3 | 29.4 | 27.3 | 31.2 | 29.1 | 24.7 | 26.3 | 44.7 | 43.6 |
| of which: Land and buildings | 12.8 | 12.7 | 7.9 | 8.2 | 10.7 | 10.4 | 7.9 | 8.5 | 14.3 | 14.0 |
| Inventories | 22.9 | 23.3 | 35.7 | 36.0 | 34.3 | 36.2 | 32.8 | 31.0 | 19.2 | 19.9 |
| of which: Finished goods and merchandise | 7.5 | 7.7 | 14.7 | 13.2 | 11.7 | 11.1 | 7.6 | 8.4 | 7.0 | 7.2 |
| Cash | 8.5 | 7.6 | 11.7 | 13.3 | 10.5 | 11.7 | 14.7 | 12.6 | 6.8 | 5.9 |
| Receivables | 20.9 | 23.0 | 22.1 | 22.5 | 22.2 | 21.7 | 23.5 | 25.7 | 20.1 | 22.5 |
| Short-term | 19.0 | 21.0 | 19.6 | 20.4 | 21.2 | 20.8 | 21.2 | 23.6 | 18.2 | 20.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.5 | 8.9 | 13.3 | 14.6 | 12.1 | 11.6 | 12.7 | 14.2 | 7.1 | 7.3 |
| Receivables from affiliated companies | 7.3 | 8.9 | 1.9 | 2.3 | 6.0 | 6.2 | 4.4 | 5.6 | 8.2 | 10.1 |
| Long-term | 1.9 | 1.9 | 2.4 | 2.0 | 1.0 | 0.9 | 2.2 | 2.1 | 1.9 | 2.0 |
| of which: Loans to affiliated companies | 1.3 | 1.4 | 0.3 | 0.2 | 0.6 | 0.5 | 0.8 | 0.8 | 1.5 | 1.6 |
| Securities | 1.3 | 1.3 | 0.2 | 0.1 | 0.4 | 0.0 | 2.1 | 2.5 | 1.2 | 1.2 |
| Other long-term equity investments | 5.5 | 4.8 | 0.1 | 0.1 | 0.7 | 0.6 | 0.8 | 0.6 | 7.2 | 6.2 |
| of which: Goodwill | 0.4 | 0.3 | 0.1 | 0.1 | 0.5 | 0.4 | 0.4 | 0.3 | 0.4 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 35.8 | 37.3 | 30.1 | 29.6 | 39.8 | 41.4 | 39.3 | 38.9 | 34.6 | 36.6 |
| Liabilities | 55.0 | 52.8 | 63.2 | 64.1 | 51.3 | 49.0 | 50.0 | 50.0 | 56.4 | 53.6 |
| Short-term | 40.9 | 39.2 | 44.5 | 48.8 | 36.7 | 36.1 | 39.9 | 37.0 | 41.5 | 39.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.8 | 3.6 | 9.7 | 9.3 | 7.0 | 6.9 | 4.7 | 5.0 | 3.1 | 2.8 |
| Trade payables | 8.0 | 7.1 | 7.7 | 7.9 | 8.0 | 8.2 | 8.8 | 8.2 | 7.8 | 6.6 |
| Liabilities to affiliated companies | 20.1 | 19.5 | 9.2 | 4.9 | 7.6 | 5.7 | 6.8 | 6.7 | 24.6 | 24.2 |
| Long-term | 14.1 | 13.6 | 18.6 | 15.3 | 14.6 | 12.9 | 10.1 | 13.1 | 14.9 | 13.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 8.6 | 7.0 | 12.1 | 10.2 | 10.3 | 8.3 | 7.6 | 9.6 | 8.6 | 6.2 |
| Liabilities to affiliated companies | 4.7 | 5.9 | 3.2 | 3.6 | 2.7 | 2.8 | 1.0 | 2.2 | 5.8 | 7.2 |
| Provisions | 9.2 | 9.9 | 6.7 | 6.3 | 8.9 | 9.5 | 10.5 | 11.0 | 8.9 | 9.7 |
| of which: Provisions for pensions | 2.8 | 2.8 | 1.8 | 1.5 | 3.3 | 3.6 | 2.7 | 2.5 | 2.8 | 2.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.4 | 3.7 | 2.7 | 2.7 | 2.9 | 3.9 | 1.3 | 2.1 | 3.9 | 4.1 |
| Annual result and depreciation | 5.8 | 6.1 | 5.2 | 4.8 | 4.7 | 5.6 | 2.9 | 3.7 | 6.5 | 6.7 |
| Trade receivables | 4.4 | 4.5 | 8.3 | 9.2 | 6.4 | 6.2 | 6.7 | 7.5 | 3.7 | 3.6 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 192.1 | 196.7 | 161.2 | 158.5 | 188.2 | 186.2 | 188.7 | 189.7 | 193.8 | 200.0 |
| Annual result and interest paid | 6.7 | 7.0 | 4.8 | 4.2 | 5.1 | 6.6 | 1.7 | 3.3 | 8.0 | 7.9 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 19.9 | 21.8 | 14.3 | 13.3 | 17.7 | 22.3 | 12.0 | 14.4 | 21.7 | 23.3 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 108.0 | 113.3 | 157.0 | 156.2 | 173.7 | 187.1 | 181.0 | 180.7 | 94.6 | 99.5 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 68.5 | 74.1 | 70.8 | 69.4 | 87.5 | 89.8 | 94.9 | 104.1 | 60.9 | 66.2 |
| Cash resources, short-term receivables and inventories | 124.4 | 133.5 | 151.0 | 143.1 | 180.9 | 190.1 | 177.2 | 187.9 | 107.0 | 116.1 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 6.3 | 5.5 | 10.7 | 10.9 | 8.0 | 8.4 | 7.5 | 7.1 | 5.9 | 4.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 3.91 | 4.08 | 0.05 | 0.05 | 0.30 | 0.31 | 0.68 | 0.71 | 2.90 | 3.01 |
| Sales in € billion | 7.52 | 8.02 | 0.07 | 0.08 | 0.56 | 0.58 | 1.28 | 1.34 | 5.61 | 6.01 |
| Number of enterprises | 286 | 286 | 77 | 77 | 109 | 109 | 62 | 62 | 38 | 38 |

I. Enterprises by economic sector

cont'd: 4.d) Manufacture of wood and of products of wood and cork, except furniture

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 43.7 | 43.5 | 32.2 | 32.6 | 43.8 | 43.5 | 53.1 | 52.8 | 58.9 | 56.9 |
| | 50 | 54.5 | 53.0 | 43.1 | 43.3 | 52.2 | 51.5 | 60.5 | 60.2 | 63.8 | 63.9 |
| | 75 | 63.8 | 63.9 | 51.9 | 52.2 | 59.7 | 61.3 | 68.1 | 67.6 | 72.7 | 72.2 |
| Personnel expenses | 25 | 14.7 | 15.5 | 29.8 | 29.9 | 18.6 | 19.3 | 12.3 | 13.5 | 6.8 | 8.0 |
| | 50 | 25.1 | 25.6 | 35.3 | 36.4 | 27.3 | 26.7 | 18.7 | 18.7 | 10.9 | 10.9 |
| | 75 | 35.0 | 34.7 | 44.1 | 44.2 | 34.5 | 34.7 | 25.8 | 27.6 | 18.7 | 19.0 |
| Depreciation | 25 | 1.2 | 1.3 | 1.2 | 1.3 | 1.2 | 1.2 | 1.1 | 1.4 | 1.2 | 1.2 |
| | 50 | 2.2 | 2.3 | 2.2 | 2.3 | 2.4 | 2.2 | 2.1 | 2.4 | 2.5 | 2.7 |
| | 75 | 3.8 | 3.7 | 4.1 | 3.9 | 3.5 | 3.5 | 3.6 | 3.4 | 4.8 | 4.3 |
| Annual result | 25 | 0.2 | 0.4 | 0.3 | -0.1 | 0.4 | 0.7 | 0.3 | 0.2 | 0.2 | 0.5 |
| | 50 | 1.8 | 2.0 | 1.8 | 1.9 | 1.7 | 2.1 | 1.8 | 1.6 | 1.6 | 2.4 |
| | 75 | 4.5 | 4.5 | 5.0 | 4.9 | 3.2 | 4.0 | 4.5 | 3.5 | 6.0 | 4.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 10.8 | 9.9 | 8.7 | 8.7 | 10.9 | 11.7 | 9.4 | 8.5 | 15.8 | 15.9 |
| | 50 | 22.8 | 22.8 | 17.8 | 15.9 | 24.7 | 23.7 | 21.5 | 18.3 | 35.4 | 34.7 |
| | 75 | 42.0 | 40.5 | 33.6 | 33.6 | 44.3 | 39.5 | 37.6 | 36.7 | 53.1 | 51.0 |
| Inventories | 25 | 14.8 | 14.9 | 11.9 | 10.5 | 15.8 | 16.6 | 17.5 | 13.4 | 12.0 | 15.3 |
| | 50 | 25.9 | 29.1 | 31.1 | 31.0 | 31.6 | 30.2 | 24.5 | 25.5 | 21.8 | 25.1 |
| | 75 | 48.4 | 48.3 | 51.2 | 51.2 | 48.5 | 50.3 | 39.1 | 41.7 | 37.9 | 38.0 |
| Equity | 25 | 12.7 | 14.2 | 4.4 | 7.7 | 18.6 | 22.2 | 14.8 | 14.7 | 15.6 | 15.0 |
| | 50 | 32.9 | 34.3 | 19.0 | 22.8 | 34.9 | 40.0 | 44.7 | 47.5 | 33.4 | 41.7 |
| | 75 | 59.7 | 60.3 | 46.7 | 46.2 | 59.1 | 56.7 | 61.4 | 65.7 | 65.0 | 65.9 |
| Short-term liabilities | 25 | 17.5 | 17.3 | 19.6 | 19.4 | 17.5 | 18.2 | 16.7 | 15.2 | 18.0 | 17.8 |
| | 50 | 34.1 | 33.7 | 44.0 | 47.2 | 31.3 | 33.6 | 32.9 | 25.9 | 25.6 | 29.2 |
| | 75 | 64.3 | 60.1 | 76.8 | 80.2 | 54.3 | 50.1 | 54.8 | 50.1 | 49.1 | 53.8 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 2.4 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 8.6 | 7.0 | 11.2 | 10.9 | 14.2 | 13.1 | 4.2 | 3.6 | 3.0 | 0.9 |
| | 75 | 29.5 | 26.9 | 38.3 | 35.7 | 32.2 | 28.0 | 19.2 | 19.6 | 20.5 | 13.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.3 | 0.5 | 0.3 | -0.1 | 0.6 | 0.8 | 0.0 | 0.4 | 0.3 | 0.3 |
| | 50 | 2.3 | 2.8 | 2.3 | 2.7 | 2.2 | 2.8 | 2.7 | 2.4 | 1.9 | 3.3 |
| | 75 | 5.7 | 5.7 | 6.7 | 5.6 | 4.4 | 5.6 | 5.8 | 5.7 | 8.5 | 7.2 |
| Annual result and Depreciation | 25 | 2.4 | 2.8 | 2.2 | 2.0 | 2.7 | 3.2 | 2.0 | 2.1 | 3.1 | 4.0 |
| | 50 | 5.0 | 5.4 | 5.2 | 5.8 | 4.8 | 5.3 | 4.8 | 4.6 | 6.0 | 5.8 |
| | 75 | 8.7 | 8.6 | 9.5 | 8.8 | 7.6 | 8.3 | 8.2 | 7.9 | 12.0 | 8.9 |
| Trade receivables | 25 | 3.0 | 3.2 | 3.5 | 4.3 | 3.3 | 3.3 | 3.5 | 3.8 | 0.5 | 0.5 |
| | 50 | 5.5 | 5.7 | 6.5 | 7.6 | 5.8 | 5.6 | 6.1 | 6.4 | 2.5 | 3.0 |
| | 75 | 9.3 | 9.4 | 12.3 | 13.3 | 8.4 | 8.2 | 10.2 | 10.2 | 5.1 | 4.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.8 | 2.2 | 1.8 | 0.4 | 1.9 | 2.7 | 1.4 | 1.3 | 2.7 | 2.4 |
| | 50 | 5.0 | 5.5 | 5.6 | 4.6 | 4.8 | 5.6 | 4.8 | 4.7 | 6.0 | 6.7 |
| | 75 | 10.3 | 10.5 | 10.2 | 11.2 | 9.0 | 9.8 | 10.5 | 9.2 | 12.1 | 15.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 1.8 | 3.4 | 1.5 | -4.0 | 3.8 | 7.1 | -14.7 | -4.4 | 7.3 | 11.1 |
| | 50 | 13.5 | 15.5 | 10.0 | 12.3 | 14.2 | 16.3 | 9.7 | 11.5 | 21.0 | 28.7 |
| | 75 | 35.0 | 39.8 | 30.5 | 29.1 | 32.1 | 33.9 | 45.1 | 51.9 | 52.0 | 50.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 100.1 | 107.5 | 85.3 | 80.2 | 107.5 | 116.6 | 113.3 | 122.3 | 84.2 | 98.7 |
| | 50 | 181.1 | 205.0 | 156.3 | 194.6 | 203.1 | 233.0 | 208.9 | 222.5 | 144.7 | 140.2 |
| | 75 | 355.3 | 373.6 | 376.4 | 414.9 | 382.9 | 391.0 | 427.6 | 413.0 | 202.0 | 201.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 37.0 | 40.1 | 31.3 | 31.7 | 41.0 | 46.7 | 60.5 | 63.7 | 29.6 | 34.3 |
| | 50 | 100.4 | 99.2 | 78.6 | 61.3 | 100.7 | 84.2 | 131.5 | 152.0 | 85.3 | 82.3 |
| | 75 | 218.2 | 229.1 | 207.4 | 195.0 | 213.4 | 226.7 | 242.3 | 287.6 | 219.3 | 209.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.6 | 3.8 | 3.6 | 4.1 | 3.0 | 3.1 | 4.3 | 3.9 | 4.0 | 3.9 |
| | 50 | 6.2 | 6.0 | 6.9 | 6.9 | 5.3 | 5.8 | 6.3 | 6.5 | 6.3 | 5.1 |
| | 75 | 10.6 | 10.0 | 14.1 | 15.4 | 10.2 | 10.3 | 10.6 | 8.5 | 8.1 | 7.0 |

I. Enterprises by economic sector

cont'd: 4.d) Manufacture of wood and of products of wood and cork, except furniture

| Ratios | Non-corporations | | | | | | | | | |
|--|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.1 | 99.4 | 100.1 | 98.8 | 99.6 | 97.9 | 99.0 | 98.8 | 99.2 | 99.9 |
| Change in finished goods | 0.9 | 0.6 | -0.1 | 1.2 | 0.4 | 2.1 | 1.0 | 1.2 | 0.8 | 0.1 |
| Interest and similar income | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 | 0.2 | 0.1 |
| Other income | 1.7 | 1.6 | 2.1 | 1.8 | 1.9 | 2.3 | 1.1 | 1.0 | 2.0 | 1.8 |
| of which: Income from long-term equity investments | 0.2 | 0.3 | 0.0 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.3 | 0.4 |
| Total income | 101.9 | 101.7 | 102.1 | 101.8 | 102.0 | 102.4 | 101.1 | 101.0 | 102.2 | 101.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 61.5 | 60.9 | 45.2 | 44.7 | 52.7 | 53.1 | 61.7 | 61.4 | 62.6 | 61.6 |
| Personnel expenses | 18.0 | 17.9 | 28.7 | 28.5 | 26.5 | 25.9 | 17.9 | 17.7 | 17.1 | 17.0 |
| Depreciation | 2.9 | 3.1 | 3.4 | 3.5 | 3.3 | 3.2 | 3.1 | 3.0 | 2.7 | 3.0 |
| of which: Depreciation of tangible fixed assets | 2.7 | 2.9 | 3.4 | 3.5 | 3.2 | 3.2 | 3.0 | 3.0 | 2.5 | 2.8 |
| Interest and similar expenses | 0.8 | 0.7 | 1.1 | 0.9 | 1.1 | 1.0 | 0.6 | 0.5 | 0.8 | 0.7 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other expenses | 15.4 | 15.5 | 15.3 | 15.5 | 14.3 | 13.9 | 13.5 | 13.9 | 16.4 | 16.3 |
| Total expenses before taxes on income | 98.7 | 98.0 | 93.9 | 93.3 | 97.9 | 97.3 | 96.9 | 96.7 | 99.6 | 98.8 |
| Annual result before taxes on income | 3.2 | 3.7 | 8.3 | 8.5 | 4.1 | 5.1 | 4.3 | 4.3 | 2.5 | 3.2 |
| Taxes on income | 0.4 | 0.6 | 1.0 | 1.0 | 0.8 | 0.8 | 0.7 | 0.6 | 0.3 | 0.5 |
| Annual result | 2.8 | 3.1 | 7.3 | 7.5 | 3.3 | 4.3 | 3.6 | 3.7 | 2.3 | 2.6 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.0 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -0.1 |
| Profit for the year | 2.8 | 3.2 | 7.3 | 7.5 | 3.3 | 4.3 | 3.6 | 3.7 | 2.2 | 2.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.5 | 0.5 | 0.5 | 0.4 | 0.2 | 0.2 | 0.3 | 0.4 | 0.6 | 0.5 |
| Tangible fixed assets | 33.6 | 33.0 | 39.9 | 37.6 | 41.9 | 40.2 | 34.0 | 32.7 | 32.3 | 32.2 |
| of which: Land and buildings | 15.1 | 15.6 | 20.5 | 20.5 | 23.9 | 23.0 | 14.3 | 14.4 | 14.3 | 15.2 |
| Inventories | 33.2 | 34.2 | 31.2 | 32.4 | 34.5 | 37.0 | 35.6 | 37.3 | 31.9 | 32.3 |
| of which: Finished goods and merchandise | 11.4 | 11.2 | 7.6 | 7.5 | 14.2 | 13.9 | 13.2 | 13.2 | 10.3 | 10.0 |
| Cash | 6.7 | 7.1 | 8.9 | 9.0 | 5.7 | 5.4 | 9.6 | 10.6 | 5.3 | 5.6 |
| Receivables | 20.7 | 20.3 | 16.7 | 18.1 | 16.0 | 15.4 | 16.7 | 15.4 | 23.3 | 23.4 |
| Short-term | 20.3 | 20.0 | 16.6 | 18.0 | 15.8 | 15.1 | 16.3 | 14.9 | 22.9 | 23.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.5 | 10.7 | 10.1 | 11.2 | 10.0 | 10.0 | 11.1 | 10.1 | 10.3 | 11.0 |
| Receivables from affiliated companies | 7.0 | 6.5 | 2.8 | 3.3 | 4.3 | 3.5 | 2.9 | 2.5 | 9.4 | 9.0 |
| Long-term | 0.4 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 | 0.4 | 0.5 | 0.4 | 0.2 |
| of which: Loans to affiliated companies | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.4 | 0.0 | 0.0 |
| Securities | 0.4 | 0.5 | 0.1 | 0.1 | 0.2 | 0.1 | 0.7 | 0.5 | 0.3 | 0.5 |
| Other long-term equity investments | 4.6 | 4.1 | 1.7 | 1.5 | 1.0 | 1.1 | 2.8 | 2.7 | 6.0 | 5.2 |
| of which: Goodwill | 0.4 | 0.2 | 1.4 | 1.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.5 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 25.9 | 27.4 | 16.5 | 17.2 | 26.6 | 26.6 | 27.1 | 28.2 | 25.5 | 27.4 |
| Liabilities | | | | | | | | | | |
| Short-term | 65.6 | 63.9 | 79.4 | 78.5 | 68.5 | 68.2 | 66.3 | 66.1 | 64.6 | 62.0 |
| of which: | 49.5 | 48.4 | 52.3 | 56.5 | 50.7 | 53.3 | 50.8 | 50.2 | 48.7 | 46.7 |
| Liabilities to banks | 10.3 | 9.6 | 12.7 | 15.9 | 18.2 | 18.6 | 10.3 | 8.9 | 9.3 | 8.6 |
| Trade payables | 10.3 | 9.6 | 9.7 | 10.0 | 5.9 | 6.7 | 10.2 | 10.0 | 10.9 | 9.8 |
| Liabilities to affiliated companies | 15.4 | 15.3 | 4.2 | 4.4 | 12.9 | 13.0 | 13.8 | 12.8 | 16.8 | 17.2 |
| Long-term | 16.1 | 15.5 | 27.1 | 22.1 | 17.8 | 14.9 | 15.5 | 15.9 | 15.9 | 15.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 11.3 | 9.9 | 23.6 | 16.8 | 11.1 | 9.1 | 9.2 | 11.3 | 12.0 | 9.2 |
| Liabilities to affiliated companies | 3.9 | 5.1 | 2.5 | 2.7 | 3.3 | 2.6 | 5.9 | 4.3 | 3.0 | 5.8 |
| Provisions | 8.5 | 8.6 | 4.1 | 4.2 | 4.8 | 5.1 | 6.6 | 5.8 | 9.9 | 10.6 |
| of which: Provisions for pensions | 1.0 | 0.9 | 0.0 | 0.0 | 0.3 | 0.3 | 1.2 | 1.0 | 0.9 | 1.0 |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.2 | 3.7 | 8.2 | 8.7 | 4.1 | 5.2 | 4.3 | 4.4 | 2.6 | 3.2 |
| Annual result and depreciation | 5.7 | 6.2 | 10.7 | 11.2 | 6.6 | 7.7 | 6.8 | 6.9 | 5.0 | 5.7 |
| Trade receivables | 5.5 | 5.5 | 5.7 | 6.6 | 6.6 | 6.7 | 6.1 | 5.6 | 5.2 | 5.4 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 190.9 | 192.3 | 178.4 | 170.6 | 151.9 | 149.2 | 182.4 | 178.6 | 200.0 | 205.0 |
| Annual result and interest paid | 6.8 | 7.3 | 14.8 | 14.6 | 6.7 | 8.0 | 7.8 | 7.8 | 6.2 | 6.9 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 16.1 | 18.2 | 25.6 | 26.0 | 14.9 | 16.8 | 19.5 | 20.0 | 14.5 | 17.4 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 109.2 | 115.4 | 103.5 | 99.0 | 102.9 | 99.9 | 114.4 | 122.1 | 107.7 | 114.6 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 54.9 | 56.7 | 49.0 | 47.9 | 42.4 | 38.6 | 50.8 | 50.7 | 58.7 | 62.7 |
| Cash resources, short-term receivables and inventories | 121.9 | 127.4 | 108.6 | 105.3 | 110.4 | 108.0 | 120.9 | 125.1 | 124.1 | 132.0 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 8.7 | 8.2 | 12.0 | 12.9 | 7.3 | 8.3 | 9.0 | 9.0 | 8.6 | 7.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 2.13 | 2.23 | 0.03 | 0.03 | 0.16 | 0.17 | 0.62 | 0.68 | 1.31 | 1.36 |
| Sales in € billion | 4.06 | 4.29 | 0.05 | 0.05 | 0.24 | 0.25 | 1.14 | 1.21 | 2.62 | 2.78 |
| Number of enterprises | 187 | 187 | 59 | 59 | 54 | 54 | 49 | 49 | 25 | 25 |

I. Enterprises by economic sector

cont'd: 4.d) Manufacture of wood and of products of wood and cork, except furniture

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 41.9 | 42.6 | 37.3 | 35.6 | 43.9 | 43.4 | 49.0 | 50.7 | 54.8 | 55.2 |
| | 50 | 53.3 | 53.5 | 41.4 | 43.1 | 54.6 | 54.2 | 59.6 | 57.9 | 65.3 | 62.0 |
| | 75 | 62.5 | 62.0 | 50.2 | 50.6 | 59.9 | 59.6 | 67.2 | 66.0 | 72.4 | 70.8 |
| Personnel expenses | 25 | 15.7 | 16.3 | 20.5 | 19.7 | 18.9 | 19.0 | 11.6 | 11.3 | 11.5 | 11.8 |
| | 50 | 23.4 | 23.0 | 26.2 | 27.6 | 24.3 | 23.5 | 19.2 | 18.8 | 15.8 | 15.8 |
| | 75 | 29.1 | 29.7 | 35.4 | 35.1 | 32.6 | 32.4 | 25.7 | 26.3 | 21.8 | 20.4 |
| Depreciation | 25 | 1.5 | 1.6 | 1.7 | 1.6 | 1.8 | 1.9 | 1.1 | 1.2 | 1.5 | 1.7 |
| | 50 | 2.7 | 2.6 | 3.1 | 3.2 | 2.9 | 2.9 | 2.2 | 2.2 | 2.1 | 2.1 |
| | 75 | 4.3 | 4.6 | 5.2 | 5.3 | 4.5 | 4.7 | 3.5 | 3.3 | 2.9 | 2.9 |
| Annual result | 25 | 1.7 | 1.7 | 3.0 | 3.9 | 1.6 | 1.7 | 1.1 | 1.1 | 0.4 | 0.3 |
| | 50 | 4.2 | 4.6 | 8.5 | 7.5 | 3.7 | 4.7 | 2.7 | 3.1 | 2.4 | 3.2 |
| | 75 | 8.1 | 8.3 | 12.5 | 12.5 | 6.0 | 6.7 | 4.9 | 5.0 | 4.7 | 6.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 19.1 | 17.9 | 19.2 | 14.3 | 22.9 | 20.0 | 14.9 | 15.2 | 18.9 | 18.4 |
| | 50 | 33.8 | 33.0 | 37.3 | 38.2 | 38.7 | 35.7 | 31.1 | 27.5 | 34.1 | 33.4 |
| | 75 | 53.9 | 52.8 | 64.0 | 56.6 | 61.0 | 57.1 | 49.3 | 44.9 | 46.2 | 52.0 |
| Inventories | 25 | 12.2 | 12.4 | 8.4 | 6.6 | 12.4 | 14.5 | 20.5 | 19.5 | 18.6 | 19.0 |
| | 50 | 24.6 | 27.5 | 18.7 | 15.7 | 25.9 | 26.5 | 29.4 | 35.5 | 29.3 | 30.0 |
| | 75 | 43.5 | 47.0 | 36.5 | 38.6 | 54.2 | 53.8 | 45.9 | 48.0 | 42.9 | 38.2 |
| Equity | 25 | 4.7 | 6.2 | - 13.2 | - 7.8 | 5.9 | 5.6 | 10.9 | 11.1 | 14.3 | 13.0 |
| | 50 | 17.7 | 18.6 | 8.8 | 14.3 | 17.4 | 17.9 | 20.4 | 21.3 | 26.4 | 26.9 |
| | 75 | 38.4 | 41.9 | 37.6 | 43.7 | 36.6 | 36.4 | 39.3 | 42.4 | 39.1 | 39.0 |
| Short-term liabilities | 25 | 30.2 | 32.0 | 21.9 | 25.4 | 27.3 | 31.1 | 34.5 | 34.8 | 33.1 | 34.6 |
| | 50 | 53.5 | 50.0 | 58.0 | 47.6 | 51.4 | 47.9 | 51.3 | 52.5 | 53.7 | 50.7 |
| | 75 | 74.1 | 71.7 | 89.5 | 86.7 | 69.9 | 79.0 | 72.2 | 67.6 | 65.0 | 63.4 |
| Liabilities to banks | 25 | 6.2 | 5.4 | 6.9 | 8.4 | 9.5 | 8.2 | 3.3 | 3.6 | 1.7 | 2.3 |
| | 50 | 24.2 | 22.5 | 42.0 | 33.9 | 24.9 | 27.8 | 11.6 | 17.6 | 17.5 | 16.9 |
| | 75 | 46.4 | 41.2 | 68.9 | 58.1 | 47.5 | 42.9 | 26.1 | 29.4 | 34.7 | 29.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.9 | 2.0 | 4.3 | 4.6 | 2.2 | 2.0 | 1.4 | 1.4 | 0.4 | 0.3 |
| | 50 | 4.8 | 5.6 | 8.8 | 8.9 | 4.2 | 5.2 | 3.1 | 3.5 | 2.9 | 3.7 |
| | 75 | 9.0 | 9.0 | 13.7 | 14.7 | 7.1 | 7.7 | 5.7 | 6.3 | 5.4 | 6.9 |
| Annual result and Depreciation | 25 | 4.7 | 4.7 | 7.5 | 7.9 | 5.6 | 5.2 | 2.8 | 3.3 | 3.7 | 2.8 |
| | 50 | 8.1 | 9.1 | 12.0 | 12.5 | 7.9 | 8.4 | 6.3 | 5.9 | 5.5 | 6.4 |
| | 75 | 13.8 | 13.2 | 18.4 | 19.1 | 12.3 | 11.8 | 11.1 | 10.0 | 8.0 | 11.0 |
| Trade receivables | 25 | 2.8 | 2.6 | 2.0 | 2.4 | 3.6 | 3.6 | 3.2 | 2.9 | 1.8 | 1.7 |
| | 50 | 4.9 | 5.1 | 4.5 | 4.5 | 4.8 | 5.4 | 5.8 | 4.5 | 4.6 | 5.0 |
| | 75 | 7.9 | 8.0 | 7.1 | 7.3 | 8.9 | 9.3 | 8.6 | 9.3 | 6.8 | 7.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.0 | 4.1 | 7.5 | 7.1 | 3.7 | 3.9 | 3.4 | 3.6 | 3.2 | 0.9 |
| | 50 | 9.4 | 9.4 | 18.2 | 17.1 | 8.5 | 8.4 | 5.9 | 7.4 | 8.1 | 8.7 |
| | 75 | 17.4 | 17.7 | 46.3 | 42.0 | 13.7 | 14.5 | 11.4 | 13.7 | 10.1 | 13.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 10.6 | 9.2 | 14.4 | 9.2 | 11.9 | 8.8 | 10.4 | 9.4 | 10.5 | 9.3 |
| | 50 | 22.2 | 20.8 | 29.2 | 25.9 | 22.5 | 20.3 | 17.3 | 18.2 | 17.0 | 19.1 |
| | 75 | 37.6 | 45.0 | 69.9 | 59.0 | 33.7 | 45.0 | 35.4 | 27.8 | 24.6 | 42.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 51.1 | 58.2 | 40.9 | 42.9 | 51.1 | 49.8 | 62.0 | 68.2 | 61.8 | 71.5 |
| | 50 | 105.9 | 105.3 | 98.3 | 105.8 | 106.2 | 94.2 | 110.9 | 132.8 | 95.3 | 95.3 |
| | 75 | 164.7 | 188.9 | 168.7 | 211.9 | 158.8 | 187.4 | 190.6 | 191.2 | 124.8 | 133.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 27.9 | 28.2 | 25.9 | 28.3 | 24.6 | 24.2 | 28.4 | 26.0 | 36.8 | 46.4 |
| | 50 | 50.8 | 52.7 | 51.3 | 59.2 | 43.9 | 43.9 | 53.7 | 53.3 | 56.1 | 57.0 |
| | 75 | 98.5 | 89.0 | 136.1 | 136.7 | 83.5 | 82.4 | 92.3 | 85.5 | 89.2 | 89.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.5 | 3.9 | 4.2 | 3.3 | 2.3 | 3.3 | 4.0 | 3.7 | 5.7 | 4.8 |
| | 50 | 6.9 | 6.6 | 10.1 | 7.4 | 5.7 | 6.3 | 5.9 | 6.2 | 8.3 | 7.9 |
| | 75 | 12.1 | 10.6 | 18.2 | 19.2 | 9.3 | 10.3 | 8.6 | 7.9 | 12.1 | 10.9 |

I. Enterprises by economic sector

4.e) Manufacture of paper and paper products

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.2 | 96.6 | 100.8 | 99.8 | 99.5 | 99.8 | 99.5 | 99.7 | 99.1 |
| Change in finished goods | 0.3 | 0.8 | 3.4 | - 0.8 | 0.2 | 0.5 | 0.2 | 0.5 | 0.3 | 0.9 |
| Interest and similar income | 0.2 | 0.2 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 2.1 | 2.2 | 1.5 | 1.5 | 2.4 | 2.3 | 1.9 | 1.7 | 2.1 | 2.3 |
| of which: Income from long-term equity investments | 0.4 | 0.3 | 0.0 | 0.0 | 0.2 | 0.1 | 0.2 | 0.3 | 0.4 | 0.3 |
| Total income | 102.3 | 102.4 | 101.6 | 101.6 | 102.5 | 102.4 | 102.0 | 101.8 | 102.3 | 102.5 |
| Expenses | | | | | | | | | | |
| Cost of materials | 62.3 | 62.0 | 45.2 | 44.7 | 52.1 | 51.5 | 56.0 | 56.6 | 63.4 | 62.9 |
| Personnel expenses | 15.4 | 15.0 | 26.0 | 28.7 | 25.7 | 26.3 | 21.4 | 21.7 | 14.3 | 13.9 |
| Depreciation | 3.4 | 3.3 | 5.9 | 5.3 | 3.5 | 3.8 | 3.7 | 3.5 | 3.4 | 3.3 |
| of which: Depreciation of tangible fixed assets | 3.3 | 3.2 | 5.9 | 5.3 | 3.5 | 3.6 | 3.6 | 3.4 | 3.2 | 3.1 |
| Interest and similar expenses | 1.1 | 1.1 | 1.4 | 1.5 | 1.0 | 0.8 | 0.7 | 0.7 | 1.1 | 1.1 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 15.4 | 15.1 | 16.6 | 18.1 | 16.4 | 16.3 | 16.4 | 16.1 | 15.3 | 14.9 |
| Total expenses before taxes on income | 97.7 | 96.5 | 95.3 | 98.3 | 98.8 | 98.9 | 98.3 | 98.7 | 97.6 | 96.2 |
| Annual result before taxes on income | 4.6 | 5.9 | 6.2 | 3.2 | 3.7 | 3.5 | 3.7 | 3.2 | 4.7 | 6.3 |
| Taxes on income | 0.6 | 0.8 | 1.6 | 1.4 | 1.1 | 1.0 | 0.8 | 0.8 | 0.6 | 0.8 |
| Annual result | 4.0 | 5.1 | 4.7 | 1.8 | 2.6 | 2.5 | 3.0 | 2.4 | 4.1 | 5.5 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.3 | 0.3 |
| Profit and loss transfers (subsidiary) | 1.7 | 2.1 | 0.0 | 0.0 | 0.3 | 0.3 | 0.6 | 0.5 | 1.9 | 2.4 |
| Profit for the year | 2.4 | 3.2 | 4.7 | 1.8 | 2.3 | 2.2 | 2.5 | 2.0 | 2.4 | 3.3 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.8 | 0.9 | 0.9 | 0.9 | 0.5 | 0.5 | 0.7 | 0.6 | 0.9 | 0.9 |
| Tangible fixed assets | 32.2 | 31.5 | 47.0 | 38.9 | 41.0 | 41.8 | 32.0 | 31.0 | 32.1 | 31.4 |
| of which: Land and buildings | 10.9 | 10.2 | 19.9 | 17.3 | 17.6 | 18.9 | 12.4 | 12.1 | 10.6 | 9.8 |
| Inventories | 14.1 | 15.3 | 29.5 | 27.6 | 17.8 | 18.7 | 19.0 | 20.5 | 13.4 | 14.6 |
| of which: Finished goods and merchandise | 6.0 | 6.3 | 10.6 | 10.6 | 8.9 | 9.4 | 9.6 | 10.4 | 5.5 | 5.7 |
| Cash | 4.9 | 4.1 | 6.9 | 9.7 | 8.3 | 7.3 | 6.8 | 6.7 | 4.6 | 3.7 |
| Receivables | 34.0 | 33.8 | 14.9 | 21.5 | 25.4 | 24.8 | 24.7 | 24.5 | 35.4 | 35.1 |
| Short-term | 31.2 | 31.2 | 14.9 | 21.5 | 24.5 | 24.5 | 23.9 | 23.5 | 32.2 | 32.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.4 | 8.1 | 11.0 | 17.1 | 9.8 | 10.1 | 10.7 | 10.5 | 8.1 | 7.7 |
| Receivables from affiliated companies | 20.4 | 20.4 | 2.0 | 1.0 | 11.0 | 11.0 | 10.4 | 10.2 | 21.8 | 21.8 |
| Long-term | 2.9 | 2.7 | 0.1 | 0.1 | 0.9 | 0.3 | 0.8 | 1.1 | 3.1 | 2.9 |
| of which: Loans to affiliated companies | 2.5 | 2.4 | 0.0 | 0.0 | 0.7 | 0.0 | 0.4 | 0.6 | 2.8 | 2.6 |
| Securities | 0.4 | 0.4 | 0.0 | 0.0 | 1.4 | 1.4 | 0.2 | 0.3 | 0.4 | 0.4 |
| Other long-term equity investments | 13.2 | 13.7 | 0.1 | 0.1 | 5.2 | 5.1 | 16.4 | 16.2 | 12.9 | 13.5 |
| of which: Goodwill | 0.5 | 0.4 | 0.1 | 0.1 | 0.3 | 0.3 | 0.4 | 0.4 | 0.5 | 0.4 |
| Capital | | | | | | | | | | |
| Equity | 38.5 | 37.9 | 29.0 | 27.6 | 30.9 | 34.7 | 46.9 | 45.7 | 37.5 | 37.0 |
| Liabilities | | | | | | | | | | |
| Short-term | 29.4 | 32.0 | 41.3 | 49.0 | 40.3 | 30.5 | 30.8 | 32.2 | 29.0 | 32.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.3 | 4.1 | 6.9 | 12.8 | 8.7 | 8.7 | 5.4 | 5.8 | 3.0 | 3.9 |
| Trade payables | 8.3 | 8.4 | 9.6 | 8.7 | 7.8 | 6.0 | 6.9 | 6.6 | 8.5 | 8.7 |
| Liabilities to affiliated companies | 15.1 | 16.9 | 10.1 | 10.6 | 16.5 | 10.8 | 16.1 | 17.0 | 14.9 | 17.0 |
| Long-term | 18.6 | 16.9 | 26.2 | 19.5 | 19.8 | 26.0 | 11.9 | 11.9 | 19.5 | 17.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.7 | 5.8 | 19.6 | 15.4 | 14.8 | 15.4 | 5.7 | 6.2 | 6.7 | 5.6 |
| Liabilities to affiliated companies | 9.1 | 8.4 | 4.1 | 3.3 | 3.4 | 7.8 | 5.4 | 5.0 | 9.7 | 8.9 |
| Provisions | 13.4 | 13.1 | 3.5 | 4.0 | 9.0 | 8.8 | 10.2 | 10.2 | 13.9 | 13.5 |
| of which: Provisions for pensions | 7.3 | 7.3 | 0.0 | 0.4 | 4.9 | 4.4 | 4.6 | 4.9 | 7.7 | 7.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.6 | 6.0 | 6.5 | 3.2 | 3.8 | 3.5 | 3.7 | 3.2 | 4.7 | 6.4 |
| Annual result and depreciation | 7.4 | 8.4 | 10.9 | 7.0 | 6.2 | 6.3 | 6.7 | 6.0 | 7.5 | 8.8 |
| Trade receivables | 6.2 | 6.1 | 8.4 | 13.3 | 6.2 | 6.3 | 7.1 | 6.9 | 6.0 | 5.9 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 136.3 | 132.8 | 131.7 | 128.7 | 159.5 | 160.8 | 149.5 | 152.5 | 134.3 | 130.1 |
| Annual result and interest paid | 6.8 | 8.2 | 8.3 | 4.2 | 5.7 | 5.3 | 5.6 | 4.8 | 7.0 | 8.7 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 17.8 | 19.3 | 22.5 | 14.4 | 16.2 | 17.4 | 21.5 | 19.1 | 17.4 | 19.4 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 130.7 | 127.0 | 114.7 | 118.9 | 115.7 | 135.2 | 126.8 | 127.4 | 131.5 | 126.8 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 123.3 | 110.9 | 52.7 | 63.6 | 83.8 | 107.9 | 99.7 | 93.9 | 127.4 | 113.1 |
| Cash resources, short-term receivables and inventories | 171.3 | 158.7 | 124.2 | 120.1 | 128.1 | 169.2 | 161.5 | 157.5 | 173.5 | 158.7 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 9.8 | 10.1 | 15.6 | 15.3 | 9.4 | 7.2 | 8.3 | 7.6 | 10.0 | 10.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 18.90 | 20.35 | 0.01 | 0.01 | 0.21 | 0.22 | 2.17 | 2.20 | 16.51 | 17.92 |
| Sales in € billion | 25.76 | 27.02 | 0.01 | 0.01 | 0.34 | 0.35 | 3.24 | 3.35 | 22.17 | 23.31 |
| Number of enterprises | 319 | 319 | 14 | 14 | 61 | 61 | 123 | 123 | 121 | 121 |

I. Enterprises by economic sector

cont'd: 4.e) Manufacture of paper and paper products

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 48.4 | 47.6 | 19.2 | 27.5 | 39.6 | 41.0 | 48.4 | 47.5 | 55.1 | 53.2 |
| | 50 | 57.3 | 57.2 | 41.8 | 40.8 | 49.6 | 49.6 | 54.8 | 56.1 | 61.7 | 60.8 |
| | 75 | 65.5 | 64.9 | 63.9 | 62.5 | 60.3 | 61.7 | 62.9 | 64.7 | 67.9 | 68.2 |
| Personnel expenses | 25 | 14.2 | 14.0 | 11.4 | 14.5 | 18.5 | 17.3 | 17.1 | 15.5 | 11.2 | 10.7 |
| | 50 | 20.3 | 20.4 | 21.5 | 26.1 | 25.1 | 23.6 | 21.7 | 21.7 | 15.9 | 16.0 |
| | 75 | 26.2 | 26.8 | 27.5 | 36.9 | 32.8 | 32.9 | 27.1 | 28.2 | 21.1 | 21.7 |
| Depreciation | 25 | 1.7 | 1.5 | 1.0 | 1.3 | 1.3 | 1.5 | 1.6 | 1.5 | 1.9 | 1.7 |
| | 50 | 2.8 | 2.9 | 2.3 | 3.5 | 2.6 | 2.9 | 2.7 | 2.7 | 3.1 | 3.0 |
| | 75 | 4.8 | 4.7 | 5.1 | 5.8 | 4.8 | 4.5 | 5.4 | 4.9 | 4.6 | 4.3 |
| Annual result | 25 | 0.4 | 0.4 | 0.0 | 0.3 | 0.3 | 0.4 | 1.0 | 0.3 | 0.3 | 0.5 |
| | 50 | 2.6 | 2.5 | 2.6 | 1.2 | 1.9 | 2.8 | 2.6 | 2.0 | 3.2 | 3.4 |
| | 75 | 5.7 | 5.8 | 9.5 | 4.1 | 5.2 | 4.8 | 5.5 | 5.0 | 6.5 | 7.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 16.0 | 16.4 | 4.0 | 11.4 | 14.2 | 10.9 | 14.2 | 14.7 | 20.4 | 19.2 |
| | 50 | 33.4 | 32.6 | 37.5 | 29.1 | 34.3 | 31.0 | 32.9 | 33.5 | 33.2 | 32.6 |
| | 75 | 49.5 | 48.4 | 46.3 | 38.9 | 51.9 | 52.9 | 51.9 | 49.8 | 45.3 | 46.3 |
| Inventories | 25 | 12.1 | 12.2 | 12.5 | 7.6 | 12.1 | 11.5 | 14.2 | 15.4 | 10.1 | 10.8 |
| | 50 | 20.1 | 20.9 | 36.9 | 29.7 | 20.5 | 20.4 | 21.7 | 24.1 | 17.5 | 18.8 |
| | 75 | 31.4 | 33.2 | 52.8 | 51.9 | 33.9 | 34.8 | 32.4 | 34.6 | 27.9 | 29.6 |
| Equity | 25 | 16.2 | 16.3 | - 0.1 | 0.0 | 13.8 | 17.5 | 17.6 | 16.4 | 17.3 | 16.4 |
| | 50 | 33.4 | 34.0 | 31.0 | 26.6 | 32.8 | 37.9 | 32.8 | 32.2 | 36.0 | 35.2 |
| | 75 | 54.4 | 57.5 | 60.1 | 49.2 | 47.5 | 58.5 | 54.4 | 54.8 | 57.4 | 59.8 |
| Short-term liabilities | 25 | 16.5 | 17.3 | 7.1 | 34.0 | 15.2 | 13.2 | 18.3 | 20.4 | 18.4 | 17.3 |
| | 50 | 34.4 | 33.9 | 41.7 | 60.7 | 36.2 | 27.0 | 35.8 | 37.0 | 32.1 | 32.0 |
| | 75 | 56.6 | 56.1 | 71.2 | 74.7 | 59.6 | 40.3 | 59.4 | 59.3 | 52.9 | 53.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 5.0 | 6.6 | 11.6 | 0.0 | 17.5 | 16.2 | 6.2 | 7.7 | 1.2 | 1.0 |
| | 75 | 26.6 | 26.6 | 34.1 | 40.4 | 34.8 | 37.2 | 24.6 | 26.7 | 21.1 | 21.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.6 | 0.0 | 0.4 | 0.4 | 0.6 | 1.2 | 0.6 | 0.6 | 0.8 |
| | 50 | 3.4 | 3.2 | 3.2 | 2.8 | 2.4 | 3.7 | 3.4 | 2.7 | 3.6 | 4.1 |
| | 75 | 7.2 | 6.9 | 10.5 | 6.6 | 6.0 | 6.8 | 6.8 | 6.4 | 7.6 | 8.2 |
| Annual result and depreciation | 25 | 3.3 | 3.1 | 0.2 | 2.6 | 3.4 | 3.9 | 3.3 | 2.4 | 3.7 | 3.7 |
| | 50 | 6.8 | 6.9 | 9.8 | 7.9 | 6.6 | 6.9 | 7.1 | 6.2 | 6.7 | 7.6 |
| | 75 | 11.3 | 11.2 | 40.8 | 18.4 | 10.7 | 10.9 | 11.2 | 9.7 | 11.1 | 12.3 |
| Trade receivables | 25 | 3.1 | 3.0 | 2.1 | 1.7 | 4.3 | 3.7 | 3.7 | 3.7 | 2.1 | 1.6 |
| | 50 | 6.9 | 6.2 | 6.2 | 5.7 | 6.1 | 5.8 | 7.0 | 6.6 | 7.2 | 6.1 |
| | 75 | 9.5 | 9.4 | 7.7 | 7.1 | 8.5 | 7.6 | 9.4 | 10.0 | 10.5 | 9.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.0 | 2.0 | 0.0 | 1.8 | 2.4 | 2.4 | 3.2 | 1.7 | 1.7 | 2.8 |
| | 50 | 6.7 | 5.7 | 6.4 | 5.2 | 4.8 | 6.3 | 6.8 | 5.1 | 6.8 | 7.0 |
| | 75 | 12.2 | 12.5 | 21.4 | 9.5 | 13.1 | 13.1 | 11.6 | 10.2 | 12.2 | 14.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 8.6 | 6.8 | 2.0 | 3.1 | 8.7 | 6.9 | 9.7 | 6.1 | 7.5 | 8.9 |
| | 50 | 20.1 | 18.6 | 22.3 | 9.1 | 20.3 | 19.9 | 21.9 | 17.1 | 18.5 | 21.0 |
| | 75 | 38.3 | 41.7 | 55.7 | 67.8 | 43.3 | 46.7 | 36.1 | 42.4 | 38.2 | 41.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 89.4 | 94.8 | 68.8 | 99.6 | 78.9 | 107.9 | 82.4 | 86.0 | 96.1 | 93.2 |
| | 50 | 133.6 | 143.4 | 181.3 | 157.9 | 132.2 | 157.7 | 139.8 | 143.4 | 136.9 | 138.1 |
| | 75 | 219.6 | 209.8 | 196.1 | 235.5 | 271.3 | 350.3 | 243.4 | 220.1 | 195.2 | 191.1 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 48.0 | 47.3 | 31.2 | 32.0 | 46.7 | 48.8 | 39.7 | 44.7 | 71.1 | 55.9 |
| | 50 | 97.3 | 97.3 | 60.7 | 66.0 | 87.6 | 125.1 | 83.0 | 76.7 | 107.8 | 107.7 |
| | 75 | 193.6 | 207.6 | 130.4 | 153.6 | 228.4 | 254.4 | 172.0 | 179.5 | 205.2 | 216.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.0 | 3.7 | 3.7 | 3.2 | 3.2 | 3.1 | 4.2 | 3.2 | 4.8 | 4.6 |
| | 50 | 7.1 | 7.0 | 7.1 | 13.9 | 6.2 | 6.6 | 6.8 | 6.4 | 7.8 | 8.1 |
| | 75 | 12.4 | 12.1 | 43.9 | 53.5 | 9.9 | 9.4 | 11.0 | 11.3 | 14.2 | 15.2 |

I. Enterprises by economic sector

4.f) Printing and reproduction of recorded media

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.6 | 99.8 | 99.8 | 100.1 | 99.8 | 99.7 | 99.8 | 99.9 | 99.5 |
| Change in finished goods | 0.2 | 0.4 | 0.2 | 0.2 | -0.1 | 0.2 | 0.3 | 0.2 | 0.1 | 0.5 |
| Interest and similar income | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 |
| Other income | 3.7 | 3.2 | 3.5 | 2.9 | 2.7 | 2.3 | 1.7 | 1.9 | 5.0 | 4.2 |
| of which: Income from long-term equity investments | 1.4 | 1.1 | 0.0 | 0.0 | 0.2 | 0.2 | 0.1 | 0.1 | 2.5 | 1.9 |
| Total income | 103.9 | 103.4 | 103.7 | 103.1 | 102.8 | 102.4 | 101.8 | 102.0 | 105.2 | 104.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 51.4 | 51.6 | 33.2 | 32.9 | 41.8 | 42.1 | 47.7 | 48.2 | 55.6 | 55.6 |
| Personnel expenses | 23.3 | 23.6 | 35.5 | 35.0 | 31.7 | 32.0 | 28.6 | 29.2 | 18.6 | 18.8 |
| Depreciation | 4.9 | 5.0 | 4.8 | 4.5 | 4.3 | 4.0 | 4.5 | 4.4 | 5.2 | 5.4 |
| of which: Depreciation of tangible fixed assets | 4.8 | 4.7 | 4.7 | 4.3 | 4.1 | 4.0 | 4.4 | 4.4 | 5.1 | 5.0 |
| Interest and similar expenses | 1.1 | 1.2 | 1.1 | 1.0 | 0.9 | 0.9 | 0.7 | 0.7 | 1.3 | 1.5 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 |
| Other expenses | 18.0 | 17.9 | 24.0 | 24.0 | 21.4 | 20.4 | 15.8 | 16.1 | 18.6 | 18.3 |
| Total expenses before taxes on income | 98.8 | 99.3 | 98.7 | 97.6 | 100.0 | 99.5 | 97.4 | 98.6 | 99.4 | 99.8 |
| Annual result before taxes on income | 5.1 | 4.0 | 4.9 | 5.5 | 2.8 | 2.9 | 4.4 | 3.3 | 5.8 | 4.5 |
| Taxes on income | 0.9 | 0.9 | 1.2 | 0.9 | 0.9 | 0.9 | 0.9 | 0.7 | 0.9 | 0.9 |
| Annual result | 4.1 | 3.2 | 3.8 | 4.6 | 1.9 | 2.1 | 3.5 | 2.6 | 4.9 | 3.6 |
| Profit and loss transfers (parent company) | 0.3 | 0.4 | 0.4 | -1.2 | 0.0 | 0.0 | 0.3 | 0.2 | 0.4 | 0.5 |
| Profit and loss transfers (subsidiary) | 1.7 | 1.4 | -0.1 | 0.2 | 0.0 | 0.0 | 1.5 | 1.5 | 2.2 | 1.6 |
| Profit for the year | 2.7 | 2.1 | 4.3 | 3.2 | 2.0 | 2.1 | 2.2 | 1.4 | 3.1 | 2.5 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.1 | 1.5 | 0.8 | 0.7 | 0.8 | 0.7 | 0.9 | 0.9 | 1.2 | 1.8 |
| Tangible fixed assets | 34.0 | 32.5 | 34.5 | 34.8 | 42.1 | 40.7 | 41.9 | 41.5 | 30.1 | 28.2 |
| of which: Land and buildings | 13.2 | 13.0 | 12.8 | 12.8 | 16.3 | 16.2 | 13.8 | 13.8 | 12.7 | 12.3 |
| Inventories | 8.9 | 9.4 | 9.9 | 10.5 | 12.4 | 13.1 | 12.0 | 12.6 | 7.3 | 7.8 |
| of which: Finished goods and merchandise | 2.8 | 2.8 | 4.8 | 5.5 | 4.2 | 4.9 | 3.2 | 3.6 | 2.5 | 2.2 |
| Cash | 10.9 | 10.4 | 12.6 | 12.8 | 11.3 | 11.2 | 11.1 | 9.4 | 10.8 | 10.6 |
| Receivables | 26.3 | 26.9 | 35.9 | 34.6 | 26.9 | 28.0 | 28.7 | 29.2 | 25.1 | 25.8 |
| Short-term | 24.3 | 24.9 | 35.1 | 33.9 | 26.0 | 26.6 | 27.9 | 28.2 | 22.4 | 23.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 12.0 | 11.6 | 15.2 | 14.4 | 16.0 | 16.5 | 13.8 | 13.3 | 10.9 | 10.4 |
| Receivables from affiliated companies | 9.7 | 10.2 | 15.2 | 15.3 | 7.1 | 6.0 | 10.7 | 11.2 | 9.5 | 10.2 |
| Long-term | 2.1 | 2.1 | 0.7 | 0.7 | 0.9 | 1.4 | 0.8 | 1.0 | 2.7 | 2.6 |
| of which: Loans to affiliated companies | 1.3 | 1.3 | 0.1 | 0.0 | 0.5 | 0.9 | 0.3 | 0.5 | 1.8 | 1.7 |
| Securities | 0.8 | 0.9 | 1.0 | 1.0 | 1.9 | 1.8 | 1.7 | 1.8 | 0.3 | 0.4 |
| Other long-term equity investments | 17.3 | 17.8 | 4.6 | 5.0 | 3.6 | 3.5 | 3.1 | 3.9 | 24.5 | 24.6 |
| of which: Goodwill | 3.8 | 3.3 | 0.5 | 0.6 | 0.4 | 0.3 | 0.1 | 0.1 | 5.7 | 4.9 |
| Capital | | | | | | | | | | |
| Equity | 43.2 | 42.8 | 29.4 | 31.0 | 34.5 | 35.2 | 39.8 | 41.6 | 45.6 | 44.2 |
| Liabilities | 39.8 | 40.1 | 58.5 | 56.5 | 56.3 | 56.1 | 46.9 | 45.5 | 35.0 | 36.2 |
| Short-term | 28.2 | 29.0 | 35.1 | 34.3 | 35.1 | 35.8 | 30.8 | 30.9 | 26.4 | 27.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.1 | 5.2 | 8.3 | 8.2 | 9.9 | 9.7 | 8.4 | 9.0 | 3.3 | 3.3 |
| Trade payables | 6.5 | 7.0 | 8.4 | 8.4 | 10.2 | 11.4 | 8.0 | 8.2 | 5.6 | 6.1 |
| Liabilities to affiliated companies | 13.1 | 13.0 | 10.7 | 10.0 | 9.1 | 8.2 | 8.9 | 8.4 | 15.2 | 15.2 |
| Long-term | 11.5 | 11.0 | 23.4 | 22.2 | 21.3 | 20.3 | 16.2 | 14.6 | 8.5 | 8.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 7.0 | 6.4 | 16.2 | 16.3 | 16.6 | 14.6 | 12.9 | 11.4 | 3.5 | 3.6 |
| Liabilities to affiliated companies | 3.6 | 3.6 | 5.4 | 3.4 | 2.8 | 3.5 | 2.1 | 2.1 | 4.2 | 4.2 |
| Provisions | 16.9 | 17.0 | 12.0 | 12.4 | 9.2 | 8.7 | 13.1 | 12.8 | 19.3 | 19.5 |
| of which: Provisions for pensions | 7.9 | 8.0 | 5.7 | 6.3 | 2.7 | 3.0 | 5.2 | 5.4 | 9.5 | 9.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.1 | 4.1 | 4.9 | 5.5 | 2.8 | 3.0 | 4.4 | 3.3 | 5.8 | 4.6 |
| Annual result and depreciation | 9.0 | 8.2 | 8.6 | 9.1 | 6.2 | 6.1 | 8.0 | 7.1 | 10.1 | 9.1 |
| Trade receivables | 8.8 | 8.7 | 9.3 | 8.6 | 8.3 | 8.7 | 8.0 | 7.8 | 9.3 | 9.2 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 136.6 | 133.3 | 163.2 | 167.9 | 193.2 | 189.0 | 172.8 | 170.6 | 116.4 | 113.3 |
| Annual result and interest paid | 7.1 | 5.8 | 8.0 | 9.4 | 5.4 | 5.6 | 7.3 | 5.7 | 7.2 | 5.8 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 26.9 | 23.3 | 24.1 | 27.1 | 22.0 | 21.7 | 28.1 | 24.6 | 27.0 | 22.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 114.7 | 114.6 | 142.1 | 143.0 | 121.4 | 124.8 | 130.4 | 129.8 | 108.9 | 108.7 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 127.0 | 123.9 | 137.9 | 137.8 | 109.9 | 109.4 | 131.8 | 127.2 | 126.7 | 123.9 |
| Cash resources, short-term receivables and inventories | 158.3 | 156.4 | 166.1 | 168.4 | 145.2 | 145.9 | 170.8 | 168.1 | 154.2 | 152.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.3 | 10.2 | 15.5 | 15.1 | 12.6 | 14.3 | 9.6 | 10.0 | 8.6 | 9.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 5.02 | 5.19 | 0.08 | 0.07 | 0.32 | 0.32 | 1.29 | 1.31 | 3.33 | 3.48 |
| Sales in € billion | 6.85 | 6.92 | 0.13 | 0.12 | 0.62 | 0.61 | 2.23 | 2.24 | 3.88 | 3.95 |
| Number of enterprises | 401 | 401 | 142 | 142 | 122 | 122 | 102 | 102 | 35 | 35 |

I. Enterprises by economic sector

cont'd: 4.f) Printing and reproduction of recorded media

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 30.3 | 30.8 | 22.3 | 21.5 | 32.5 | 33.5 | 39.4 | 39.8 | 47.5 | 45.6 |
| | 50 | 41.0 | 40.5 | 32.0 | 33.1 | 41.2 | 40.6 | 48.3 | 47.7 | 61.1 | 61.7 |
| | 75 | 51.0 | 52.0 | 41.2 | 40.5 | 48.0 | 48.7 | 56.1 | 56.6 | 70.8 | 71.4 |
| Personnel expenses | 25 | 21.9 | 22.6 | 22.0 | 22.9 | 24.7 | 25.3 | 22.3 | 23.4 | 12.9 | 12.0 |
| | 50 | 29.8 | 30.4 | 32.6 | 34.1 | 31.4 | 32.3 | 28.2 | 28.5 | 16.4 | 19.5 |
| | 75 | 38.4 | 38.3 | 42.2 | 43.9 | 38.8 | 39.2 | 33.4 | 34.0 | 27.6 | 26.6 |
| Depreciation | 25 | 1.7 | 1.7 | 1.6 | 1.5 | 1.4 | 1.4 | 2.3 | 2.2 | 2.8 | 2.8 |
| | 50 | 3.5 | 3.6 | 3.0 | 3.1 | 3.5 | 3.3 | 4.3 | 4.0 | 3.7 | 4.6 |
| | 75 | 6.1 | 6.1 | 6.1 | 6.0 | 5.9 | 5.8 | 6.7 | 6.8 | 5.9 | 5.6 |
| Annual result | 25 | 0.2 | 0.0 | - 0.4 | 0.3 | 0.1 | 0.1 | 0.6 | - 0.4 | 0.5 | - 1.2 |
| | 50 | 1.9 | 1.9 | 3.2 | 3.1 | 1.3 | 1.5 | 2.1 | 1.6 | 1.8 | 0.7 |
| | 75 | 5.6 | 5.7 | 8.8 | 8.8 | 3.7 | 4.8 | 5.2 | 4.1 | 8.8 | 7.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 12.9 | 11.5 | 8.0 | 7.9 | 12.1 | 10.2 | 24.3 | 23.3 | 16.2 | 17.1 |
| | 50 | 33.5 | 33.6 | 28.2 | 27.1 | 30.8 | 33.2 | 40.9 | 40.3 | 37.8 | 39.2 |
| | 75 | 56.3 | 56.1 | 48.9 | 48.3 | 57.1 | 58.0 | 60.8 | 63.0 | 61.2 | 60.0 |
| Inventories | 25 | 3.7 | 4.0 | 1.2 | 1.7 | 5.4 | 5.5 | 5.8 | 6.8 | 2.8 | 3.0 |
| | 50 | 10.1 | 10.3 | 6.2 | 6.5 | 12.7 | 12.9 | 11.5 | 11.5 | 7.6 | 8.5 |
| | 75 | 18.6 | 19.9 | 16.7 | 15.7 | 18.9 | 21.2 | 22.1 | 22.9 | 12.1 | 13.8 |
| Equity | 25 | 10.2 | 11.7 | 1.6 | 1.9 | 10.6 | 11.7 | 16.3 | 17.2 | 16.1 | 17.5 |
| | 50 | 26.6 | 28.2 | 26.2 | 26.0 | 24.6 | 25.4 | 31.2 | 33.8 | 29.7 | 26.5 |
| | 75 | 49.4 | 49.2 | 58.3 | 56.0 | 41.0 | 43.3 | 51.4 | 52.2 | 48.5 | 48.1 |
| Short-term liabilities | 25 | 20.9 | 18.1 | 15.4 | 13.5 | 24.2 | 22.2 | 22.7 | 19.6 | 28.9 | 26.2 |
| | 50 | 35.5 | 36.1 | 33.8 | 31.8 | 38.5 | 38.9 | 33.5 | 34.8 | 41.0 | 40.4 |
| | 75 | 56.1 | 55.4 | 60.5 | 61.6 | 61.2 | 55.5 | 48.8 | 45.8 | 54.4 | 62.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 2.2 | 2.4 | 0.0 | 0.1 | 0.0 | 0.0 |
| | 50 | 15.3 | 15.2 | 10.4 | 13.5 | 19.6 | 17.2 | 17.8 | 16.6 | 1.8 | 2.9 |
| | 75 | 39.4 | 38.3 | 38.0 | 39.3 | 42.1 | 41.2 | 41.6 | 38.3 | 26.3 | 27.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.4 | 0.1 | - 0.4 | 0.5 | 0.1 | 0.1 | 1.0 | - 0.1 | 1.0 | - 1.2 |
| | 50 | 2.8 | 2.5 | 3.8 | 3.3 | 2.0 | 1.9 | 2.9 | 2.6 | 2.2 | 1.1 |
| | 75 | 7.2 | 7.4 | 9.4 | 10.7 | 4.6 | 5.7 | 6.5 | 5.6 | 9.8 | 7.9 |
| Annual result and depreciation | 25 | 3.8 | 3.0 | 3.4 | 2.6 | 3.1 | 2.9 | 5.0 | 3.9 | 4.0 | 2.9 |
| | 50 | 7.0 | 6.7 | 7.3 | 7.5 | 6.2 | 6.6 | 7.6 | 6.5 | 7.4 | 6.1 |
| | 75 | 12.9 | 12.8 | 17.8 | 16.9 | 10.5 | 10.7 | 12.4 | 10.2 | 14.5 | 13.8 |
| Trade receivables | 25 | 4.4 | 3.9 | 4.3 | 3.7 | 4.7 | 4.9 | 4.8 | 4.0 | 2.8 | 3.9 |
| | 50 | 7.0 | 6.8 | 6.3 | 6.0 | 7.5 | 7.1 | 7.5 | 7.3 | 5.9 | 6.2 |
| | 75 | 10.2 | 10.4 | 10.0 | 9.3 | 9.9 | 10.8 | 11.1 | 10.8 | 12.6 | 12.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.3 | 1.3 | 1.6 | 1.7 | 2.2 | 1.6 | 2.4 | 0.9 | 2.8 | - 0.8 |
| | 50 | 6.1 | 5.4 | 7.3 | 9.1 | 5.5 | 4.9 | 5.7 | 4.5 | 4.9 | 2.6 |
| | 75 | 12.8 | 13.1 | 19.5 | 21.4 | 10.3 | 10.4 | 11.2 | 7.9 | 12.4 | 10.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 7.7 | 5.4 | - 4.3 | 0.4 | 8.6 | 5.9 | 12.0 | 9.4 | 9.4 | 5.3 |
| | 50 | 21.2 | 19.3 | 20.6 | 21.6 | 21.2 | 19.2 | 23.0 | 18.9 | 17.8 | 15.3 |
| | 75 | 40.1 | 39.9 | 46.4 | 55.7 | 40.7 | 37.4 | 38.7 | 32.8 | 29.3 | 28.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 81.7 | 77.2 | 89.3 | 76.1 | 82.2 | 79.4 | 85.5 | 84.3 | 62.5 | 56.5 |
| | 50 | 122.5 | 119.6 | 155.1 | 139.4 | 118.1 | 114.8 | 129.3 | 124.5 | 93.7 | 89.2 |
| | 75 | 240.1 | 254.8 | 329.4 | 339.0 | 220.3 | 261.1 | 216.0 | 205.7 | 112.0 | 119.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 61.4 | 59.5 | 68.4 | 67.8 | 64.6 | 58.3 | 59.1 | 61.1 | 34.2 | 36.5 |
| | 50 | 107.6 | 106.3 | 136.1 | 130.1 | 102.2 | 97.7 | 105.6 | 106.1 | 81.1 | 76.1 |
| | 75 | 222.5 | 228.5 | 381.0 | 354.1 | 180.0 | 196.8 | 198.3 | 180.9 | 145.2 | 144.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.8 | 5.9 | 5.5 | 4.8 | 7.1 | 6.8 | 5.7 | 6.2 | 5.4 | 5.4 |
| | 50 | 10.4 | 9.7 | 11.8 | 10.8 | 11.7 | 10.2 | 9.1 | 8.8 | 7.6 | 9.2 |
| | 75 | 17.4 | 17.8 | 22.3 | 25.0 | 17.3 | 17.9 | 14.4 | 13.9 | 14.7 | 16.4 |

I. Enterprises by economic sector

4.g) Manufacture of chemicals and chemical products

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.6 | 99.4 | 98.7 | 98.5 | 99.5 | 99.5 | 99.7 | 99.4 | 99.6 | 99.4 |
| Change in finished goods | 0.4 | 0.6 | 1.3 | 1.5 | 0.5 | 0.5 | 0.3 | 0.6 | 0.4 | 0.6 |
| Interest and similar income | 1.1 | 0.9 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 1.1 | 0.9 |
| Other income | 6.3 | 6.7 | 2.4 | 3.0 | 2.2 | 2.4 | 2.5 | 2.3 | 6.6 | 7.0 |
| of which: Income from long-term equity investments | 2.9 | 3.1 | 0.0 | 0.0 | 0.3 | 0.3 | 0.4 | 0.2 | 3.1 | 3.3 |
| Total income | 107.4 | 107.6 | 102.7 | 103.2 | 102.4 | 102.6 | 102.7 | 102.5 | 107.7 | 107.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 61.4 | 64.1 | 38.0 | 39.5 | 47.5 | 48.5 | 52.5 | 52.8 | 62.1 | 64.9 |
| Personnel expenses | 15.8 | 16.1 | 28.0 | 27.4 | 24.8 | 24.8 | 21.1 | 21.7 | 15.4 | 15.7 |
| Depreciation | 3.5 | 3.7 | 3.9 | 4.4 | 2.8 | 2.9 | 3.4 | 3.5 | 3.5 | 3.7 |
| of which: Depreciation of tangible fixed assets | 3.1 | 3.4 | 3.9 | 4.3 | 2.8 | 2.8 | 3.2 | 3.3 | 3.1 | 3.4 |
| Interest and similar expenses | 1.8 | 3.0 | 1.3 | 1.4 | 0.8 | 0.8 | 0.9 | 1.1 | 1.9 | 3.1 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 16.2 | 15.5 | 23.9 | 23.6 | 19.5 | 19.3 | 18.4 | 18.6 | 16.0 | 15.3 |
| Total expenses before taxes on income | 98.9 | 102.4 | 95.2 | 96.4 | 95.6 | 96.4 | 96.4 | 97.7 | 99.0 | 102.8 |
| Annual result before taxes on income | 8.5 | 5.2 | 7.6 | 6.8 | 6.8 | 6.2 | 6.4 | 4.8 | 8.7 | 5.2 |
| Taxes on income | 1.0 | 0.6 | 1.4 | 1.2 | 1.8 | 1.7 | 1.4 | 1.4 | 1.0 | 0.5 |
| Annual result | 7.6 | 4.6 | 6.1 | 5.6 | 5.0 | 4.5 | 5.0 | 3.4 | 7.7 | 4.6 |
| Profit and loss transfers (parent company) | 2.2 | 3.0 | -0.4 | -0.5 | 0.5 | 0.4 | 0.2 | 0.2 | 2.3 | 3.2 |
| Profit and loss transfers (subsidiary) | 4.1 | 3.3 | 0.2 | 0.3 | 0.8 | 0.7 | 1.3 | 1.3 | 4.2 | 3.5 |
| Profit for the year | 5.7 | 4.2 | 5.4 | 4.8 | 4.8 | 4.3 | 3.9 | 2.3 | 5.8 | 4.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.2 | 1.4 | 0.8 | 0.8 | 0.7 | 0.7 | 0.9 | 0.8 | 1.2 | 1.5 |
| Tangible fixed assets | 13.3 | 13.8 | 50.6 | 51.4 | 35.0 | 34.3 | 32.5 | 32.2 | 12.6 | 13.1 |
| of which: Land and buildings | 3.1 | 3.1 | 35.3 | 35.6 | 18.5 | 17.2 | 12.1 | 12.0 | 2.8 | 2.8 |
| Inventories | 8.4 | 9.4 | 15.4 | 15.9 | 20.7 | 22.0 | 18.1 | 18.5 | 8.0 | 9.1 |
| of which: Finished goods and merchandise | 2.9 | 3.2 | 6.0 | 5.9 | 10.0 | 9.9 | 7.9 | 8.1 | 2.7 | 3.0 |
| Cash | 5.1 | 2.8 | 4.6 | 4.7 | 11.7 | 10.4 | 10.6 | 8.3 | 5.0 | 2.6 |
| Receivables | 29.0 | 30.1 | 26.6 | 24.9 | 24.6 | 26.2 | 30.5 | 31.4 | 28.9 | 30.0 |
| Short-term | 25.8 | 27.4 | 19.4 | 18.4 | 23.6 | 25.5 | 29.0 | 29.9 | 25.7 | 27.4 |
| of which: | | | | | | | | | | |
| Trade receivables | 4.9 | 4.7 | 8.6 | 7.8 | 10.5 | 12.1 | 11.8 | 11.8 | 4.7 | 4.5 |
| Receivables from affiliated companies | 18.9 | 21.0 | 3.1 | 6.1 | 10.0 | 10.9 | 14.4 | 15.1 | 19.1 | 21.3 |
| Long-term | 3.2 | 2.6 | 7.2 | 6.5 | 1.0 | 0.7 | 1.5 | 1.5 | 3.3 | 2.7 |
| of which: Loans to affiliated companies | 3.1 | 2.5 | 7.2 | 6.5 | 0.4 | 0.1 | 1.2 | 1.3 | 3.2 | 2.6 |
| Securities | 0.7 | 0.3 | 0.0 | 0.0 | 3.1 | 2.5 | 0.9 | 0.9 | 0.6 | 0.2 |
| Other long-term equity investments | 42.2 | 41.9 | 1.5 | 1.7 | 3.7 | 3.5 | 6.1 | 7.6 | 43.3 | 43.1 |
| of which: Goodwill | 0.6 | 1.0 | 0.0 | 0.4 | 0.5 | 0.5 | 0.6 | 0.7 | 0.6 | 1.1 |
| Capital | | | | | | | | | | |
| Equity | 38.3 | 37.6 | 39.8 | 37.5 | 46.2 | 47.4 | 41.5 | 39.9 | 38.2 | 37.5 |
| Liabilities | | | | | | | | | | |
| Short-term | 35.2 | 35.9 | 32.4 | 31.3 | 31.4 | 29.8 | 34.0 | 33.4 | 35.3 | 36.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.3 | 1.6 | 7.0 | 6.7 | 8.1 | 7.1 | 4.4 | 4.3 | 1.2 | 1.5 |
| Trade payables | 3.5 | 3.7 | 6.2 | 6.2 | 7.6 | 8.3 | 7.0 | 7.0 | 3.4 | 3.6 |
| Liabilities to affiliated companies | 26.0 | 23.0 | 11.2 | 11.3 | 11.5 | 10.7 | 19.6 | 19.2 | 26.3 | 23.2 |
| Long-term | 16.1 | 15.5 | 23.4 | 26.6 | 14.2 | 14.6 | 8.7 | 10.4 | 16.3 | 15.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.0 | 1.9 | 5.4 | 10.1 | 12.4 | 12.0 | 4.4 | 5.1 | 1.9 | 1.8 |
| Liabilities to affiliated companies | 3.7 | 3.9 | 6.8 | 7.7 | 1.1 | 1.6 | 3.7 | 4.9 | 3.7 | 3.9 |
| Provisions | 10.2 | 10.7 | 4.3 | 4.6 | 8.2 | 8.2 | 15.4 | 16.0 | 10.0 | 10.5 |
| of which: Provisions for pensions | 4.8 | 5.6 | 1.5 | 1.5 | 3.4 | 3.4 | 7.4 | 8.4 | 4.8 | 5.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 8.6 | 5.2 | 7.6 | 6.9 | 6.9 | 6.2 | 6.4 | 4.8 | 8.7 | 5.2 |
| Annual result and depreciation | 11.1 | 8.3 | 10.1 | 10.1 | 7.9 | 7.5 | 8.4 | 6.9 | 11.3 | 8.4 |
| Trade receivables | 7.1 | 6.7 | 9.2 | 8.1 | 7.6 | 8.9 | 8.6 | 8.9 | 7.0 | 6.6 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 69.2 | 69.7 | 93.8 | 96.6 | 137.7 | 136.1 | 136.6 | 132.8 | 67.0 | 67.6 |
| Annual result and interest paid | 6.5 | 5.3 | 7.1 | 6.9 | 8.1 | 7.3 | 8.0 | 5.9 | 6.5 | 5.2 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.6 | 9.7 | 17.1 | 16.9 | 25.8 | 24.2 | 23.8 | 17.7 | 13.3 | 9.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 98.9 | 98.1 | 107.6 | 108.5 | 155.9 | 165.0 | 139.4 | 138.1 | 97.9 | 97.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 89.3 | 84.7 | 74.0 | 73.7 | 120.8 | 127.6 | 118.5 | 116.1 | 88.4 | 83.7 |
| Cash resources, short-term receivables and inventories | 113.1 | 111.0 | 121.6 | 124.7 | 186.9 | 201.5 | 171.7 | 171.4 | 111.2 | 109.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.2 | 8.2 | 17.0 | 16.1 | 11.6 | 12.5 | 9.7 | 9.9 | 8.1 | 8.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 176.62 | 177.99 | 0.04 | 0.05 | 0.56 | 0.60 | 4.96 | 5.27 | 171.05 | 172.07 |
| Sales in € billion | 122.21 | 124.11 | 0.04 | 0.05 | 0.77 | 0.82 | 6.78 | 7.00 | 114.61 | 116.24 |
| Number of enterprises | 734 | 734 | 41 | 41 | 135 | 135 | 274 | 274 | 284 | 284 |

I. Enterprises by economic sector

cont'd: 4.g) Manufacture of chemicals and chemical products

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 41.1 | 41.4 | 17.4 | 22.9 | 34.5 | 33.7 | 40.6 | 41.0 | 48.4 | 48.9 |
| | 50 | 53.9 | 54.1 | 38.9 | 34.8 | 48.0 | 48.5 | 52.9 | 53.0 | 60.3 | 60.8 |
| | 75 | 65.5 | 66.2 | 51.7 | 52.2 | 58.5 | 60.0 | 62.6 | 63.5 | 71.4 | 72.0 |
| Personnel expenses | 25 | 12.1 | 12.2 | 18.5 | 20.1 | 15.8 | 15.7 | 14.2 | 14.8 | 9.8 | 10.3 |
| | 50 | 19.0 | 19.6 | 28.0 | 28.2 | 24.3 | 24.7 | 20.8 | 21.1 | 14.6 | 15.5 |
| | 75 | 27.2 | 28.0 | 38.1 | 39.9 | 33.2 | 33.6 | 28.6 | 29.2 | 20.8 | 21.5 |
| Depreciation | 25 | 1.3 | 1.3 | 1.3 | 0.9 | 1.2 | 1.3 | 1.2 | 1.3 | 1.4 | 1.3 |
| | 50 | 2.3 | 2.4 | 2.4 | 3.0 | 2.2 | 2.5 | 2.2 | 2.3 | 2.5 | 2.6 |
| | 75 | 4.1 | 4.2 | 4.3 | 5.4 | 4.1 | 4.0 | 4.0 | 4.2 | 4.1 | 4.0 |
| Annual result | 25 | 1.5 | 0.9 | 0.2 | 1.0 | 0.7 | 1.0 | 1.4 | 0.7 | 2.1 | 1.0 |
| | 50 | 4.1 | 3.2 | 4.0 | 2.6 | 3.7 | 3.1 | 4.0 | 3.0 | 4.2 | 3.7 |
| | 75 | 8.3 | 7.4 | 13.2 | 8.8 | 8.6 | 8.4 | 8.1 | 7.4 | 8.1 | 6.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 12.1 | 11.6 | 11.3 | 10.9 | 11.8 | 11.3 | 14.9 | 13.1 | 10.7 | 11.1 |
| | 50 | 24.3 | 24.8 | 30.6 | 32.1 | 26.3 | 25.5 | 27.5 | 27.6 | 22.5 | 22.3 |
| | 75 | 41.7 | 41.4 | 52.7 | 55.6 | 46.2 | 45.5 | 43.7 | 41.5 | 35.8 | 35.9 |
| Inventories | 25 | 10.4 | 10.1 | 9.3 | 9.8 | 10.6 | 10.8 | 12.4 | 12.9 | 9.1 | 8.8 |
| | 50 | 20.1 | 20.8 | 16.7 | 21.4 | 24.4 | 25.8 | 22.4 | 23.8 | 16.5 | 16.5 |
| | 75 | 31.6 | 32.7 | 35.3 | 35.0 | 39.8 | 39.1 | 35.8 | 35.6 | 26.3 | 26.4 |
| Equity | 25 | 19.0 | 20.0 | 10.5 | 9.4 | 17.6 | 23.7 | 21.2 | 21.2 | 19.7 | 20.2 |
| | 50 | 38.8 | 39.6 | 37.8 | 40.0 | 40.7 | 44.1 | 38.3 | 37.7 | 38.6 | 38.6 |
| | 75 | 60.1 | 60.4 | 58.2 | 64.7 | 66.6 | 68.5 | 60.2 | 59.5 | 58.7 | 58.9 |
| Short-term liabilities | 25 | 16.4 | 14.9 | 13.1 | 12.9 | 12.1 | 11.6 | 17.9 | 16.4 | 16.9 | 16.2 |
| | 50 | 31.9 | 30.4 | 42.6 | 35.6 | 32.3 | 24.7 | 33.2 | 33.8 | 29.7 | 29.1 |
| | 75 | 53.4 | 49.9 | 61.8 | 59.0 | 62.0 | 47.9 | 54.7 | 55.5 | 46.8 | 42.6 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.2 | 1.1 | 0.0 | 7.6 | 9.7 | 11.0 | 1.4 | 2.4 | 0.0 | 0.0 |
| | 75 | 17.8 | 18.0 | 20.6 | 30.4 | 36.7 | 34.2 | 17.8 | 16.1 | 11.1 | 12.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.1 | 1.3 | 0.2 | 1.8 | 1.1 | 1.6 | 2.2 | 1.1 | 2.9 | 1.7 |
| | 50 | 5.4 | 4.4 | 4.0 | 3.1 | 4.8 | 4.3 | 5.1 | 4.3 | 5.8 | 4.7 |
| | 75 | 10.1 | 9.2 | 15.6 | 15.5 | 11.4 | 11.6 | 9.9 | 9.2 | 9.7 | 8.0 |
| Annual result and depreciation | 25 | 4.3 | 3.8 | 1.8 | 2.7 | 4.1 | 4.2 | 3.8 | 3.3 | 4.9 | 3.9 |
| | 50 | 8.3 | 7.2 | 8.1 | 8.1 | 7.9 | 7.0 | 8.3 | 6.7 | 8.6 | 7.5 |
| | 75 | 14.0 | 13.0 | 19.8 | 18.9 | 15.0 | 13.9 | 14.0 | 13.5 | 13.5 | 12.6 |
| Trade receivables | 25 | 3.0 | 3.1 | 2.2 | 2.0 | 3.9 | 3.6 | 3.0 | 3.1 | 2.7 | 2.9 |
| | 50 | 7.2 | 6.8 | 5.7 | 4.6 | 6.0 | 6.6 | 7.5 | 7.2 | 7.7 | 7.0 |
| | 75 | 11.3 | 11.2 | 8.4 | 8.4 | 10.3 | 11.4 | 12.1 | 11.7 | 11.1 | 10.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.0 | 2.7 | 0.4 | 1.8 | 3.2 | 3.3 | 4.1 | 2.4 | 4.5 | 2.8 |
| | 50 | 7.5 | 6.5 | 6.1 | 8.0 | 6.8 | 6.6 | 7.4 | 6.0 | 7.7 | 6.7 |
| | 75 | 14.4 | 12.9 | 18.3 | 14.0 | 16.1 | 15.4 | 14.2 | 12.6 | 13.6 | 11.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 8.9 | 6.5 | 1.3 | -2.6 | 5.6 | 3.8 | 10.2 | 7.1 | 10.3 | 8.2 |
| | 50 | 21.6 | 18.1 | 16.7 | 12.7 | 19.3 | 15.2 | 22.3 | 17.9 | 22.7 | 20.3 |
| | 75 | 43.7 | 39.5 | 90.1 | 42.5 | 52.3 | 50.0 | 48.6 | 39.5 | 39.5 | 35.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 99.5 | 101.9 | 74.1 | 99.4 | 109.8 | 120.8 | 95.0 | 90.0 | 103.4 | 105.5 |
| | 50 | 151.2 | 156.5 | 133.7 | 139.2 | 167.0 | 206.7 | 154.6 | 157.3 | 143.9 | 147.3 |
| | 75 | 265.8 | 280.1 | 373.1 | 455.2 | 314.4 | 357.5 | 285.9 | 271.9 | 231.2 | 239.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 59.9 | 60.9 | 49.6 | 39.5 | 43.8 | 52.9 | 58.2 | 54.3 | 79.0 | 76.9 |
| | 50 | 117.2 | 120.9 | 93.6 | 98.3 | 118.5 | 150.8 | 115.0 | 107.4 | 122.7 | 128.2 |
| | 75 | 227.6 | 237.3 | 285.7 | 187.9 | 289.2 | 328.2 | 224.1 | 238.8 | 212.8 | 220.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.0 | 4.7 | 5.3 | 3.5 | 5.4 | 4.3 | 4.7 | 5.0 | 5.0 | 4.6 |
| | 50 | 9.1 | 8.7 | 14.4 | 8.8 | 9.3 | 7.9 | 7.7 | 8.6 | 9.6 | 9.4 |
| | 75 | 14.3 | 14.5 | 36.5 | 19.6 | 15.7 | 15.8 | 13.8 | 15.2 | 13.9 | 13.7 |

I. Enterprises by economic sector

cont'd: 4.g) Manufacture of chemicals and chemical products

| Ratios | Corporations | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.6 | 99.4 | 98.4 | 98.4 | 99.5 | 99.4 | 99.7 | 99.4 | 99.6 | 99.4 |
| Change in finished goods | 0.4 | 0.6 | 1.6 | 1.6 | 0.5 | 0.6 | 0.3 | 0.6 | 0.4 | 0.6 |
| Interest and similar income | 1.2 | 1.0 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 1.2 | 1.0 |
| Other income | 6.7 | 7.2 | 1.5 | 2.4 | 2.3 | 2.3 | 2.1 | 2.1 | 6.9 | 7.5 |
| of which: Income from long-term equity investments | 3.2 | 3.4 | 0.0 | 0.0 | 0.4 | 0.3 | 0.4 | 0.3 | 3.3 | 3.6 |
| Total income | 107.9 | 108.2 | 102.0 | 102.7 | 102.5 | 102.4 | 102.4 | 102.3 | 108.2 | 108.5 |
| Expenses | | | | | | | | | | |
| Cost of materials | 61.9 | 64.4 | 39.0 | 40.7 | 48.2 | 49.6 | 52.6 | 52.9 | 62.5 | 65.1 |
| Personnel expenses | 16.0 | 16.2 | 29.8 | 28.6 | 24.7 | 24.5 | 20.9 | 21.3 | 15.7 | 15.9 |
| Depreciation | 3.5 | 3.7 | 3.4 | 3.9 | 2.7 | 2.9 | 3.7 | 3.8 | 3.5 | 3.7 |
| of which: Depreciation of tangible fixed assets | 3.1 | 3.4 | 3.4 | 3.8 | 2.7 | 2.7 | 3.5 | 3.5 | 3.1 | 3.4 |
| Interest and similar expenses | 1.9 | 3.2 | 1.0 | 1.1 | 0.8 | 0.8 | 0.9 | 1.1 | 2.0 | 3.3 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 15.6 | 15.3 | 24.2 | 23.8 | 19.1 | 18.8 | 18.4 | 18.6 | 15.4 | 15.2 |
| Total expenses before taxes on income | 99.0 | 103.0 | 97.6 | 98.1 | 95.7 | 96.7 | 96.6 | 97.8 | 99.2 | 103.3 |
| Annual result before taxes on income | 8.8 | 5.2 | 4.4 | 4.6 | 6.8 | 5.8 | 5.8 | 4.4 | 9.0 | 5.2 |
| Taxes on income | 1.0 | 0.6 | 1.4 | 1.1 | 1.9 | 1.7 | 1.3 | 1.4 | 0.9 | 0.5 |
| Annual result | 7.9 | 4.6 | 3.0 | 3.5 | 4.9 | 4.0 | 4.4 | 3.0 | 8.1 | 4.7 |
| Profit and loss transfers (parent company) | 2.4 | 3.3 | -0.6 | -0.7 | 0.1 | 0.1 | 0.3 | 0.2 | 2.5 | 3.5 |
| Profit and loss transfers (subsidiary) | 4.4 | 3.6 | 0.0 | 0.2 | 0.9 | 0.7 | 1.8 | 1.7 | 4.6 | 3.7 |
| Profit for the year | 5.8 | 4.3 | 2.4 | 2.6 | 4.1 | 3.4 | 2.9 | 1.5 | 6.0 | 4.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.2 | 1.4 | 0.9 | 0.9 | 0.7 | 0.7 | 0.8 | 0.8 | 1.2 | 1.5 |
| Tangible fixed assets | 12.2 | 12.8 | 45.7 | 45.7 | 33.7 | 33.3 | 33.9 | 33.3 | 11.7 | 12.2 |
| of which: Land and buildings | 2.7 | 2.7 | 28.3 | 31.6 | 16.8 | 15.8 | 12.2 | 11.9 | 2.4 | 2.5 |
| Inventories | 8.0 | 9.1 | 16.5 | 17.3 | 21.3 | 22.5 | 16.6 | 16.7 | 7.8 | 8.9 |
| of which: Finished goods and merchandise | 2.7 | 3.0 | 6.4 | 6.4 | 10.4 | 10.4 | 7.3 | 7.4 | 2.6 | 2.9 |
| Cash | 5.1 | 2.7 | 5.1 | 5.2 | 11.4 | 10.1 | 9.9 | 7.6 | 4.9 | 2.5 |
| Receivables | 28.7 | 29.7 | 29.4 | 28.4 | 24.8 | 26.2 | 31.7 | 32.9 | 28.7 | 29.7 |
| Short-term | 25.4 | 27.0 | 19.1 | 18.8 | 23.8 | 25.5 | 30.3 | 31.5 | 25.3 | 26.9 |
| of which: | | | | | | | | | | |
| Trade receivables | 4.6 | 4.4 | 7.4 | 7.8 | 10.6 | 12.2 | 10.2 | 10.7 | 4.5 | 4.2 |
| Receivables from affiliated companies | 18.9 | 21.0 | 3.1 | 7.4 | 10.2 | 10.8 | 17.1 | 17.7 | 19.0 | 21.1 |
| Long-term | 3.3 | 2.7 | 10.3 | 9.6 | 1.0 | 0.6 | 1.4 | 1.4 | 3.4 | 2.8 |
| of which: Loans to affiliated companies | 3.2 | 2.6 | 10.3 | 9.6 | 0.5 | 0.2 | 1.3 | 1.2 | 3.3 | 2.6 |
| Securities | 0.7 | 0.2 | 0.0 | 0.0 | 3.7 | 3.0 | 0.4 | 0.3 | 0.7 | 0.2 |
| Other long-term equity investments | 43.8 | 43.7 | 1.9 | 1.8 | 4.0 | 3.8 | 6.4 | 8.2 | 44.8 | 44.7 |
| of which: Goodwill | 0.6 | 1.1 | 0.0 | 0.0 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 1.1 |
| Capital | | | | | | | | | | |
| Equity | 38.2 | 37.5 | 45.0 | 43.3 | 51.1 | 50.5 | 46.7 | 43.8 | 37.9 | 37.3 |
| Liabilities | 51.6 | 51.8 | 50.4 | 52.1 | 40.6 | 41.2 | 37.7 | 39.7 | 52.0 | 52.1 |
| Short-term | 35.1 | 35.8 | 27.1 | 24.6 | 26.7 | 26.7 | 28.8 | 29.3 | 35.2 | 36.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.2 | 1.5 | 5.2 | 3.5 | 7.3 | 6.8 | 3.9 | 3.8 | 1.1 | 1.5 |
| Trade payables | 3.3 | 3.5 | 6.0 | 5.2 | 8.0 | 8.8 | 7.5 | 7.3 | 3.2 | 3.4 |
| Liabilities to affiliated companies | 26.1 | 22.8 | 6.0 | 7.0 | 7.0 | 7.5 | 14.6 | 15.5 | 26.4 | 23.1 |
| Long-term | 16.5 | 16.0 | 23.3 | 27.5 | 14.0 | 14.5 | 8.9 | 10.4 | 16.7 | 16.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.9 | 1.8 | 5.2 | 8.9 | 12.5 | 12.1 | 4.8 | 5.4 | 1.8 | 1.6 |
| Liabilities to affiliated companies | 3.8 | 4.0 | 2.0 | 5.7 | 0.7 | 1.3 | 3.5 | 4.7 | 3.8 | 4.0 |
| Provisions | 10.0 | 10.5 | 4.6 | 4.7 | 8.3 | 8.2 | 15.3 | 16.2 | 9.9 | 10.4 |
| of which: Provisions for pensions | 4.7 | 5.5 | 2.1 | 2.2 | 3.8 | 3.8 | 7.0 | 8.2 | 4.7 | 5.4 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 8.9 | 5.2 | 4.5 | 4.7 | 6.8 | 5.8 | 5.8 | 4.5 | 9.0 | 5.3 |
| Annual result and depreciation | 11.4 | 8.4 | 6.5 | 7.5 | 7.7 | 6.9 | 8.2 | 6.9 | 11.6 | 8.5 |
| Trade receivables | 7.1 | 6.7 | 8.0 | 7.6 | 7.7 | 9.0 | 7.8 | 8.4 | 7.0 | 6.6 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 65.6 | 66.1 | 93.0 | 102.9 | 136.4 | 135.8 | 131.0 | 127.3 | 63.9 | 64.4 |
| Annual result and interest paid | 6.5 | 5.2 | 3.8 | 4.8 | 7.8 | 6.6 | 7.0 | 5.3 | 6.4 | 5.2 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 13.2 | 9.3 | 12.1 | 15.0 | 27.9 | 23.9 | 24.6 | 18.0 | 13.0 | 9.1 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 97.9 | 97.1 | 119.5 | 125.7 | 172.1 | 176.6 | 146.0 | 142.4 | 97.0 | 96.1 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 88.5 | 83.6 | 89.1 | 97.6 | 143.9 | 142.7 | 139.6 | 133.7 | 87.4 | 82.4 |
| Cash resources, short-term receivables and inventories | 111.4 | 109.1 | 149.8 | 168.1 | 223.7 | 227.0 | 197.2 | 190.8 | 109.5 | 107.2 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 8.1 | 8.1 | 16.4 | 12.2 | 12.1 | 13.0 | 10.8 | 10.8 | 8.0 | 8.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 168.84 | 169.75 | 0.03 | 0.03 | 0.45 | 0.49 | 3.81 | 4.09 | 164.55 | 165.14 |
| Sales in € billion | 110.80 | 112.29 | 0.03 | 0.03 | 0.62 | 0.66 | 4.99 | 5.20 | 105.16 | 106.39 |
| Number of enterprises | 581 | 581 | 28 | 28 | 109 | 109 | 205 | 205 | 239 | 239 |

I. Enterprises by economic sector

cont'd: 4.g) Manufacture of chemicals and chemical products

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 41.7 | 41.8 | 15.5 | 20.0 | 34.2 | 33.7 | 40.5 | 40.5 | 48.7 | 49.7 |
| | 50 | 55.0 | 55.3 | 37.8 | 34.5 | 48.1 | 50.3 | 53.5 | 53.8 | 61.3 | 61.0 |
| | 75 | 66.8 | 67.5 | 52.7 | 51.3 | 61.3 | 60.9 | 63.9 | 63.9 | 71.8 | 72.2 |
| Personnel expenses | 25 | 11.7 | 11.9 | 19.8 | 21.0 | 15.8 | 15.2 | 13.8 | 13.8 | 9.4 | 10.2 |
| | 50 | 18.7 | 19.3 | 29.3 | 30.6 | 24.6 | 24.7 | 20.6 | 21.0 | 14.4 | 15.4 |
| | 75 | 27.3 | 28.0 | 46.4 | 46.6 | 33.2 | 33.9 | 27.9 | 29.1 | 20.8 | 21.6 |
| Depreciation | 25 | 1.2 | 1.3 | 0.8 | 0.6 | 1.0 | 1.0 | 1.3 | 1.4 | 1.3 | 1.2 |
| | 50 | 2.3 | 2.5 | 1.5 | 2.1 | 2.2 | 2.5 | 2.4 | 2.5 | 2.5 | 2.6 |
| | 75 | 4.2 | 4.2 | 4.6 | 5.2 | 4.0 | 4.0 | 4.3 | 4.5 | 4.1 | 4.0 |
| Annual result | 25 | 1.4 | 0.8 | - 1.9 | 0.8 | 0.8 | 1.0 | 1.3 | 0.5 | 2.1 | 1.1 |
| | 50 | 4.0 | 3.1 | 1.1 | 1.8 | 3.5 | 3.1 | 3.8 | 2.6 | 4.2 | 3.4 |
| | 75 | 7.6 | 7.0 | 5.1 | 4.4 | 8.2 | 8.1 | 7.6 | 7.2 | 7.7 | 6.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 11.3 | 11.2 | 9.2 | 8.3 | 10.4 | 10.3 | 15.3 | 14.1 | 10.2 | 10.3 |
| | 50 | 24.2 | 24.2 | 17.5 | 19.9 | 25.6 | 24.3 | 30.9 | 30.7 | 21.8 | 21.6 |
| | 75 | 41.2 | 40.3 | 42.0 | 45.3 | 41.5 | 43.6 | 44.6 | 43.7 | 35.3 | 34.9 |
| Inventories | 25 | 9.5 | 9.0 | 8.3 | 8.8 | 10.7 | 10.8 | 11.5 | 10.4 | 8.8 | 8.6 |
| | 50 | 19.4 | 19.9 | 20.6 | 25.3 | 25.4 | 26.2 | 21.0 | 23.1 | 16.2 | 16.4 |
| | 75 | 30.0 | 31.7 | 37.1 | 40.9 | 40.2 | 40.7 | 30.5 | 32.8 | 26.3 | 26.4 |
| Equity | 25 | 23.9 | 24.3 | 12.3 | 11.0 | 29.6 | 31.1 | 26.3 | 24.3 | 21.4 | 22.1 |
| | 50 | 42.6 | 43.7 | 42.9 | 40.9 | 45.5 | 47.5 | 45.5 | 46.0 | 39.3 | 39.3 |
| | 75 | 63.2 | 63.1 | 64.0 | 78.6 | 69.3 | 71.5 | 63.4 | 63.2 | 59.1 | 58.9 |
| Short-term liabilities | 25 | 15.0 | 13.3 | 12.0 | 9.4 | 11.0 | 10.7 | 15.0 | 13.1 | 16.8 | 16.0 |
| | 50 | 28.6 | 27.9 | 40.4 | 32.1 | 26.5 | 20.4 | 28.3 | 29.7 | 28.8 | 27.9 |
| | 75 | 47.0 | 44.4 | 59.0 | 59.2 | 45.6 | 42.7 | 44.0 | 48.7 | 45.0 | 42.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.6 | 0.0 | 4.1 | 7.7 | 10.3 | 0.8 | 2.1 | 0.0 | 0.0 |
| | 75 | 16.2 | 16.6 | 15.4 | 17.3 | 32.6 | 28.2 | 18.4 | 18.0 | 10.7 | 12.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.9 | 1.2 | - 2.0 | 1.2 | 1.1 | 1.6 | 1.8 | 0.7 | 2.9 | 1.7 |
| | 50 | 5.0 | 4.2 | 1.5 | 2.7 | 4.8 | 4.5 | 4.8 | 3.8 | 5.7 | 4.7 |
| | 75 | 9.7 | 8.8 | 6.5 | 6.2 | 11.3 | 10.8 | 9.8 | 9.2 | 9.5 | 7.7 |
| Annual result and Depreciation | 25 | 4.2 | 3.7 | 0.9 | 2.0 | 3.8 | 4.0 | 3.7 | 3.2 | 4.9 | 3.9 |
| | 50 | 8.1 | 6.8 | 3.6 | 6.0 | 7.9 | 6.9 | 8.1 | 6.4 | 8.7 | 7.5 |
| | 75 | 13.4 | 12.5 | 8.5 | 10.2 | 14.3 | 13.0 | 14.0 | 13.5 | 13.0 | 12.1 |
| Trade receivables | 25 | 3.0 | 2.9 | 2.6 | 2.2 | 4.1 | 4.7 | 2.7 | 2.5 | 2.6 | 2.5 |
| | 50 | 7.2 | 6.8 | 6.5 | 5.6 | 6.7 | 6.8 | 7.2 | 7.2 | 7.6 | 6.7 |
| | 75 | 10.9 | 11.0 | 10.1 | 10.0 | 10.3 | 11.4 | 11.7 | 11.1 | 10.9 | 10.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.7 | 2.6 | - 2.5 | 1.2 | 3.2 | 3.6 | 3.9 | 1.9 | 4.3 | 2.8 |
| | 50 | 7.0 | 6.1 | 4.6 | 5.1 | 6.6 | 6.4 | 7.0 | 5.4 | 7.6 | 6.6 |
| | 75 | 13.2 | 12.0 | 8.7 | 11.6 | 15.1 | 14.3 | 13.4 | 11.5 | 13.1 | 11.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 8.3 | 5.6 | - 6.2 | - 7.3 | 5.6 | 3.8 | 9.6 | 6.1 | 10.3 | 7.9 |
| | 50 | 21.1 | 18.1 | 8.2 | 9.5 | 18.4 | 15.2 | 22.0 | 17.8 | 22.3 | 20.4 |
| | 75 | 43.4 | 38.6 | 35.4 | 31.7 | 49.3 | 60.2 | 50.6 | 40.1 | 40.0 | 35.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 109.0 | 107.6 | 74.4 | 112.6 | 124.4 | 128.8 | 105.9 | 92.3 | 105.7 | 105.5 |
| | 50 | 159.5 | 165.8 | 196.0 | 210.1 | 186.7 | 216.5 | 165.0 | 170.0 | 143.5 | 145.9 |
| | 75 | 284.5 | 292.6 | 488.0 | 609.5 | 319.7 | 369.5 | 296.1 | 291.8 | 236.5 | 249.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 64.3 | 65.7 | 49.8 | 44.7 | 55.1 | 57.4 | 63.7 | 61.7 | 78.1 | 75.6 |
| | 50 | 125.7 | 133.5 | 95.6 | 118.9 | 129.8 | 169.7 | 127.3 | 130.8 | 127.4 | 129.7 |
| | 75 | 257.1 | 263.2 | 367.2 | 446.8 | 349.9 | 351.6 | 259.4 | 299.5 | 219.1 | 229.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.1 | 4.7 | 5.8 | 2.2 | 5.3 | 3.9 | 5.2 | 5.3 | 5.0 | 4.5 |
| | 50 | 9.6 | 8.9 | 16.1 | 8.6 | 9.4 | 7.6 | 8.7 | 9.6 | 9.8 | 9.7 |
| | 75 | 15.5 | 15.2 | 41.3 | 17.7 | 15.7 | 16.9 | 15.7 | 16.3 | 13.9 | 14.2 |

I. Enterprises by economic sector

cont'd: 4.g) Manufacture of chemicals and chemical products

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.6 | 99.4 | 98.7 | 99.6 | 99.8 | 99.7 | 99.5 | 99.7 | 99.6 |
| Change in finished goods | 0.3 | 0.4 | 0.6 | 1.3 | 0.4 | 0.2 | 0.3 | 0.5 | 0.3 | 0.4 |
| Interest and similar income | 0.2 | 0.2 | 0.1 | 0.0 | 0.2 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 2.6 | 2.0 | 4.4 | 4.5 | 1.6 | 3.1 | 3.7 | 3.0 | 2.4 | 1.8 |
| of which: Income from long-term equity investments | 0.4 | 0.4 | 0.0 | 0.0 | 0.1 | 0.1 | 0.6 | 0.2 | 0.4 | 0.4 |
| Total income | 102.8 | 102.2 | 104.5 | 104.6 | 101.8 | 103.3 | 103.8 | 103.1 | 102.6 | 102.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 56.6 | 60.5 | 35.6 | 36.5 | 44.6 | 43.9 | 52.3 | 52.4 | 57.6 | 62.3 |
| Personnel expenses | 13.6 | 15.3 | 23.8 | 24.2 | 25.2 | 26.1 | 21.6 | 22.9 | 11.9 | 13.8 |
| Depreciation | 3.5 | 3.4 | 4.9 | 5.6 | 3.3 | 3.3 | 2.4 | 2.6 | 3.8 | 3.6 |
| of which: Depreciation of tangible fixed assets | 3.4 | 3.3 | 4.9 | 5.6 | 3.2 | 3.1 | 2.4 | 2.6 | 3.5 | 3.4 |
| Interest and similar expenses | 0.9 | 1.0 | 2.1 | 2.4 | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 | 1.0 |
| Operating taxes | 0.1 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 22.2 | 17.0 | 23.3 | 23.2 | 20.8 | 21.1 | 18.4 | 18.5 | 23.0 | 16.7 |
| Total expenses before taxes on income | 97.0 | 97.3 | 89.8 | 92.1 | 94.9 | 95.3 | 95.8 | 97.4 | 97.3 | 97.4 |
| Annual result before taxes on income | 5.8 | 4.8 | 14.7 | 12.5 | 6.9 | 8.0 | 8.0 | 5.7 | 5.3 | 4.6 |
| Taxes on income | 1.2 | 0.8 | 1.6 | 1.6 | 1.4 | 1.3 | 1.6 | 1.2 | 1.1 | 0.8 |
| Annual result | 4.6 | 4.0 | 13.1 | 10.9 | 5.5 | 6.7 | 6.4 | 4.5 | 4.2 | 3.9 |
| Profit and loss transfers (parent company) | 0.2 | 0.3 | 0.0 | 0.0 | 2.2 | 1.6 | 0.0 | 0.1 | 0.2 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.3 | 0.4 | 0.8 | 0.7 | 0.3 | 0.4 | 0.0 | 0.0 | 0.4 | 0.4 |
| Profit for the year | 4.4 | 3.9 | 12.3 | 10.2 | 7.5 | 7.9 | 6.4 | 4.5 | 3.9 | 3.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.5 | 1.3 | 0.5 | 0.6 | 0.6 | 0.5 | 1.1 | 1.0 | 1.5 | 1.4 |
| Tangible fixed assets | 35.4 | 34.3 | 62.0 | 63.1 | 40.2 | 38.4 | 27.8 | 28.7 | 36.6 | 35.1 |
| of which: Land and buildings | 11.7 | 11.6 | 51.7 | 43.8 | 25.8 | 23.5 | 12.0 | 12.6 | 11.4 | 11.1 |
| Inventories | 15.5 | 15.8 | 13.0 | 13.1 | 18.5 | 19.8 | 23.0 | 24.5 | 14.1 | 14.2 |
| of which: Finished goods and merchandise | 7.7 | 7.7 | 5.2 | 4.8 | 8.4 | 8.1 | 10.0 | 10.5 | 7.2 | 7.3 |
| Cash | 6.9 | 5.3 | 3.7 | 3.6 | 12.8 | 11.6 | 13.0 | 10.7 | 5.7 | 4.3 |
| Receivables | 34.0 | 36.8 | 20.1 | 17.5 | 24.0 | 26.4 | 26.8 | 26.2 | 35.5 | 38.9 |
| Short-term | 33.1 | 35.8 | 20.1 | 17.5 | 22.9 | 25.4 | 24.9 | 24.1 | 34.8 | 38.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 11.2 | 10.5 | 11.3 | 7.7 | 10.5 | 11.5 | 17.1 | 15.4 | 10.2 | 9.6 |
| Receivables from affiliated companies | 19.3 | 22.9 | 3.0 | 3.4 | 9.4 | 11.3 | 5.5 | 6.0 | 22.0 | 26.0 |
| Long-term | 0.9 | 1.1 | 0.0 | 0.0 | 1.1 | 1.0 | 1.8 | 2.1 | 0.7 | 0.9 |
| of which: Loans to affiliated companies | 0.7 | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 1.3 | 0.7 | 0.7 |
| Securities | 0.9 | 1.1 | 0.0 | 0.0 | 0.8 | 0.7 | 2.8 | 3.0 | 0.5 | 0.8 |
| Other long-term equity investments | 5.8 | 5.2 | 0.4 | 1.6 | 2.6 | 2.2 | 5.3 | 5.7 | 5.9 | 5.2 |
| of which: Goodwill | 0.3 | 0.2 | 0.0 | 1.3 | 0.2 | 0.1 | 0.3 | 0.5 | 0.3 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 41.1 | 39.9 | 27.8 | 25.6 | 25.5 | 34.0 | 24.4 | 26.4 | 44.4 | 42.3 |
| Liabilities | | | | | | | | | | |
| Short-term | 44.8 | 46.1 | 68.6 | 69.8 | 66.5 | 57.5 | 59.4 | 58.1 | 41.9 | 43.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 38.3 | 39.0 | 44.8 | 45.1 | 51.3 | 42.8 | 51.1 | 47.7 | 35.8 | 37.4 |
| Trade payables | 2.9 | 3.0 | 11.0 | 13.3 | 11.1 | 8.2 | 5.7 | 5.9 | 2.2 | 2.4 |
| Liabilities to affiliated companies | 7.9 | 7.4 | 6.4 | 8.5 | 6.0 | 6.2 | 5.3 | 5.6 | 8.4 | 7.8 |
| Long-term | 25.4 | 26.5 | 23.0 | 20.0 | 30.0 | 24.3 | 36.1 | 32.0 | 23.4 | 25.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.6 | 7.0 | 23.8 | 24.7 | 15.1 | 14.7 | 8.3 | 10.4 | 6.1 | 6.3 |
| Liabilities to affiliated companies | 4.7 | 5.0 | 5.8 | 12.6 | 12.3 | 11.8 | 3.2 | 4.0 | 4.9 | 5.1 |
| Provisions | 1.7 | 1.9 | 18.0 | 11.8 | 2.8 | 2.8 | 4.4 | 5.5 | 1.2 | 1.2 |
| of which: Provisions for pensions | 13.9 | 13.7 | 3.5 | 4.5 | 8.0 | 8.5 | 15.8 | 15.4 | 13.7 | 13.5 |
| of which: Provisions for pensions | 7.6 | 7.9 | 0.0 | 0.0 | 1.9 | 2.0 | 8.6 | 8.9 | 7.5 | 7.9 |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.8 | 4.9 | 14.8 | 12.7 | 6.9 | 8.0 | 8.0 | 5.7 | 5.3 | 4.6 |
| Annual result and depreciation | 8.1 | 7.5 | 18.2 | 16.7 | 8.8 | 10.0 | 8.9 | 7.1 | 8.0 | 7.5 |
| Trade receivables | 7.7 | 7.3 | 11.8 | 9.2 | 7.3 | 8.4 | 11.0 | 10.1 | 7.0 | 6.7 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 146.8 | 143.5 | 95.8 | 83.5 | 143.0 | 137.5 | 155.0 | 152.0 | 145.5 | 142.3 |
| Annual result and interest paid | 8.1 | 7.2 | 14.7 | 11.3 | 9.2 | 10.3 | 11.4 | 8.2 | 7.5 | 6.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 23.0 | 19.6 | 25.4 | 19.7 | 20.5 | 25.2 | 22.0 | 17.2 | 23.2 | 19.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 125.9 | 128.9 | 81.9 | 77.1 | 95.0 | 119.4 | 113.8 | 121.1 | 128.2 | 130.4 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 105.7 | 106.4 | 53.0 | 46.9 | 70.6 | 87.2 | 79.1 | 78.6 | 113.5 | 113.0 |
| Cash resources, short-term receivables and inventories | 146.2 | 146.8 | 82.1 | 76.0 | 106.6 | 133.5 | 124.2 | 130.0 | 152.9 | 150.9 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.5 | 8.5 | 18.6 | 27.4 | 9.4 | 10.3 | 6.5 | 7.0 | 10.0 | 8.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 7.77 | 8.24 | 0.01 | 0.02 | 0.11 | 0.11 | 1.15 | 1.18 | 6.50 | 6.93 |
| Sales in € billion | 11.41 | 11.82 | 0.01 | 0.01 | 0.15 | 0.16 | 1.79 | 1.80 | 9.45 | 9.85 |
| Number of enterprises | 153 | 153 | 13 | 13 | 26 | 26 | 69 | 69 | 45 | 45 |

I. Enterprises by economic sector

cont'd: 4.g) Manufacture of chemicals and chemical products

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| ... | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 38.9 | 38.8 | 20.3 | 22.9 | 37.8 | 36.4 | 41.7 | 42.4 | 42.8 | 43.1 |
| | 50 | 51.6 | 52.2 | 39.4 | 36.8 | 47.5 | 47.0 | 52.0 | 52.3 | 54.2 | 56.2 |
| | 75 | 60.6 | 62.2 | 43.9 | 55.6 | 55.4 | 54.2 | 59.8 | 62.2 | 70.0 | 71.0 |
| Personnel expenses | 25 | 13.3 | 14.4 | 13.2 | 20.1 | 16.0 | 16.8 | 16.6 | 16.3 | 10.8 | 11.3 |
| | 50 | 20.2 | 20.6 | 21.4 | 22.8 | 23.4 | 24.8 | 21.0 | 21.9 | 16.2 | 16.5 |
| | 75 | 26.8 | 28.0 | 28.1 | 26.6 | 31.9 | 32.5 | 28.7 | 30.5 | 22.6 | 21.2 |
| Depreciation | 25 | 1.4 | 1.3 | 2.2 | 3.0 | 1.7 | 1.9 | 1.1 | 1.0 | 1.6 | 1.4 |
| | 50 | 2.2 | 2.2 | 3.4 | 4.2 | 2.3 | 2.4 | 1.7 | 1.8 | 2.5 | 2.2 |
| | 75 | 3.6 | 3.9 | 4.2 | 5.4 | 4.1 | 4.3 | 3.3 | 3.4 | 3.6 | 3.3 |
| Annual result | 25 | 2.2 | 1.0 | 8.6 | 4.4 | 0.7 | 1.5 | 2.3 | 1.0 | 1.9 | 0.7 |
| | 50 | 5.3 | 4.1 | 15.4 | 7.8 | 4.6 | 3.2 | 4.5 | 3.8 | 4.9 | 4.1 |
| | 75 | 11.0 | 9.4 | 19.5 | 21.8 | 12.4 | 12.7 | 8.6 | 8.4 | 10.5 | 9.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 13.2 | 14.0 | 30.3 | 37.4 | 16.0 | 13.0 | 10.2 | 9.2 | 13.2 | 17.3 |
| | 50 | 27.4 | 29.6 | 52.7 | 56.3 | 34.5 | 29.6 | 22.0 | 22.8 | 29.4 | 30.3 |
| | 75 | 44.0 | 43.7 | 57.3 | 68.7 | 51.6 | 48.9 | 34.2 | 36.9 | 41.4 | 43.0 |
| Inventories | 25 | 13.0 | 13.5 | 9.3 | 10.6 | 10.5 | 11.7 | 16.4 | 17.7 | 11.6 | 12.2 |
| | 50 | 21.6 | 22.4 | 14.6 | 13.7 | 20.6 | 24.1 | 25.1 | 26.5 | 17.3 | 19.0 |
| | 75 | 35.2 | 35.8 | 35.3 | 26.1 | 34.5 | 36.2 | 40.5 | 42.7 | 26.3 | 26.5 |
| Equity | 25 | 8.4 | 9.3 | 9.6 | 0.8 | 2.7 | 6.9 | 8.4 | 9.2 | 16.9 | 17.2 |
| | 50 | 25.2 | 28.2 | 17.7 | 24.1 | 11.1 | 13.9 | 24.8 | 27.2 | 37.4 | 35.6 |
| | 75 | 42.0 | 47.7 | 50.5 | 48.5 | 31.1 | 40.3 | 36.8 | 36.5 | 54.8 | 55.9 |
| Short-term liabilities | 25 | 27.2 | 24.3 | 17.5 | 21.2 | 34.8 | 27.7 | 31.8 | 29.7 | 18.2 | 19.8 |
| | 50 | 44.7 | 39.1 | 45.7 | 38.4 | 67.0 | 39.0 | 48.5 | 49.1 | 32.4 | 35.1 |
| | 75 | 72.4 | 67.8 | 79.7 | 59.0 | 83.9 | 77.9 | 72.4 | 72.0 | 57.7 | 58.8 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 1.7 | 1.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.3 | 2.7 | 1.8 | 24.4 | 23.6 | 22.0 | 3.6 | 2.5 | 0.0 | 0.0 |
| | 75 | 22.2 | 24.4 | 54.8 | 62.8 | 47.4 | 39.1 | 13.7 | 12.8 | 16.4 | 18.4 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.8 | 1.6 | 9.0 | 5.1 | 0.9 | 2.2 | 2.8 | 1.6 | 3.1 | 0.9 |
| | 50 | 6.5 | 5.1 | 17.6 | 10.4 | 6.0 | 3.6 | 6.6 | 5.1 | 6.2 | 5.1 |
| | 75 | 13.1 | 11.4 | 22.2 | 27.0 | 14.2 | 14.5 | 11.1 | 9.3 | 12.2 | 11.6 |
| Annual result and Depreciation | 25 | 4.6 | 3.9 | 11.5 | 8.1 | 4.3 | 5.3 | 4.3 | 3.5 | 4.9 | 3.7 |
| | 50 | 8.9 | 7.9 | 19.9 | 11.2 | 8.6 | 7.4 | 8.8 | 7.5 | 7.8 | 7.8 |
| | 75 | 16.2 | 15.6 | 29.8 | 33.9 | 16.2 | 16.3 | 14.8 | 13.0 | 15.6 | 14.8 |
| Trade receivables | 25 | 3.7 | 3.4 | 2.0 | 0.6 | 2.7 | 2.9 | 4.0 | 4.4 | 5.1 | 4.5 |
| | 50 | 7.4 | 6.7 | 5.1 | 3.3 | 4.2 | 3.7 | 9.5 | 7.9 | 8.2 | 8.2 |
| | 75 | 12.6 | 12.2 | 6.7 | 7.3 | 9.6 | 8.6 | 13.6 | 12.6 | 11.8 | 12.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 5.2 | 3.3 | 12.1 | 11.5 | 5.3 | 3.3 | 4.8 | 3.8 | 5.2 | 2.7 |
| | 50 | 10.4 | 8.6 | 23.6 | 13.7 | 10.1 | 8.9 | 10.4 | 8.5 | 8.8 | 7.4 |
| | 75 | 19.4 | 15.6 | 30.7 | 15.9 | 26.5 | 21.4 | 15.5 | 14.1 | 16.5 | 14.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 12.6 | 8.7 | 23.2 | 10.7 | 7.3 | 7.5 | 14.9 | 9.9 | 10.9 | 8.5 |
| | 50 | 23.8 | 18.3 | 52.8 | 17.2 | 20.3 | 16.5 | 23.6 | 20.2 | 23.8 | 17.5 |
| | 75 | 45.3 | 42.5 | 113.8 | 60.8 | 52.3 | 37.9 | 41.3 | 35.9 | 38.3 | 48.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 68.2 | 79.0 | 55.9 | 60.2 | 25.1 | 51.0 | 62.1 | 83.1 | 101.1 | 99.0 |
| | 50 | 129.3 | 140.3 | 108.1 | 98.4 | 80.5 | 112.4 | 139.2 | 148.2 | 156.0 | 153.7 |
| | 75 | 207.0 | 217.7 | 239.0 | 142.2 | 136.4 | 320.1 | 215.1 | 209.1 | 205.9 | 216.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 47.9 | 49.1 | 25.1 | 30.0 | 30.5 | 32.7 | 45.9 | 44.0 | 79.9 | 86.6 |
| | 50 | 85.6 | 88.1 | 75.4 | 52.6 | 52.1 | 74.8 | 78.4 | 80.7 | 111.4 | 114.7 |
| | 75 | 163.5 | 153.7 | 205.0 | 104.6 | 94.2 | 212.7 | 161.2 | 132.3 | 187.1 | 184.5 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.6 | 4.7 | 5.3 | 5.5 | 6.6 | 6.7 | 3.8 | 4.0 | 5.1 | 5.0 |
| | 50 | 7.4 | 7.3 | 11.0 | 10.3 | 8.5 | 9.3 | 5.5 | 6.3 | 8.1 | 8.3 |
| | 75 | 11.6 | 12.5 | 20.2 | 21.1 | 13.8 | 14.3 | 9.7 | 10.9 | 14.0 | 12.3 |

I. Enterprises by economic sector

4.h) Manufacture of basic pharmaceutical products and pharmaceutical preparations

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.7 | 97.3 | 97.4 | 99.7 | 96.5 | 99.5 | 99.0 | 99.5 | 99.8 |
| Change in finished goods | 0.5 | 0.3 | 2.7 | 2.6 | 0.3 | 3.5 | 0.5 | 1.0 | 0.5 | 0.2 |
| Interest and similar income | 1.2 | 2.0 | 1.1 | 0.6 | 0.3 | 0.3 | 0.2 | 0.1 | 1.2 | 2.0 |
| Other income | 21.6 | 17.7 | 3.9 | 1.8 | 4.0 | 3.6 | 2.7 | 3.6 | 22.1 | 18.1 |
| of which: Income from long-term equity investments | 3.0 | 1.5 | 0.0 | 0.0 | 0.2 | 0.1 | 0.4 | 0.3 | 3.1 | 1.6 |
| Total income | 122.7 | 119.6 | 105.0 | 102.4 | 104.3 | 103.9 | 102.8 | 103.7 | 123.3 | 120.1 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 44.0 | 48.7 | 41.1 | 35.9 | 38.7 | 34.6 | 41.2 | 41.0 | 44.1 | 49.0 |
| Personnel expenses | 18.5 | 18.7 | 25.2 | 25.4 | 28.8 | 28.0 | 25.7 | 25.7 | 18.3 | 18.5 |
| Depreciation | 4.0 | 4.3 | 4.1 | 4.0 | 4.1 | 5.0 | 3.8 | 3.7 | 4.0 | 4.3 |
| of which: Depreciation of tangible fixed assets | 3.1 | 3.3 | 3.5 | 4.0 | 4.1 | 4.1 | 3.6 | 3.5 | 3.1 | 3.3 |
| Interest and similar expenses | 3.3 | 4.6 | 1.2 | 1.2 | 1.9 | 3.4 | 0.8 | 0.7 | 3.4 | 4.7 |
| Operating taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 37.0 | 36.1 | 30.5 | 29.6 | 25.3 | 23.8 | 22.1 | 21.9 | 37.5 | 36.5 |
| Total expenses before taxes on income | 106.9 | 112.5 | 102.0 | 96.2 | 98.8 | 94.7 | 93.6 | 93.2 | 107.3 | 113.1 |
| Annual result before taxes on income | 15.8 | 7.1 | 2.9 | 6.2 | 5.4 | 9.1 | 9.3 | 10.5 | 16.0 | 7.0 |
| Taxes on income | 3.0 | 1.6 | 2.9 | 3.5 | 4.4 | 5.8 | 2.1 | 2.0 | 3.1 | 1.6 |
| Annual result | 12.8 | 5.5 | 0.1 | 2.7 | 1.0 | 3.3 | 7.2 | 8.5 | 13.0 | 5.4 |
| Profit and loss transfers (parent company) | 5.6 | 5.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | -0.3 | 5.8 | 6.0 |
| Profit and loss transfers (subsidiary) | 6.0 | 4.8 | 1.0 | 1.1 | 0.0 | 0.0 | 2.6 | 3.9 | 6.1 | 4.8 |
| Profit for the year | 12.4 | 6.5 | -1.0 | 1.6 | 1.0 | 3.3 | 4.7 | 4.3 | 12.7 | 6.6 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 3.6 | 3.2 | 1.5 | 1.5 | 1.5 | 2.5 | 1.9 | 1.7 | 3.7 | 3.2 |
| Tangible fixed assets | 6.4 | 5.7 | 10.6 | 9.5 | 21.8 | 24.6 | 32.4 | 35.6 | 6.1 | 5.4 |
| of which: Land and buildings | 2.0 | 1.8 | 4.8 | 4.2 | 11.2 | 11.5 | 12.1 | 10.4 | 1.9 | 1.8 |
| Inventories | 7.0 | 5.9 | 16.9 | 14.3 | 15.5 | 17.7 | 22.2 | 21.7 | 6.8 | 5.8 |
| of which: Finished goods and merchandise | 2.5 | 2.3 | 11.0 | 10.2 | 8.7 | 9.5 | 11.1 | 10.6 | 2.4 | 2.2 |
| Cash | 5.9 | 4.9 | 21.6 | 29.1 | 25.5 | 14.5 | 14.6 | 12.1 | 5.7 | 4.8 |
| Receivables | 25.2 | 33.4 | 48.4 | 44.6 | 26.0 | 30.2 | 23.2 | 23.8 | 25.3 | 33.5 |
| Short-term | 22.2 | 18.4 | 48.4 | 44.6 | 24.3 | 28.5 | 22.0 | 22.3 | 22.2 | 18.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 1.7 | 1.5 | 14.0 | 13.1 | 13.0 | 17.6 | 12.2 | 11.4 | 1.6 | 1.4 |
| Receivables from affiliated companies | 19.3 | 16.2 | 28.9 | 26.2 | 9.2 | 8.4 | 7.6 | 8.8 | 19.5 | 16.3 |
| Long-term | 3.1 | 15.0 | 0.0 | 0.0 | 1.7 | 1.8 | 1.2 | 1.5 | 3.1 | 15.1 |
| of which: Loans to affiliated companies | 1.9 | 14.0 | 0.0 | 0.0 | 0.3 | 1.7 | 0.8 | 1.0 | 1.9 | 14.1 |
| Securities | 0.3 | 0.7 | 0.0 | 0.0 | 0.4 | 0.4 | 1.3 | 1.2 | 0.2 | 0.6 |
| Other long-term equity investments | 51.4 | 46.2 | 0.7 | 0.7 | 8.9 | 9.6 | 4.0 | 3.5 | 51.9 | 46.6 |
| of which: Goodwill | 1.8 | 1.5 | 0.0 | 0.0 | 4.4 | 3.6 | 0.1 | 0.2 | 1.8 | 1.5 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 28.4 | 29.4 | 55.7 | 63.1 | 35.0 | 39.6 | 44.3 | 41.9 | 28.3 | 29.3 |
| Liabilities | 59.3 | 59.5 | 38.7 | 31.7 | 55.6 | 47.3 | 38.1 | 41.4 | 59.5 | 59.7 |
| Short-term | 46.4 | 45.4 | 27.0 | 24.4 | 32.6 | 25.0 | 26.1 | 28.8 | 46.6 | 45.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.2 | 0.4 | 6.7 | 5.5 | 5.3 | 6.4 | 2.5 | 2.4 | 1.2 | 0.4 |
| Trade payables | 2.2 | 1.9 | 5.8 | 4.4 | 7.7 | 7.2 | 6.4 | 5.8 | 2.1 | 1.8 |
| Liabilities to affiliated companies | 41.6 | 42.2 | 9.1 | 8.3 | 13.8 | 6.0 | 14.3 | 18.4 | 41.9 | 42.4 |
| Long-term | 12.9 | 14.2 | 11.6 | 7.3 | 23.1 | 22.3 | 12.0 | 12.6 | 12.9 | 14.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.2 | 3.8 | 7.0 | 5.5 | 21.0 | 20.6 | 5.5 | 5.5 | 1.1 | 3.8 |
| Liabilities to affiliated companies | 6.5 | 6.0 | 3.8 | 0.9 | 1.2 | 1.4 | 6.1 | 6.6 | 6.5 | 6.0 |
| Provisions | 12.1 | 10.9 | 5.6 | 5.3 | 9.3 | 12.4 | 17.3 | 16.2 | 12.1 | 10.8 |
| of which: Provisions for pensions | 6.4 | 5.9 | 0.0 | 0.0 | 0.6 | 0.6 | 4.5 | 4.3 | 6.5 | 6.0 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 15.9 | 7.1 | 3.0 | 6.3 | 5.5 | 9.5 | 9.3 | 10.6 | 16.1 | 7.0 |
| Annual result and depreciation | 16.9 | 9.8 | 4.3 | 6.9 | 5.1 | 8.6 | 11.0 | 12.4 | 17.1 | 9.7 |
| Trade receivables | 4.0 | 3.8 | 13.5 | 15.0 | 14.7 | 19.0 | 10.9 | 10.8 | 3.8 | 3.6 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 42.2 | 38.7 | 104.0 | 87.3 | 88.3 | 92.9 | 111.8 | 105.6 | 41.4 | 38.0 |
| Annual result and interest paid | 6.8 | 3.9 | 1.4 | 3.5 | 2.5 | 6.5 | 8.9 | 9.9 | 6.8 | 3.8 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 10.8 | 5.8 | 19.5 | 76.4 | 11.5 | 17.4 | 29.9 | 28.4 | 10.7 | 5.6 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 73.9 | 70.3 | 525.1 | 598.1 | 171.2 | 160.7 | 150.3 | 136.3 | 73.3 | 69.9 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 60.7 | 51.8 | 259.0 | 302.5 | 153.1 | 172.5 | 141.7 | 120.7 | 60.2 | 51.3 |
| Cash resources, short-term receivables and inventories | 75.7 | 64.8 | 321.4 | 361.4 | 200.7 | 243.5 | 227.0 | 196.2 | 74.8 | 64.0 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 11.7 | 9.9 | 13.3 | 13.7 | 22.4 | 21.6 | 13.8 | 13.3 | 11.6 | 9.8 |
| Memo item: | Percentage of cost of materials | | | | | | | | | |
| Balance sheet total in € billion | 152.09 | 180.02 | 0.01 | 0.02 | 0.09 | 0.09 | 1.55 | 1.74 | 150.44 | 178.17 |
| Sales in € billion | 64.12 | 69.65 | 0.01 | 0.01 | 0.08 | 0.09 | 1.74 | 1.84 | 62.29 | 67.70 |
| Number of enterprises | 191 | 191 | 12 | 12 | 15 | 15 | 66 | 66 | 98 | 98 |

I. Enterprises by economic sector

cont'd: 4.h) Manufacture of basic pharmaceutical products and pharmaceutical preparations

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|--------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 27.8 | 26.2 | 25.0 | 11.9 | 22.8 | 22.3 | 24.5 | 24.9 | 30.1 | 30.5 |
| | 50 | 39.6 | 39.2 | 36.7 | 32.9 | 35.9 | 30.9 | 37.0 | 36.4 | 42.0 | 41.8 |
| | 75 | 55.5 | 54.2 | 55.7 | 41.7 | 43.6 | 42.6 | 55.9 | 55.7 | 55.5 | 54.2 |
| Personnel expenses | 25 | 13.9 | 14.0 | 10.6 | 14.8 | 13.7 | 20.4 | 14.3 | 13.5 | 13.7 | 14.1 |
| | 50 | 22.4 | 22.1 | 27.0 | 26.6 | 30.1 | 23.7 | 24.0 | 25.7 | 21.5 | 21.0 |
| | 75 | 33.2 | 32.2 | 36.9 | 32.9 | 33.7 | 32.3 | 35.5 | 35.3 | 29.0 | 27.9 |
| Depreciation | 25 | 1.5 | 1.7 | 0.3 | 0.4 | 1.4 | 1.1 | 1.4 | 1.5 | 1.9 | 1.9 |
| | 50 | 3.1 | 3.3 | 1.4 | 2.1 | 2.7 | 3.4 | 3.0 | 3.0 | 3.7 | 3.6 |
| | 75 | 5.6 | 5.6 | 5.2 | 5.0 | 5.4 | 5.4 | 5.4 | 5.3 | 5.9 | 6.4 |
| Annual result | 25 | 1.1 | 1.3 | - 3.6 | - 9.7 | 2.4 | 3.9 | 0.4 | 1.3 | 1.4 | 1.8 |
| | 50 | 5.5 | 5.3 | 4.0 | 5.6 | 5.5 | 6.7 | 5.0 | 4.6 | 5.9 | 5.5 |
| | 75 | 12.6 | 12.9 | 16.2 | 18.4 | 17.9 | 20.9 | 12.4 | 11.2 | 12.0 | 12.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.5 | 4.1 | 0.3 | 0.2 | 4.3 | 3.7 | 9.3 | 6.3 | 4.5 | 4.3 |
| | 50 | 17.9 | 17.2 | 2.9 | 2.3 | 16.1 | 11.7 | 20.6 | 20.9 | 17.1 | 17.7 |
| | 75 | 36.7 | 37.4 | 22.4 | 20.4 | 32.6 | 42.9 | 43.4 | 44.7 | 33.4 | 31.8 |
| Inventories | 25 | 8.9 | 8.8 | 0.9 | 0.1 | 6.4 | 8.8 | 14.8 | 13.9 | 7.6 | 7.5 |
| | 50 | 20.3 | 19.3 | 16.8 | 9.1 | 24.0 | 22.1 | 22.7 | 23.2 | 15.1 | 15.3 |
| | 75 | 30.3 | 31.2 | 35.0 | 42.2 | 46.9 | 33.6 | 34.1 | 38.3 | 27.4 | 27.3 |
| Equity | 25 | 16.4 | 18.2 | 4.9 | 6.3 | 15.8 | 35.6 | 20.3 | 19.2 | 18.5 | 22.1 |
| | 50 | 40.0 | 40.5 | 9.6 | 29.6 | 41.1 | 44.0 | 45.4 | 39.2 | 39.8 | 38.5 |
| | 75 | 60.2 | 68.4 | 67.6 | 80.5 | 55.2 | 62.8 | 66.3 | 71.8 | 57.7 | 62.5 |
| Short-term liabilities | 25 | 11.2 | 9.6 | 15.9 | 6.1 | 17.4 | 10.9 | 10.5 | 9.7 | 9.9 | 9.4 |
| | 50 | 26.1 | 22.7 | 28.4 | 24.1 | 28.7 | 23.9 | 21.6 | 19.9 | 26.2 | 23.8 |
| | 75 | 40.6 | 41.1 | 76.5 | 75.1 | 45.8 | 48.9 | 40.5 | 46.1 | 40.0 | 38.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 11.6 | 6.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.3 | 0.0 | 0.2 | 0.0 | 22.3 | 21.1 | 1.1 | 1.9 | 0.0 | 0.0 |
| | 75 | 19.5 | 19.3 | 20.8 | 13.6 | 26.6 | 30.7 | 20.7 | 20.4 | 12.7 | 11.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.5 | 1.9 | - 3.6 | - 11.6 | 3.3 | 4.8 | 1.2 | 1.6 | 2.8 | 3.2 |
| | 50 | 7.0 | 7.2 | 4.5 | 7.2 | 7.8 | 10.2 | 6.7 | 6.4 | 7.4 | 7.2 |
| | 75 | 16.9 | 16.7 | 23.3 | 23.6 | 26.6 | 30.4 | 17.7 | 13.6 | 14.5 | 15.9 |
| Annual result and depreciation | 25 | 4.6 | 5.4 | 0.0 | - 5.7 | 4.6 | 7.4 | 4.1 | 3.6 | 6.9 | 6.2 |
| | 50 | 11.3 | 10.9 | 10.7 | 10.5 | 9.6 | 13.7 | 9.7 | 10.6 | 12.8 | 11.8 |
| | 75 | 20.2 | 20.5 | 24.0 | 23.9 | 29.8 | 36.0 | 20.7 | 19.1 | 19.4 | 19.8 |
| Trade receivables | 25 | 3.4 | 2.9 | 3.4 | 5.1 | 6.8 | 5.0 | 4.3 | 4.1 | 2.2 | 1.8 |
| | 50 | 7.4 | 7.5 | 7.6 | 11.0 | 9.5 | 9.0 | 8.7 | 8.5 | 6.6 | 6.0 |
| | 75 | 12.2 | 13.7 | 17.5 | 21.6 | 23.6 | 23.8 | 14.3 | 14.1 | 11.2 | 12.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 2.5 | 0.0 | - 6.0 | 5.2 | 4.7 | 2.1 | 2.0 | 2.4 | 2.9 |
| | 50 | 7.4 | 7.3 | 5.5 | 4.9 | 8.7 | 14.9 | 8.0 | 7.5 | 6.7 | 6.8 |
| | 75 | 16.2 | 16.8 | 24.5 | 28.7 | 22.7 | 23.8 | 17.0 | 15.5 | 14.2 | 13.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.0 | 4.7 | - 103.9 | - 152.1 | - 26.2 | - 17.1 | 3.1 | 1.3 | 8.6 | 8.8 |
| | 50 | 20.2 | 17.5 | 0.1 | - 8.4 | 18.8 | 21.7 | 24.1 | 18.9 | 20.5 | 17.7 |
| | 75 | 43.2 | 43.8 | 20.6 | - 0.6 | 60.8 | 118.7 | 53.1 | 45.9 | 35.9 | 40.1 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 104.4 | 110.1 | 5.8 | 27.8 | 112.9 | 120.8 | 111.4 | 116.9 | 95.4 | 101.4 |
| | 50 | 159.6 | 169.5 | 350.0 | 496.4 | 197.2 | 238.6 | 172.9 | 176.4 | 147.5 | 158.0 |
| | 75 | 263.6 | 275.4 | 1 418.8 | 1 322.1 | 351.6 | 522.0 | 253.3 | 273.9 | 246.8 | 237.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 70.1 | 72.1 | 62.9 | 58.2 | 72.0 | 81.8 | 56.6 | 61.9 | 70.7 | 72.1 |
| | 50 | 132.6 | 132.2 | 199.3 | 250.7 | 132.6 | 160.4 | 149.7 | 139.0 | 116.2 | 128.5 |
| | 75 | 352.6 | 417.5 | 440.9 | 1 245.6 | 243.9 | 590.1 | 410.5 | 395.5 | 343.1 | 341.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.7 | 6.5 | 6.5 | 6.6 | 6.0 | 5.4 | 7.0 | 6.7 | 5.8 | 6.3 |
| | 50 | 11.2 | 10.9 | 9.2 | 11.8 | 12.4 | 8.4 | 12.4 | 10.8 | 11.1 | 11.1 |
| | 75 | 19.0 | 18.5 | 28.5 | 32.5 | 23.4 | 23.7 | 18.4 | 21.9 | 18.6 | 16.8 |

I. Enterprises by economic sector

4.i) Manufacture of rubber and plastic products

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.0 | 99.5 | 98.3 | 97.6 | 99.2 | 99.1 | 99.4 | 99.3 | 98.9 | 99.5 |
| Change in finished goods | 1.0 | 0.5 | 1.7 | 2.4 | 0.8 | 0.9 | 0.6 | 0.7 | 1.1 | 0.5 |
| Interest and similar income | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 |
| Other income | 2.3 | 3.0 | 2.8 | 3.4 | 1.9 | 2.0 | 2.2 | 1.7 | 2.3 | 3.4 |
| of which: Income from long-term equity investments | 0.7 | 0.9 | 0.0 | 0.0 | 0.1 | 0.1 | 0.6 | 0.3 | 0.7 | 1.1 |
| Total income | 102.6 | 103.3 | 102.9 | 103.5 | 102.0 | 102.1 | 102.4 | 101.8 | 102.7 | 103.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 57.4 | 57.8 | 38.8 | 40.1 | 48.3 | 48.9 | 52.8 | 52.8 | 59.1 | 59.6 |
| Personnel expenses | 20.7 | 20.7 | 34.8 | 34.5 | 28.7 | 28.8 | 23.9 | 24.4 | 19.4 | 19.3 |
| Depreciation | 3.4 | 3.3 | 3.6 | 3.7 | 2.9 | 3.1 | 3.5 | 3.5 | 3.4 | 3.3 |
| of which: Depreciation of tangible fixed assets | 3.2 | 3.1 | 3.5 | 3.6 | 2.8 | 2.9 | 3.3 | 3.4 | 3.1 | 3.1 |
| Interest and similar expenses | 1.0 | 1.0 | 1.1 | 1.0 | 0.8 | 0.8 | 0.8 | 0.8 | 1.0 | 1.1 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 14.6 | 15.2 | 19.2 | 18.3 | 16.7 | 16.5 | 15.7 | 15.8 | 14.2 | 15.0 |
| Total expenses before taxes on income | 97.2 | 98.2 | 97.6 | 97.6 | 97.5 | 98.2 | 96.7 | 97.4 | 97.3 | 98.4 |
| Annual result before taxes on income | 5.4 | 5.1 | 5.3 | 5.9 | 4.5 | 3.9 | 5.6 | 4.4 | 5.4 | 5.4 |
| Taxes on income | 1.1 | 0.9 | 1.0 | 1.1 | 1.2 | 1.1 | 1.3 | 1.1 | 1.1 | 0.9 |
| Annual result | 4.3 | 4.2 | 4.3 | 4.8 | 3.3 | 2.8 | 4.4 | 3.4 | 4.3 | 4.5 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.2 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.2 | 0.9 | 0.0 | -0.1 | 0.2 | 0.2 | 0.8 | 0.7 | 1.3 | 0.9 |
| Profit for the year | 3.3 | 3.5 | 4.3 | 4.9 | 3.1 | 2.6 | 3.8 | 2.8 | 3.2 | 3.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.0 | 1.1 | 0.5 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 | 1.1 | 1.2 |
| Tangible fixed assets | 28.1 | 28.2 | 33.2 | 32.6 | 32.3 | 32.0 | 33.6 | 34.4 | 26.5 | 26.5 |
| of which: Land and buildings | 9.9 | 10.0 | 9.8 | 8.6 | 13.0 | 13.2 | 13.4 | 13.5 | 9.0 | 9.0 |
| Inventories | 20.7 | 21.2 | 28.2 | 30.1 | 29.1 | 30.5 | 23.7 | 24.5 | 19.7 | 20.1 |
| of which: Finished goods and merchandise | 8.6 | 8.8 | 13.3 | 12.5 | 13.3 | 13.3 | 9.7 | 9.9 | 8.1 | 8.3 |
| Cash | 5.5 | 5.4 | 10.0 | 8.8 | 9.8 | 9.3 | 7.1 | 6.8 | 5.0 | 4.9 |
| Receivables | 33.2 | 32.8 | 25.0 | 25.1 | 24.4 | 24.6 | 28.5 | 27.4 | 34.7 | 34.5 |
| Short-term | 30.4 | 29.9 | 24.2 | 24.3 | 23.4 | 23.5 | 26.5 | 25.1 | 31.7 | 31.4 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.7 | 10.3 | 12.3 | 11.6 | 14.0 | 13.9 | 12.5 | 12.1 | 10.1 | 9.7 |
| Receivables from affiliated companies | 17.1 | 17.1 | 6.4 | 7.6 | 6.4 | 6.0 | 11.0 | 10.0 | 19.0 | 19.3 |
| Long-term | 2.8 | 2.9 | 0.8 | 0.8 | 1.0 | 1.1 | 2.0 | 2.3 | 3.0 | 3.1 |
| of which: Loans to affiliated companies | 2.5 | 2.7 | 0.5 | 0.4 | 0.4 | 0.5 | 1.7 | 2.0 | 2.8 | 2.9 |
| Securities | 1.3 | 1.1 | 0.1 | 0.1 | 0.7 | 0.7 | 0.8 | 0.8 | 1.4 | 1.2 |
| Other long-term equity investments | 9.9 | 9.9 | 2.4 | 2.1 | 2.6 | 1.8 | 5.1 | 5.0 | 11.4 | 11.5 |
| of which: Goodwill | 0.6 | 0.5 | 1.5 | 1.3 | 0.2 | 0.2 | 0.4 | 0.4 | 0.6 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 37.0 | 37.3 | 27.2 | 28.2 | 37.4 | 37.4 | 40.7 | 41.3 | 36.0 | 36.4 |
| Liabilities | 48.3 | 48.3 | 64.3 | 64.1 | 53.8 | 54.3 | 50.0 | 49.7 | 47.7 | 47.7 |
| Short-term | 36.5 | 35.5 | 45.7 | 44.0 | 37.4 | 38.7 | 35.9 | 35.4 | 36.6 | 35.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.2 | 5.4 | 13.0 | 11.7 | 9.3 | 10.5 | 7.8 | 8.0 | 4.3 | 4.6 |
| Trade payables | 7.0 | 6.8 | 9.3 | 9.4 | 8.7 | 8.7 | 7.5 | 7.4 | 6.7 | 6.6 |
| Liabilities to affiliated companies | 19.3 | 18.3 | 8.4 | 7.1 | 10.7 | 10.2 | 14.6 | 13.9 | 20.8 | 19.7 |
| Long-term | 11.8 | 12.8 | 18.6 | 20.1 | 16.5 | 15.7 | 14.1 | 14.3 | 11.1 | 12.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 7.7 | 8.0 | 12.7 | 14.3 | 11.5 | 10.5 | 9.0 | 9.5 | 7.2 | 7.5 |
| Liabilities to affiliated companies | 3.7 | 4.4 | 3.8 | 4.2 | 3.6 | 4.2 | 4.2 | 4.0 | 3.5 | 4.5 |
| Provisions | 14.6 | 14.3 | 8.4 | 7.6 | 8.7 | 8.2 | 9.3 | 8.8 | 16.2 | 15.9 |
| of which: Provisions for pensions | 7.2 | 7.4 | 3.5 | 2.9 | 3.0 | 3.1 | 3.1 | 3.2 | 8.3 | 8.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.5 | 5.2 | 5.4 | 6.1 | 4.5 | 4.0 | 5.7 | 4.5 | 5.5 | 5.4 |
| Annual result and depreciation | 7.8 | 7.6 | 8.0 | 8.7 | 6.3 | 5.9 | 7.9 | 6.9 | 7.8 | 7.8 |
| Trade receivables | 7.2 | 7.0 | 7.4 | 7.4 | 7.9 | 8.0 | 7.8 | 7.7 | 7.0 | 6.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 149.0 | 146.8 | 166.1 | 157.3 | 177.5 | 173.5 | 159.2 | 156.9 | 145.4 | 143.3 |
| Annual result and interest paid | 8.0 | 7.7 | 9.0 | 9.4 | 7.3 | 6.2 | 8.2 | 6.5 | 7.9 | 8.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 20.2 | 19.4 | 21.1 | 21.7 | 21.2 | 19.3 | 24.0 | 20.9 | 19.3 | 19.1 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 131.0 | 133.8 | 133.1 | 141.6 | 154.8 | 157.0 | 137.1 | 136.2 | 128.8 | 132.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 99.3 | 100.0 | 74.9 | 75.3 | 90.1 | 86.0 | 93.8 | 90.3 | 101.1 | 103.1 |
| Cash resources, short-term receivables and inventories | 156.1 | 159.8 | 136.6 | 143.8 | 168.0 | 164.9 | 159.9 | 159.4 | 154.8 | 159.8 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.0 | 8.0 | 14.2 | 14.5 | 10.1 | 10.2 | 8.9 | 8.9 | 7.8 | 7.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 35.20 | 36.83 | 0.05 | 0.06 | 0.97 | 1.03 | 6.85 | 7.19 | 27.33 | 28.55 |
| Sales in € billion | 52.46 | 54.07 | 0.09 | 0.09 | 1.72 | 1.79 | 10.90 | 11.28 | 39.75 | 40.91 |
| Number of enterprises | 1 107 | 1 107 | 88 | 88 | 317 | 317 | 461 | 461 | 241 | 241 |

I. Enterprises by economic sector

cont'd: 4.i) Manufacture of rubber and plastic products

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 40.7 | 41.6 | 25.2 | 23.2 | 38.1 | 38.1 | 43.8 | 43.4 | 48.1 | 48.8 |
| | 50 | 51.3 | 51.2 | 35.8 | 37.4 | 46.9 | 48.0 | 52.5 | 52.5 | 57.1 | 58.2 |
| | 75 | 60.6 | 60.4 | 51.2 | 49.8 | 55.9 | 55.7 | 60.9 | 60.5 | 66.4 | 66.2 |
| Personnel expenses | 25 | 18.2 | 18.5 | 22.4 | 22.6 | 21.7 | 22.1 | 18.4 | 19.2 | 14.2 | 14.9 |
| | 50 | 24.8 | 25.5 | 29.6 | 32.8 | 28.5 | 29.4 | 24.3 | 24.8 | 20.3 | 20.1 |
| | 75 | 31.8 | 32.8 | 39.5 | 42.9 | 36.3 | 36.9 | 30.5 | 31.1 | 26.4 | 27.1 |
| Depreciation | 25 | 1.6 | 1.6 | 1.2 | 1.2 | 1.4 | 1.4 | 1.9 | 1.9 | 1.7 | 1.7 |
| | 50 | 2.7 | 2.7 | 2.3 | 2.3 | 2.5 | 2.4 | 3.0 | 3.0 | 2.7 | 2.7 |
| | 75 | 4.4 | 4.4 | 4.4 | 4.6 | 4.1 | 4.2 | 4.6 | 4.7 | 4.2 | 4.3 |
| Annual result | 25 | 0.8 | 0.5 | 0.8 | 0.8 | 0.5 | 0.3 | 0.9 | 0.6 | 1.4 | 0.6 |
| | 50 | 3.1 | 2.7 | 3.6 | 3.4 | 2.4 | 2.0 | 3.2 | 2.8 | 3.8 | 3.0 |
| | 75 | 7.0 | 6.5 | 9.9 | 8.5 | 6.7 | 5.8 | 6.7 | 6.1 | 7.7 | 7.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 15.6 | 15.5 | 13.2 | 10.5 | 12.6 | 11.7 | 18.2 | 19.5 | 15.5 | 15.0 |
| | 50 | 29.8 | 29.4 | 26.4 | 26.1 | 25.8 | 25.6 | 31.3 | 31.8 | 28.7 | 28.0 |
| | 75 | 44.6 | 44.7 | 49.6 | 47.3 | 43.4 | 44.1 | 46.3 | 46.0 | 41.7 | 40.8 |
| Inventories | 25 | 16.3 | 16.3 | 11.5 | 10.7 | 17.7 | 16.7 | 17.6 | 18.0 | 14.9 | 15.3 |
| | 50 | 25.2 | 25.7 | 20.9 | 22.4 | 26.9 | 28.6 | 26.7 | 26.9 | 21.5 | 22.4 |
| | 75 | 36.6 | 38.0 | 37.2 | 38.1 | 41.3 | 42.5 | 37.2 | 38.2 | 30.8 | 30.8 |
| Equity | 25 | 16.7 | 16.7 | 5.9 | 8.3 | 12.4 | 13.2 | 19.0 | 20.1 | 21.1 | 19.4 |
| | 50 | 35.8 | 36.1 | 28.4 | 26.0 | 32.7 | 34.2 | 38.5 | 38.7 | 40.9 | 40.1 |
| | 75 | 58.9 | 58.8 | 52.4 | 52.5 | 58.6 | 57.5 | 58.0 | 58.6 | 60.2 | 60.2 |
| Short-term liabilities | 25 | 18.3 | 18.3 | 20.4 | 18.1 | 18.3 | 18.7 | 18.2 | 18.2 | 17.9 | 18.3 |
| | 50 | 34.1 | 34.5 | 35.2 | 34.1 | 35.0 | 36.7 | 33.5 | 35.8 | 33.0 | 32.6 |
| | 75 | 54.2 | 53.9 | 64.9 | 66.6 | 55.3 | 57.2 | 54.6 | 52.7 | 48.3 | 48.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 11.8 | 12.9 | 13.6 | 16.1 | 15.5 | 15.7 | 13.1 | 13.6 | 5.3 | 5.2 |
| | 75 | 29.8 | 30.4 | 36.0 | 35.2 | 34.3 | 32.6 | 29.8 | 31.7 | 21.2 | 21.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.2 | 0.7 | 1.0 | 1.0 | 0.8 | 0.5 | 1.2 | 0.9 | 1.7 | 0.8 |
| | 50 | 4.0 | 3.6 | 4.0 | 4.3 | 3.2 | 2.8 | 4.4 | 3.7 | 4.6 | 3.7 |
| | 75 | 8.8 | 8.0 | 12.5 | 10.6 | 8.5 | 7.5 | 8.7 | 7.6 | 9.0 | 8.6 |
| Annual result and depreciation | 25 | 3.8 | 3.3 | 3.0 | 3.9 | 3.5 | 2.7 | 4.0 | 3.6 | 4.4 | 3.1 |
| | 50 | 7.5 | 7.1 | 7.9 | 8.4 | 6.7 | 6.1 | 7.6 | 7.4 | 7.8 | 6.9 |
| | 75 | 12.5 | 12.1 | 15.5 | 15.5 | 11.6 | 10.8 | 12.3 | 11.5 | 13.5 | 12.6 |
| Trade receivables | 25 | 3.8 | 3.9 | 2.4 | 2.8 | 3.8 | 3.8 | 4.2 | 4.2 | 3.9 | 3.8 |
| | 50 | 6.7 | 6.7 | 5.4 | 5.2 | 6.3 | 6.2 | 6.9 | 6.9 | 7.3 | 6.8 |
| | 75 | 10.2 | 10.2 | 9.6 | 9.9 | 9.9 | 10.0 | 10.4 | 10.2 | 10.5 | 10.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.2 | 2.4 | 2.5 | 3.4 | 2.5 | 1.8 | 3.3 | 2.7 | 3.6 | 2.4 |
| | 50 | 7.0 | 6.4 | 8.0 | 8.3 | 6.6 | 5.3 | 7.1 | 6.5 | 7.2 | 6.2 |
| | 75 | 13.9 | 12.3 | 20.1 | 16.7 | 13.6 | 12.7 | 13.4 | 11.7 | 13.4 | 12.3 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 8.1 | 6.7 | 6.0 | 7.1 | 4.2 | 3.7 | 10.3 | 8.0 | 10.6 | 7.7 |
| | 50 | 21.5 | 19.4 | 17.2 | 15.9 | 18.3 | 15.6 | 23.6 | 20.9 | 24.9 | 23.0 |
| | 75 | 46.8 | 44.7 | 61.4 | 56.9 | 37.5 | 42.2 | 48.2 | 44.6 | 53.8 | 47.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 97.9 | 99.2 | 84.4 | 100.0 | 97.9 | 99.4 | 98.6 | 95.3 | 100.4 | 106.5 |
| | 50 | 140.8 | 144.3 | 147.4 | 142.5 | 153.2 | 160.8 | 139.2 | 140.3 | 135.0 | 137.4 |
| | 75 | 247.4 | 244.4 | 300.0 | 300.0 | 362.0 | 383.3 | 220.8 | 223.7 | 193.1 | 203.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 46.7 | 46.1 | 38.5 | 41.6 | 41.4 | 42.4 | 46.8 | 44.0 | 55.9 | 56.5 |
| | 50 | 87.5 | 88.0 | 79.9 | 101.1 | 82.3 | 82.5 | 85.4 | 83.3 | 101.4 | 103.7 |
| | 75 | 202.8 | 188.0 | 225.1 | 214.5 | 232.8 | 185.5 | 183.8 | 181.9 | 186.3 | 202.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.4 | 4.2 | 4.2 | 3.8 | 4.5 | 4.2 | 4.5 | 4.1 | 4.4 | 4.5 |
| | 50 | 7.7 | 7.4 | 10.3 | 10.7 | 7.9 | 8.0 | 7.6 | 7.4 | 7.4 | 6.9 |
| | 75 | 13.1 | 13.0 | 20.2 | 19.5 | 15.0 | 14.4 | 12.6 | 12.1 | 10.5 | 11.2 |

I. Enterprises by economic sector

cont'd: 4.i) Manufacture of rubber and plastic products

| Ratios | Corporations | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.1 | 99.5 | 98.1 | 96.9 | 99.3 | 99.2 | 99.4 | 99.3 | 99.1 | 99.6 |
| Change in finished goods | 0.9 | 0.5 | 1.9 | 3.1 | 0.7 | 0.8 | 0.6 | 0.7 | 0.9 | 0.4 |
| Interest and similar income | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.4 | 0.4 |
| Other income | 2.5 | 2.6 | 2.8 | 4.0 | 2.0 | 2.0 | 2.6 | 1.8 | 2.5 | 2.9 |
| of which: Income from long-term equity investments | 0.8 | 1.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.8 | 0.4 | 0.9 | 1.4 |
| Total income | 102.8 | 102.9 | 103.0 | 104.1 | 102.1 | 102.1 | 102.7 | 102.0 | 102.9 | 103.2 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 58.2 | 58.9 | 41.7 | 42.1 | 48.7 | 49.5 | 53.3 | 53.2 | 60.2 | 61.1 |
| Personnel expenses | 19.7 | 19.6 | 36.4 | 36.6 | 28.5 | 28.7 | 23.9 | 24.4 | 18.0 | 17.6 |
| Depreciation | 3.3 | 3.2 | 2.9 | 3.1 | 2.9 | 3.1 | 3.5 | 3.6 | 3.2 | 3.1 |
| of which: Depreciation of tangible fixed assets | 3.1 | 3.0 | 2.9 | 3.0 | 2.8 | 2.9 | 3.4 | 3.5 | 3.0 | 2.9 |
| Interest and similar expenses | 1.1 | 1.1 | 1.0 | 0.9 | 0.8 | 0.7 | 0.8 | 0.8 | 1.2 | 1.2 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 15.0 | 15.5 | 18.3 | 18.1 | 16.8 | 16.6 | 15.7 | 15.8 | 14.6 | 15.4 |
| Total expenses before taxes on income | 97.3 | 98.4 | 100.3 | 100.9 | 97.9 | 98.6 | 97.2 | 97.8 | 97.3 | 98.5 |
| Annual result before taxes on income | 5.5 | 4.5 | 2.7 | 3.2 | 4.3 | 3.5 | 5.5 | 4.2 | 5.6 | 4.7 |
| Taxes on income | 1.3 | 1.1 | 0.8 | 0.8 | 1.3 | 1.2 | 1.4 | 1.2 | 1.2 | 1.1 |
| Annual result | 4.3 | 3.4 | 1.9 | 2.4 | 3.0 | 2.3 | 4.1 | 3.0 | 4.4 | 3.6 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.2 | 0.1 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.7 | 1.2 | -0.1 | -0.1 | 0.3 | 0.3 | 1.1 | 1.0 | 1.9 | 1.4 |
| Profit for the year | 2.7 | 2.4 | 2.0 | 2.5 | 2.7 | 2.1 | 3.3 | 2.3 | 2.6 | 2.4 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.0 | 1.0 | 0.5 | 0.5 | 0.7 | 0.7 | 0.9 | 0.9 | 1.1 | 1.1 |
| Tangible fixed assets | 26.7 | 26.7 | 28.1 | 28.1 | 31.8 | 32.0 | 32.0 | 32.8 | 25.0 | 24.8 |
| of which: Land and buildings | 9.5 | 9.5 | 7.1 | 5.9 | 12.6 | 13.3 | 12.4 | 12.3 | 8.6 | 8.6 |
| Inventories | 19.4 | 19.9 | 33.6 | 35.5 | 28.7 | 29.6 | 23.0 | 23.7 | 18.0 | 18.5 |
| of which: Finished goods and merchandise | 8.9 | 9.1 | 14.5 | 13.3 | 12.4 | 13.0 | 9.3 | 9.5 | 8.7 | 8.8 |
| Cash | 5.2 | 5.5 | 9.3 | 8.4 | 10.1 | 10.1 | 6.6 | 6.5 | 4.5 | 5.0 |
| Receivables | 36.6 | 35.9 | 26.6 | 25.6 | 24.6 | 24.5 | 30.1 | 28.8 | 38.9 | 38.3 |
| Short-term | 33.3 | 32.5 | 25.8 | 24.9 | 23.5 | 23.4 | 27.6 | 26.0 | 35.3 | 34.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.2 | 9.9 | 12.8 | 12.5 | 14.2 | 14.1 | 11.7 | 11.4 | 9.7 | 9.3 |
| Receivables from affiliated companies | 20.4 | 20.2 | 6.6 | 6.4 | 6.1 | 5.8 | 13.1 | 11.7 | 23.1 | 23.3 |
| Long-term | 3.3 | 3.4 | 0.8 | 0.7 | 1.0 | 1.1 | 2.5 | 2.8 | 3.6 | 3.6 |
| of which: Loans to affiliated companies | 3.0 | 3.2 | 0.7 | 0.6 | 0.3 | 0.6 | 2.2 | 2.5 | 3.4 | 3.4 |
| Securities | 0.6 | 0.3 | 0.1 | 0.2 | 0.9 | 0.9 | 1.1 | 1.0 | 0.4 | 0.1 |
| Other long-term equity investments | 10.3 | 10.4 | 1.2 | 1.0 | 2.8 | 1.8 | 5.9 | 5.9 | 11.8 | 12.0 |
| of which: Goodwill | 0.8 | 0.6 | 0.1 | 0.1 | 0.3 | 0.2 | 0.5 | 0.5 | 0.9 | 0.7 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 41.1 | 41.5 | 27.6 | 27.8 | 41.5 | 41.8 | 45.0 | 45.6 | 40.0 | 40.4 |
| Liabilities | 43.8 | 44.0 | 62.4 | 63.7 | 49.0 | 49.2 | 45.2 | 45.2 | 43.2 | 43.4 |
| Short-term | 33.6 | 33.6 | 44.6 | 44.9 | 33.2 | 34.7 | 31.9 | 32.0 | 34.1 | 34.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.2 | 5.7 | 10.4 | 9.0 | 8.5 | 9.5 | 7.6 | 7.7 | 4.4 | 4.9 |
| Trade payables | 6.7 | 6.7 | 11.0 | 10.6 | 8.6 | 8.6 | 7.4 | 7.4 | 6.4 | 6.4 |
| Liabilities to affiliated companies | 17.5 | 16.9 | 6.9 | 5.9 | 8.3 | 8.4 | 11.6 | 11.1 | 19.5 | 18.8 |
| Long-term | 10.2 | 10.3 | 17.8 | 18.8 | 15.8 | 14.5 | 13.3 | 13.2 | 9.1 | 9.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 8.1 | 7.9 | 10.9 | 13.5 | 10.8 | 9.7 | 8.5 | 8.6 | 7.9 | 7.7 |
| Liabilities to affiliated companies | 1.6 | 2.0 | 5.0 | 4.0 | 3.7 | 3.8 | 3.9 | 3.8 | 0.9 | 1.4 |
| Provisions | 15.0 | 14.5 | 9.9 | 8.5 | 9.4 | 8.9 | 9.7 | 9.2 | 16.7 | 16.2 |
| of which: Provisions for pensions | 8.0 | 8.2 | 4.9 | 3.9 | 3.6 | 3.8 | 3.6 | 3.7 | 9.4 | 9.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.6 | 4.6 | 2.7 | 3.3 | 4.3 | 3.5 | 5.5 | 4.2 | 5.7 | 4.7 |
| Annual result and depreciation | 7.6 | 6.7 | 4.9 | 5.7 | 6.0 | 5.4 | 7.7 | 6.6 | 7.7 | 6.8 |
| Trade receivables | 7.1 | 7.0 | 7.4 | 7.9 | 8.1 | 8.2 | 7.5 | 7.5 | 6.9 | 6.8 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 145.0 | 141.9 | 173.5 | 158.7 | 174.2 | 171.9 | 155.5 | 152.7 | 140.9 | 137.7 |
| Annual result and interest paid | 7.8 | 6.5 | 5.1 | 5.4 | 6.6 | 5.2 | 7.6 | 5.8 | 7.9 | 6.7 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 20.5 | 17.9 | 13.5 | 14.1 | 21.5 | 19.4 | 24.7 | 21.1 | 19.5 | 17.1 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 143.1 | 144.1 | 163.8 | 165.5 | 166.4 | 167.5 | 146.8 | 144.3 | 141.2 | 143.1 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 115.7 | 113.5 | 78.8 | 74.4 | 103.1 | 98.3 | 107.8 | 102.1 | 118.3 | 117.1 |
| Cash resources, short-term receivables and inventories | 173.5 | 172.8 | 154.1 | 153.5 | 189.4 | 183.8 | 180.0 | 176.4 | 171.2 | 171.4 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 7.9 | 8.0 | 14.9 | 15.3 | 10.1 | 10.1 | 8.9 | 9.0 | 7.5 | 7.6 |
| Memo item: | Percentage of sales | | | | | | | | | |
| Balance sheet total in € billion | 25.04 | 26.17 | 0.04 | 0.04 | 0.77 | 0.82 | 5.23 | 5.49 | 19.01 | 19.81 |
| Sales in € billion | 36.32 | 37.13 | 0.06 | 0.07 | 1.34 | 1.40 | 8.13 | 8.39 | 26.78 | 27.27 |
| Number of enterprises | 828 | 828 | 61 | 61 | 248 | 248 | 344 | 344 | 175 | 175 |

I. Enterprises by economic sector

cont'd: 4.i) Manufacture of rubber and plastic products

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 41.9 | 42.3 | 27.1 | 25.9 | 38.1 | 38.3 | 44.7 | 44.3 | 48.7 | 48.9 |
| | 50 | 52.2 | 51.9 | 38.6 | 40.0 | 47.5 | 48.4 | 52.8 | 53.1 | 58.1 | 58.9 |
| | 75 | 61.2 | 61.2 | 53.4 | 53.2 | 56.8 | 57.6 | 61.5 | 61.1 | 67.2 | 67.5 |
| Personnel expenses | 25 | 18.0 | 18.4 | 25.8 | 25.8 | 21.3 | 22.1 | 18.5 | 19.2 | 12.6 | 13.4 |
| | 50 | 24.7 | 25.2 | 32.0 | 34.7 | 28.2 | 29.4 | 24.3 | 24.7 | 18.3 | 19.5 |
| | 75 | 31.4 | 32.7 | 40.9 | 45.1 | 36.4 | 36.8 | 30.1 | 30.8 | 26.0 | 26.6 |
| Depreciation | 25 | 1.6 | 1.6 | 1.0 | 1.2 | 1.3 | 1.3 | 1.9 | 1.9 | 1.6 | 1.6 |
| | 50 | 2.7 | 2.7 | 2.3 | 2.2 | 2.3 | 2.3 | 3.0 | 3.0 | 2.7 | 2.6 |
| | 75 | 4.4 | 4.4 | 4.0 | 3.5 | 4.1 | 4.2 | 4.7 | 4.7 | 4.2 | 4.5 |
| Annual result | 25 | 0.7 | 0.3 | 0.7 | 0.6 | 0.3 | 0.2 | 0.8 | 0.5 | 1.4 | 0.6 |
| | 50 | 2.9 | 2.3 | 2.4 | 2.3 | 2.1 | 1.7 | 3.0 | 2.5 | 3.8 | 3.0 |
| | 75 | 6.3 | 5.7 | 4.8 | 4.6 | 6.0 | 5.0 | 6.1 | 5.8 | 7.7 | 6.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 14.2 | 14.2 | 8.4 | 7.7 | 10.8 | 10.2 | 17.1 | 18.7 | 14.7 | 14.3 |
| | 50 | 27.5 | 27.9 | 18.3 | 18.2 | 23.8 | 24.4 | 31.0 | 30.6 | 28.7 | 28.0 |
| | 75 | 43.5 | 43.8 | 41.3 | 38.0 | 42.8 | 43.0 | 45.3 | 45.5 | 42.2 | 43.3 |
| Inventories | 25 | 15.9 | 15.6 | 13.5 | 12.3 | 18.1 | 16.3 | 16.7 | 16.6 | 14.4 | 14.3 |
| | 50 | 25.4 | 25.5 | 26.4 | 27.3 | 27.1 | 28.5 | 26.1 | 25.8 | 21.2 | 21.2 |
| | 75 | 37.3 | 38.5 | 42.2 | 44.9 | 41.7 | 42.9 | 36.3 | 37.7 | 30.8 | 30.9 |
| Equity | 25 | 22.3 | 22.5 | 5.9 | 9.3 | 18.4 | 19.6 | 26.3 | 26.3 | 25.1 | 24.1 |
| | 50 | 41.4 | 41.7 | 30.0 | 28.7 | 37.6 | 38.8 | 42.4 | 43.5 | 48.7 | 46.3 |
| | 75 | 62.0 | 62.3 | 50.0 | 52.3 | 63.0 | 61.5 | 61.8 | 63.4 | 62.8 | 64.6 |
| Short-term liabilities | 25 | 15.9 | 17.0 | 19.6 | 17.3 | 15.2 | 16.1 | 15.9 | 16.7 | 16.0 | 17.2 |
| | 50 | 28.8 | 30.1 | 34.1 | 33.9 | 29.6 | 30.4 | 28.3 | 30.0 | 28.4 | 28.8 |
| | 75 | 49.9 | 50.7 | 61.5 | 61.4 | 51.9 | 51.5 | 48.5 | 49.4 | 45.3 | 46.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 10.4 | 11.1 | 9.8 | 8.1 | 12.6 | 13.8 | 11.7 | 12.2 | 4.9 | 4.4 |
| | 75 | 27.3 | 28.3 | 31.9 | 29.6 | 29.7 | 28.7 | 28.3 | 29.8 | 21.0 | 21.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.0 | 0.5 | 0.4 | 0.9 | 0.7 | 0.3 | 1.1 | 0.6 | 1.9 | 0.8 |
| | 50 | 3.8 | 3.2 | 3.1 | 2.9 | 2.8 | 2.5 | 4.3 | 3.6 | 4.8 | 3.7 |
| | 75 | 8.3 | 7.5 | 6.0 | 5.9 | 8.2 | 6.5 | 8.5 | 7.6 | 8.8 | 8.4 |
| Annual result and Depreciation | 25 | 3.6 | 2.8 | 2.2 | 2.7 | 2.8 | 2.5 | 3.9 | 3.4 | 4.4 | 2.7 |
| | 50 | 7.1 | 6.6 | 5.4 | 5.3 | 6.3 | 5.7 | 7.6 | 7.3 | 7.8 | 6.8 |
| | 75 | 11.9 | 11.3 | 10.0 | 9.9 | 11.2 | 10.5 | 12.1 | 11.4 | 13.6 | 12.1 |
| Trade receivables | 25 | 3.9 | 3.9 | 2.8 | 2.9 | 3.8 | 3.9 | 4.2 | 4.1 | 3.7 | 3.6 |
| | 50 | 6.8 | 6.7 | 5.6 | 5.8 | 6.4 | 6.3 | 6.9 | 6.9 | 7.2 | 6.8 |
| | 75 | 10.4 | 10.2 | 9.8 | 9.8 | 10.2 | 10.0 | 10.3 | 10.3 | 10.8 | 10.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.0 | 1.9 | 1.9 | 2.4 | 2.3 | 1.4 | 3.1 | 2.0 | 4.0 | 2.3 |
| | 50 | 6.4 | 5.5 | 5.7 | 6.3 | 5.8 | 4.8 | 6.4 | 5.6 | 7.7 | 6.2 |
| | 75 | 12.6 | 10.7 | 13.6 | 11.0 | 12.5 | 10.0 | 12.2 | 10.8 | 13.3 | 11.5 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 7.4 | 5.7 | 3.3 | 1.6 | 2.7 | 1.7 | 9.6 | 7.2 | 10.0 | 7.7 |
| | 50 | 20.8 | 18.5 | 14.0 | 11.6 | 17.2 | 15.4 | 23.6 | 20.2 | 26.3 | 23.2 |
| | 75 | 48.0 | 44.5 | 28.8 | 26.7 | 37.8 | 43.3 | 54.8 | 45.7 | 56.8 | 50.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 108.2 | 109.9 | 101.1 | 118.0 | 112.1 | 114.6 | 108.4 | 106.3 | 108.5 | 111.8 |
| | 50 | 157.3 | 158.0 | 169.8 | 182.0 | 184.5 | 178.6 | 154.6 | 147.2 | 143.5 | 143.6 |
| | 75 | 275.0 | 273.8 | 381.7 | 442.7 | 401.6 | 440.4 | 242.2 | 240.3 | 210.4 | 208.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 53.5 | 53.0 | 39.3 | 46.2 | 48.5 | 50.8 | 54.7 | 50.2 | 61.2 | 59.9 |
| | 50 | 104.4 | 103.3 | 88.1 | 107.6 | 95.4 | 93.7 | 101.0 | 100.3 | 129.9 | 123.0 |
| | 75 | 239.0 | 211.2 | 239.1 | 244.6 | 276.4 | 207.6 | 217.9 | 200.0 | 248.7 | 226.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.4 | 4.1 | 3.9 | 2.6 | 4.0 | 3.8 | 4.4 | 4.1 | 4.7 | 4.7 |
| | 50 | 7.6 | 7.4 | 9.8 | 10.7 | 8.0 | 7.9 | 7.3 | 7.5 | 7.5 | 6.9 |
| | 75 | 13.3 | 13.2 | 25.0 | 25.1 | 15.1 | 14.6 | 12.8 | 12.1 | 10.4 | 11.1 |

I. Enterprises by economic sector

cont'd: 4.i) Manufacture of rubber and plastic products

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 98.8 | 99.3 | 99.0 | 99.6 | 99.1 | 99.1 | 99.4 | 99.4 | 98.7 | 99.3 |
| Change in finished goods | 1.2 | 0.7 | 1.0 | 0.4 | 0.9 | 0.9 | 0.6 | 0.6 | 1.3 | 0.7 |
| Interest and similar income | 0.2 | 0.2 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 |
| Other income | 1.8 | 4.0 | 2.5 | 1.7 | 1.5 | 2.0 | 1.2 | 1.2 | 1.9 | 4.6 |
| of which: Income from long-term equity investments | 0.4 | 0.5 | 0.0 | 0.0 | 0.2 | 0.4 | 0.1 | 0.1 | 0.4 | 0.6 |
| Total income | 102.0 | 104.2 | 102.5 | 101.8 | 101.6 | 102.1 | 101.2 | 101.3 | 102.1 | 104.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 55.6 | 55.5 | 30.5 | 34.2 | 46.9 | 46.9 | 51.4 | 51.4 | 56.8 | 56.7 |
| Personnel expenses | 22.8 | 23.2 | 29.9 | 28.5 | 29.2 | 29.5 | 24.0 | 24.5 | 22.3 | 22.7 |
| Depreciation | 3.6 | 3.5 | 5.5 | 5.3 | 2.9 | 2.9 | 3.3 | 3.4 | 3.7 | 3.6 |
| of which: Depreciation of tangible fixed assets | 3.3 | 3.4 | 5.5 | 5.3 | 2.9 | 2.9 | 3.2 | 3.4 | 3.3 | 3.4 |
| Interest and similar expenses | 0.8 | 0.8 | 1.4 | 1.4 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 13.8 | 14.5 | 22.0 | 18.7 | 16.3 | 16.4 | 15.6 | 15.9 | 13.4 | 14.2 |
| Total expenses before taxes on income | 96.8 | 97.7 | 89.5 | 88.3 | 96.2 | 96.6 | 95.2 | 96.1 | 97.2 | 98.1 |
| Annual result before taxes on income | 5.2 | 6.4 | 13.0 | 13.6 | 5.4 | 5.5 | 6.0 | 5.2 | 5.0 | 6.7 |
| Taxes on income | 0.7 | 0.6 | 1.8 | 1.9 | 0.8 | 0.8 | 0.9 | 0.8 | 0.7 | 0.5 |
| Annual result | 4.4 | 5.9 | 11.2 | 11.7 | 4.6 | 4.7 | 5.1 | 4.4 | 4.3 | 6.2 |
| Profit and loss transfers (parent company) | 0.3 | 0.2 | 0.0 | 0.0 | 0.0 | -0.1 | 0.1 | 0.1 | 0.3 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit for the year | 4.7 | 6.0 | 11.2 | 11.7 | 4.6 | 4.5 | 5.2 | 4.5 | 4.6 | 6.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.1 | 1.3 | 0.5 | 0.8 | 0.8 | 0.7 | 0.6 | 0.7 | 1.2 | 1.4 |
| Tangible fixed assets | 31.5 | 31.9 | 45.8 | 44.7 | 34.1 | 32.3 | 38.8 | 39.6 | 30.0 | 30.4 |
| of which: Land and buildings | 11.0 | 11.0 | 16.5 | 15.7 | 14.5 | 12.8 | 16.4 | 17.4 | 9.8 | 9.7 |
| Inventories | 24.0 | 24.4 | 14.8 | 15.5 | 30.8 | 33.9 | 26.0 | 26.8 | 23.5 | 23.7 |
| of which: Finished goods and merchandise | 7.6 | 7.9 | 10.4 | 10.6 | 16.7 | 14.7 | 11.0 | 11.1 | 6.7 | 7.1 |
| Cash | 6.4 | 5.0 | 11.8 | 9.9 | 8.4 | 6.3 | 8.6 | 7.7 | 5.9 | 4.4 |
| Receivables | 24.7 | 25.3 | 21.0 | 23.5 | 23.7 | 24.7 | 23.2 | 22.7 | 25.0 | 25.8 |
| Short-term | 23.2 | 23.5 | 20.1 | 22.5 | 23.0 | 23.8 | 22.7 | 22.2 | 23.2 | 23.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 11.9 | 11.2 | 11.0 | 9.3 | 13.2 | 13.0 | 15.0 | 14.2 | 11.3 | 10.6 |
| Receivables from affiliated companies | 8.7 | 9.2 | 5.9 | 10.9 | 7.4 | 6.9 | 4.2 | 4.5 | 9.7 | 10.2 |
| Long-term | 1.6 | 1.8 | 0.9 | 1.0 | 0.7 | 0.9 | 0.5 | 0.5 | 1.8 | 2.0 |
| of which: Loans to affiliated companies | 1.2 | 1.4 | 0.0 | 0.0 | 0.6 | 0.4 | 0.4 | 0.5 | 1.4 | 1.7 |
| Securities | 3.0 | 2.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 3.7 | 3.6 |
| Other long-term equity investments | 9.0 | 8.9 | 5.5 | 4.9 | 1.7 | 1.4 | 2.4 | 2.1 | 10.4 | 10.4 |
| of which: Goodwill | 0.0 | 0.1 | 5.1 | 4.5 | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 26.8 | 27.2 | 26.0 | 29.5 | 21.3 | 20.9 | 26.8 | 27.6 | 26.9 | 27.3 |
| Liabilities | | | | | | | | | | |
| Short-term | 43.6 | 40.0 | 48.4 | 41.4 | 53.5 | 53.8 | 48.8 | 46.6 | 42.4 | 38.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.1 | 4.8 | 19.2 | 19.2 | 12.2 | 14.1 | 8.6 | 9.1 | 4.2 | 3.8 |
| Trade payables | 7.5 | 7.1 | 5.2 | 6.1 | 9.1 | 9.0 | 7.8 | 7.3 | 7.5 | 7.0 |
| Liabilities to affiliated companies | 23.8 | 21.9 | 11.9 | 10.4 | 20.1 | 17.1 | 24.1 | 22.8 | 23.9 | 21.8 |
| Long-term | 15.8 | 18.9 | 20.8 | 23.7 | 19.2 | 19.9 | 16.5 | 17.9 | 15.5 | 19.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.6 | 8.0 | 17.3 | 16.5 | 14.5 | 13.3 | 10.6 | 12.4 | 5.6 | 7.0 |
| Liabilities to affiliated companies | 8.7 | 10.3 | 0.9 | 4.7 | 3.5 | 5.8 | 5.4 | 4.7 | 9.5 | 11.6 |
| Provisions | 13.8 | 13.8 | 4.4 | 5.0 | 6.0 | 5.5 | 7.8 | 7.3 | 15.1 | 15.2 |
| of which: Provisions for pensions | 5.2 | 5.4 | 0.0 | 0.0 | 0.7 | 0.7 | 1.6 | 1.7 | 6.0 | 6.2 |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.2 | 6.5 | 13.1 | 13.6 | 5.4 | 5.6 | 6.1 | 5.2 | 5.0 | 6.8 |
| Annual result and depreciation | 8.2 | 9.5 | 16.8 | 17.1 | 7.5 | 7.7 | 8.4 | 7.8 | 8.1 | 9.9 |
| Trade receivables | 7.5 | 7.0 | 7.5 | 6.0 | 7.0 | 7.2 | 8.8 | 8.3 | 7.2 | 6.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 159.0 | 158.9 | 147.8 | 153.6 | 190.0 | 179.4 | 171.1 | 170.4 | 155.9 | 156.1 |
| Annual result and interest paid | 8.4 | 10.7 | 18.8 | 20.2 | 10.4 | 9.9 | 10.2 | 8.8 | 8.0 | 11.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 19.4 | 22.2 | 40.0 | 43.4 | 20.3 | 18.9 | 22.3 | 20.6 | 18.8 | 22.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 104.1 | 111.1 | 88.7 | 103.4 | 110.5 | 117.1 | 106.2 | 109.8 | 103.7 | 111.3 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 68.2 | 72.2 | 66.0 | 78.1 | 58.6 | 56.1 | 64.3 | 64.2 | 69.3 | 74.7 |
| Cash resources, short-term receivables and inventories | 123.2 | 133.1 | 96.5 | 115.6 | 116.1 | 119.2 | 117.6 | 121.6 | 124.7 | 136.3 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.4 | 8.0 | 11.3 | 11.5 | 10.1 | 10.6 | 8.8 | 8.3 | 8.3 | 7.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 10.16 | 10.66 | 0.01 | 0.02 | 0.20 | 0.22 | 1.62 | 1.69 | 8.32 | 8.73 |
| Sales in € billion | 16.15 | 16.94 | 0.02 | 0.02 | 0.38 | 0.39 | 2.77 | 2.89 | 12.97 | 13.64 |
| Number of enterprises | 279 | 279 | 27 | 27 | 69 | 69 | 117 | 117 | 66 | 66 |

I. Enterprises by economic sector

cont'd: 4.i) Manufacture of rubber and plastic products

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 38.9 | 40.3 | 15.6 | 16.5 | 37.3 | 37.7 | 41.5 | 41.9 | 47.2 | 48.6 |
| | 50 | 48.7 | 49.0 | 27.6 | 29.4 | 45.6 | 45.4 | 51.0 | 49.4 | 55.0 | 55.3 |
| | 75 | 57.8 | 58.1 | 35.9 | 40.8 | 52.4 | 51.9 | 58.1 | 58.4 | 63.0 | 62.9 |
| Personnel expenses | 25 | 19.0 | 18.8 | 13.9 | 12.4 | 23.3 | 23.3 | 18.0 | 18.9 | 17.4 | 18.0 |
| | 50 | 25.4 | 26.3 | 24.1 | 27.0 | 29.5 | 28.8 | 24.9 | 25.8 | 22.7 | 23.0 |
| | 75 | 32.6 | 33.2 | 36.4 | 38.5 | 36.3 | 37.3 | 32.3 | 32.7 | 28.0 | 27.9 |
| Depreciation | 25 | 1.8 | 1.8 | 1.5 | 1.4 | 1.6 | 1.8 | 1.8 | 1.9 | 2.0 | 1.9 |
| | 50 | 2.8 | 2.8 | 2.3 | 3.1 | 2.8 | 2.8 | 2.8 | 2.7 | 3.2 | 3.0 |
| | 75 | 4.5 | 4.5 | 6.4 | 5.6 | 4.0 | 4.3 | 4.5 | 4.9 | 4.2 | 3.9 |
| Annual result | 25 | 1.2 | 1.1 | 4.8 | 6.2 | 1.2 | 0.5 | 1.4 | 1.5 | 0.7 | 0.3 |
| | 50 | 4.4 | 4.3 | 12.3 | 8.8 | 3.8 | 4.3 | 4.1 | 3.8 | 3.0 | 3.2 |
| | 75 | 9.3 | 8.2 | 20.7 | 17.0 | 8.7 | 8.0 | 7.6 | 6.5 | 7.7 | 8.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 19.1 | 20.3 | 28.0 | 29.5 | 17.5 | 16.9 | 21.3 | 24.5 | 16.6 | 17.1 |
| | 50 | 32.6 | 32.8 | 41.6 | 43.3 | 33.9 | 31.0 | 32.8 | 34.3 | 29.0 | 27.7 |
| | 75 | 48.7 | 48.0 | 68.5 | 61.4 | 51.2 | 51.0 | 47.3 | 47.8 | 41.2 | 39.6 |
| Inventories | 25 | 17.2 | 18.2 | 0.7 | 0.7 | 16.6 | 17.9 | 18.9 | 21.5 | 16.8 | 17.6 |
| | 50 | 25.1 | 26.7 | 16.9 | 18.3 | 26.1 | 29.1 | 28.7 | 30.6 | 22.5 | 23.2 |
| | 75 | 35.6 | 36.4 | 22.4 | 24.7 | 37.8 | 40.7 | 38.3 | 38.6 | 31.1 | 30.8 |
| Equity | 25 | 7.4 | 8.0 | 5.9 | 7.9 | 4.2 | 4.0 | 10.1 | 9.8 | 10.2 | 12.1 |
| | 50 | 21.1 | 21.6 | 19.6 | 21.9 | 14.8 | 12.7 | 21.5 | 22.4 | 25.1 | 24.5 |
| | 75 | 39.8 | 41.2 | 54.7 | 52.8 | 32.8 | 33.6 | 36.2 | 40.5 | 43.4 | 43.8 |
| Short-term liabilities | 25 | 32.6 | 28.0 | 22.0 | 22.4 | 38.5 | 43.8 | 34.6 | 28.9 | 28.8 | 24.7 |
| | 50 | 47.9 | 47.1 | 50.5 | 34.3 | 54.4 | 56.0 | 48.5 | 47.4 | 42.6 | 40.7 |
| | 75 | 67.7 | 64.3 | 71.6 | 74.1 | 70.6 | 74.3 | 67.7 | 63.9 | 53.5 | 54.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 6.3 | 10.0 | 4.8 | 5.3 | 1.9 | 0.0 | 0.0 | 0.0 |
| | 50 | 16.4 | 16.4 | 25.9 | 28.5 | 24.0 | 26.2 | 18.5 | 14.8 | 5.4 | 7.2 |
| | 75 | 37.6 | 37.6 | 46.1 | 50.8 | 48.7 | 48.5 | 32.7 | 37.2 | 26.0 | 27.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.6 | 1.5 | 4.8 | 5.4 | 1.3 | 0.9 | 1.6 | 1.9 | 1.4 | 0.5 |
| | 50 | 5.2 | 4.9 | 13.9 | 10.5 | 4.5 | 5.1 | 5.0 | 4.4 | 3.6 | 3.9 |
| | 75 | 10.7 | 9.3 | 24.2 | 19.2 | 9.9 | 8.9 | 9.2 | 7.8 | 9.3 | 10.2 |
| Annual result and Depreciation | 25 | 4.3 | 4.3 | 8.4 | 10.7 | 4.0 | 4.4 | 4.3 | 4.1 | 4.3 | 3.1 |
| | 50 | 8.4 | 8.4 | 18.7 | 15.1 | 8.4 | 7.7 | 7.8 | 7.7 | 7.9 | 7.2 |
| | 75 | 14.4 | 14.0 | 34.4 | 32.4 | 13.4 | 12.8 | 12.3 | 12.2 | 13.3 | 14.0 |
| Trade receivables | 25 | 3.8 | 3.7 | 1.6 | 2.0 | 3.8 | 3.6 | 4.2 | 4.3 | 4.6 | 4.0 |
| | 50 | 6.6 | 6.6 | 4.9 | 4.6 | 6.2 | 5.7 | 7.4 | 6.9 | 7.7 | 7.2 |
| | 75 | 9.8 | 10.0 | 7.5 | 10.0 | 8.4 | 9.6 | 10.6 | 9.5 | 10.2 | 10.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.9 | 3.5 | 6.7 | 10.3 | 3.9 | 2.8 | 4.5 | 5.0 | 3.1 | 2.4 |
| | 50 | 9.1 | 9.5 | 36.3 | 31.1 | 10.0 | 11.8 | 9.3 | 8.6 | 6.5 | 6.2 |
| | 75 | 20.2 | 17.9 | 51.5 | 52.6 | 19.4 | 19.6 | 17.5 | 13.6 | 14.1 | 16.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 11.0 | 10.5 | 28.4 | 15.3 | 7.8 | 7.4 | 12.2 | 12.7 | 11.0 | 7.6 |
| | 50 | 23.6 | 22.9 | 60.8 | 54.0 | 20.8 | 17.5 | 23.6 | 22.2 | 21.2 | 22.9 |
| | 75 | 43.2 | 46.2 | 170.3 | 138.5 | 35.3 | 38.3 | 38.9 | 43.6 | 42.7 | 39.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 70.6 | 69.2 | 44.8 | 43.4 | 52.0 | 55.2 | 74.1 | 76.5 | 78.7 | 89.3 |
| | 50 | 104.1 | 114.1 | 90.4 | 112.4 | 87.9 | 92.3 | 110.3 | 118.4 | 115.6 | 119.1 |
| | 75 | 160.5 | 168.7 | 150.8 | 144.9 | 173.8 | 158.2 | 166.3 | 185.4 | 159.8 | 165.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 35.2 | 33.8 | 16.7 | 20.4 | 28.7 | 29.4 | 41.9 | 36.0 | 39.7 | 46.1 |
| | 50 | 61.2 | 60.2 | 75.2 | 86.7 | 46.5 | 43.4 | 61.1 | 57.7 | 75.6 | 75.8 |
| | 75 | 110.7 | 119.0 | 209.7 | 137.9 | 89.1 | 89.0 | 97.1 | 112.2 | 114.2 | 137.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.7 | 4.6 | 4.4 | 5.8 | 5.0 | 4.7 | 5.3 | 4.1 | 4.0 | 4.4 |
| | 50 | 8.1 | 7.4 | 11.3 | 10.4 | 7.4 | 8.3 | 8.1 | 7.2 | 7.3 | 6.9 |
| | 75 | 12.7 | 12.3 | 19.8 | 18.8 | 13.7 | 13.7 | 11.7 | 11.6 | 11.0 | 11.6 |

I. Enterprises by economic sector

4.j) Manufacture of other non-metallic mineral products

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.6 | 97.8 | 97.5 | 99.7 | 98.4 | 99.4 | 99.6 | 99.5 | 99.6 |
| Change in finished goods | 0.6 | 0.4 | 2.2 | 2.5 | 0.3 | 1.6 | 0.6 | 0.4 | 0.5 | 0.4 |
| Interest and similar income | 0.4 | 0.3 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.5 | 0.4 |
| Other income | 3.9 | 3.9 | 2.3 | 2.9 | 2.2 | 2.3 | 2.6 | 3.1 | 4.5 | 4.3 |
| of which: Income from long-term equity investments | 1.2 | 1.2 | 0.0 | 0.1 | 0.2 | 0.2 | 0.5 | 0.5 | 1.6 | 1.5 |
| Total income | 104.3 | 104.2 | 102.4 | 103.0 | 102.3 | 102.4 | 102.7 | 103.3 | 105.0 | 104.7 |
| Expenses | Percentage of the balance sheet total | | | | | | | | | |
| Cost of materials | 50.4 | 50.9 | 38.7 | 37.1 | 49.7 | 50.2 | 51.1 | 51.4 | 50.3 | 50.8 |
| Personnel expenses | 22.4 | 22.5 | 32.1 | 32.4 | 25.7 | 25.6 | 24.3 | 24.4 | 21.5 | 21.6 |
| Depreciation | 4.3 | 4.5 | 5.0 | 4.7 | 3.6 | 3.4 | 4.3 | 4.0 | 4.3 | 4.7 |
| of which: Depreciation of tangible fixed assets | 4.0 | 3.9 | 4.9 | 4.7 | 3.5 | 3.3 | 4.1 | 3.9 | 4.1 | 3.9 |
| Interest and similar expenses | 1.6 | 1.7 | 1.3 | 1.2 | 0.7 | 0.7 | 0.9 | 0.8 | 1.8 | 2.1 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 19.5 | 19.6 | 20.7 | 22.2 | 17.4 | 17.2 | 17.4 | 17.5 | 20.3 | 20.5 |
| Total expenses before taxes on income | 98.1 | 99.2 | 98.0 | 97.8 | 97.3 | 97.2 | 98.0 | 98.2 | 98.2 | 99.7 |
| Annual result before taxes on income | 6.2 | 5.0 | 4.4 | 5.2 | 5.0 | 5.2 | 4.7 | 5.1 | 6.8 | 5.0 |
| Taxes on income | 1.0 | 1.0 | 0.9 | 0.9 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 |
| Annual result | 5.2 | 4.0 | 3.5 | 4.3 | 4.0 | 4.2 | 3.7 | 4.0 | 5.8 | 4.0 |
| Profit and loss transfers (parent company) | 0.8 | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.1 | 1.1 | 1.3 |
| Profit and loss transfers (subsidiary) | 1.8 | 1.4 | 0.2 | 0.1 | 0.6 | 0.4 | 0.7 | 1.1 | 2.3 | 1.6 |
| Profit for the year | 4.2 | 3.6 | 3.4 | 4.2 | 3.4 | 3.7 | 3.2 | 3.0 | 4.5 | 3.8 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.4 | 0.5 | 0.2 | 0.3 | 0.4 | 0.5 | 0.9 | 0.9 | 0.4 | 0.4 |
| Tangible fixed assets | 26.1 | 25.8 | 37.3 | 39.1 | 37.1 | 36.0 | 35.8 | 35.9 | 23.6 | 23.3 |
| of which: Land and buildings | 9.5 | 9.3 | 11.7 | 12.1 | 15.2 | 14.5 | 13.1 | 12.9 | 8.6 | 8.4 |
| Inventories | 14.3 | 14.6 | 25.8 | 25.6 | 22.5 | 24.7 | 21.4 | 22.1 | 12.4 | 12.6 |
| of which: Finished goods and merchandise | 6.6 | 6.5 | 12.0 | 10.8 | 9.3 | 9.7 | 9.5 | 9.6 | 5.9 | 5.7 |
| Cash | 6.6 | 5.9 | 15.5 | 14.1 | 13.1 | 12.4 | 8.4 | 8.2 | 6.0 | 5.2 |
| Receivables | 29.7 | 29.6 | 18.9 | 18.9 | 24.0 | 23.9 | 24.2 | 24.1 | 31.1 | 31.0 |
| Short-term | 27.0 | 27.4 | 18.4 | 18.1 | 22.1 | 22.0 | 23.5 | 22.8 | 28.0 | 28.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.4 | 5.3 | 8.9 | 8.8 | 11.5 | 11.5 | 9.0 | 8.8 | 4.3 | 4.3 |
| Receivables from affiliated companies | 19.8 | 20.3 | 5.2 | 5.7 | 7.5 | 7.3 | 11.8 | 11.1 | 22.0 | 22.7 |
| Long-term | 2.7 | 2.2 | 0.5 | 0.8 | 1.9 | 1.9 | 0.7 | 1.3 | 3.1 | 2.4 |
| of which: Loans to affiliated companies | 2.5 | 2.0 | 0.2 | 0.6 | 1.4 | 1.4 | 0.5 | 1.0 | 3.0 | 2.3 |
| Securities | 0.3 | 0.2 | 0.0 | 0.0 | 0.4 | 0.4 | 1.1 | 0.6 | 0.2 | 0.1 |
| Other long-term equity investments | 22.3 | 23.2 | 1.8 | 1.5 | 2.1 | 2.0 | 7.8 | 7.9 | 26.2 | 27.2 |
| of which: Goodwill | 0.2 | 0.2 | 1.6 | 1.2 | 0.2 | 0.1 | 0.3 | 0.2 | 0.2 | 0.3 |
| Capital | Percentage of sales | | | | | | | | | |
| Equity | 46.8 | 46.0 | 15.6 | 17.2 | 36.5 | 37.7 | 41.1 | 40.9 | 48.6 | 47.5 |
| Liabilities | 35.1 | 35.7 | 78.6 | 77.6 | 51.0 | 49.6 | 46.0 | 45.9 | 32.0 | 32.9 |
| Short-term | 25.5 | 25.7 | 49.1 | 51.1 | 37.2 | 35.0 | 34.1 | 34.8 | 23.1 | 23.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.7 | 2.8 | 9.5 | 11.4 | 8.6 | 7.1 | 5.1 | 5.8 | 2.0 | 2.0 |
| Trade payables | 4.9 | 4.9 | 7.0 | 6.8 | 6.3 | 6.5 | 5.6 | 6.0 | 4.7 | 4.7 |
| Liabilities to affiliated companies | 14.0 | 14.1 | 18.3 | 15.2 | 12.7 | 10.3 | 15.9 | 15.9 | 13.7 | 13.9 |
| Long-term | 9.6 | 10.0 | 29.6 | 26.5 | 13.8 | 14.5 | 11.9 | 11.0 | 8.9 | 9.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.1 | 4.5 | 19.8 | 16.4 | 10.8 | 10.9 | 6.2 | 6.1 | 3.4 | 3.9 |
| Liabilities to affiliated companies | 5.2 | 5.3 | 8.4 | 8.3 | 2.0 | 3.0 | 4.6 | 4.3 | 5.5 | 5.6 |
| Provisions | 18.0 | 18.3 | 5.7 | 5.2 | 12.5 | 12.7 | 12.8 | 13.1 | 19.4 | 19.6 |
| of which: Provisions for pensions | 9.8 | 10.2 | 1.4 | 1.3 | 3.7 | 3.9 | 4.6 | 4.8 | 11.2 | 11.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.2 | 5.1 | 4.5 | 5.3 | 5.1 | 5.3 | 4.7 | 5.1 | 6.8 | 5.0 |
| Annual result and depreciation | 9.5 | 8.5 | 8.7 | 9.3 | 7.6 | 7.7 | 8.0 | 8.1 | 10.1 | 8.7 |
| Trade receivables | 5.6 | 5.6 | 7.1 | 7.6 | 7.4 | 7.5 | 6.7 | 6.5 | 5.2 | 5.2 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 94.8 | 94.7 | 124.9 | 114.6 | 155.3 | 152.9 | 133.2 | 136.7 | 84.3 | 83.6 |
| Annual result and interest paid | 6.4 | 5.4 | 6.1 | 6.5 | 7.2 | 7.5 | 6.2 | 6.6 | 6.4 | 5.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 19.3 | 16.8 | 15.8 | 15.5 | 23.3 | 23.5 | 21.1 | 21.8 | 18.7 | 15.4 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 128.1 | 127.9 | 117.1 | 108.0 | 129.7 | 138.8 | 124.9 | 122.6 | 128.7 | 128.7 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 132.5 | 130.3 | 69.1 | 63.1 | 95.5 | 98.9 | 94.1 | 89.5 | 147.4 | 145.5 |
| Cash resources, short-term receivables and inventories | 188.6 | 187.2 | 121.6 | 113.2 | 156.0 | 169.3 | 157.0 | 153.0 | 201.1 | 199.7 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.3 | 10.2 | 14.2 | 15.5 | 8.1 | 8.3 | 8.1 | 8.5 | 11.1 | 10.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 25.42 | 26.54 | 0.07 | 0.09 | 0.70 | 0.74 | 4.41 | 4.51 | 20.24 | 21.21 |
| Sales in € billion | 24.11 | 25.12 | 0.09 | 0.10 | 1.09 | 1.13 | 5.87 | 6.16 | 17.06 | 17.74 |
| Number of enterprises | 686 | 686 | 96 | 96 | 207 | 207 | 255 | 255 | 128 | 128 |

I. Enterprises by economic sector

cont'd: 4.j) Manufacture of other non-metallic mineral products

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 36.8 | 37.5 | 22.7 | 22.3 | 35.8 | 35.6 | 40.8 | 41.3 | 40.6 | 41.8 |
| | 50 | 48.1 | 48.3 | 35.7 | 36.2 | 49.6 | 49.2 | 52.5 | 51.7 | 49.3 | 49.9 |
| | 75 | 59.9 | 61.0 | 50.0 | 48.6 | 61.8 | 62.7 | 60.4 | 62.5 | 62.0 | 61.5 |
| Personnel expenses | 25 | 16.4 | 16.6 | 21.0 | 20.7 | 16.5 | 16.3 | 16.9 | 16.9 | 14.6 | 14.9 |
| | 50 | 23.5 | 24.0 | 33.3 | 31.2 | 24.8 | 25.0 | 22.4 | 23.9 | 21.5 | 22.0 |
| | 75 | 32.8 | 33.3 | 43.7 | 44.8 | 33.3 | 33.9 | 31.0 | 32.6 | 27.0 | 27.3 |
| Depreciation | 25 | 1.7 | 1.7 | 1.6 | 1.8 | 1.4 | 1.4 | 1.8 | 1.9 | 2.0 | 2.0 |
| | 50 | 3.3 | 3.3 | 3.1 | 3.3 | 3.0 | 3.0 | 3.4 | 3.3 | 3.7 | 3.7 |
| | 75 | 5.4 | 5.2 | 5.8 | 6.1 | 4.8 | 4.8 | 5.5 | 5.2 | 5.5 | 5.5 |
| Annual result | 25 | 0.6 | 0.5 | 0.2 | 0.6 | 0.8 | 0.9 | 0.4 | 0.3 | 0.9 | 0.0 |
| | 50 | 3.6 | 3.3 | 3.1 | 2.9 | 3.2 | 3.2 | 3.5 | 3.6 | 4.5 | 3.9 |
| | 75 | 7.5 | 7.5 | 9.0 | 8.6 | 7.1 | 7.1 | 7.2 | 6.9 | 10.0 | 8.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 15.0 | 14.3 | 11.9 | 10.3 | 13.3 | 11.7 | 20.1 | 18.3 | 14.1 | 13.1 |
| | 50 | 30.8 | 31.7 | 24.9 | 27.2 | 30.5 | 29.0 | 35.7 | 35.7 | 29.5 | 28.2 |
| | 75 | 49.6 | 49.1 | 48.3 | 49.2 | 51.2 | 49.5 | 51.4 | 51.9 | 44.3 | 42.9 |
| Inventories | 25 | 9.4 | 9.2 | 4.4 | 2.9 | 6.8 | 7.3 | 12.8 | 12.8 | 9.2 | 8.9 |
| | 50 | 18.4 | 19.4 | 19.3 | 18.7 | 17.6 | 19.6 | 20.6 | 21.9 | 14.9 | 14.7 |
| | 75 | 32.2 | 33.5 | 37.7 | 37.8 | 34.8 | 37.3 | 34.0 | 34.3 | 24.6 | 25.0 |
| Equity | 25 | 14.6 | 15.8 | 5.8 | 4.2 | 14.0 | 16.4 | 17.3 | 16.7 | 25.5 | 23.5 |
| | 50 | 34.3 | 33.3 | 21.6 | 22.0 | 31.8 | 32.7 | 34.8 | 33.2 | 42.7 | 41.0 |
| | 75 | 54.3 | 56.2 | 50.2 | 43.2 | 53.6 | 57.5 | 54.9 | 56.2 | 55.8 | 56.1 |
| Short-term liabilities | 25 | 16.9 | 17.0 | 22.5 | 25.4 | 17.7 | 14.9 | 17.1 | 17.8 | 14.9 | 15.0 |
| | 50 | 35.4 | 34.8 | 45.1 | 53.1 | 39.7 | 35.8 | 35.3 | 35.4 | 27.7 | 24.6 |
| | 75 | 57.6 | 57.8 | 71.7 | 77.0 | 58.0 | 56.5 | 58.4 | 56.1 | 45.0 | 44.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 5.2 | 4.1 | 10.4 | 6.7 | 10.9 | 10.5 | 4.0 | 3.1 | 0.0 | 0.0 |
| | 75 | 22.6 | 21.6 | 43.9 | 38.7 | 28.5 | 26.7 | 16.5 | 16.0 | 9.7 | 9.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.7 | 0.3 | 0.6 | 1.2 | 1.3 | 0.5 | 0.5 | 1.0 | 0.2 |
| | 50 | 4.4 | 4.4 | 4.8 | 3.5 | 4.0 | 4.1 | 4.2 | 4.8 | 5.0 | 4.7 |
| | 75 | 9.5 | 9.5 | 11.3 | 10.8 | 8.7 | 8.4 | 8.6 | 8.9 | 11.6 | 10.4 |
| Annual result and depreciation | 25 | 3.5 | 3.6 | 3.3 | 3.1 | 3.6 | 3.8 | 3.2 | 3.4 | 5.1 | 3.9 |
| | 50 | 8.2 | 7.9 | 8.5 | 7.4 | 7.9 | 7.5 | 7.6 | 8.0 | 9.7 | 8.0 |
| | 75 | 13.9 | 13.6 | 15.1 | 15.9 | 12.0 | 12.5 | 13.1 | 13.4 | 15.8 | 15.5 |
| Trade receivables | 25 | 2.5 | 2.5 | 2.9 | 3.1 | 2.9 | 2.9 | 2.7 | 2.7 | 1.3 | 1.2 |
| | 50 | 5.2 | 5.2 | 5.4 | 6.4 | 5.4 | 5.4 | 5.3 | 5.2 | 3.9 | 4.1 |
| | 75 | 9.2 | 8.6 | 10.1 | 10.8 | 9.3 | 9.5 | 8.9 | 8.0 | 8.1 | 7.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.5 | 2.2 | 1.6 | 1.6 | 2.8 | 2.4 | 2.4 | 1.9 | 3.2 | 2.3 |
| | 50 | 6.8 | 6.9 | 5.8 | 6.8 | 6.9 | 6.9 | 6.6 | 7.2 | 7.4 | 6.5 |
| | 75 | 14.0 | 13.9 | 17.1 | 14.3 | 14.2 | 14.2 | 13.0 | 14.6 | 13.5 | 11.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 7.4 | 6.5 | 5.5 | 6.2 | 7.2 | 6.1 | 8.5 | 8.4 | 9.3 | 4.4 |
| | 50 | 20.7 | 19.8 | 15.8 | 15.6 | 21.5 | 19.5 | 22.1 | 22.6 | 21.8 | 17.0 |
| | 75 | 46.8 | 44.2 | 50.0 | 39.8 | 48.5 | 44.9 | 46.5 | 51.1 | 43.0 | 37.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 81.3 | 82.5 | 71.0 | 39.1 | 79.9 | 92.1 | 75.5 | 73.5 | 91.7 | 94.4 |
| | 50 | 132.8 | 132.8 | 147.6 | 142.6 | 138.5 | 144.2 | 126.6 | 125.8 | 130.0 | 128.7 |
| | 75 | 236.7 | 235.8 | 303.0 | 259.4 | 273.5 | 280.4 | 218.0 | 201.1 | 184.0 | 194.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 46.8 | 51.3 | 23.7 | 27.6 | 47.3 | 53.6 | 45.1 | 46.8 | 64.3 | 69.9 |
| | 50 | 97.1 | 96.9 | 79.0 | 77.9 | 99.4 | 104.6 | 92.5 | 82.5 | 121.6 | 112.2 |
| | 75 | 208.6 | 206.5 | 211.9 | 181.6 | 219.4 | 256.8 | 192.4 | 180.9 | 213.2 | 213.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.9 | 4.1 | 5.2 | 5.2 | 3.6 | 3.6 | 3.4 | 3.9 | 5.3 | 5.7 |
| | 50 | 7.6 | 7.7 | 12.7 | 11.0 | 6.7 | 6.6 | 6.9 | 7.2 | 8.4 | 8.9 |
| | 75 | 13.2 | 13.2 | 23.6 | 23.3 | 10.9 | 11.4 | 11.8 | 12.4 | 13.4 | 13.8 |

I. Enterprises by economic sector

4.k) Manufacture of basic metals

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.0 | 99.1 | 100.7 | 96.3 | 100.0 | 99.2 | 99.7 | 99.0 | 99.0 | 99.1 |
| Change in finished goods | 1.0 | 0.9 | - 0.7 | 3.7 | 0.0 | 0.8 | 0.3 | 1.0 | 1.0 | 0.9 |
| Interest and similar income | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 |
| Other income | 2.0 | 1.9 | 3.2 | 2.7 | 3.2 | 1.7 | 2.0 | 1.5 | 2.0 | 1.9 |
| of which: Income from long-term equity investments | 0.4 | 0.3 | 0.0 | 0.0 | 0.4 | 0.0 | 0.3 | 0.2 | 0.4 | 0.3 |
| Total income | 102.1 | 102.0 | 103.4 | 102.8 | 103.4 | 101.9 | 102.2 | 101.6 | 102.1 | 102.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 74.2 | 74.2 | 41.2 | 38.0 | 48.6 | 48.7 | 56.5 | 57.7 | 75.5 | 75.5 |
| Personnel expenses | 13.5 | 13.5 | 34.7 | 36.7 | 30.5 | 29.8 | 25.1 | 24.5 | 12.6 | 12.6 |
| Depreciation | 2.5 | 2.5 | 5.3 | 5.3 | 3.1 | 3.1 | 3.1 | 3.1 | 2.4 | 2.5 |
| of which: Depreciation of tangible fixed assets | 2.4 | 2.3 | 5.3 | 5.3 | 2.9 | 2.9 | 2.9 | 2.8 | 2.3 | 2.3 |
| Interest and similar expenses | 0.8 | 0.9 | 1.5 | 1.3 | 0.8 | 0.9 | 0.9 | 0.8 | 0.8 | 0.9 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 8.9 | 8.8 | 17.3 | 17.1 | 15.5 | 16.2 | 13.5 | 13.0 | 8.5 | 8.4 |
| Total expenses before taxes on income | 99.9 | 99.8 | 100.0 | 98.5 | 98.6 | 98.7 | 99.2 | 99.1 | 100.0 | 99.9 |
| Annual result before taxes on income | 2.2 | 2.2 | 3.4 | 4.3 | 4.8 | 3.1 | 3.0 | 2.6 | 2.2 | 2.1 |
| Taxes on income | 0.5 | 0.5 | 0.8 | 1.1 | 1.0 | 1.0 | 0.8 | 0.7 | 0.5 | 0.5 |
| Annual result | 1.7 | 1.6 | 2.5 | 3.2 | 3.7 | 2.2 | 2.2 | 1.8 | 1.6 | 1.6 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.0 | 0.0 | - 0.5 | 0.2 | 0.0 | 0.1 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.4 | 0.6 | 0.0 | 0.0 | 0.3 | 0.3 | 0.2 | 0.1 | 0.4 | 0.7 |
| Profit for the year | 1.2 | 1.0 | 2.5 | 3.2 | 3.0 | 2.1 | 2.0 | 1.8 | 1.2 | 1.0 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.6 | 0.4 | 0.4 | 0.6 | 0.6 | 0.6 | 0.9 | 0.6 | 0.6 |
| Tangible fixed assets | 29.4 | 28.9 | 44.7 | 40.1 | 28.2 | 30.1 | 30.7 | 29.0 | 29.4 | 28.9 |
| of which: Land and buildings | 8.1 | 7.9 | 12.3 | 10.9 | 12.6 | 12.5 | 12.3 | 11.6 | 7.8 | 7.6 |
| Inventories | 26.0 | 27.5 | 18.5 | 23.3 | 26.4 | 27.5 | 28.3 | 29.8 | 25.8 | 27.3 |
| of which: Finished goods and merchandise | 7.3 | 8.0 | 7.5 | 8.1 | 11.8 | 12.5 | 8.7 | 9.6 | 7.2 | 7.8 |
| Cash | 4.8 | 4.7 | 13.2 | 13.5 | 11.2 | 10.7 | 9.9 | 9.7 | 4.3 | 4.3 |
| Receivables | 27.5 | 26.7 | 21.8 | 19.2 | 28.5 | 26.4 | 25.4 | 25.4 | 27.6 | 26.8 |
| Short-term | 25.0 | 24.2 | 21.4 | 18.8 | 25.8 | 24.3 | 23.7 | 23.7 | 25.1 | 24.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.4 | 8.7 | 12.0 | 11.1 | 10.6 | 10.6 | 10.9 | 10.8 | 9.3 | 8.5 |
| Receivables from affiliated companies | 12.5 | 12.5 | 3.9 | 3.0 | 12.2 | 10.7 | 9.7 | 9.5 | 12.7 | 12.7 |
| Long-term | 2.5 | 2.5 | 0.4 | 0.4 | 2.7 | 2.1 | 1.7 | 1.7 | 2.5 | 2.6 |
| of which: Loans to affiliated companies | 1.1 | 1.3 | 0.0 | 0.0 | 2.0 | 1.4 | 1.3 | 1.2 | 1.1 | 1.3 |
| Securities | 0.8 | 0.9 | 0.0 | 2.1 | 0.1 | 0.1 | 1.1 | 1.1 | 0.8 | 0.9 |
| Other long-term equity investments | 10.7 | 10.4 | 0.8 | 0.8 | 4.0 | 3.8 | 3.6 | 3.7 | 11.3 | 11.0 |
| of which: Goodwill | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 | 0.6 | 0.5 | 0.1 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 37.8 | 37.6 | 19.8 | 21.5 | 39.8 | 40.1 | 43.3 | 41.6 | 37.5 | 37.3 |
| Liabilities | | | | | | | | | | |
| Short-term | 43.6 | 42.8 | 74.5 | 72.4 | 52.7 | 52.1 | 44.7 | 46.6 | 43.4 | 42.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.7 | 2.9 | 10.9 | 11.5 | 8.1 | 8.0 | 6.0 | 6.8 | 3.5 | 2.6 |
| Trade payables | 10.6 | 10.8 | 9.9 | 9.1 | 8.1 | 8.1 | 8.4 | 8.6 | 10.8 | 11.0 |
| Liabilities to affiliated companies | 15.4 | 14.6 | 6.6 | 9.2 | 13.8 | 12.1 | 15.5 | 14.8 | 15.4 | 14.6 |
| Long-term | 10.8 | 11.2 | 28.4 | 23.5 | 15.2 | 15.7 | 10.0 | 11.3 | 10.8 | 11.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.4 | 4.8 | 22.0 | 16.1 | 10.3 | 11.0 | 6.0 | 5.0 | 5.3 | 4.8 |
| Liabilities to affiliated companies | 4.7 | 5.6 | 2.5 | 3.5 | 2.5 | 2.3 | 3.3 | 5.4 | 4.8 | 5.6 |
| Provisions | 18.5 | 19.5 | 5.6 | 5.9 | 7.4 | 7.8 | 12.0 | 11.8 | 19.1 | 20.2 |
| of which: Provisions for pensions | 9.5 | 10.2 | 1.1 | 1.2 | 2.8 | 2.9 | 5.5 | 5.6 | 9.9 | 10.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.2 | 2.2 | 3.3 | 4.5 | 4.8 | 3.2 | 3.0 | 2.6 | 2.2 | 2.2 |
| Annual result and depreciation | 4.2 | 4.2 | 7.8 | 8.8 | 6.8 | 5.3 | 5.3 | 4.9 | 4.1 | 4.1 |
| Trade receivables | 5.6 | 5.0 | 7.8 | 7.9 | 7.3 | 7.2 | 7.0 | 6.7 | 5.5 | 4.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 168.3 | 173.5 | 153.5 | 141.6 | 144.7 | 148.5 | 155.4 | 161.4 | 169.5 | 174.6 |
| Annual result and interest paid | 4.3 | 4.4 | 6.2 | 6.6 | 6.6 | 4.6 | 4.8 | 4.3 | 4.2 | 4.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 12.3 | 12.6 | 17.9 | 19.2 | 20.1 | 16.1 | 17.4 | 16.3 | 11.9 | 12.3 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 132.4 | 136.0 | 106.6 | 105.7 | 162.6 | 160.2 | 158.1 | 163.9 | 130.7 | 134.3 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 91.2 | 91.7 | 74.9 | 66.1 | 99.0 | 96.4 | 98.5 | 96.7 | 90.6 | 91.3 |
| Cash resources, short-term receivables and inventories | 170.6 | 178.5 | 115.1 | 113.7 | 169.5 | 172.0 | 180.0 | 181.3 | 170.0 | 178.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.4 | 8.3 | 15.7 | 16.3 | 11.5 | 11.0 | 9.6 | 9.1 | 8.4 | 8.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 44.76 | 45.76 | 0.02 | 0.02 | 0.37 | 0.39 | 2.89 | 3.01 | 41.47 | 42.34 |
| Sales in € billion | 75.34 | 79.39 | 0.03 | 0.03 | 0.54 | 0.58 | 4.49 | 4.85 | 70.28 | 73.93 |
| Number of enterprises | 509 | 509 | 31 | 31 | 99 | 99 | 177 | 177 | 202 | 202 |

I. Enterprises by economic sector

cont'd: 4.k) Manufacture of basic metals

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 45.9 | 46.1 | 20.8 | 21.0 | 34.8 | 34.7 | 45.4 | 47.0 | 57.9 | 59.1 |
| | 50 | 57.9 | 58.8 | 40.0 | 36.0 | 47.4 | 46.2 | 54.0 | 55.2 | 68.2 | 69.4 |
| | 75 | 71.3 | 72.0 | 51.3 | 45.7 | 58.0 | 57.7 | 66.5 | 67.8 | 77.7 | 78.3 |
| Personnel expenses | 25 | 14.1 | 14.0 | 23.5 | 27.1 | 22.0 | 20.8 | 16.8 | 17.0 | 9.9 | 10.0 |
| | 50 | 22.4 | 21.5 | 36.6 | 37.4 | 31.9 | 31.9 | 25.8 | 24.9 | 15.8 | 16.0 |
| | 75 | 32.7 | 32.9 | 48.6 | 47.0 | 38.4 | 38.8 | 34.2 | 33.1 | 22.5 | 21.8 |
| Depreciation | 25 | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.3 | 1.1 | 1.1 | 1.4 | 1.3 |
| | 50 | 2.4 | 2.4 | 3.2 | 2.5 | 2.2 | 2.5 | 2.4 | 2.3 | 2.4 | 2.4 |
| | 75 | 4.0 | 4.0 | 10.1 | 8.0 | 4.3 | 4.0 | 4.0 | 4.0 | 3.7 | 3.9 |
| Annual result | 25 | 0.2 | 0.2 | 0.1 | 0.4 | 0.7 | 0.7 | 0.1 | -0.9 | 0.3 | 0.1 |
| | 50 | 2.0 | 1.9 | 2.9 | 3.4 | 2.5 | 2.2 | 1.7 | 1.8 | 2.0 | 1.7 |
| | 75 | 4.6 | 4.3 | 7.3 | 9.7 | 5.3 | 4.7 | 4.0 | 4.0 | 4.5 | 4.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 15.1 | 14.7 | 14.4 | 9.1 | 11.4 | 10.8 | 12.6 | 10.9 | 18.9 | 18.7 |
| | 50 | 28.5 | 27.8 | 36.4 | 29.6 | 24.1 | 27.1 | 27.8 | 27.5 | 28.5 | 27.8 |
| | 75 | 42.6 | 41.7 | 66.3 | 66.3 | 43.1 | 45.8 | 43.4 | 41.3 | 40.2 | 40.0 |
| Inventories | 25 | 16.4 | 16.6 | 3.6 | 5.3 | 14.9 | 14.9 | 16.8 | 17.7 | 18.3 | 20.4 |
| | 50 | 27.7 | 29.0 | 7.1 | 12.2 | 27.8 | 28.2 | 29.8 | 31.3 | 27.5 | 29.2 |
| | 75 | 41.1 | 43.0 | 31.6 | 34.2 | 43.9 | 45.4 | 42.6 | 47.3 | 39.9 | 40.3 |
| Equity | 25 | 16.5 | 16.1 | -11.8 | 6.5 | 13.7 | 15.3 | 18.3 | 19.4 | 16.7 | 16.7 |
| | 50 | 36.6 | 35.7 | 13.8 | 16.7 | 43.1 | 38.0 | 42.1 | 40.6 | 34.4 | 32.9 |
| | 75 | 55.4 | 55.9 | 36.8 | 47.2 | 60.5 | 62.8 | 60.1 | 60.5 | 50.9 | 48.8 |
| Short-term liabilities | 25 | 18.6 | 19.4 | 15.3 | 15.6 | 14.7 | 13.7 | 16.6 | 16.6 | 22.5 | 23.9 |
| | 50 | 34.1 | 34.1 | 45.3 | 43.6 | 30.7 | 31.3 | 33.0 | 33.4 | 35.4 | 36.0 |
| | 75 | 54.5 | 54.3 | 81.9 | 79.1 | 50.9 | 54.1 | 54.2 | 54.1 | 53.8 | 53.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 8.9 | 6.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 8.8 | 8.3 | 32.5 | 25.7 | 15.0 | 16.4 | 7.9 | 8.0 | 5.9 | 6.2 |
| | 75 | 23.7 | 23.9 | 55.7 | 62.9 | 29.6 | 35.4 | 21.6 | 23.2 | 19.8 | 18.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.4 | 0.2 | 0.1 | 0.4 | 1.2 | 1.0 | 0.1 | -0.4 | 0.5 | 0.2 |
| | 50 | 2.7 | 2.3 | 4.2 | 5.1 | 3.1 | 2.8 | 2.6 | 2.2 | 2.6 | 2.2 |
| | 75 | 5.7 | 5.5 | 8.7 | 11.7 | 6.7 | 6.3 | 5.2 | 5.2 | 5.4 | 5.0 |
| Annual result and depreciation | 25 | 2.8 | 2.4 | 4.3 | 4.2 | 3.0 | 2.8 | 2.6 | 1.8 | 2.6 | 2.5 |
| | 50 | 5.6 | 5.3 | 9.6 | 9.6 | 6.4 | 6.1 | 5.3 | 5.1 | 5.1 | 5.2 |
| | 75 | 9.3 | 8.9 | 15.3 | 19.1 | 10.5 | 11.8 | 8.6 | 8.2 | 8.5 | 8.1 |
| Trade receivables | 25 | 3.0 | 2.7 | 1.8 | 3.5 | 3.5 | 3.1 | 3.1 | 3.0 | 2.6 | 2.0 |
| | 50 | 6.1 | 5.7 | 6.1 | 5.2 | 6.4 | 5.9 | 6.5 | 6.4 | 5.7 | 4.9 |
| | 75 | 9.8 | 9.4 | 10.2 | 9.7 | 10.1 | 9.2 | 9.4 | 9.6 | 9.9 | 9.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 1.6 | 0.6 | 2.4 | 2.7 | 2.5 | 1.4 | 0.1 | 2.2 | 1.6 |
| | 50 | 5.6 | 5.2 | 6.2 | 9.9 | 7.4 | 6.0 | 4.4 | 4.3 | 5.7 | 5.4 |
| | 75 | 10.4 | 9.9 | 14.8 | 24.0 | 12.9 | 10.3 | 9.2 | 9.9 | 10.0 | 9.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 8.1 | 6.2 | 9.2 | 10.4 | 7.9 | 5.9 | 7.1 | 4.1 | 8.3 | 7.4 |
| | 50 | 18.4 | 17.0 | 23.3 | 24.7 | 19.6 | 17.1 | 17.9 | 16.7 | 17.2 | 16.7 |
| | 75 | 34.6 | 32.8 | 37.1 | 49.6 | 42.8 | 38.2 | 40.5 | 35.4 | 29.1 | 27.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 100.5 | 104.7 | 30.8 | 69.5 | 103.3 | 121.6 | 109.5 | 110.2 | 99.9 | 99.9 |
| | 50 | 152.0 | 151.2 | 121.0 | 125.9 | 171.6 | 159.9 | 157.7 | 164.7 | 138.1 | 139.1 |
| | 75 | 248.2 | 260.6 | 261.9 | 372.0 | 276.0 | 294.0 | 302.3 | 307.3 | 207.2 | 199.9 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 46.9 | 46.2 | 32.2 | 28.1 | 52.0 | 45.0 | 39.8 | 44.5 | 50.5 | 47.4 |
| | 50 | 86.7 | 82.4 | 82.3 | 81.3 | 89.2 | 90.8 | 83.1 | 86.3 | 87.0 | 77.7 |
| | 75 | 177.8 | 177.8 | 169.1 | 246.6 | 215.1 | 227.9 | 208.9 | 209.6 | 157.2 | 149.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.1 | 4.4 | 4.8 | 4.4 | 5.4 | 4.8 | 5.2 | 4.8 | 4.2 | 3.9 |
| | 50 | 8.4 | 8.1 | 13.1 | 11.5 | 7.6 | 8.7 | 8.6 | 8.3 | 8.5 | 7.4 |
| | 75 | 13.7 | 13.4 | 26.2 | 23.4 | 15.6 | 14.8 | 13.7 | 13.5 | 11.8 | 12.1 |

I. Enterprises by economic sector

4.I.) Manufacture of fabricated metal products, except machinery and equipment

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 98.8 | 98.9 | 97.0 | 97.3 | 97.9 | 98.1 | 98.8 | 98.0 | 99.0 | 99.4 |
| Change in finished goods | 1.2 | 1.1 | 3.0 | 2.7 | 2.1 | 1.9 | 1.2 | 2.0 | 1.0 | 0.6 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 |
| Other income | 2.6 | 2.6 | 2.9 | 3.1 | 2.1 | 1.9 | 1.7 | 1.6 | 3.0 | 3.1 |
| of which: Income from long-term equity investments | 0.6 | 0.8 | 0.0 | 0.1 | 0.2 | 0.1 | 0.3 | 0.2 | 0.8 | 1.2 |
| Total income | 102.8 | 102.8 | 103.1 | 103.3 | 102.3 | 102.1 | 101.9 | 101.7 | 103.3 | 103.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 54.0 | 54.3 | 34.8 | 35.0 | 43.1 | 43.4 | 51.4 | 51.6 | 56.8 | 57.0 |
| Personnel expenses | 25.0 | 25.3 | 37.8 | 37.5 | 32.8 | 32.7 | 27.1 | 27.3 | 23.0 | 23.3 |
| Depreciation | 3.3 | 3.5 | 4.3 | 4.1 | 3.5 | 3.5 | 3.2 | 3.4 | 3.3 | 3.5 |
| of which: Depreciation of tangible fixed assets | 3.1 | 3.1 | 4.2 | 4.1 | 3.4 | 3.4 | 3.1 | 3.1 | 3.0 | 3.0 |
| Interest and similar expenses | 0.9 | 1.0 | 1.2 | 1.1 | 0.8 | 0.7 | 0.8 | 0.7 | 1.0 | 1.1 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 14.3 | 14.1 | 18.5 | 18.4 | 16.4 | 16.2 | 14.5 | 14.4 | 13.9 | 13.6 |
| Total expenses before taxes on income | 97.7 | 98.1 | 96.6 | 96.1 | 96.7 | 96.7 | 97.0 | 97.5 | 98.0 | 98.6 |
| Annual result before taxes on income | 5.2 | 4.6 | 6.4 | 7.2 | 5.5 | 5.4 | 4.8 | 4.2 | 5.2 | 4.7 |
| Taxes on income | 1.0 | 0.9 | 1.2 | 1.4 | 1.4 | 1.3 | 1.2 | 1.1 | 0.8 | 0.8 |
| Annual result | 4.2 | 3.7 | 5.2 | 5.8 | 4.2 | 4.0 | 3.7 | 3.2 | 4.4 | 3.9 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | -0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.2 | 1.0 | 0.0 | 0.0 | 0.2 | 0.3 | 0.6 | 0.4 | 1.6 | 1.4 |
| Profit for the year | 3.2 | 2.9 | 5.2 | 5.7 | 4.0 | 3.8 | 3.1 | 2.8 | 3.1 | 2.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.7 | 0.7 | 0.3 | 0.3 | 0.5 | 0.5 | 0.6 | 0.6 | 0.8 | 0.8 |
| Tangible fixed assets | 24.5 | 25.0 | 39.0 | 37.8 | 32.5 | 31.6 | 27.2 | 27.0 | 22.4 | 23.3 |
| of which: Land and buildings | 9.0 | 9.1 | 17.1 | 16.3 | 12.1 | 11.6 | 9.7 | 9.6 | 8.3 | 8.6 |
| Inventories | 26.5 | 28.0 | 25.4 | 27.6 | 29.1 | 31.0 | 32.0 | 34.0 | 24.2 | 25.3 |
| of which: Finished goods and merchandise | 7.2 | 7.6 | 5.5 | 5.3 | 6.3 | 6.6 | 7.3 | 7.6 | 7.3 | 7.8 |
| Cash | 6.8 | 6.1 | 10.4 | 10.4 | 12.3 | 12.1 | 9.0 | 8.1 | 5.4 | 4.6 |
| Receivables | 29.3 | 28.2 | 22.0 | 21.5 | 21.8 | 21.2 | 25.7 | 25.1 | 31.5 | 30.2 |
| Short-term | 27.4 | 26.1 | 21.2 | 20.6 | 21.0 | 20.3 | 23.6 | 23.1 | 29.6 | 27.9 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.1 | 10.0 | 11.2 | 11.3 | 12.6 | 12.4 | 13.3 | 12.7 | 8.7 | 8.7 |
| Receivables from affiliated companies | 15.0 | 13.8 | 6.0 | 5.3 | 5.3 | 4.8 | 7.9 | 8.0 | 18.8 | 17.2 |
| Long-term | 1.9 | 2.1 | 0.8 | 0.9 | 0.9 | 0.9 | 2.1 | 2.0 | 1.9 | 2.3 |
| of which: Loans to affiliated companies | 1.4 | 1.6 | 0.6 | 0.6 | 0.5 | 0.5 | 1.2 | 1.1 | 1.6 | 1.9 |
| Securities | 1.6 | 1.6 | 0.5 | 0.3 | 1.2 | 1.2 | 1.1 | 0.8 | 1.9 | 2.0 |
| Other long-term equity investments | 10.3 | 10.1 | 1.6 | 1.5 | 2.1 | 2.0 | 4.2 | 4.1 | 13.6 | 13.4 |
| of which: Goodwill | 0.7 | 0.5 | 0.3 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.9 | 0.7 |
| Capital | | | | | | | | | | |
| Equity | 37.9 | 37.0 | 28.2 | 29.2 | 36.5 | 36.4 | 39.2 | 37.8 | 37.7 | 36.8 |
| Liabilities | | | | | | | | | | |
| Short-term | 49.6 | 50.6 | 65.3 | 64.5 | 55.6 | 55.7 | 50.4 | 52.0 | 48.5 | 49.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.7 | 5.3 | 10.9 | 10.3 | 7.9 | 7.7 | 6.4 | 7.1 | 3.6 | 4.3 |
| Trade payables | 6.7 | 6.7 | 7.5 | 7.5 | 7.3 | 7.3 | 7.3 | 6.9 | 6.4 | 6.5 |
| Liabilities to affiliated companies | 15.2 | 14.3 | 8.7 | 8.6 | 9.5 | 9.3 | 11.4 | 11.3 | 17.3 | 16.0 |
| Long-term | 12.3 | 13.0 | 19.1 | 17.3 | 14.9 | 13.8 | 11.1 | 11.0 | 12.5 | 13.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.9 | 7.2 | 13.9 | 12.9 | 10.4 | 9.4 | 7.7 | 7.4 | 6.2 | 6.8 |
| Liabilities to affiliated companies | 4.0 | 4.5 | 2.8 | 2.3 | 3.5 | 3.3 | 2.5 | 2.6 | 4.7 | 5.3 |
| Provisions | 12.4 | 12.4 | 6.4 | 6.1 | 7.8 | 7.8 | 10.3 | 10.1 | 13.8 | 13.8 |
| of which: Provisions for pensions | 5.6 | 5.7 | 1.6 | 1.5 | 2.3 | 2.3 | 4.0 | 4.1 | 6.6 | 6.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.2 | 4.7 | 6.6 | 7.4 | 5.7 | 5.5 | 4.9 | 4.3 | 5.3 | 4.7 |
| Annual result and depreciation | 7.6 | 7.3 | 9.8 | 10.2 | 7.9 | 7.7 | 7.0 | 6.6 | 7.8 | 7.5 |
| Trade receivables | 7.6 | 7.4 | 8.5 | 8.6 | 8.5 | 8.3 | 9.2 | 8.9 | 6.8 | 6.7 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 133.1 | 134.4 | 131.5 | 131.8 | 148.9 | 149.7 | 144.0 | 142.0 | 127.4 | 129.9 |
| Annual result and interest paid | 6.9 | 6.4 | 8.7 | 9.3 | 7.6 | 7.3 | 6.4 | 5.6 | 7.0 | 6.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 18.3 | 17.3 | 21.0 | 22.2 | 22.8 | 22.5 | 19.4 | 17.4 | 17.4 | 16.6 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 145.8 | 143.4 | 116.2 | 118.1 | 146.7 | 147.5 | 157.7 | 156.0 | 142.3 | 139.3 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 93.7 | 87.3 | 68.9 | 65.7 | 83.1 | 78.6 | 84.4 | 77.4 | 99.2 | 93.3 |
| Cash resources, short-term receivables and inventories | 164.8 | 161.9 | 123.9 | 124.2 | 154.6 | 152.7 | 165.7 | 160.4 | 166.3 | 164.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.2 | 9.0 | 15.9 | 15.8 | 11.2 | 11.0 | 9.8 | 9.3 | 8.7 | 8.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 50.37 | 52.13 | 0.47 | 0.50 | 3.46 | 3.65 | 12.74 | 13.43 | 33.70 | 34.54 |
| Sales in € billion | 67.04 | 70.07 | 0.61 | 0.66 | 5.15 | 5.47 | 18.35 | 19.07 | 42.93 | 44.88 |
| Number of enterprises | 2 755 | 2 755 | 593 | 593 | 1 029 | 1 029 | 809 | 809 | 324 | 324 |

I. Enterprises by economic sector

cont'd: 4.1) Manufacture of fabricated metal products, except machinery and equipment

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 31.5 | 31.5 | 21.1 | 19.4 | 29.6 | 29.9 | 39.6 | 39.6 | 45.5 | 46.1 |
| | 50 | 43.6 | 44.2 | 31.7 | 31.8 | 41.4 | 42.1 | 49.0 | 49.7 | 55.7 | 55.8 |
| | 75 | 56.3 | 56.2 | 42.9 | 43.5 | 52.7 | 53.0 | 61.1 | 60.8 | 63.9 | 64.5 |
| Personnel expenses | 25 | 22.9 | 22.9 | 26.9 | 26.8 | 25.8 | 26.1 | 20.0 | 20.3 | 17.7 | 18.1 |
| | 50 | 31.5 | 31.3 | 37.3 | 37.4 | 33.9 | 34.2 | 28.0 | 28.0 | 24.3 | 24.6 |
| | 75 | 39.4 | 39.7 | 46.5 | 47.2 | 41.4 | 41.4 | 35.2 | 35.3 | 30.0 | 31.0 |
| Depreciation | 25 | 1.4 | 1.4 | 1.2 | 1.3 | 1.4 | 1.4 | 1.4 | 1.4 | 1.8 | 1.7 |
| | 50 | 2.7 | 2.7 | 2.8 | 2.8 | 2.6 | 2.6 | 2.6 | 2.6 | 2.8 | 2.8 |
| | 75 | 4.6 | 4.6 | 5.3 | 5.1 | 4.8 | 4.6 | 4.1 | 4.3 | 4.4 | 4.4 |
| Annual result | 25 | 0.8 | 0.8 | 0.7 | 1.2 | 0.8 | 0.9 | 0.8 | 0.7 | 1.1 | 0.4 |
| | 50 | 3.1 | 3.0 | 3.8 | 4.3 | 2.8 | 2.9 | 2.9 | 2.7 | 3.3 | 2.7 |
| | 75 | 7.1 | 6.7 | 10.3 | 10.0 | 6.8 | 6.3 | 6.1 | 5.8 | 6.9 | 5.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 11.0 | 11.0 | 9.2 | 9.0 | 10.7 | 10.9 | 11.7 | 11.3 | 13.9 | 13.7 |
| | 50 | 25.5 | 25.9 | 24.4 | 25.8 | 26.0 | 26.3 | 25.9 | 25.9 | 24.8 | 25.3 |
| | 75 | 44.8 | 45.1 | 53.6 | 52.2 | 46.5 | 46.5 | 42.1 | 42.1 | 39.6 | 40.5 |
| Inventories | 25 | 12.3 | 12.9 | 4.3 | 4.1 | 10.7 | 12.2 | 18.6 | 19.9 | 18.2 | 19.1 |
| | 50 | 25.8 | 27.0 | 15.6 | 17.2 | 24.7 | 25.7 | 30.5 | 32.5 | 26.3 | 27.7 |
| | 75 | 41.9 | 44.1 | 37.9 | 39.5 | 42.8 | 45.1 | 44.1 | 45.3 | 37.6 | 39.2 |
| Equity | 25 | 13.1 | 13.2 | 4.0 | 6.1 | 12.7 | 13.8 | 16.9 | 16.8 | 17.7 | 17.5 |
| | 50 | 30.8 | 31.9 | 22.4 | 25.7 | 30.6 | 31.7 | 34.5 | 35.7 | 31.5 | 32.9 |
| | 75 | 53.6 | 54.0 | 50.9 | 52.1 | 54.4 | 54.8 | 56.6 | 55.1 | 49.1 | 50.0 |
| Short-term liabilities | 25 | 19.2 | 19.1 | 19.6 | 17.2 | 18.0 | 18.6 | 19.4 | 20.4 | 21.9 | 22.4 |
| | 50 | 38.5 | 38.8 | 42.3 | 43.9 | 38.2 | 37.8 | 37.4 | 39.0 | 37.6 | 37.0 |
| | 75 | 63.7 | 63.5 | 72.2 | 73.0 | 63.7 | 64.2 | 61.1 | 60.2 | 57.5 | 57.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 10.9 | 11.3 | 16.5 | 15.5 | 12.4 | 11.5 | 9.6 | 11.1 | 3.4 | 3.6 |
| | 75 | 29.5 | 29.8 | 38.9 | 38.6 | 30.2 | 29.9 | 26.2 | 26.1 | 19.4 | 20.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.1 | 1.1 | 0.9 | 1.5 | 1.1 | 1.3 | 1.2 | 1.0 | 1.2 | 0.7 |
| | 50 | 4.1 | 3.9 | 4.9 | 5.4 | 3.8 | 3.9 | 4.1 | 3.6 | 4.3 | 3.3 |
| | 75 | 9.1 | 8.7 | 12.7 | 12.6 | 8.9 | 8.5 | 8.1 | 7.4 | 8.2 | 6.8 |
| Annual result and depreciation | 25 | 3.7 | 3.8 | 3.8 | 4.6 | 3.7 | 3.8 | 3.5 | 3.5 | 4.2 | 3.5 |
| | 50 | 7.5 | 7.3 | 9.0 | 9.1 | 7.2 | 7.3 | 6.8 | 6.5 | 7.8 | 6.6 |
| | 75 | 13.1 | 12.9 | 17.8 | 17.3 | 13.1 | 12.7 | 11.8 | 11.3 | 11.5 | 10.9 |
| Trade receivables | 25 | 4.2 | 4.0 | 3.4 | 3.2 | 4.3 | 4.2 | 4.9 | 4.8 | 3.4 | 3.4 |
| | 50 | 7.3 | 7.2 | 6.5 | 6.5 | 7.2 | 7.1 | 8.0 | 7.9 | 7.0 | 6.9 |
| | 75 | 11.4 | 11.0 | 11.1 | 10.9 | 10.9 | 10.7 | 12.0 | 11.5 | 10.9 | 10.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.8 | 2.7 | 3.1 | 3.3 | 2.6 | 3.0 | 2.7 | 2.4 | 3.3 | 2.2 |
| | 50 | 6.9 | 6.5 | 8.4 | 8.6 | 6.8 | 6.4 | 6.4 | 5.8 | 7.1 | 6.0 |
| | 75 | 12.9 | 12.8 | 18.4 | 19.3 | 12.7 | 13.0 | 11.1 | 10.5 | 11.8 | 10.5 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.3 | 6.2 | 4.0 | 5.4 | 5.8 | 6.1 | 7.8 | 6.7 | 9.0 | 6.7 |
| | 50 | 18.7 | 19.1 | 18.4 | 20.7 | 17.4 | 19.1 | 19.6 | 18.9 | 19.8 | 18.0 |
| | 75 | 41.8 | 43.5 | 43.2 | 49.8 | 40.6 | 42.9 | 42.4 | 42.1 | 37.4 | 32.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 96.0 | 95.4 | 68.8 | 71.7 | 99.5 | 98.9 | 106.0 | 106.8 | 100.6 | 96.3 |
| | 50 | 152.3 | 152.9 | 133.8 | 131.1 | 159.9 | 160.0 | 160.4 | 160.5 | 143.6 | 149.2 |
| | 75 | 283.8 | 286.3 | 284.3 | 288.9 | 321.2 | 316.5 | 280.6 | 286.2 | 223.5 | 216.4 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 42.9 | 41.4 | 34.5 | 34.2 | 41.8 | 41.2 | 46.1 | 44.6 | 49.1 | 47.5 |
| | 50 | 83.7 | 81.5 | 83.3 | 82.6 | 81.2 | 83.3 | 86.7 | 79.4 | 83.0 | 79.8 |
| | 75 | 193.4 | 184.9 | 222.5 | 214.7 | 215.4 | 203.3 | 178.6 | 161.9 | 161.8 | 160.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.8 | 4.6 | 4.3 | 4.7 | 4.9 | 4.6 | 4.9 | 4.6 | 5.0 | 4.7 |
| | 50 | 9.1 | 8.6 | 11.0 | 11.4 | 9.4 | 9.0 | 8.3 | 7.9 | 8.1 | 7.7 |
| | 75 | 15.5 | 15.6 | 24.7 | 22.7 | 16.1 | 16.0 | 13.4 | 12.7 | 12.5 | 12.1 |

I. Enterprises by economic sector

cont'd: 4.I) Manufacture of fabricated metal products, except machinery and equipment

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 98.8 | 99.1 | 96.5 | 97.2 | 97.5 | 98.0 | 98.6 | 97.9 | 99.1 | 99.8 |
| Change in finished goods | 1.2 | 0.9 | 3.5 | 2.8 | 2.5 | 2.0 | 1.4 | 2.1 | 0.9 | 0.2 |
| Interest and similar income | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.4 | 0.3 |
| Other income | 2.7 | 2.7 | 2.7 | 2.9 | 2.1 | 1.9 | 1.9 | 1.7 | 3.2 | 3.3 |
| of which: Income from long-term equity investments | 0.5 | 0.8 | 0.0 | 0.1 | 0.1 | 0.0 | 0.3 | 0.2 | 0.7 | 1.2 |
| Total income | 103.0 | 103.0 | 102.9 | 103.1 | 102.2 | 102.0 | 102.0 | 101.8 | 103.6 | 103.6 |
| Expenses | | | | | | | | | | |
| Cost of materials | 55.7 | 55.9 | 34.8 | 35.1 | 43.3 | 43.4 | 51.8 | 52.1 | 59.5 | 59.7 |
| Personnel expenses | 24.3 | 24.6 | 40.2 | 40.0 | 33.3 | 33.2 | 27.3 | 27.4 | 21.5 | 21.9 |
| Depreciation | 3.3 | 3.5 | 3.5 | 3.4 | 3.4 | 3.5 | 3.3 | 3.4 | 3.2 | 3.6 |
| of which: Depreciation of tangible fixed assets | 3.0 | 3.0 | 3.5 | 3.3 | 3.4 | 3.4 | 3.1 | 3.2 | 2.9 | 2.9 |
| Interest and similar expenses | 0.9 | 0.9 | 1.0 | 0.9 | 0.7 | 0.7 | 0.7 | 0.7 | 1.0 | 1.0 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 |
| Other expenses | 14.2 | 13.9 | 19.1 | 18.8 | 16.5 | 16.4 | 14.6 | 14.6 | 13.6 | 13.2 |
| Total expenses before taxes on income | 98.4 | 98.9 | 98.8 | 98.3 | 97.3 | 97.3 | 97.7 | 98.3 | 98.9 | 99.4 |
| Annual result before taxes on income | 4.6 | 4.0 | 4.1 | 4.8 | 4.9 | 4.7 | 4.4 | 3.5 | 4.7 | 4.1 |
| Taxes on income | 1.0 | 0.9 | 1.1 | 1.2 | 1.4 | 1.4 | 1.3 | 1.1 | 0.8 | 0.8 |
| Annual result | 3.6 | 3.1 | 3.0 | 3.5 | 3.5 | 3.3 | 3.1 | 2.4 | 3.9 | 3.4 |
| Profit and loss transfers (parent company) | 0.2 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.1 |
| Profit and loss transfers (subsidiary) | 1.8 | 1.5 | 0.0 | 0.0 | 0.3 | 0.4 | 0.9 | 0.6 | 2.3 | 2.1 |
| Profit for the year | 2.1 | 1.7 | 3.0 | 3.6 | 3.3 | 3.0 | 2.3 | 1.9 | 1.9 | 1.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.6 | 0.3 | 0.3 | 0.4 | 0.4 | 0.5 | 0.5 | 0.6 | 0.7 |
| Tangible fixed assets | 24.1 | 24.5 | 32.2 | 31.2 | 31.6 | 30.6 | 26.7 | 26.4 | 22.1 | 22.8 |
| of which: Land and buildings | 8.8 | 8.7 | 12.0 | 11.5 | 11.5 | 10.8 | 9.2 | 9.1 | 8.2 | 8.3 |
| Inventories | 27.0 | 28.5 | 28.4 | 30.4 | 30.2 | 32.1 | 31.6 | 33.7 | 24.7 | 25.9 |
| of which: Finished goods and merchandise | 6.4 | 6.8 | 6.6 | 6.3 | 6.3 | 6.5 | 6.7 | 6.9 | 6.3 | 6.7 |
| Cash | 6.2 | 6.1 | 12.2 | 11.8 | 13.1 | 12.7 | 9.2 | 8.0 | 4.1 | 4.4 |
| Receivables | 30.2 | 28.7 | 23.5 | 23.4 | 21.5 | 21.2 | 25.7 | 25.5 | 33.2 | 31.0 |
| Short-term | 28.5 | 26.9 | 23.2 | 22.9 | 20.5 | 20.3 | 23.1 | 23.0 | 31.8 | 29.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.9 | 9.9 | 12.0 | 12.0 | 12.6 | 12.5 | 12.7 | 12.3 | 8.4 | 8.6 |
| Receivables from affiliated companies | 16.4 | 14.7 | 6.1 | 5.8 | 5.0 | 4.6 | 8.2 | 8.3 | 21.2 | 18.7 |
| Long-term | 1.7 | 1.8 | 0.4 | 0.5 | 0.9 | 1.0 | 2.6 | 2.5 | 1.4 | 1.5 |
| of which: Loans to affiliated companies | 1.2 | 1.3 | 0.1 | 0.2 | 0.6 | 0.6 | 1.4 | 1.3 | 1.2 | 1.3 |
| Securities | 0.8 | 0.7 | 0.6 | 0.4 | 1.3 | 1.3 | 1.1 | 0.7 | 0.6 | 0.6 |
| Other long-term equity investments | 10.8 | 10.6 | 2.1 | 1.9 | 1.4 | 1.4 | 4.8 | 4.7 | 14.5 | 14.3 |
| of which: Goodwill | 0.9 | 0.7 | 0.3 | 0.2 | 0.1 | 0.1 | 0.3 | 0.3 | 1.3 | 1.0 |
| Capital | | | | | | | | | | |
| Equity | 40.1 | 38.7 | 32.0 | 32.6 | 41.0 | 40.7 | 44.1 | 42.3 | 38.5 | 37.1 |
| Liabilities | | | | | | | | | | |
| Short-term | 47.0 | 48.3 | 60.2 | 60.1 | 50.8 | 51.1 | 45.6 | 47.5 | 47.0 | 48.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 35.5 | 36.3 | 44.8 | 45.7 | 37.0 | 37.9 | 35.7 | 38.0 | 35.2 | 35.2 |
| Trade payables | 4.5 | 5.2 | 10.6 | 9.9 | 7.5 | 7.4 | 6.0 | 7.1 | 3.4 | 4.0 |
| Liabilities to affiliated companies | 6.9 | 6.9 | 7.6 | 7.5 | 7.0 | 6.9 | 7.2 | 6.9 | 6.8 | 7.0 |
| Long-term | 11.8 | 11.3 | 7.6 | 6.7 | 5.6 | 5.6 | 7.9 | 8.2 | 14.1 | 13.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 11.5 | 12.1 | 15.5 | 14.4 | 13.8 | 13.1 | 9.9 | 9.5 | 11.8 | 13.0 |
| Liabilities to affiliated companies | 6.4 | 6.4 | 9.7 | 9.5 | 9.8 | 9.1 | 7.6 | 6.9 | 5.5 | 5.9 |
| Provisions | 4.0 | 4.5 | 2.9 | 2.5 | 3.0 | 3.0 | 1.6 | 1.8 | 5.1 | 5.9 |
| of which: Provisions for pensions | 12.9 | 12.9 | 7.7 | 7.2 | 8.1 | 8.1 | 10.3 | 10.2 | 14.5 | 14.6 |
| | 5.8 | 5.9 | 2.3 | 2.2 | 2.7 | 2.7 | 4.1 | 4.2 | 6.9 | 7.1 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.7 | 4.1 | 4.2 | 4.9 | 5.0 | 4.8 | 4.4 | 3.6 | 4.7 | 4.1 |
| Annual result and depreciation | 7.0 | 6.7 | 6.8 | 7.1 | 7.1 | 7.0 | 6.4 | 6.0 | 7.2 | 7.0 |
| Trade receivables | 7.5 | 7.4 | 8.4 | 8.6 | 8.6 | 8.5 | 9.2 | 9.0 | 6.5 | 6.5 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 132.4 | 134.5 | 141.7 | 140.3 | 146.3 | 147.3 | 138.1 | 136.3 | 128.3 | 132.1 |
| Annual result and interest paid | 6.1 | 5.4 | 5.9 | 6.5 | 6.3 | 6.1 | 5.3 | 4.3 | 6.3 | 5.8 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 17.2 | 16.3 | 17.1 | 17.9 | 22.5 | 22.0 | 19.0 | 16.3 | 16.1 | 15.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 153.0 | 150.8 | 141.0 | 144.0 | 163.5 | 166.0 | 165.5 | 162.6 | 147.4 | 144.9 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 99.1 | 92.4 | 79.5 | 76.1 | 92.6 | 88.2 | 92.4 | 83.0 | 103.0 | 97.5 |
| Cash resources, short-term receivables and inventories | 175.1 | 171.1 | 142.9 | 142.7 | 174.3 | 172.8 | 181.1 | 171.9 | 173.2 | 171.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.3 | 9.1 | 15.0 | 14.9 | 10.7 | 10.5 | 10.0 | 9.5 | 8.8 | 8.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 34.26 | 35.20 | 0.30 | 0.33 | 2.61 | 2.75 | 9.09 | 9.57 | 22.27 | 22.56 |
| Sales in € billion | 45.35 | 47.36 | 0.42 | 0.46 | 3.81 | 4.05 | 12.55 | 13.04 | 28.57 | 29.81 |
| Number of enterprises | 1 939 | 1 939 | 397 | 397 | 763 | 763 | 564 | 564 | 215 | 215 |

I. Enterprises by economic sector

cont'd: 4.I) Manufacture of fabricated metal products, except machinery and equipment

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 31.5 | 31.6 | 21.1 | 19.2 | 30.2 | 30.3 | 39.6 | 40.1 | 45.9 | 48.4 |
| | 50 | 44.0 | 44.5 | 31.9 | 32.0 | 41.7 | 42.5 | 50.5 | 50.3 | 56.4 | 57.4 |
| | 75 | 57.2 | 57.4 | 42.9 | 43.6 | 53.3 | 53.4 | 62.3 | 61.4 | 65.0 | 65.8 |
| Personnel expenses | 25 | 23.5 | 23.6 | 31.8 | 29.6 | 26.2 | 26.5 | 19.2 | 19.9 | 16.8 | 17.3 |
| | 50 | 32.2 | 32.0 | 39.9 | 40.5 | 34.6 | 34.7 | 27.8 | 28.0 | 24.1 | 24.1 |
| | 75 | 40.8 | 41.0 | 50.1 | 50.3 | 41.8 | 41.6 | 35.1 | 35.2 | 28.8 | 30.0 |
| Depreciation | 25 | 1.3 | 1.3 | 1.0 | 1.0 | 1.3 | 1.3 | 1.4 | 1.5 | 1.6 | 1.6 |
| | 50 | 2.6 | 2.6 | 2.3 | 2.3 | 2.6 | 2.6 | 2.7 | 2.7 | 2.8 | 2.7 |
| | 75 | 4.5 | 4.5 | 4.7 | 4.6 | 4.9 | 4.6 | 4.1 | 4.4 | 4.2 | 4.4 |
| Annual result | 25 | 0.6 | 0.6 | 0.3 | 0.7 | 0.7 | 0.8 | 0.6 | 0.4 | 1.1 | 0.3 |
| | 50 | 2.5 | 2.4 | 2.3 | 2.5 | 2.4 | 2.4 | 2.6 | 2.2 | 3.4 | 2.5 |
| | 75 | 5.7 | 5.4 | 5.7 | 5.7 | 5.4 | 5.3 | 5.4 | 5.1 | 6.8 | 5.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 9.7 | 9.7 | 6.3 | 7.0 | 9.7 | 9.9 | 11.2 | 10.9 | 13.9 | 13.4 |
| | 50 | 24.0 | 24.3 | 18.2 | 18.1 | 24.8 | 25.4 | 25.2 | 25.3 | 25.3 | 25.1 |
| | 75 | 42.5 | 43.3 | 43.8 | 46.6 | 44.3 | 45.0 | 41.6 | 41.4 | 40.7 | 41.2 |
| Inventories | 25 | 13.0 | 13.5 | 5.3 | 5.1 | 10.8 | 12.5 | 18.3 | 19.3 | 17.9 | 19.0 |
| | 50 | 26.0 | 27.2 | 18.2 | 18.9 | 26.3 | 26.6 | 29.4 | 30.9 | 25.9 | 27.0 |
| | 75 | 42.8 | 44.8 | 41.7 | 43.8 | 43.1 | 45.9 | 44.0 | 45.2 | 37.3 | 38.2 |
| Equity | 25 | 18.0 | 18.4 | 10.5 | 10.4 | 18.1 | 18.9 | 23.1 | 23.3 | 21.8 | 21.1 |
| | 50 | 37.9 | 38.3 | 29.4 | 30.7 | 37.9 | 39.0 | 42.7 | 42.4 | 38.3 | 36.4 |
| | 75 | 59.5 | 59.9 | 55.2 | 59.0 | 60.5 | 60.2 | 60.8 | 60.4 | 57.0 | 59.1 |
| Short-term liabilities | 25 | 16.9 | 16.8 | 18.3 | 15.6 | 15.9 | 15.5 | 17.3 | 18.1 | 20.5 | 19.1 |
| | 50 | 34.0 | 33.7 | 39.5 | 38.3 | 33.2 | 32.2 | 31.7 | 33.9 | 33.0 | 33.1 |
| | 75 | 58.5 | 57.9 | 66.2 | 67.4 | 58.3 | 57.5 | 54.9 | 56.0 | 54.9 | 52.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 9.3 | 9.2 | 11.0 | 11.2 | 11.7 | 10.2 | 9.0 | 10.3 | 0.5 | 0.6 |
| | 75 | 27.4 | 26.5 | 32.4 | 32.0 | 28.7 | 28.1 | 24.9 | 24.1 | 17.1 | 15.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.9 | 0.4 | 0.9 | 0.9 | 1.0 | 0.9 | 0.8 | 1.3 | 0.5 |
| | 50 | 3.4 | 3.2 | 3.0 | 3.3 | 3.3 | 3.2 | 3.6 | 3.0 | 4.5 | 3.3 |
| | 75 | 7.8 | 7.3 | 7.5 | 7.6 | 7.5 | 7.4 | 7.9 | 7.0 | 8.3 | 6.8 |
| Annual result and Depreciation | 25 | 3.2 | 3.3 | 2.5 | 3.3 | 3.3 | 3.6 | 3.0 | 3.0 | 4.3 | 3.3 |
| | 50 | 6.7 | 6.5 | 6.8 | 7.1 | 6.7 | 6.8 | 6.4 | 6.1 | 7.9 | 6.3 |
| | 75 | 11.8 | 11.3 | 12.3 | 11.5 | 11.7 | 11.5 | 11.6 | 10.8 | 11.5 | 10.8 |
| Trade receivables | 25 | 4.3 | 4.1 | 3.6 | 3.6 | 4.4 | 4.4 | 4.6 | 4.7 | 3.2 | 3.1 |
| | 50 | 7.4 | 7.3 | 6.7 | 6.8 | 7.3 | 7.3 | 7.9 | 7.9 | 6.6 | 6.4 |
| | 75 | 11.4 | 11.3 | 11.0 | 11.3 | 11.3 | 11.2 | 12.0 | 11.9 | 10.7 | 10.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.3 | 2.2 | 1.8 | 2.4 | 2.3 | 2.6 | 2.3 | 2.0 | 3.4 | 1.8 |
| | 50 | 5.9 | 5.4 | 6.0 | 6.0 | 5.8 | 5.5 | 5.5 | 4.7 | 6.6 | 5.4 |
| | 75 | 10.8 | 10.2 | 11.5 | 11.7 | 11.1 | 10.3 | 9.5 | 8.8 | 11.9 | 10.3 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 4.4 | 4.3 | 0.9 | 2.2 | 4.1 | 4.5 | 5.8 | 5.1 | 7.8 | 6.0 |
| | 50 | 16.5 | 16.8 | 12.9 | 14.2 | 16.0 | 17.3 | 18.9 | 17.1 | 22.9 | 18.6 |
| | 75 | 40.6 | 41.0 | 33.8 | 36.5 | 39.1 | 40.4 | 45.8 | 46.0 | 40.4 | 36.1 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 112.8 | 112.9 | 95.7 | 92.2 | 116.7 | 118.0 | 120.8 | 117.6 | 106.2 | 112.7 |
| | 50 | 173.4 | 175.9 | 168.6 | 167.3 | 183.3 | 188.7 | 175.0 | 181.3 | 155.8 | 158.6 |
| | 75 | 334.1 | 329.9 | 390.0 | 400.0 | 366.5 | 365.7 | 320.9 | 304.1 | 249.7 | 238.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 46.5 | 46.3 | 41.6 | 41.3 | 46.4 | 46.9 | 49.2 | 48.0 | 49.2 | 48.0 |
| | 50 | 101.2 | 95.8 | 99.5 | 98.0 | 108.7 | 104.4 | 101.2 | 90.2 | 92.0 | 92.1 |
| | 75 | 233.7 | 226.4 | 271.4 | 269.7 | 252.9 | 254.0 | 211.8 | 195.5 | 178.8 | 178.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.7 | 4.6 | 4.2 | 4.8 | 4.8 | 4.5 | 4.9 | 4.5 | 4.5 | 4.4 |
| | 50 | 8.9 | 8.5 | 10.1 | 11.0 | 9.2 | 8.9 | 8.3 | 8.1 | 7.9 | 7.4 |
| | 75 | 15.4 | 15.6 | 24.1 | 22.9 | 15.7 | 15.9 | 13.4 | 13.2 | 12.7 | 11.7 |

I. Enterprises by economic sector

cont'd: 4.1) Manufacture of fabricated metal products, except machinery and equipment

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindred sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 98.9 | 98.4 | 98.3 | 97.3 | 99.2 | 98.4 | 99.4 | 98.2 | 98.7 | 98.5 |
| Sales | 1.1 | 1.6 | 1.7 | 2.7 | 0.8 | 1.6 | 0.6 | 1.8 | 1.3 | 1.5 |
| Change in finished goods | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 |
| Interest and similar income | 2.2 | 2.3 | 3.3 | 3.5 | 2.3 | 2.1 | 1.4 | 1.4 | 2.5 | 2.6 |
| Other income | 0.8 | 0.8 | 0.1 | 0.1 | 0.5 | 0.3 | 0.2 | 0.2 | 1.1 | 1.1 |
| of which: Income from long-term equity investments | 102.4 | 102.5 | 103.5 | 103.7 | 102.5 | 102.2 | 101.5 | 101.5 | 102.7 | 102.9 |
| Total income | Expenses | | | | | | | | | |
| Expenses | 50.5 | 50.9 | 34.9 | 34.8 | 42.4 | 43.2 | 50.6 | 50.7 | 51.4 | 51.9 |
| Cost of materials | 26.5 | 26.7 | 32.1 | 31.6 | 31.4 | 31.3 | 26.9 | 27.1 | 25.9 | 26.1 |
| Personnel expenses | 3.4 | 3.4 | 6.0 | 5.7 | 3.8 | 3.7 | 3.2 | 3.2 | 3.5 | 3.5 |
| Depreciation | 3.3 | 3.2 | 6.0 | 5.7 | 3.7 | 3.6 | 3.1 | 3.1 | 3.3 | 3.3 |
| of which: Depreciation of tangible fixed assets | 1.1 | 1.1 | 1.6 | 1.4 | 1.2 | 0.8 | 0.9 | 0.9 | 1.1 | 1.1 |
| Interest and similar expenses | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Operating taxes | 14.5 | 14.4 | 17.0 | 17.3 | 16.2 | 15.9 | 14.0 | 13.9 | 14.6 | 14.4 |
| Other expenses | 96.1 | 96.5 | 91.7 | 91.0 | 95.0 | 95.0 | 95.6 | 95.7 | 96.4 | 97.1 |
| Total expenses before taxes on income | 6.3 | 5.9 | 11.8 | 12.7 | 7.4 | 7.2 | 5.9 | 5.8 | 6.3 | 5.8 |
| Annual result before taxes on income | 1.0 | 0.9 | 1.5 | 1.7 | 1.2 | 1.1 | 1.0 | 1.0 | 0.9 | 0.8 |
| Taxes on income | 5.3 | 5.1 | 10.4 | 11.0 | 6.3 | 6.1 | 4.9 | 4.8 | 5.3 | 5.0 |
| Annual result | 0.2 | 0.3 | -0.1 | -0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.4 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 |
| Profit and loss transfers (subsidiary) | 5.5 | 5.3 | 10.3 | 10.6 | 6.3 | 6.1 | 4.9 | 4.7 | 5.6 | 5.3 |
| Profit for the year | Balance sheet | | | | | | | | | |
| Balance sheet | Assets | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 1.0 | 0.4 | 0.4 | 0.5 | 0.5 | 0.8 | 0.8 | 1.0 | 1.1 |
| Tangible fixed assets | 25.3 | 26.0 | 51.3 | 50.2 | 35.5 | 34.9 | 28.5 | 28.3 | 23.2 | 24.3 |
| of which: Land and buildings | 9.6 | 10.0 | 26.3 | 25.4 | 14.1 | 13.8 | 11.0 | 11.0 | 8.5 | 9.2 |
| Inventories | 25.4 | 26.9 | 20.1 | 22.4 | 25.8 | 27.9 | 32.9 | 34.8 | 23.1 | 24.3 |
| of which: Finished goods and merchandise | 8.9 | 9.5 | 3.6 | 3.4 | 6.4 | 6.7 | 8.9 | 9.1 | 9.1 | 9.9 |
| Cash | 8.2 | 6.0 | 7.3 | 7.7 | 9.9 | 10.3 | 8.6 | 8.3 | 8.0 | 4.9 |
| Receivables | 27.3 | 27.1 | 19.3 | 17.8 | 22.9 | 21.1 | 25.5 | 24.2 | 28.3 | 28.7 |
| Short-term | 25.1 | 24.3 | 17.6 | 16.2 | 22.3 | 20.5 | 24.6 | 23.3 | 25.5 | 25.0 |
| of which: | Trade receivables | | | | | | | | | |
| Trade receivables | 10.7 | 10.1 | 9.7 | 9.9 | 12.6 | 12.1 | 14.7 | 13.6 | 9.3 | 8.8 |
| Receivables from affiliated companies | 12.1 | 12.1 | 5.8 | 4.3 | 6.5 | 5.2 | 7.2 | 7.1 | 14.1 | 14.3 |
| Long-term | 2.2 | 2.8 | 1.7 | 1.5 | 0.7 | 0.6 | 0.9 | 0.8 | 2.8 | 3.6 |
| of which: Loans to affiliated companies | 1.9 | 2.3 | 1.4 | 1.3 | 0.3 | 0.3 | 0.6 | 0.5 | 2.4 | 3.0 |
| Securities | 3.4 | 3.5 | 0.4 | 0.2 | 0.9 | 0.8 | 0.9 | 0.8 | 4.4 | 4.6 |
| Other long-term equity investments | 9.2 | 9.1 | 0.7 | 0.7 | 4.1 | 4.0 | 2.5 | 2.6 | 11.8 | 11.7 |
| of which: Goodwill | 0.2 | 0.1 | 0.3 | 0.2 | 0.4 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 |
| Capital | Capital | | | | | | | | | |
| Equity | 33.2 | 33.3 | 21.3 | 22.7 | 22.6 | 23.5 | 27.2 | 26.8 | 36.1 | 36.3 |
| Liabilities | 55.2 | 55.3 | 74.5 | 73.0 | 70.5 | 69.7 | 62.6 | 63.2 | 51.4 | 51.4 |
| Short-term | 41.0 | 40.2 | 48.7 | 50.3 | 52.2 | 53.9 | 48.5 | 48.5 | 37.7 | 36.4 |
| of which: | Liabilities to banks | | | | | | | | | |
| Liabilities to banks | 5.0 | 5.6 | 11.5 | 11.2 | 8.9 | 8.8 | 7.4 | 7.1 | 3.9 | 4.8 |
| Trade payables | 6.1 | 6.1 | 7.2 | 7.4 | 8.4 | 8.5 | 7.5 | 7.0 | 5.5 | 5.6 |
| Liabilities to affiliated companies | 22.6 | 20.5 | 10.5 | 12.1 | 21.5 | 20.6 | 20.2 | 19.2 | 23.6 | 21.0 |
| Long-term | 14.2 | 15.1 | 25.8 | 22.7 | 18.3 | 15.8 | 14.0 | 14.7 | 13.7 | 15.0 |
| of which: | Liabilities to banks | | | | | | | | | |
| Liabilities to banks | 8.1 | 8.8 | 21.6 | 19.4 | 12.3 | 10.3 | 7.9 | 8.7 | 7.7 | 8.5 |
| Liabilities to affiliated companies | 4.1 | 4.4 | 2.7 | 1.9 | 4.8 | 4.3 | 4.8 | 4.9 | 3.9 | 4.3 |
| Provisions | 11.5 | 11.3 | 4.0 | 4.1 | 6.8 | 6.8 | 10.2 | 10.0 | 12.4 | 12.2 |
| of which: Provisions for pensions | 5.2 | 5.3 | 0.3 | 0.3 | 1.2 | 1.2 | 3.9 | 3.9 | 6.0 | 6.2 |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.4 | 6.0 | 12.0 | 13.0 | 7.5 | 7.3 | 5.9 | 5.9 | 6.3 | 5.9 |
| Annual result and depreciation | 8.9 | 8.6 | 16.6 | 17.2 | 10.1 | 9.9 | 8.1 | 8.1 | 8.9 | 8.6 |
| Trade receivables | 8.0 | 7.5 | 8.6 | 8.6 | 8.0 | 7.7 | 9.3 | 8.7 | 7.4 | 7.0 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 134.7 | 134.2 | 113.3 | 115.6 | 157.0 | 156.9 | 158.5 | 156.0 | 125.7 | 125.7 |
| Annual result and interest paid | 8.7 | 8.4 | 13.8 | 14.8 | 11.8 | 11.0 | 9.3 | 9.0 | 8.2 | 7.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 20.4 | 19.1 | 26.4 | 28.6 | 23.6 | 23.5 | 20.1 | 19.5 | 20.1 | 18.4 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 131.6 | 129.4 | 87.1 | 86.4 | 102.5 | 100.2 | 137.0 | 138.7 | 133.2 | 130.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 83.7 | 77.9 | 51.2 | 47.9 | 62.5 | 58.0 | 69.9 | 66.4 | 92.2 | 85.6 |
| Cash resources, short-term receivables and inventories | 145.7 | 144.7 | 92.4 | 92.4 | 111.8 | 109.8 | 137.8 | 138.2 | 153.5 | 152.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.9 | 8.8 | 18.0 | 17.8 | 12.5 | 12.3 | 9.4 | 8.7 | 8.4 | 8.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 16.10 | 16.93 | 0.17 | 0.17 | 0.85 | 0.91 | 3.66 | 3.86 | 11.43 | 11.99 |
| Sales in € billion | 21.68 | 22.71 | 0.19 | 0.20 | 1.34 | 1.42 | 5.80 | 6.03 | 14.36 | 15.06 |
| Number of enterprises | 816 | 816 | 196 | 196 | 266 | 266 | 245 | 245 | 109 | 109 |

I. Enterprises by economic sector

cont'd: 4.I) Manufacture of fabricated metal products, except machinery and equipment

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 31.5 | 31.1 | 21.4 | 19.6 | 27.6 | 27.5 | 39.9 | 39.3 | 42.9 | 43.6 |
| | 50 | 43.1 | 43.5 | 31.4 | 31.1 | 40.0 | 41.5 | 47.3 | 48.6 | 53.5 | 54.1 |
| | 75 | 53.9 | 54.5 | 42.8 | 43.1 | 51.7 | 51.6 | 58.0 | 59.1 | 59.6 | 60.5 |
| Personnel expenses | 25 | 21.7 | 21.6 | 21.0 | 21.1 | 24.2 | 23.9 | 21.2 | 20.9 | 20.2 | 19.9 |
| | 50 | 29.8 | 29.7 | 31.2 | 30.6 | 31.9 | 32.0 | 28.1 | 28.6 | 25.1 | 25.7 |
| | 75 | 37.1 | 37.5 | 38.7 | 38.4 | 39.9 | 40.8 | 35.6 | 35.5 | 31.6 | 32.1 |
| Depreciation | 25 | 1.6 | 1.6 | 1.9 | 2.1 | 1.5 | 1.4 | 1.4 | 1.3 | 2.1 | 1.9 |
| | 50 | 2.8 | 2.8 | 3.7 | 3.5 | 2.7 | 2.6 | 2.6 | 2.6 | 3.0 | 3.0 |
| | 75 | 4.7 | 4.7 | 6.4 | 5.9 | 4.5 | 4.5 | 3.9 | 3.9 | 4.5 | 4.5 |
| Annual result | 25 | 1.8 | 1.9 | 3.9 | 5.6 | 1.7 | 1.8 | 1.6 | 1.6 | 0.8 | 1.1 |
| | 50 | 4.9 | 5.1 | 10.8 | 11.8 | 4.9 | 5.0 | 4.0 | 3.9 | 3.1 | 3.0 |
| | 75 | 10.6 | 10.8 | 18.8 | 19.1 | 9.8 | 10.1 | 7.2 | 7.1 | 7.1 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 14.7 | 14.8 | 18.0 | 18.1 | 15.6 | 16.0 | 13.4 | 11.7 | 13.9 | 16.3 |
| | 50 | 29.4 | 30.7 | 40.4 | 37.7 | 29.9 | 30.5 | 27.6 | 26.8 | 24.1 | 25.9 |
| | 75 | 49.0 | 48.9 | 65.6 | 66.1 | 50.5 | 50.8 | 43.8 | 43.6 | 38.9 | 37.9 |
| Inventories | 25 | 11.2 | 11.9 | 2.7 | 3.2 | 10.3 | 11.2 | 19.7 | 21.0 | 19.5 | 19.2 |
| | 50 | 25.4 | 26.4 | 12.5 | 13.1 | 22.1 | 23.6 | 32.4 | 33.7 | 27.0 | 28.5 |
| | 75 | 40.2 | 42.4 | 28.8 | 36.2 | 41.0 | 42.4 | 44.9 | 45.7 | 38.7 | 39.4 |
| Equity | 25 | 4.7 | 5.2 | - 5.0 | 0.8 | 3.5 | 3.5 | 9.7 | 9.6 | 10.6 | 9.9 |
| | 50 | 16.9 | 17.9 | 9.8 | 11.9 | 13.3 | 14.2 | 22.7 | 23.4 | 22.9 | 24.2 |
| | 75 | 34.6 | 36.4 | 38.8 | 37.6 | 28.1 | 30.7 | 36.7 | 37.7 | 38.8 | 39.2 |
| Short-term liabilities | 25 | 27.6 | 28.8 | 22.8 | 19.5 | 31.1 | 29.7 | 29.3 | 31.5 | 28.4 | 27.5 |
| | 50 | 51.5 | 52.8 | 48.5 | 54.6 | 56.5 | 58.6 | 50.8 | 49.2 | 46.9 | 47.3 |
| | 75 | 75.0 | 73.3 | 83.7 | 80.8 | 77.0 | 76.9 | 68.7 | 68.4 | 67.3 | 64.6 |
| Liabilities to banks | 25 | 0.0 | 1.0 | 8.2 | 7.4 | 0.0 | 0.1 | 0.0 | 1.0 | 0.0 | 0.0 |
| | 50 | 15.8 | 15.8 | 31.9 | 31.1 | 17.0 | 14.7 | 12.1 | 13.7 | 7.7 | 10.9 |
| | 75 | 36.6 | 36.1 | 57.0 | 54.5 | 36.8 | 35.0 | 28.7 | 30.4 | 25.6 | 27.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.3 | 2.5 | 4.5 | 5.9 | 2.1 | 2.5 | 1.9 | 2.0 | 1.2 | 1.3 |
| | 50 | 5.8 | 5.9 | 12.4 | 13.6 | 5.8 | 5.7 | 4.7 | 4.8 | 3.9 | 3.4 |
| | 75 | 12.3 | 12.8 | 21.6 | 21.5 | 11.8 | 12.1 | 8.7 | 8.9 | 8.2 | 6.9 |
| Annual result and Depreciation | 25 | 5.2 | 5.2 | 10.2 | 11.8 | 5.3 | 5.3 | 4.4 | 4.5 | 3.9 | 3.6 |
| | 50 | 9.7 | 9.9 | 16.8 | 17.6 | 9.3 | 9.8 | 7.7 | 7.8 | 7.5 | 6.8 |
| | 75 | 16.6 | 16.8 | 27.3 | 27.9 | 15.9 | 15.8 | 12.1 | 12.0 | 11.8 | 11.3 |
| Trade receivables | 25 | 4.0 | 3.8 | 3.0 | 2.9 | 3.8 | 3.8 | 5.3 | 5.2 | 4.0 | 3.6 |
| | 50 | 7.1 | 6.9 | 5.7 | 6.1 | 6.8 | 6.5 | 8.1 | 7.9 | 8.0 | 7.5 |
| | 75 | 11.2 | 10.3 | 11.3 | 9.9 | 10.4 | 9.7 | 12.1 | 10.8 | 11.4 | 10.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 5.2 | 4.9 | 8.3 | 9.3 | 5.5 | 5.0 | 4.7 | 4.5 | 3.1 | 3.2 |
| | 50 | 10.3 | 10.3 | 18.2 | 21.0 | 10.7 | 10.4 | 8.6 | 8.9 | 7.5 | 7.3 |
| | 75 | 19.7 | 20.2 | 38.7 | 41.9 | 20.1 | 19.3 | 14.6 | 14.0 | 11.4 | 10.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 11.3 | 10.7 | 13.5 | 15.0 | 11.0 | 10.6 | 11.3 | 9.6 | 9.8 | 7.4 |
| | 50 | 22.7 | 22.9 | 31.6 | 37.1 | 24.1 | 22.8 | 21.0 | 21.5 | 19.3 | 17.5 |
| | 75 | 44.3 | 47.4 | 63.2 | 73.3 | 46.5 | 48.1 | 36.0 | 35.8 | 30.1 | 29.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 62.3 | 62.3 | 36.2 | 43.3 | 56.8 | 52.7 | 77.7 | 85.8 | 76.7 | 82.4 |
| | 50 | 113.2 | 113.3 | 90.4 | 92.4 | 106.8 | 111.4 | 134.1 | 129.0 | 115.2 | 121.4 |
| | 75 | 187.7 | 186.9 | 156.3 | 157.0 | 169.7 | 168.6 | 219.7 | 222.4 | 175.8 | 178.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 36.9 | 34.0 | 24.5 | 24.1 | 36.9 | 32.7 | 42.3 | 38.3 | 49.1 | 47.0 |
| | 50 | 61.6 | 63.1 | 58.3 | 62.3 | 57.1 | 59.0 | 62.6 | 64.3 | 69.4 | 67.9 |
| | 75 | 111.1 | 107.6 | 124.0 | 117.7 | 97.7 | 103.6 | 103.9 | 103.6 | 108.1 | 101.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.2 | 4.8 | 5.3 | 4.2 | 5.0 | 4.7 | 4.9 | 4.7 | 6.0 | 5.4 |
| | 50 | 9.4 | 8.8 | 12.9 | 11.7 | 10.1 | 9.6 | 8.2 | 7.5 | 8.5 | 8.0 |
| | 75 | 15.9 | 15.5 | 25.3 | 22.2 | 17.2 | 16.9 | 13.1 | 11.7 | 12.5 | 12.4 |

I. Enterprises by economic sector

4.m) Manufacture of computer, electronic and optical products

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.3 | 99.4 | 97.8 | 99.1 | 98.5 | 98.4 | 98.7 | 98.5 | 99.4 | 99.5 |
| Change in finished goods | 0.7 | 0.6 | 2.2 | 0.9 | 1.5 | 1.6 | 1.3 | 1.5 | 0.6 | 0.5 |
| Interest and similar income | 1.5 | 0.6 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 1.6 | 0.6 |
| Other income | 7.3 | 8.2 | 3.4 | 3.3 | 2.9 | 2.8 | 3.4 | 3.2 | 7.8 | 8.8 |
| of which: Income from long-term equity investments | 3.0 | 5.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.7 | 0.7 | 3.3 | 5.5 |
| Total income | 108.8 | 108.8 | 103.6 | 103.4 | 103.2 | 103.0 | 103.6 | 103.4 | 109.4 | 109.4 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 55.6 | 53.4 | 39.5 | 38.3 | 43.4 | 43.8 | 47.5 | 48.0 | 56.7 | 54.1 |
| Personnel expenses | 26.2 | 26.3 | 35.9 | 35.9 | 33.5 | 33.3 | 29.9 | 29.6 | 25.7 | 25.8 |
| Depreciation | 4.6 | 3.2 | 2.9 | 3.0 | 3.2 | 3.0 | 3.2 | 3.4 | 4.8 | 3.2 |
| of which: Depreciation of tangible fixed assets | 2.6 | 2.5 | 2.9 | 2.9 | 2.9 | 2.8 | 3.0 | 2.8 | 2.6 | 2.4 |
| Interest and similar expenses | 1.9 | 2.3 | 1.0 | 0.9 | 1.0 | 0.9 | 0.9 | 1.0 | 2.0 | 2.4 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Other expenses | 13.2 | 15.6 | 18.2 | 17.9 | 15.7 | 16.0 | 14.8 | 15.0 | 13.0 | 15.6 |
| Total expenses before taxes on income | 101.6 | 100.7 | 97.6 | 95.9 | 96.7 | 96.9 | 96.4 | 97.0 | 102.2 | 101.1 |
| Annual result before taxes on income | 7.2 | 8.1 | 6.0 | 7.5 | 6.5 | 6.1 | 7.2 | 6.4 | 7.2 | 8.3 |
| Taxes on income | 1.3 | 1.5 | 1.4 | 1.7 | 1.9 | 1.8 | 1.6 | 1.7 | 1.2 | 1.5 |
| Annual result | 6.0 | 6.6 | 4.6 | 5.8 | 4.6 | 4.2 | 5.6 | 4.8 | 6.0 | 6.8 |
| Profit and loss transfers (parent company) | 4.1 | 2.9 | 0.0 | 0.0 | -0.3 | 0.2 | 0.2 | 0.3 | 4.5 | 3.2 |
| Profit and loss transfers (subsidiary) | 1.3 | 1.2 | -0.1 | 0.2 | 0.4 | 0.3 | 1.5 | 1.8 | 1.3 | 1.2 |
| Profit for the year | 8.7 | 8.2 | 4.7 | 5.6 | 3.9 | 4.1 | 4.3 | 3.2 | 9.3 | 8.8 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 0.8 | 0.9 | 0.8 | 1.5 | 1.3 | 1.3 | 1.2 | 0.9 | 0.8 |
| Tangible fixed assets | 7.1 | 6.7 | 23.7 | 21.4 | 20.3 | 20.2 | 18.2 | 18.0 | 6.4 | 6.1 |
| of which: Land and buildings | 2.4 | 2.3 | 11.5 | 10.4 | 10.2 | 10.6 | 7.7 | 7.5 | 2.1 | 1.9 |
| Inventories | 16.6 | 13.1 | 31.0 | 31.9 | 30.5 | 31.6 | 27.9 | 29.4 | 15.9 | 12.2 |
| of which: Finished goods and merchandise | 9.1 | 6.1 | 15.3 | 15.4 | 9.3 | 8.9 | 7.2 | 7.6 | 9.1 | 6.0 |
| Cash | 5.0 | 5.5 | 15.5 | 15.7 | 15.2 | 12.8 | 11.3 | 11.2 | 4.6 | 5.2 |
| Receivables | 29.6 | 27.7 | 25.0 | 26.7 | 26.8 | 28.4 | 33.0 | 32.9 | 29.4 | 27.4 |
| Short-term | 26.8 | 24.9 | 24.8 | 26.5 | 26.0 | 27.6 | 32.0 | 31.5 | 26.5 | 24.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.2 | 5.2 | 14.7 | 16.5 | 13.2 | 13.7 | 13.8 | 13.8 | 4.7 | 4.7 |
| Receivables from affiliated companies | 19.2 | 18.1 | 6.4 | 6.6 | 10.3 | 10.6 | 15.8 | 15.4 | 19.4 | 18.3 |
| Long-term | 2.8 | 2.8 | 0.2 | 0.2 | 0.8 | 0.8 | 1.0 | 1.5 | 2.9 | 2.9 |
| of which: Loans to affiliated companies | 2.6 | 2.6 | 0.0 | 0.0 | 0.1 | 0.1 | 0.9 | 1.3 | 2.7 | 2.7 |
| Securities | 5.9 | 5.4 | 0.6 | 0.5 | 1.6 | 1.5 | 0.7 | 0.7 | 6.2 | 5.6 |
| Other long-term equity investments | 34.6 | 40.3 | 2.2 | 1.9 | 3.7 | 3.7 | 7.0 | 5.9 | 36.1 | 42.3 |
| of which: Goodwill | 0.3 | 0.3 | 1.3 | 1.1 | 1.5 | 1.3 | 0.5 | 0.4 | 0.3 | 0.2 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 33.6 | 33.1 | 35.5 | 37.9 | 46.3 | 45.9 | 42.8 | 43.2 | 33.0 | 32.5 |
| Liabilities | 45.7 | 47.6 | 58.1 | 55.1 | 42.7 | 43.2 | 43.5 | 43.0 | 45.8 | 47.9 |
| Short-term | 40.1 | 40.9 | 36.0 | 38.2 | 30.0 | 29.7 | 33.9 | 33.9 | 40.4 | 41.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.0 | 1.2 | 7.4 | 6.7 | 6.6 | 6.4 | 4.9 | 4.5 | 0.7 | 1.0 |
| Trade payables | 3.6 | 3.3 | 11.5 | 11.2 | 5.8 | 5.6 | 5.8 | 5.9 | 3.5 | 3.2 |
| Liabilities to affiliated companies | 22.2 | 27.0 | 7.0 | 6.7 | 7.9 | 8.1 | 15.1 | 14.5 | 22.7 | 27.8 |
| Long-term | 5.6 | 6.7 | 22.1 | 16.9 | 12.7 | 13.4 | 9.6 | 9.1 | 5.4 | 6.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.4 | 1.2 | 14.5 | 12.1 | 6.0 | 6.9 | 4.3 | 4.4 | 1.2 | 1.0 |
| Liabilities to affiliated companies | 3.1 | 4.4 | 2.7 | 2.3 | 5.3 | 5.6 | 4.8 | 4.2 | 3.0 | 4.4 |
| Provisions | 20.1 | 18.7 | 6.1 | 6.6 | 9.9 | 9.8 | 13.0 | 13.0 | 20.5 | 19.0 |
| of which: Provisions for pensions | 11.3 | 11.2 | 0.2 | 0.2 | 2.9 | 3.0 | 4.5 | 4.8 | 11.7 | 11.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 7.3 | 8.1 | 6.1 | 7.6 | 6.6 | 6.2 | 7.3 | 6.5 | 7.3 | 8.3 |
| Annual result and depreciation | 10.6 | 9.8 | 7.7 | 8.8 | 7.9 | 7.4 | 8.9 | 8.3 | 10.9 | 10.0 |
| Trade receivables | 8.1 | 8.3 | 10.8 | 12.2 | 10.2 | 10.7 | 10.9 | 10.9 | 7.8 | 8.0 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 64.1 | 62.6 | 135.6 | 135.5 | 128.8 | 128.1 | 127.0 | 126.3 | 60.6 | 59.0 |
| Annual result and interest paid | 5.1 | 5.6 | 7.7 | 9.1 | 7.3 | 6.6 | 8.3 | 7.3 | 4.9 | 5.5 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 11.1 | 10.0 | 21.3 | 25.8 | 26.2 | 22.9 | 24.6 | 22.9 | 10.5 | 9.5 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 99.5 | 92.3 | 213.9 | 226.2 | 229.0 | 231.1 | 205.2 | 212.6 | 96.2 | 89.0 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 80.4 | 76.4 | 113.4 | 111.8 | 140.1 | 137.7 | 129.2 | 127.1 | 78.1 | 74.0 |
| Cash resources, short-term receivables and inventories | 121.9 | 108.4 | 199.5 | 195.3 | 241.8 | 243.9 | 211.5 | 213.9 | 117.5 | 103.4 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 10.0 | 9.9 | 20.9 | 21.4 | 10.3 | 9.8 | 9.5 | 9.5 | 10.0 | 9.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 145.24 | 154.17 | 0.09 | 0.10 | 1.16 | 1.25 | 6.52 | 6.94 | 137.47 | 145.88 |
| Sales in € billion | 93.15 | 96.52 | 0.12 | 0.13 | 1.50 | 1.61 | 8.27 | 8.77 | 83.26 | 86.02 |
| Number of enterprises | 1 042 | 1 042 | 114 | 114 | 294 | 294 | 367 | 367 | 267 | 267 |

I. Enterprises by economic sector

cont'd: 4.m) Manufacture of computer, electronic and optical products

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 33.6 | 33.9 | 25.0 | 22.2 | 32.5 | 33.9 | 34.8 | 34.0 | 39.0 | 37.0 |
| | 50 | 44.6 | 45.1 | 36.8 | 35.0 | 42.4 | 43.3 | 45.5 | 46.9 | 49.2 | 48.4 |
| | 75 | 57.0 | 57.1 | 49.8 | 48.2 | 52.5 | 53.6 | 60.5 | 59.3 | 61.8 | 61.0 |
| Personnel expenses | 25 | 21.3 | 21.6 | 23.3 | 23.6 | 24.1 | 24.6 | 22.3 | 21.9 | 17.0 | 17.5 |
| | 50 | 30.0 | 29.8 | 34.9 | 35.1 | 33.9 | 33.2 | 30.1 | 29.8 | 24.7 | 25.2 |
| | 75 | 39.6 | 39.3 | 46.4 | 44.9 | 43.4 | 41.9 | 39.8 | 38.8 | 32.3 | 33.6 |
| Depreciation | 25 | 1.2 | 1.2 | 0.8 | 0.9 | 1.1 | 1.1 | 1.2 | 1.2 | 1.4 | 1.4 |
| | 50 | 2.2 | 2.2 | 1.9 | 1.8 | 2.1 | 2.0 | 2.2 | 2.2 | 2.4 | 2.5 |
| | 75 | 3.8 | 3.7 | 3.6 | 3.8 | 3.4 | 3.5 | 3.9 | 3.7 | 4.1 | 3.8 |
| Annual result | 25 | 1.1 | 1.0 | 0.4 | 1.5 | 1.2 | 1.2 | 1.0 | 1.0 | 1.5 | 0.8 |
| | 50 | 4.5 | 4.2 | 3.8 | 4.9 | 4.0 | 3.6 | 4.6 | 4.6 | 4.9 | 4.2 |
| | 75 | 9.1 | 9.3 | 11.0 | 12.2 | 8.8 | 8.3 | 9.2 | 8.9 | 9.0 | 9.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.8 | 4.5 | 1.9 | 2.7 | 4.9 | 4.7 | 5.0 | 4.4 | 5.7 | 5.5 |
| | 50 | 12.3 | 12.3 | 8.3 | 7.0 | 11.4 | 11.9 | 12.8 | 13.4 | 12.7 | 12.9 |
| | 75 | 25.4 | 25.4 | 22.8 | 23.8 | 27.4 | 27.1 | 25.4 | 25.4 | 25.7 | 25.0 |
| Inventories | 25 | 15.6 | 16.2 | 9.4 | 11.2 | 18.0 | 18.4 | 17.3 | 19.2 | 13.9 | 14.2 |
| | 50 | 28.0 | 28.6 | 26.5 | 29.8 | 33.6 | 33.4 | 29.7 | 31.2 | 22.8 | 23.3 |
| | 75 | 42.4 | 44.4 | 46.8 | 46.3 | 49.3 | 51.5 | 42.4 | 45.3 | 34.0 | 35.6 |
| Equity | 25 | 22.2 | 23.3 | 15.1 | 21.6 | 25.7 | 27.1 | 20.5 | 22.0 | 22.2 | 22.7 |
| | 50 | 42.5 | 42.2 | 38.9 | 43.5 | 46.1 | 45.7 | 41.7 | 41.8 | 40.8 | 39.0 |
| | 75 | 63.3 | 63.8 | 60.8 | 64.8 | 65.4 | 66.7 | 64.9 | 63.2 | 57.9 | 60.8 |
| Short-term liabilities | 25 | 14.1 | 13.5 | 14.5 | 17.1 | 13.4 | 11.5 | 13.8 | 13.3 | 15.0 | 15.4 |
| | 50 | 28.7 | 28.1 | 33.3 | 29.8 | 26.9 | 27.4 | 28.6 | 29.1 | 29.1 | 27.5 |
| | 75 | 49.4 | 48.5 | 53.0 | 52.1 | 46.6 | 47.1 | 51.0 | 51.8 | 48.9 | 48.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.6 | 2.1 | 8.8 | 7.1 | 5.2 | 5.6 | 2.6 | 2.2 | 0.0 | 0.0 |
| | 75 | 19.4 | 20.5 | 29.3 | 25.7 | 24.5 | 25.5 | 20.7 | 19.4 | 10.2 | 11.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.5 | 1.5 | 0.4 | 1.6 | 1.8 | 1.8 | 1.4 | 1.5 | 2.0 | 1.3 |
| | 50 | 5.7 | 5.6 | 4.8 | 6.5 | 5.3 | 4.6 | 6.2 | 6.1 | 6.3 | 5.5 |
| | 75 | 11.9 | 12.0 | 14.9 | 16.8 | 11.5 | 11.7 | 12.3 | 11.8 | 11.6 | 11.6 |
| Annual result and depreciation | 25 | 4.0 | 3.8 | 2.7 | 4.5 | 4.0 | 3.8 | 3.7 | 3.6 | 5.2 | 3.8 |
| | 50 | 9.1 | 8.4 | 8.2 | 9.5 | 8.1 | 7.4 | 9.1 | 8.9 | 9.6 | 8.9 |
| | 75 | 15.3 | 15.8 | 16.5 | 20.2 | 14.1 | 15.6 | 16.1 | 15.2 | 14.9 | 15.8 |
| Trade receivables | 25 | 4.8 | 4.7 | 4.0 | 4.1 | 4.7 | 5.3 | 5.8 | 5.4 | 4.3 | 3.9 |
| | 50 | 8.9 | 8.8 | 8.0 | 7.7 | 9.4 | 9.3 | 9.1 | 9.3 | 8.1 | 7.7 |
| | 75 | 13.6 | 14.2 | 14.2 | 17.9 | 13.7 | 14.2 | 14.1 | 14.5 | 13.1 | 13.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.7 | 2.8 | 1.9 | 3.4 | 3.2 | 2.8 | 2.8 | 2.9 | 2.9 | 2.0 |
| | 50 | 7.7 | 7.6 | 6.4 | 10.4 | 8.0 | 7.1 | 7.7 | 8.2 | 7.8 | 7.2 |
| | 75 | 15.0 | 15.0 | 18.9 | 19.5 | 14.3 | 13.8 | 14.3 | 15.1 | 15.4 | 15.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.8 | 3.6 | - 12.3 | - 13.4 | 0.8 | 2.6 | 3.2 | 3.1 | 7.9 | 6.8 |
| | 50 | 20.3 | 20.1 | 12.4 | 14.9 | 17.4 | 17.4 | 22.4 | 23.3 | 22.3 | 20.4 |
| | 75 | 52.5 | 51.3 | 39.1 | 45.9 | 53.6 | 46.4 | 58.7 | 59.8 | 46.9 | 47.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 131.9 | 139.9 | 123.9 | 129.5 | 136.8 | 156.0 | 133.5 | 145.2 | 120.9 | 128.5 |
| | 50 | 236.9 | 248.4 | 334.9 | 340.9 | 289.3 | 313.3 | 232.6 | 238.2 | 207.0 | 218.1 |
| | 75 | 509.9 | 544.9 | 940.7 | 1 000.0 | 702.8 | 753.1 | 489.8 | 525.3 | 343.7 | 364.1 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 67.9 | 72.0 | 55.6 | 78.4 | 62.9 | 67.1 | 65.3 | 68.5 | 78.2 | 78.2 |
| | 50 | 138.2 | 141.3 | 128.4 | 141.5 | 137.4 | 143.5 | 131.9 | 126.4 | 150.0 | 156.9 |
| | 75 | 288.1 | 320.1 | 261.4 | 301.4 | 325.8 | 391.7 | 294.2 | 313.2 | 272.2 | 293.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.5 | 4.5 | 5.4 | 4.5 | 4.4 | 4.1 | 4.5 | 4.8 | 4.8 | 5.0 |
| | 50 | 8.0 | 7.9 | 10.1 | 9.8 | 7.4 | 7.9 | 7.5 | 7.7 | 8.3 | 7.9 |
| | 75 | 14.0 | 13.6 | 20.6 | 19.6 | 14.9 | 13.3 | 13.3 | 13.0 | 11.9 | 13.0 |

I. Enterprises by economic sector

4.n) Manufacture of electrical equipment

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.1 | 97.8 | 95.1 | 98.6 | 98.9 | 99.3 | 98.9 | 99.8 | 99.1 |
| Change in finished goods | 0.3 | 0.9 | 2.2 | 4.9 | 1.4 | 1.1 | 0.7 | 1.1 | 0.2 | 0.9 |
| Interest and similar income | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 |
| Other income | 5.2 | 4.4 | 2.3 | 2.3 | 2.0 | 1.8 | 2.2 | 2.0 | 5.6 | 4.7 |
| of which: Income from long-term equity investments | 2.0 | 1.9 | 0.1 | 0.0 | 0.1 | 0.1 | 0.3 | 0.3 | 2.3 | 2.2 |
| Total income | 105.5 | 104.7 | 102.5 | 102.5 | 102.1 | 101.9 | 102.4 | 102.2 | 105.9 | 105.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 60.2 | 60.6 | 42.9 | 43.3 | 48.4 | 48.7 | 53.8 | 53.4 | 61.3 | 61.9 |
| Personnel expenses | 21.7 | 22.1 | 33.5 | 32.4 | 31.6 | 31.1 | 26.7 | 26.9 | 20.8 | 21.3 |
| Depreciation | 3.1 | 2.8 | 3.3 | 2.9 | 2.0 | 1.8 | 2.4 | 2.5 | 3.2 | 2.9 |
| of which: Depreciation of tangible fixed assets | 2.4 | 2.4 | 3.3 | 2.9 | 1.9 | 1.8 | 2.2 | 2.3 | 2.4 | 2.5 |
| Interest and similar expenses | 1.0 | 1.3 | 1.0 | 1.0 | 0.6 | 0.6 | 0.7 | 0.7 | 1.1 | 1.4 |
| Operating taxes | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 13.9 | 14.0 | 18.9 | 17.8 | 13.8 | 13.7 | 13.6 | 13.9 | 13.9 | 14.0 |
| Total expenses before taxes on income | 99.9 | 100.9 | 99.6 | 97.4 | 96.4 | 96.0 | 97.3 | 97.5 | 100.3 | 101.5 |
| Annual result before taxes on income | 5.6 | 3.8 | 2.9 | 5.0 | 5.7 | 5.9 | 5.1 | 4.7 | 5.6 | 3.6 |
| Taxes on income | 0.9 | 0.8 | 1.1 | 1.3 | 1.4 | 1.4 | 1.3 | 1.2 | 0.9 | 0.8 |
| Annual result | 4.6 | 2.9 | 1.8 | 3.7 | 4.3 | 4.5 | 3.8 | 3.5 | 4.8 | 2.8 |
| Profit and loss transfers (parent company) | 0.9 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 1.1 | 0.7 |
| Profit and loss transfers (subsidiary) | 2.7 | 1.5 | -0.3 | -0.2 | 0.1 | 0.4 | 1.0 | 0.8 | 3.0 | 1.6 |
| Profit for the year | 2.9 | 2.0 | 2.1 | 3.9 | 4.2 | 4.1 | 2.9 | 2.9 | 2.8 | 1.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.1 | 1.1 | 0.6 | 0.4 | 1.1 | 1.2 | 0.8 | 0.9 | 1.1 | 1.1 |
| Tangible fixed assets | 13.0 | 13.3 | 18.3 | 15.9 | 17.0 | 16.5 | 20.2 | 19.6 | 12.3 | 12.7 |
| of which: Land and buildings | 4.5 | 4.4 | 5.7 | 4.9 | 7.8 | 7.4 | 8.6 | 8.0 | 4.1 | 4.0 |
| Inventories | 18.3 | 19.5 | 31.9 | 35.9 | 35.6 | 37.4 | 29.1 | 29.8 | 17.1 | 18.3 |
| of which: Finished goods and merchandise | 5.2 | 5.3 | 9.3 | 8.9 | 8.3 | 8.7 | 7.4 | 7.3 | 4.9 | 5.1 |
| Cash | 6.3 | 5.1 | 11.7 | 12.4 | 15.2 | 13.4 | 9.8 | 9.0 | 5.9 | 4.6 |
| Receivables | 39.8 | 40.0 | 31.5 | 30.3 | 28.1 | 28.5 | 33.3 | 32.9 | 40.5 | 40.9 |
| Short-term | 38.0 | 38.3 | 30.5 | 30.1 | 26.8 | 27.6 | 31.5 | 31.1 | 38.7 | 39.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.0 | 9.0 | 13.6 | 14.1 | 16.2 | 16.0 | 14.5 | 14.6 | 8.4 | 8.4 |
| Receivables from affiliated companies | 27.1 | 27.5 | 10.7 | 11.8 | 8.1 | 9.0 | 14.3 | 14.1 | 28.5 | 29.0 |
| Long-term | 1.8 | 1.7 | 1.1 | 0.2 | 1.2 | 0.9 | 1.7 | 1.8 | 1.8 | 1.7 |
| of which: Loans to affiliated companies | 1.4 | 1.4 | 0.7 | 0.1 | 0.8 | 0.6 | 0.6 | 0.8 | 1.4 | 1.5 |
| Securities | 2.6 | 3.2 | 0.8 | 0.8 | 0.4 | 0.4 | 1.2 | 2.0 | 2.8 | 3.4 |
| Other long-term equity investments | 18.5 | 17.4 | 4.6 | 3.8 | 2.3 | 2.2 | 5.3 | 5.3 | 20.0 | 18.8 |
| of which: Goodwill | 1.7 | 1.5 | 3.9 | 3.1 | 0.1 | 0.1 | 0.1 | 0.1 | 1.9 | 1.6 |
| Capital | | | | | | | | | | |
| Equity | 35.2 | 34.1 | 25.5 | 25.5 | 39.0 | 41.0 | 41.4 | 42.2 | 34.6 | 33.3 |
| Liabilities | | | | | | | | | | |
| Short-term | 45.3 | 45.8 | 63.6 | 63.3 | 49.3 | 48.0 | 45.2 | 44.7 | 45.2 | 45.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.9 | 2.3 | 8.0 | 8.2 | 6.9 | 7.0 | 7.3 | 6.8 | 1.4 | 1.8 |
| Trade payables | 6.1 | 6.2 | 13.7 | 12.6 | 7.7 | 7.4 | 6.9 | 6.8 | 6.0 | 6.1 |
| Liabilities to affiliated companies | 21.4 | 21.0 | 9.4 | 10.4 | 8.3 | 8.0 | 13.5 | 14.0 | 22.3 | 21.9 |
| Long-term | 6.3 | 6.2 | 14.6 | 11.9 | 8.5 | 7.5 | 7.7 | 8.0 | 6.1 | 6.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.2 | 2.3 | 7.3 | 6.2 | 5.7 | 4.7 | 3.9 | 3.9 | 2.0 | 2.1 |
| Liabilities to affiliated companies | 2.8 | 2.7 | 5.2 | 4.0 | 2.2 | 2.2 | 3.2 | 3.3 | 2.8 | 2.6 |
| Provisions | 19.1 | 19.6 | 10.6 | 10.9 | 11.4 | 10.7 | 13.3 | 13.0 | 19.8 | 20.3 |
| of which: Provisions for pensions | 10.0 | 10.5 | 5.2 | 5.1 | 3.2 | 3.1 | 5.4 | 5.3 | 10.5 | 11.1 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.6 | 3.8 | 2.9 | 5.3 | 5.7 | 5.9 | 5.1 | 4.7 | 5.6 | 3.6 |
| Annual result and depreciation | 7.8 | 5.8 | 5.2 | 7.0 | 6.4 | 6.4 | 6.3 | 6.0 | 8.0 | 5.7 |
| Trade receivables | 8.0 | 8.1 | 9.5 | 10.5 | 9.8 | 9.6 | 9.6 | 9.9 | 7.8 | 7.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 112.5 | 110.5 | 143.2 | 134.2 | 165.2 | 166.4 | 151.7 | 146.6 | 108.1 | 106.3 |
| Annual result and interest paid | 6.4 | 4.7 | 4.1 | 6.6 | 8.2 | 8.6 | 7.0 | 6.3 | 6.3 | 4.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 14.9 | 10.5 | 11.8 | 15.1 | 23.0 | 23.4 | 19.5 | 18.1 | 14.5 | 9.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 142.3 | 141.5 | 179.5 | 202.0 | 232.2 | 244.3 | 187.7 | 188.5 | 138.3 | 137.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 116.0 | 111.7 | 86.4 | 82.9 | 103.3 | 101.3 | 110.7 | 110.1 | 116.7 | 112.1 |
| Cash resources, short-term receivables and inventories | 163.0 | 160.9 | 151.5 | 152.7 | 190.6 | 193.6 | 188.3 | 191.3 | 160.4 | 157.9 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.0 | 9.1 | 21.8 | 20.6 | 9.5 | 9.1 | 8.4 | 8.6 | 9.0 | 9.1 |
| Memo item | | | | | | | | | | |
| Balance sheet total in € billion | 50.81 | 52.95 | 0.05 | 0.06 | 0.67 | 0.71 | 4.12 | 4.45 | 45.97 | 47.73 |
| Sales in € billion | 57.14 | 58.52 | 0.07 | 0.08 | 1.11 | 1.18 | 6.26 | 6.53 | 49.71 | 50.73 |
| Number of enterprises | 736 | 736 | 73 | 73 | 203 | 203 | 259 | 259 | 201 | 201 |

I. Enterprises by economic sector

cont'd: 4.n) Manufacture of electrical equipment

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 40.7 | 41.7 | 29.8 | 28.4 | 37.4 | 37.9 | 43.5 | 43.5 | 44.6 | 45.7 |
| | 50 | 50.7 | 51.5 | 43.4 | 41.9 | 48.6 | 48.8 | 51.8 | 52.0 | 55.3 | 56.5 |
| | 75 | 61.1 | 62.0 | 53.6 | 56.3 | 57.6 | 58.7 | 63.8 | 62.9 | 67.4 | 68.5 |
| Personnel expenses | 25 | 20.1 | 20.2 | 21.8 | 22.1 | 24.7 | 25.3 | 19.9 | 19.3 | 16.1 | 16.9 |
| | 50 | 28.1 | 28.3 | 32.4 | 30.8 | 31.6 | 32.0 | 27.7 | 27.7 | 23.3 | 23.4 |
| | 75 | 36.0 | 35.9 | 40.2 | 42.0 | 39.4 | 39.5 | 35.7 | 35.5 | 30.3 | 30.8 |
| Depreciation | 25 | 1.0 | 1.0 | 0.9 | 0.8 | 0.8 | 0.9 | 0.9 | 1.0 | 1.3 | 1.2 |
| | 50 | 1.8 | 1.7 | 1.6 | 1.7 | 1.5 | 1.5 | 1.8 | 1.8 | 2.2 | 2.1 |
| | 75 | 2.9 | 2.8 | 3.7 | 3.3 | 2.4 | 2.3 | 2.9 | 2.8 | 3.3 | 3.3 |
| Annual result | 25 | 0.8 | 0.6 | - 4.0 | 0.6 | 1.2 | 0.8 | 0.4 | 0.7 | 0.9 | 0.0 |
| | 50 | 3.3 | 3.0 | 2.8 | 2.4 | 3.5 | 3.0 | 3.2 | 2.8 | 3.6 | 3.3 |
| | 75 | 7.6 | 7.4 | 6.8 | 8.3 | 7.3 | 6.8 | 7.4 | 6.9 | 8.6 | 8.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 5.6 | 5.3 | 2.2 | 2.5 | 4.0 | 3.7 | 7.3 | 7.2 | 7.8 | 7.0 |
| | 50 | 13.1 | 12.7 | 8.1 | 7.3 | 10.8 | 9.5 | 14.9 | 14.4 | 15.1 | 14.4 |
| | 75 | 27.3 | 27.5 | 23.2 | 19.5 | 27.7 | 28.6 | 30.5 | 28.9 | 24.4 | 25.1 |
| Inventories | 25 | 16.7 | 16.6 | 5.6 | 6.1 | 22.0 | 22.7 | 19.1 | 17.8 | 13.6 | 14.7 |
| | 50 | 28.2 | 29.8 | 19.9 | 18.8 | 34.5 | 39.7 | 30.0 | 32.4 | 24.2 | 25.6 |
| | 75 | 44.0 | 45.2 | 49.1 | 43.0 | 51.8 | 53.2 | 43.5 | 45.3 | 34.5 | 36.2 |
| Equity | 25 | 16.2 | 17.2 | - 5.0 | 2.3 | 15.4 | 18.9 | 19.0 | 19.5 | 19.8 | 17.7 |
| | 50 | 36.0 | 36.4 | 17.8 | 26.7 | 37.4 | 37.8 | 39.4 | 42.3 | 33.1 | 34.1 |
| | 75 | 57.8 | 57.6 | 47.0 | 51.0 | 61.2 | 59.5 | 63.0 | 62.9 | 52.8 | 52.2 |
| Short-term liabilities | 25 | 18.9 | 18.8 | 25.6 | 23.8 | 18.2 | 18.4 | 18.9 | 18.3 | 17.7 | 18.7 |
| | 50 | 36.2 | 36.5 | 44.6 | 46.4 | 37.1 | 38.1 | 35.0 | 34.1 | 34.6 | 33.8 |
| | 75 | 58.2 | 59.3 | 84.9 | 80.6 | 59.5 | 57.8 | 58.3 | 60.2 | 52.2 | 55.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 1.7 | 1.5 | 4.7 | 3.6 | 4.0 | 4.3 | 2.4 | 3.1 | 0.0 | 0.0 |
| | 75 | 18.6 | 18.4 | 29.8 | 27.2 | 22.5 | 20.1 | 19.9 | 20.9 | 6.9 | 6.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.0 | 0.8 | - 4.3 | 0.6 | 1.7 | 1.2 | 0.8 | 0.8 | 1.1 | 0.3 |
| | 50 | 4.4 | 4.0 | 3.5 | 3.4 | 4.6 | 4.2 | 4.4 | 4.0 | 4.4 | 4.0 |
| | 75 | 9.9 | 9.9 | 9.3 | 10.7 | 10.0 | 9.4 | 9.8 | 8.9 | 10.1 | 10.6 |
| Annual result and depreciation | 25 | 2.9 | 2.7 | - 0.9 | 2.8 | 3.3 | 2.9 | 2.8 | 2.6 | 3.5 | 2.2 |
| | 50 | 6.5 | 6.0 | 6.5 | 5.0 | 6.2 | 5.9 | 6.5 | 6.2 | 6.8 | 6.1 |
| | 75 | 12.6 | 12.3 | 14.6 | 14.8 | 12.2 | 11.6 | 12.2 | 11.3 | 12.7 | 13.3 |
| Trade receivables | 25 | 4.5 | 4.4 | 3.8 | 3.9 | 4.5 | 5.0 | 5.3 | 5.2 | 3.5 | 3.2 |
| | 50 | 7.9 | 8.3 | 7.7 | 6.8 | 7.9 | 8.3 | 8.3 | 9.1 | 7.6 | 7.2 |
| | 75 | 12.5 | 12.4 | 13.9 | 13.6 | 13.3 | 12.6 | 12.2 | 13.1 | 11.5 | 11.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.8 | 2.3 | - 3.2 | 1.2 | 3.6 | 3.5 | 2.4 | 2.6 | 3.2 | 1.7 |
| | 50 | 7.2 | 6.6 | 6.8 | 6.9 | 9.2 | 7.1 | 6.6 | 6.5 | 6.7 | 6.1 |
| | 75 | 14.0 | 13.7 | 13.9 | 17.4 | 15.0 | 14.5 | 12.6 | 11.8 | 13.7 | 13.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.5 | 4.7 | - 3.9 | 1.3 | 6.4 | 5.0 | 5.6 | 6.0 | 6.4 | 3.6 |
| | 50 | 19.3 | 17.4 | 11.3 | 14.2 | 19.4 | 16.8 | 22.4 | 20.0 | 18.1 | 15.2 |
| | 75 | 43.7 | 43.1 | 34.4 | 32.0 | 46.4 | 49.5 | 56.4 | 48.0 | 35.8 | 32.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 122.4 | 121.5 | 92.7 | 93.4 | 139.2 | 153.4 | 117.3 | 116.9 | 114.5 | 109.8 |
| | 50 | 215.6 | 217.2 | 216.8 | 217.4 | 296.7 | 307.7 | 211.2 | 202.7 | 181.9 | 186.6 |
| | 75 | 469.1 | 489.0 | 533.3 | 733.3 | 698.9 | 725.9 | 442.3 | 440.2 | 341.0 | 350.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 60.3 | 55.8 | 46.6 | 42.7 | 57.2 | 53.8 | 60.2 | 52.5 | 73.6 | 72.3 |
| | 50 | 111.5 | 110.0 | 91.9 | 88.6 | 109.0 | 109.5 | 108.0 | 105.6 | 122.1 | 124.1 |
| | 75 | 236.7 | 237.7 | 200.0 | 230.9 | 249.5 | 237.8 | 230.0 | 244.0 | 242.6 | 226.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.2 | 4.2 | 5.3 | 5.4 | 3.6 | 3.8 | 4.2 | 4.0 | 4.5 | 4.3 |
| | 50 | 7.4 | 7.2 | 12.1 | 10.4 | 7.2 | 7.2 | 7.6 | 7.3 | 7.1 | 6.9 |
| | 75 | 13.0 | 12.7 | 27.1 | 31.5 | 13.0 | 13.6 | 11.8 | 11.9 | 11.5 | 12.5 |

I. Enterprises by economic sector

4.o) Manufacture of machinery and equipment (not elsewhere classified)

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.0 | 98.6 | 98.0 | 96.5 | 99.1 | 96.6 | 97.7 | 97.8 | 99.3 | 98.8 |
| Change in finished goods | 1.0 | 1.4 | 2.0 | 3.5 | 0.9 | 3.4 | 2.3 | 2.2 | 0.7 | 1.2 |
| Interest and similar income | 0.3 | 0.2 | 0.3 | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.3 | 0.2 |
| Other income | 3.3 | 3.5 | 3.0 | 2.6 | 2.1 | 2.1 | 2.2 | 2.1 | 3.6 | 3.8 |
| of which: Income from long-term equity investments | 1.0 | 1.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.3 | 1.2 | 1.1 |
| Total income | 103.6 | 103.8 | 103.3 | 102.8 | 102.2 | 102.2 | 102.3 | 102.2 | 103.9 | 104.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 55.4 | 55.8 | 40.7 | 41.7 | 45.7 | 45.9 | 50.0 | 50.6 | 56.7 | 57.1 |
| Personnel expenses | 24.2 | 24.4 | 35.6 | 33.8 | 33.5 | 33.3 | 29.5 | 29.4 | 23.0 | 23.2 |
| Depreciation | 2.6 | 2.5 | 3.5 | 3.4 | 2.6 | 2.5 | 2.4 | 2.4 | 2.7 | 2.5 |
| of which: Depreciation of tangible fixed assets | 2.3 | 2.2 | 3.5 | 3.3 | 2.3 | 2.4 | 2.3 | 2.2 | 2.3 | 2.2 |
| Interest and similar expenses | 1.2 | 1.4 | 1.1 | 1.0 | 0.8 | 0.8 | 0.8 | 0.8 | 1.2 | 1.5 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 14.5 | 14.5 | 16.7 | 16.4 | 14.8 | 14.8 | 14.9 | 14.3 | 14.4 | 14.5 |
| Total expenses before taxes on income | 98.0 | 98.6 | 97.7 | 96.5 | 97.5 | 97.3 | 97.7 | 97.6 | 98.1 | 98.8 |
| Annual result before taxes on income | 5.6 | 5.2 | 5.5 | 6.3 | 4.8 | 4.9 | 4.7 | 4.7 | 5.8 | 5.3 |
| Taxes on income | 1.1 | 1.0 | 1.4 | 1.5 | 1.3 | 1.2 | 1.2 | 1.2 | 1.1 | 1.0 |
| Annual result | 4.5 | 4.2 | 4.1 | 4.8 | 3.5 | 3.7 | 3.5 | 3.5 | 4.7 | 4.3 |
| Profit and loss transfers (parent company) | 0.4 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.5 | 0.6 |
| Profit and loss transfers (subsidiary) | 1.6 | 1.8 | 0.1 | 0.1 | 0.4 | 0.3 | 0.8 | 0.7 | 1.8 | 2.1 |
| Profit for the year | 3.4 | 2.9 | 4.0 | 4.7 | 3.1 | 3.4 | 2.8 | 2.9 | 3.5 | 2.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.3 | 1.0 | 1.2 | 1.2 | 0.9 | 0.8 | 0.9 | 0.9 | 1.4 | 1.0 |
| Tangible fixed assets | 13.2 | 13.2 | 31.7 | 29.8 | 21.4 | 21.0 | 17.2 | 16.7 | 12.4 | 12.5 |
| of which: Land and buildings | 6.1 | 6.0 | 14.7 | 13.3 | 9.3 | 8.8 | 8.0 | 7.9 | 5.7 | 5.6 |
| Inventories | 26.7 | 27.4 | 23.2 | 26.0 | 36.3 | 39.0 | 36.4 | 37.8 | 25.2 | 25.7 |
| of which: Finished goods and merchandise | 4.6 | 4.8 | 8.0 | 8.9 | 7.7 | 7.7 | 5.0 | 5.2 | 4.5 | 4.7 |
| Cash | 7.5 | 6.3 | 15.1 | 15.0 | 12.8 | 11.4 | 11.3 | 11.0 | 6.9 | 5.5 |
| Receivables | 27.2 | 27.7 | 25.2 | 25.1 | 25.0 | 24.2 | 28.3 | 28.1 | 27.1 | 27.7 |
| Short-term | 25.6 | 25.9 | 24.4 | 24.5 | 24.4 | 23.4 | 26.5 | 26.4 | 25.5 | 25.9 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.6 | 9.1 | 12.3 | 13.3 | 15.4 | 14.8 | 14.5 | 14.4 | 8.8 | 8.3 |
| Receivables from affiliated companies | 14.3 | 15.0 | 6.4 | 6.0 | 5.9 | 5.9 | 9.7 | 9.5 | 15.1 | 15.9 |
| Long-term | 1.6 | 1.8 | 0.8 | 0.6 | 0.6 | 0.8 | 1.8 | 1.7 | 1.6 | 1.8 |
| of which: Loans to affiliated companies | 1.1 | 1.3 | 0.2 | 0.4 | 0.3 | 0.4 | 1.3 | 1.2 | 1.1 | 1.3 |
| Securities | 1.6 | 1.5 | 1.0 | 0.8 | 0.9 | 0.7 | 1.4 | 1.2 | 1.7 | 1.5 |
| Other long-term equity investments | 22.1 | 22.6 | 2.0 | 1.7 | 2.3 | 2.5 | 4.0 | 4.0 | 25.1 | 25.7 |
| of which: Goodwill | 0.5 | 0.4 | 0.2 | 0.2 | 0.3 | 0.3 | 0.6 | 0.5 | 0.5 | 0.4 |
| Capital | | | | | | | | | | |
| Equity | 31.4 | 30.6 | 35.2 | 34.4 | 35.5 | 34.9 | 34.2 | 33.9 | 30.9 | 30.1 |
| Liabilities | | | | | | | | | | |
| Short-term | 52.8 | 53.7 | 58.3 | 59.3 | 54.8 | 55.8 | 53.8 | 54.5 | 52.6 | 53.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 36.4 | 37.2 | 37.9 | 41.5 | 43.7 | 44.9 | 46.5 | 47.0 | 34.9 | 35.7 |
| Trade payables | 2.2 | 2.4 | 8.2 | 9.5 | 7.5 | 7.6 | 5.1 | 5.1 | 1.6 | 1.9 |
| Liabilities to affiliated companies | 5.9 | 5.9 | 7.4 | 7.5 | 7.4 | 7.2 | 6.4 | 6.3 | 5.8 | 5.8 |
| Long-term | 12.9 | 13.7 | 6.8 | 5.9 | 8.3 | 7.9 | 13.2 | 13.2 | 13.0 | 13.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 16.4 | 16.5 | 20.4 | 17.7 | 11.1 | 10.9 | 7.3 | 7.4 | 17.7 | 17.9 |
| Liabilities to affiliated companies | 3.6 | 3.6 | 14.2 | 12.1 | 7.1 | 7.1 | 4.1 | 4.1 | 3.5 | 3.5 |
| Provisions | 12.1 | 12.2 | 3.8 | 3.6 | 2.9 | 2.9 | 2.7 | 2.8 | 13.7 | 13.8 |
| of which: Provisions for pensions | 15.6 | 15.4 | 6.3 | 6.2 | 9.6 | 9.2 | 12.0 | 11.5 | 16.2 | 16.1 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.7 | 5.3 | 5.7 | 6.6 | 4.8 | 5.1 | 4.8 | 4.8 | 5.9 | 5.4 |
| Annual result and depreciation | 7.2 | 6.7 | 7.8 | 8.5 | 6.2 | 6.4 | 6.0 | 6.0 | 7.5 | 6.8 |
| Trade receivables | 9.3 | 8.9 | 9.6 | 10.7 | 10.5 | 10.6 | 11.4 | 11.4 | 8.9 | 8.3 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 103.6 | 103.1 | 128.1 | 124.5 | 146.6 | 139.5 | 127.0 | 126.4 | 99.4 | 99.0 |
| Annual result and interest paid | 5.9 | 5.8 | 6.8 | 7.6 | 6.3 | 6.4 | 5.5 | 5.5 | 6.0 | 5.8 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 12.3 | 11.0 | 20.2 | 20.9 | 17.5 | 16.5 | 14.1 | 13.8 | 12.0 | 10.5 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 138.9 | 136.5 | 157.8 | 158.8 | 192.5 | 188.9 | 185.8 | 190.6 | 134.3 | 131.5 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 93.1 | 88.1 | 105.8 | 96.1 | 86.0 | 77.9 | 83.4 | 81.1 | 95.1 | 89.7 |
| Cash resources, short-term receivables and inventories | 166.4 | 161.7 | 166.9 | 158.7 | 169.1 | 164.7 | 161.8 | 161.4 | 167.2 | 161.7 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 10.2 | 10.2 | 13.8 | 14.0 | 11.0 | 10.9 | 9.8 | 9.7 | 10.2 | 10.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 164.04 | 173.69 | 0.23 | 0.26 | 2.82 | 3.09 | 19.72 | 21.13 | 141.27 | 149.21 |
| Sales in € billion | 169.93 | 179.03 | 0.29 | 0.32 | 4.14 | 4.31 | 25.04 | 26.71 | 140.46 | 147.69 |
| Number of enterprises | 2 803 | 2 803 | 286 | 286 | 780 | 780 | 1 052 | 1 052 | 685 | 685 |

I. Enterprises by economic sector

cont'd: 4.o) Manufacture of machinery and equipment (not elsewhere classified)

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 38.3 | 38.3 | 27.3 | 26.9 | 33.7 | 33.7 | 40.1 | 40.5 | 44.6 | 45.0 |
| | 50 | 48.2 | 48.2 | 41.0 | 39.9 | 44.3 | 44.5 | 48.7 | 48.8 | 53.1 | 53.4 |
| | 75 | 58.5 | 58.7 | 52.7 | 51.9 | 55.2 | 55.9 | 58.5 | 59.0 | 61.8 | 61.9 |
| Personnel expenses | 25 | 22.2 | 22.3 | 21.8 | 21.7 | 25.1 | 25.4 | 22.9 | 22.8 | 18.8 | 18.8 |
| | 50 | 30.0 | 30.2 | 33.3 | 33.9 | 33.5 | 33.7 | 29.7 | 30.2 | 25.9 | 25.4 |
| | 75 | 37.9 | 38.0 | 45.6 | 43.3 | 42.1 | 42.2 | 36.6 | 36.7 | 32.8 | 32.6 |
| Depreciation | 25 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 |
| | 50 | 1.9 | 1.9 | 2.2 | 2.3 | 1.8 | 1.8 | 1.9 | 1.9 | 2.0 | 1.9 |
| | 75 | 3.3 | 3.3 | 4.6 | 4.5 | 3.4 | 3.4 | 3.1 | 3.1 | 3.1 | 3.1 |
| Annual result | 25 | 0.8 | 0.8 | 0.4 | 0.5 | 0.8 | 0.7 | 0.8 | 0.8 | 1.0 | 1.2 |
| | 50 | 3.3 | 3.4 | 3.0 | 3.4 | 2.9 | 3.1 | 3.2 | 3.2 | 4.1 | 3.9 |
| | 75 | 7.2 | 7.1 | 8.8 | 9.2 | 6.4 | 6.4 | 6.9 | 6.5 | 7.8 | 8.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 5.3 | 5.3 | 4.6 | 4.4 | 5.3 | 4.7 | 5.1 | 5.4 | 5.6 | 5.6 |
| | 50 | 13.6 | 13.1 | 14.3 | 14.7 | 14.1 | 12.9 | 13.1 | 12.9 | 13.1 | 13.0 |
| | 75 | 27.2 | 27.4 | 40.0 | 41.1 | 31.2 | 31.6 | 26.7 | 26.4 | 22.8 | 22.5 |
| Inventories | 25 | 20.0 | 20.6 | 7.8 | 7.6 | 19.3 | 20.4 | 22.9 | 24.3 | 20.4 | 21.0 |
| | 50 | 33.0 | 34.2 | 22.1 | 21.9 | 33.8 | 35.5 | 35.3 | 36.5 | 31.2 | 31.9 |
| | 75 | 47.9 | 49.7 | 41.2 | 42.5 | 50.6 | 53.5 | 49.2 | 50.2 | 44.8 | 45.7 |
| Equity | 25 | 13.3 | 14.3 | 5.5 | 5.9 | 13.5 | 14.7 | 14.6 | 15.1 | 14.9 | 15.8 |
| | 50 | 30.5 | 30.7 | 25.4 | 26.4 | 32.7 | 33.3 | 31.0 | 31.2 | 30.2 | 29.3 |
| | 75 | 51.8 | 52.6 | 50.5 | 53.4 | 52.8 | 54.2 | 51.3 | 51.2 | 52.3 | 53.1 |
| Short-term liabilities | 25 | 23.8 | 22.9 | 21.0 | 18.4 | 23.8 | 22.9 | 24.6 | 24.0 | 23.1 | 22.8 |
| | 50 | 41.8 | 42.6 | 42.1 | 43.8 | 41.8 | 41.9 | 42.5 | 43.7 | 40.5 | 41.3 |
| | 75 | 64.6 | 64.4 | 72.0 | 73.5 | 63.8 | 63.9 | 65.5 | 64.7 | 61.1 | 60.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 3.4 | 3.3 | 8.3 | 9.6 | 8.2 | 8.4 | 3.7 | 3.4 | 0.0 | 0.0 |
| | 75 | 19.2 | 19.3 | 33.2 | 32.6 | 26.2 | 25.9 | 17.8 | 17.8 | 7.2 | 7.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.0 | 1.2 | 0.5 | 1.0 | 1.1 | 1.2 | 1.1 | 1.1 | 1.4 | 1.6 |
| | 50 | 4.4 | 4.3 | 4.2 | 4.1 | 3.9 | 3.9 | 4.2 | 4.2 | 5.4 | 5.0 |
| | 75 | 9.2 | 9.3 | 10.8 | 11.8 | 8.6 | 8.8 | 8.8 | 8.5 | 9.5 | 9.9 |
| Annual result and depreciation | 25 | 3.2 | 3.4 | 3.0 | 3.6 | 3.1 | 3.3 | 3.1 | 3.2 | 3.6 | 3.6 |
| | 50 | 6.9 | 6.9 | 7.7 | 7.9 | 6.7 | 6.8 | 6.5 | 6.4 | 7.9 | 7.6 |
| | 75 | 11.9 | 12.1 | 14.9 | 15.1 | 11.5 | 11.6 | 11.3 | 11.5 | 12.2 | 12.5 |
| Trade receivables | 25 | 5.3 | 5.3 | 3.4 | 3.2 | 5.2 | 5.5 | 6.3 | 6.4 | 5.1 | 5.0 |
| | 50 | 9.1 | 8.9 | 6.7 | 7.1 | 8.9 | 8.9 | 10.0 | 9.8 | 8.8 | 8.4 |
| | 75 | 14.2 | 14.1 | 12.1 | 13.7 | 13.7 | 14.1 | 15.1 | 14.8 | 13.9 | 13.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.4 | 2.3 | 2.2 | 2.6 | 2.7 | 2.5 | 2.3 | 2.1 | 2.6 | 2.3 |
| | 50 | 6.2 | 6.3 | 6.0 | 7.5 | 6.5 | 6.2 | 5.9 | 6.0 | 6.4 | 6.5 |
| | 75 | 11.8 | 11.9 | 14.2 | 15.7 | 12.4 | 12.6 | 11.4 | 11.1 | 11.1 | 11.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.1 | 4.6 | 2.7 | 2.6 | 5.5 | 4.6 | 5.4 | 4.9 | 5.2 | 4.9 |
| | 50 | 15.7 | 15.1 | 14.9 | 13.5 | 15.8 | 15.3 | 15.2 | 14.9 | 16.8 | 15.8 |
| | 75 | 35.3 | 35.6 | 36.1 | 39.6 | 41.9 | 39.7 | 33.4 | 34.4 | 32.6 | 31.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 115.9 | 116.8 | 83.8 | 89.6 | 118.1 | 118.6 | 122.3 | 122.9 | 113.8 | 115.0 |
| | 50 | 197.4 | 201.7 | 165.0 | 168.6 | 215.8 | 223.2 | 205.7 | 207.3 | 185.7 | 183.5 |
| | 75 | 391.6 | 405.7 | 393.5 | 410.3 | 460.7 | 467.7 | 402.2 | 417.3 | 323.9 | 322.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 51.9 | 49.7 | 42.9 | 42.0 | 46.3 | 44.3 | 52.7 | 51.4 | 58.9 | 58.0 |
| | 50 | 89.7 | 87.0 | 86.5 | 90.1 | 87.4 | 81.4 | 88.3 | 85.3 | 96.0 | 94.0 |
| | 75 | 177.0 | 178.0 | 202.7 | 233.3 | 183.3 | 188.0 | 165.8 | 161.1 | 176.4 | 175.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.7 | 4.8 | 3.5 | 3.6 | 4.5 | 4.6 | 4.8 | 5.0 | 5.1 | 5.1 |
| | 50 | 8.2 | 8.2 | 9.4 | 9.1 | 8.4 | 8.8 | 8.0 | 7.9 | 8.1 | 8.0 |
| | 75 | 13.8 | 13.5 | 20.8 | 19.8 | 15.4 | 15.1 | 13.3 | 12.7 | 12.1 | 11.8 |

I. Enterprises by economic sector

cont'd: 4.o) Manufacture of machinery and equipment (not elsewhere classified)

| Ratios | Corporations | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.1 | 98.7 | 97.8 | 95.6 | 98.9 | 96.6 | 97.7 | 97.6 | 99.4 | 99.0 |
| Change in finished goods | 0.9 | 1.3 | 2.2 | 4.4 | 1.1 | 3.4 | 2.3 | 2.4 | 0.6 | 1.0 |
| Interest and similar income | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 | 0.4 | 0.3 |
| Other income | 3.6 | 3.9 | 3.2 | 2.8 | 2.1 | 2.2 | 2.3 | 2.2 | 3.9 | 4.2 |
| of which: Income from long-term equity investments | 1.2 | 1.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.3 | 0.3 | 1.4 | 1.3 |
| Total income | 103.9 | 104.1 | 103.5 | 103.0 | 102.2 | 102.3 | 102.5 | 102.4 | 104.2 | 104.5 |
| Expenses | | | | | | | | | | |
| Cost of materials | 56.3 | 56.7 | 41.5 | 42.6 | 45.9 | 46.2 | 50.5 | 51.2 | 57.7 | 58.1 |
| Personnel expenses | 23.7 | 24.0 | 36.9 | 34.9 | 33.5 | 33.4 | 29.5 | 29.4 | 22.3 | 22.7 |
| Depreciation | 2.7 | 2.5 | 3.1 | 3.0 | 2.6 | 2.5 | 2.5 | 2.5 | 2.7 | 2.5 |
| of which: Depreciation of tangible fixed assets | 2.3 | 2.2 | 3.1 | 3.0 | 2.3 | 2.3 | 2.3 | 2.2 | 2.4 | 2.2 |
| Interest and similar expenses | 1.2 | 1.4 | 1.1 | 1.0 | 0.8 | 0.7 | 0.8 | 0.7 | 1.3 | 1.6 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 14.4 | 14.4 | 16.9 | 16.5 | 14.8 | 14.8 | 15.1 | 14.4 | 14.2 | 14.4 |
| Total expenses before taxes on income | 98.3 | 99.1 | 99.5 | 98.1 | 97.6 | 97.6 | 98.3 | 98.3 | 98.3 | 99.3 |
| Annual result before taxes on income | 5.7 | 5.0 | 4.0 | 4.9 | 4.6 | 4.7 | 4.2 | 4.1 | 6.0 | 5.2 |
| Taxes on income | 1.2 | 1.1 | 1.3 | 1.4 | 1.3 | 1.3 | 1.2 | 1.3 | 1.1 | 1.1 |
| Annual result | 4.5 | 3.9 | 2.7 | 3.5 | 3.2 | 3.4 | 2.9 | 2.9 | 4.8 | 4.2 |
| Profit and loss transfers (parent company) | 0.5 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.6 | 0.7 |
| Profit and loss transfers (subsidiary) | 2.0 | 2.3 | 0.2 | 0.2 | 0.5 | 0.4 | 1.0 | 0.9 | 2.2 | 2.7 |
| Profit for the year | 3.0 | 2.2 | 2.5 | 3.3 | 2.8 | 3.0 | 2.1 | 2.2 | 3.1 | 2.2 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.4 | 1.0 | 1.4 | 1.3 | 0.8 | 0.8 | 1.0 | 0.9 | 1.4 | 1.0 |
| Tangible fixed assets | 12.3 | 12.4 | 29.1 | 27.1 | 21.4 | 21.2 | 16.9 | 16.2 | 11.5 | 11.6 |
| of which: Land and buildings | 5.7 | 5.6 | 14.0 | 12.3 | 9.4 | 9.0 | 7.8 | 7.8 | 5.4 | 5.2 |
| Inventories | 25.6 | 26.4 | 24.1 | 27.5 | 35.7 | 38.3 | 36.2 | 37.7 | 24.0 | 24.6 |
| of which: Finished goods and merchandise | 4.5 | 4.8 | 8.2 | 9.2 | 7.7 | 7.6 | 4.8 | 5.1 | 4.4 | 4.6 |
| Cash | 7.1 | 5.7 | 15.9 | 15.3 | 12.8 | 11.6 | 11.0 | 10.7 | 6.4 | 4.9 |
| Receivables | 26.3 | 26.8 | 25.5 | 25.6 | 25.6 | 24.3 | 28.7 | 28.5 | 26.0 | 26.6 |
| Short-term | 24.7 | 25.1 | 24.6 | 24.9 | 25.1 | 23.7 | 26.8 | 26.7 | 24.4 | 24.9 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.3 | 8.7 | 12.5 | 13.5 | 15.9 | 14.9 | 14.5 | 14.3 | 8.4 | 7.8 |
| Receivables from affiliated companies | 13.8 | 14.5 | 6.2 | 6.0 | 5.9 | 6.0 | 9.9 | 9.9 | 14.5 | 15.4 |
| Long-term | 1.6 | 1.7 | 0.9 | 0.7 | 0.5 | 0.7 | 1.9 | 1.8 | 1.6 | 1.7 |
| of which: Loans to affiliated companies | 1.1 | 1.2 | 0.3 | 0.4 | 0.3 | 0.3 | 1.5 | 1.5 | 1.1 | 1.2 |
| Securities | 1.8 | 1.6 | 1.2 | 0.9 | 0.7 | 0.6 | 1.4 | 1.1 | 1.9 | 1.7 |
| Other long-term equity investments | 25.2 | 25.9 | 2.2 | 1.8 | 2.5 | 2.8 | 4.5 | 4.4 | 28.5 | 29.3 |
| of which: Goodwill | 0.4 | 0.3 | 0.2 | 0.2 | 0.3 | 0.3 | 0.7 | 0.5 | 0.4 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 33.0 | 31.7 | 38.3 | 37.2 | 38.3 | 37.4 | 37.7 | 37.0 | 32.3 | 30.9 |
| Liabilities | | | | | | | | | | |
| Short-term | 51.6 | 53.0 | 54.9 | 56.4 | 52.1 | 53.2 | 50.0 | 51.3 | 51.8 | 53.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 33.7 | 34.9 | 36.8 | 40.5 | 40.8 | 42.3 | 43.4 | 44.6 | 32.2 | 33.4 |
| Trade payables | 2.0 | 2.1 | 7.6 | 8.3 | 6.9 | 7.2 | 5.0 | 4.8 | 1.5 | 1.6 |
| Liabilities to affiliated companies | 5.9 | 5.9 | 7.3 | 7.5 | 7.3 | 7.0 | 6.5 | 6.3 | 5.8 | 5.8 |
| Long-term | 11.2 | 12.5 | 5.9 | 5.3 | 6.7 | 6.7 | 10.5 | 11.2 | 11.4 | 12.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 17.9 | 18.1 | 18.1 | 15.9 | 11.2 | 10.9 | 6.5 | 6.7 | 19.6 | 19.8 |
| Liabilities to affiliated companies | 3.5 | 3.6 | 13.0 | 10.8 | 7.4 | 7.3 | 3.7 | 3.7 | 3.4 | 3.4 |
| Provisions | 13.7 | 13.9 | 2.9 | 3.1 | 2.8 | 2.8 | 2.4 | 2.5 | 15.5 | 15.7 |
| of which: Provisions for pensions | 15.1 | 15.0 | 6.5 | 6.3 | 9.5 | 9.3 | 12.2 | 11.6 | 15.6 | 15.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.7 | 5.1 | 4.1 | 5.1 | 4.6 | 4.8 | 4.3 | 4.2 | 6.0 | 5.3 |
| Annual result and depreciation | 7.2 | 6.5 | 5.9 | 6.8 | 5.8 | 6.1 | 5.5 | 5.5 | 7.6 | 6.7 |
| Trade receivables | 9.4 | 8.9 | 10.3 | 11.5 | 11.0 | 10.8 | 11.8 | 11.7 | 8.9 | 8.4 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 98.7 | 97.6 | 121.5 | 117.5 | 144.4 | 137.6 | 123.1 | 121.8 | 94.5 | 93.4 |
| Annual result and interest paid | 5.7 | 5.3 | 4.6 | 5.5 | 5.8 | 5.9 | 4.6 | 4.5 | 5.8 | 5.4 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 12.0 | 10.2 | 15.7 | 16.8 | 17.3 | 16.4 | 13.2 | 12.7 | 11.7 | 9.8 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 137.9 | 134.6 | 170.4 | 174.2 | 206.1 | 198.6 | 196.1 | 200.3 | 132.6 | 129.0 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 96.7 | 89.8 | 112.0 | 100.5 | 94.0 | 84.2 | 89.1 | 85.4 | 98.2 | 90.7 |
| Cash resources, short-term receivables and inventories | 172.8 | 165.4 | 177.3 | 168.6 | 181.5 | 174.7 | 172.5 | 170.1 | 172.7 | 164.2 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 10.5 | 10.5 | 14.2 | 14.4 | 10.8 | 10.7 | 10.2 | 9.8 | 10.5 | 10.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 134.06 | 142.28 | 0.19 | 0.22 | 2.31 | 2.54 | 15.69 | 16.89 | 115.87 | 122.63 |
| Sales in € billion | 132.37 | 138.90 | 0.23 | 0.26 | 3.34 | 3.49 | 19.32 | 20.58 | 109.48 | 114.58 |
| Number of enterprises | 2 190 | 2 190 | 221 | 221 | 635 | 635 | 814 | 814 | 520 | 520 |

I. Enterprises by economic sector

cont'd: 4.o) Manufacture of machinery and equipment (not elsewhere classified)

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 38.7 | 38.9 | 28.9 | 27.5 | 34.1 | 34.2 | 40.9 | 40.8 | 45.1 | 45.5 |
| | 50 | 48.6 | 48.6 | 41.9 | 41.1 | 45.0 | 44.7 | 49.1 | 49.4 | 54.3 | 54.5 |
| | 75 | 59.2 | 59.4 | 54.0 | 52.8 | 55.4 | 56.1 | 59.4 | 60.0 | 62.7 | 62.9 |
| Personnel expenses | 25 | 22.2 | 22.0 | 23.7 | 23.2 | 25.3 | 25.9 | 22.7 | 22.8 | 18.2 | 18.1 |
| | 50 | 30.0 | 30.3 | 35.8 | 36.0 | 33.2 | 33.7 | 29.7 | 30.2 | 25.4 | 24.6 |
| | 75 | 37.9 | 38.0 | 46.2 | 45.1 | 42.3 | 42.3 | 36.0 | 36.7 | 32.2 | 32.4 |
| Depreciation | 25 | 1.0 | 1.0 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.2 | 1.1 |
| | 50 | 1.9 | 1.9 | 2.2 | 2.3 | 1.8 | 1.8 | 1.9 | 1.9 | 1.9 | 1.9 |
| | 75 | 3.2 | 3.3 | 4.2 | 4.2 | 3.3 | 3.3 | 3.1 | 3.1 | 3.1 | 3.2 |
| Annual result | 25 | 0.6 | 0.6 | 0.2 | 0.2 | 0.7 | 0.7 | 0.6 | 0.6 | 0.7 | 0.8 |
| | 50 | 2.9 | 3.0 | 2.2 | 2.5 | 2.6 | 2.6 | 2.8 | 2.9 | 4.0 | 3.6 |
| | 75 | 6.5 | 6.5 | 6.5 | 6.5 | 5.7 | 5.9 | 6.2 | 6.1 | 7.9 | 7.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.9 | 4.8 | 3.7 | 3.6 | 4.8 | 4.6 | 4.8 | 4.9 | 5.5 | 5.4 |
| | 50 | 13.0 | 12.4 | 13.1 | 12.0 | 14.0 | 12.4 | 12.6 | 12.3 | 12.6 | 12.9 |
| | 75 | 26.1 | 26.4 | 37.1 | 35.5 | 29.2 | 29.2 | 25.7 | 26.0 | 22.0 | 21.9 |
| Inventories | 25 | 19.6 | 20.2 | 9.7 | 10.3 | 19.0 | 20.3 | 22.0 | 23.3 | 19.4 | 19.9 |
| | 50 | 33.0 | 34.2 | 25.5 | 25.9 | 33.8 | 35.2 | 35.0 | 36.4 | 31.1 | 31.6 |
| | 75 | 48.2 | 50.1 | 43.1 | 44.8 | 50.3 | 53.5 | 49.7 | 50.6 | 44.9 | 45.7 |
| Equity | 25 | 16.7 | 17.2 | 7.6 | 7.7 | 17.9 | 17.9 | 18.4 | 18.7 | 16.9 | 17.3 |
| | 50 | 35.6 | 34.6 | 29.7 | 30.2 | 36.7 | 37.2 | 36.4 | 35.5 | 34.8 | 32.4 |
| | 75 | 56.6 | 57.2 | 56.7 | 59.4 | 56.0 | 56.8 | 56.3 | 56.9 | 57.9 | 59.2 |
| Short-term liabilities | 25 | 21.1 | 20.6 | 20.6 | 16.3 | 20.3 | 20.3 | 22.7 | 21.1 | 20.0 | 20.6 |
| | 50 | 38.2 | 39.2 | 39.3 | 42.2 | 39.0 | 38.4 | 38.0 | 39.9 | 37.0 | 37.5 |
| | 75 | 61.6 | 61.2 | 71.5 | 73.2 | 60.4 | 60.7 | 60.9 | 61.0 | 58.4 | 59.3 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.6 | 2.5 | 6.2 | 7.2 | 7.2 | 7.7 | 2.7 | 2.6 | 0.0 | 0.0 |
| | 75 | 17.7 | 17.5 | 27.7 | 28.3 | 24.3 | 24.5 | 16.2 | 16.3 | 5.7 | 5.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.9 | 0.2 | 0.3 | 1.0 | 1.0 | 0.7 | 0.7 | 1.0 | 1.3 |
| | 50 | 3.9 | 3.9 | 3.0 | 3.3 | 3.6 | 3.6 | 3.9 | 3.8 | 5.2 | 4.7 |
| | 75 | 8.8 | 8.6 | 8.7 | 8.5 | 8.1 | 8.4 | 8.4 | 8.2 | 9.7 | 9.9 |
| Annual result and Depreciation | 25 | 2.8 | 2.9 | 2.5 | 2.5 | 2.9 | 3.2 | 2.7 | 2.6 | 3.1 | 3.3 |
| | 50 | 6.4 | 6.5 | 5.9 | 6.6 | 6.3 | 6.3 | 6.0 | 6.0 | 7.9 | 7.4 |
| | 75 | 11.4 | 11.6 | 12.9 | 12.2 | 11.1 | 11.2 | 10.8 | 11.0 | 12.4 | 12.5 |
| Trade receivables | 25 | 5.4 | 5.5 | 3.6 | 3.4 | 5.4 | 5.8 | 6.4 | 6.4 | 5.1 | 5.0 |
| | 50 | 9.2 | 9.1 | 7.6 | 7.8 | 9.2 | 9.2 | 10.2 | 10.3 | 8.3 | 8.2 |
| | 75 | 14.6 | 14.3 | 12.9 | 14.5 | 14.6 | 14.6 | 15.5 | 15.2 | 13.8 | 12.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 1.9 | 1.6 | 1.6 | 2.4 | 2.2 | 1.9 | 1.7 | 2.0 | 2.0 |
| | 50 | 5.6 | 5.7 | 4.8 | 5.4 | 5.8 | 5.7 | 5.3 | 5.4 | 6.1 | 5.8 |
| | 75 | 10.6 | 10.6 | 10.7 | 10.8 | 11.3 | 10.8 | 10.2 | 9.9 | 10.7 | 10.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 3.7 | 3.1 | 1.0 | -0.2 | 4.3 | 3.2 | 3.9 | 3.4 | 3.8 | 3.4 |
| | 50 | 14.6 | 13.6 | 12.0 | 11.1 | 14.8 | 13.6 | 14.3 | 13.7 | 16.2 | 15.1 |
| | 75 | 34.8 | 34.9 | 31.7 | 32.3 | 41.0 | 39.2 | 33.1 | 34.5 | 34.6 | 33.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 126.9 | 126.9 | 95.6 | 100.4 | 131.1 | 135.2 | 130.4 | 134.7 | 120.2 | 122.9 |
| | 50 | 218.9 | 218.9 | 215.3 | 215.3 | 239.6 | 250.5 | 230.5 | 229.0 | 193.7 | 188.4 |
| | 75 | 422.2 | 442.6 | 490.6 | 494.9 | 512.8 | 520.9 | 433.4 | 454.4 | 331.6 | 326.1 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 54.7 | 52.0 | 44.4 | 44.6 | 51.2 | 46.1 | 56.7 | 53.0 | 59.9 | 58.8 |
| | 50 | 98.3 | 95.2 | 89.5 | 94.1 | 98.8 | 92.6 | 95.8 | 92.1 | 105.6 | 99.7 |
| | 75 | 202.2 | 204.5 | 214.5 | 241.1 | 203.8 | 203.9 | 192.9 | 195.2 | 216.7 | 211.5 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.8 | 4.8 | 3.7 | 3.6 | 4.6 | 4.7 | 4.9 | 5.0 | 4.9 | 5.1 |
| | 50 | 8.2 | 8.3 | 9.3 | 8.6 | 8.4 | 8.7 | 8.3 | 8.2 | 7.9 | 7.9 |
| | 75 | 13.9 | 13.6 | 20.8 | 19.8 | 15.4 | 14.9 | 13.5 | 13.1 | 11.8 | 11.9 |

I. Enterprises by economic sector

cont'd: 4.o) Manufacture of machinery and equipment (not elsewhere classified)

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindered sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 98.6 | 98.3 | 98.8 | 100.4 | 100.1 | 96.9 | 97.6 | 98.6 | 98.8 | 98.3 |
| Sales | 1.4 | 1.7 | 1.2 | - 0.4 | - 0.1 | 3.1 | 2.4 | 1.4 | 1.2 | 1.7 |
| Change in finished goods | 0.2 | 0.1 | 0.0 | 0.0 | 0.2 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 |
| Interest and similar income | 2.3 | 2.4 | 2.3 | 1.9 | 2.1 | 2.0 | 1.7 | 1.7 | 2.5 | 2.6 |
| Other income | 0.3 | 0.5 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.4 | 0.3 | 0.6 |
| of which: Income from long-term equity investments | 102.5 | 102.6 | 102.3 | 101.9 | 102.3 | 102.1 | 101.9 | 101.9 | 102.6 | 102.7 |
| Total income | Expenses | | | | | | | | | |
| Expenses | 52.1 | 52.8 | 37.8 | 38.5 | 44.6 | 44.9 | 48.4 | 48.5 | 53.1 | 53.8 |
| Cost of materials | 26.1 | 25.8 | 30.7 | 29.5 | 33.2 | 33.2 | 29.7 | 29.5 | 25.2 | 24.9 |
| Personnel expenses | 2.6 | 2.3 | 5.0 | 4.7 | 3.0 | 2.5 | 2.3 | 2.3 | 2.6 | 2.3 |
| Depreciation | 2.3 | 2.2 | 5.0 | 4.6 | 2.4 | 2.4 | 2.2 | 2.2 | 2.3 | 2.2 |
| of which: Depreciation of tangible fixed assets | 1.2 | 1.1 | 1.2 | 1.1 | 1.1 | 0.8 | 0.9 | 0.9 | 1.2 | 1.2 |
| Interest and similar expenses | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Operating taxes | 15.1 | 14.6 | 16.2 | 16.2 | 14.8 | 14.7 | 14.2 | 14.1 | 15.2 | 14.7 |
| Other expenses | 97.0 | 96.8 | 91.1 | 90.0 | 96.7 | 96.2 | 95.5 | 95.3 | 97.3 | 97.1 |
| Total expenses before taxes on income | 5.5 | 5.8 | 11.2 | 11.9 | 5.6 | 5.9 | 6.3 | 6.6 | 5.3 | 5.6 |
| Annual result before taxes on income | 0.9 | 0.9 | 1.7 | 1.7 | 1.1 | 1.0 | 1.0 | 1.1 | 0.9 | 0.8 |
| Taxes on income | 4.5 | 4.9 | 9.5 | 10.2 | 4.5 | 4.9 | 5.3 | 5.5 | 4.4 | 4.8 |
| Annual result | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.3 | 0.1 | 0.0 |
| Profit and loss transfers (subsidiary) | 4.7 | 5.1 | 9.5 | 10.2 | 4.4 | 4.8 | 5.1 | 5.2 | 4.6 | 5.0 |
| Profit for the year | Balance sheet | | | | | | | | | |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | 1.1 | 1.0 | 0.4 | 0.4 | 1.6 | 1.0 | 0.8 | 0.8 | 1.1 | 1.1 |
| Intangible fixed assets | 16.8 | 16.9 | 43.9 | 43.6 | 21.2 | 20.0 | 18.8 | 18.7 | 16.4 | 16.4 |
| Tangible fixed assets | 7.6 | 7.7 | 18.0 | 18.8 | 9.2 | 7.9 | 8.5 | 8.6 | 7.4 | 7.6 |
| of which: Land and buildings | 31.5 | 31.8 | 19.0 | 18.3 | 39.0 | 42.2 | 37.2 | 38.0 | 30.5 | 30.7 |
| Inventories | 5.0 | 5.1 | 6.8 | 7.5 | 7.5 | 7.9 | 5.7 | 5.6 | 4.9 | 5.0 |
| of which: Finished goods and merchandise | 9.6 | 9.1 | 11.2 | 13.7 | 12.5 | 10.2 | 12.5 | 12.2 | 9.0 | 8.5 |
| Cash | 31.4 | 32.0 | 24.0 | 22.6 | 22.4 | 23.6 | 26.9 | 26.2 | 32.3 | 33.1 |
| Receivables | 29.9 | 29.9 | 23.7 | 22.4 | 21.3 | 22.0 | 25.6 | 25.2 | 30.8 | 30.8 |
| Short-term | 11.3 | 11.0 | 11.3 | 12.4 | 13.4 | 14.4 | 14.5 | 15.1 | 10.8 | 10.3 |
| of which: | 16.8 | 17.0 | 7.2 | 5.9 | 6.1 | 5.7 | 9.1 | 8.0 | 18.3 | 18.7 |
| Trade receivables | 1.5 | 2.1 | 0.3 | 0.2 | 1.1 | 1.6 | 1.3 | 1.0 | 1.5 | 2.3 |
| Receivables from affiliated companies | 1.1 | 1.7 | 0.0 | 0.2 | 0.6 | 0.6 | 0.7 | 0.3 | 1.2 | 1.9 |
| Long-term | 1.0 | 0.8 | 0.0 | 0.0 | 1.5 | 1.4 | 1.4 | 1.5 | 0.9 | 0.6 |
| Securities | 8.3 | 8.1 | 1.0 | 0.9 | 1.4 | 1.2 | 2.1 | 2.3 | 9.4 | 9.2 |
| Other long-term equity investments | 0.7 | 0.6 | 0.2 | 0.2 | 0.4 | 0.3 | 0.1 | 0.1 | 0.8 | 0.7 |
| of which: Goodwill | 24.1 | 25.7 | 20.4 | 20.1 | 23.1 | 23.4 | 20.4 | 21.7 | 24.7 | 26.4 |
| Equity | 58.2 | 56.8 | 74.2 | 73.9 | 67.1 | 67.8 | 68.6 | 67.1 | 56.3 | 54.9 |
| Liabilities | 48.8 | 47.6 | 43.2 | 47.0 | 56.6 | 57.0 | 58.3 | 56.9 | 47.1 | 46.0 |
| Short-term | 3.0 | 3.5 | 10.9 | 15.5 | 10.0 | 9.3 | 5.3 | 6.1 | 2.5 | 3.0 |
| of which: | 6.0 | 6.0 | 7.6 | 7.7 | 8.3 | 8.2 | 6.1 | 6.6 | 5.9 | 5.9 |
| Liabilities to banks | 20.6 | 19.1 | 11.0 | 8.9 | 15.5 | 13.6 | 23.5 | 21.1 | 20.2 | 18.9 |
| Trade payables | 9.4 | 9.2 | 31.0 | 26.9 | 10.5 | 10.8 | 10.2 | 10.2 | 9.2 | 8.9 |
| Liabilities to affiliated companies | 4.0 | 4.0 | 19.8 | 18.6 | 6.0 | 6.3 | 5.7 | 5.3 | 3.6 | 3.7 |
| Long-term | 5.1 | 4.7 | 8.0 | 6.0 | 3.2 | 3.2 | 3.7 | 3.9 | 5.3 | 4.9 |
| of which: | 17.6 | 17.5 | 5.4 | 6.0 | 9.8 | 8.8 | 11.0 | 11.1 | 18.9 | 18.7 |
| Liabilities to banks | 7.4 | 7.7 | 0.0 | 0.0 | 2.0 | 2.0 | 3.0 | 3.0 | 8.2 | 8.5 |
| Liabilities to affiliated companies | Other Ratios | | | | | | | | | |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.6 | 5.9 | 11.3 | 11.9 | 5.5 | 6.1 | 6.5 | 6.6 | 5.4 | 5.7 |
| Annual result and depreciation | 7.2 | 7.4 | 14.7 | 14.8 | 7.4 | 7.6 | 7.8 | 7.9 | 7.1 | 7.2 |
| Trade receivables | 9.0 | 8.6 | 7.1 | 7.7 | 8.5 | 9.7 | 10.2 | 10.4 | 8.8 | 8.2 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 125.3 | 127.7 | 159.3 | 160.1 | 156.4 | 148.2 | 142.0 | 144.6 | 121.9 | 124.6 |
| Annual result and interest paid | 7.2 | 7.9 | 17.3 | 18.0 | 8.6 | 8.7 | 9.0 | 9.3 | 6.9 | 7.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.6 | 14.4 | 34.2 | 35.8 | 18.0 | 17.0 | 16.5 | 17.3 | 13.0 | 13.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 145.6 | 149.3 | 112.9 | 104.3 | 133.5 | 143.6 | 143.6 | 150.8 | 146.1 | 149.3 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 82.1 | 82.6 | 80.9 | 76.7 | 60.0 | 56.5 | 67.0 | 67.7 | 85.6 | 86.3 |
| Cash resources, short-term receivables and inventories | 146.8 | 149.5 | 124.8 | 115.6 | 128.8 | 130.5 | 130.8 | 134.5 | 150.4 | 153.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.0 | 8.8 | 12.4 | 12.5 | 11.8 | 11.9 | 8.6 | 9.3 | 9.0 | 8.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 29.98 | 31.41 | 0.04 | 0.04 | 0.51 | 0.55 | 4.03 | 4.24 | 25.40 | 26.58 |
| Sales in € billion | 37.55 | 40.13 | 0.06 | 0.07 | 0.80 | 0.82 | 5.72 | 6.13 | 30.97 | 33.11 |
| Number of enterprises | 613 | 613 | 65 | 65 | 145 | 145 | 238 | 238 | 165 | 165 |

I. Enterprises by economic sector

cont'd: 4.0) Manufacture of machinery and equipment (not elsewhere classified)

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 37.1 | 36.7 | 23.1 | 23.2 | 33.2 | 32.8 | 38.2 | 39.6 | 42.7 | 42.6 |
| | 50 | 46.4 | 46.7 | 37.9 | 36.2 | 42.6 | 42.3 | 47.2 | 46.7 | 50.3 | 50.7 |
| | 75 | 55.9 | 56.1 | 49.0 | 49.0 | 54.6 | 55.2 | 56.2 | 56.6 | 58.5 | 57.7 |
| Personnel expenses | 25 | 22.2 | 22.7 | 16.4 | 17.2 | 22.6 | 24.3 | 23.1 | 22.8 | 21.3 | 20.6 |
| | 50 | 29.9 | 29.8 | 27.6 | 28.1 | 34.6 | 33.7 | 29.9 | 30.0 | 28.1 | 28.2 |
| | 75 | 37.7 | 37.7 | 38.5 | 37.8 | 41.2 | 41.9 | 37.9 | 36.9 | 34.3 | 33.6 |
| Depreciation | 25 | 1.2 | 1.2 | 1.6 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.2 |
| | 50 | 2.0 | 1.9 | 2.7 | 2.8 | 2.0 | 1.9 | 1.9 | 1.8 | 2.1 | 1.9 |
| | 75 | 3.4 | 3.4 | 5.6 | 5.5 | 3.9 | 3.6 | 3.1 | 3.2 | 2.8 | 3.0 |
| Annual result | 25 | 2.2 | 1.9 | 3.1 | 3.7 | 1.7 | 1.7 | 2.1 | 1.9 | 2.2 | 1.8 |
| | 50 | 4.7 | 4.8 | 9.1 | 10.2 | 5.0 | 4.5 | 4.5 | 4.5 | 4.4 | 4.9 |
| | 75 | 9.0 | 9.4 | 16.2 | 16.8 | 8.9 | 8.6 | 8.7 | 8.1 | 7.8 | 8.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.2 | 7.0 | 9.9 | 11.0 | 6.0 | 6.5 | 7.2 | 7.3 | 6.0 | 6.7 |
| | 50 | 15.4 | 15.8 | 25.2 | 30.1 | 15.9 | 13.9 | 15.2 | 15.8 | 15.0 | 13.5 |
| | 75 | 32.0 | 32.0 | 62.6 | 56.8 | 40.7 | 38.3 | 29.5 | 29.4 | 25.2 | 24.6 |
| Inventories | 25 | 20.8 | 22.1 | 3.5 | 2.5 | 19.5 | 21.0 | 25.7 | 26.3 | 23.1 | 24.1 |
| | 50 | 32.9 | 34.2 | 13.9 | 13.0 | 34.2 | 38.0 | 37.1 | 37.1 | 31.2 | 32.5 |
| | 75 | 46.8 | 48.5 | 37.6 | 29.2 | 51.2 | 52.6 | 48.5 | 49.1 | 43.9 | 46.1 |
| Equity | 25 | 7.0 | 6.9 | 1.2 | 0.9 | 4.8 | 5.3 | 7.2 | 7.0 | 9.9 | 11.4 |
| | 50 | 19.0 | 19.9 | 14.3 | 16.2 | 16.9 | 17.7 | 19.2 | 19.8 | 23.5 | 21.7 |
| | 75 | 34.5 | 36.0 | 38.7 | 39.6 | 34.5 | 37.4 | 32.3 | 34.9 | 35.5 | 35.0 |
| Short-term liabilities | 25 | 37.5 | 35.1 | 28.7 | 23.1 | 40.1 | 39.0 | 40.0 | 36.6 | 36.8 | 34.3 |
| | 50 | 54.4 | 53.2 | 48.1 | 47.0 | 54.6 | 53.6 | 59.5 | 55.2 | 52.1 | 52.1 |
| | 75 | 73.4 | 72.4 | 72.7 | 74.0 | 75.9 | 74.7 | 75.0 | 74.2 | 66.5 | 64.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.5 | 1.9 | 0.2 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 5.7 | 6.2 | 24.1 | 23.8 | 12.7 | 11.2 | 6.0 | 6.6 | 0.6 | 0.2 |
| | 75 | 25.2 | 25.5 | 46.6 | 45.8 | 36.2 | 32.8 | 22.9 | 23.7 | 12.3 | 12.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.4 | 2.4 | 4.2 | 5.0 | 2.2 | 2.2 | 2.4 | 2.7 | 2.4 | 2.1 |
| | 50 | 5.7 | 5.8 | 10.3 | 11.8 | 5.6 | 5.7 | 5.3 | 5.3 | 5.5 | 5.5 |
| | 75 | 10.7 | 11.3 | 18.2 | 17.9 | 10.2 | 10.8 | 10.4 | 10.1 | 8.9 | 10.2 |
| Annual result and Depreciation | 25 | 4.8 | 4.6 | 7.7 | 8.1 | 5.0 | 4.4 | 4.8 | 4.5 | 4.5 | 4.4 |
| | 50 | 8.5 | 8.3 | 14.2 | 13.9 | 9.0 | 8.6 | 7.6 | 7.4 | 7.8 | 8.0 |
| | 75 | 13.6 | 13.6 | 25.7 | 26.2 | 13.4 | 13.5 | 13.4 | 13.2 | 11.9 | 12.5 |
| Trade receivables | 25 | 4.7 | 4.9 | 2.0 | 2.8 | 4.4 | 4.3 | 5.9 | 6.1 | 5.2 | 4.8 |
| | 50 | 8.6 | 8.4 | 4.5 | 5.3 | 7.4 | 7.9 | 9.6 | 9.1 | 9.6 | 8.9 |
| | 75 | 13.1 | 13.2 | 8.7 | 8.3 | 10.4 | 13.0 | 13.6 | 13.4 | 14.2 | 13.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.4 | 4.3 | 7.1 | 7.8 | 5.0 | 4.2 | 4.0 | 4.1 | 4.1 | 4.1 |
| | 50 | 9.0 | 8.8 | 14.3 | 17.8 | 10.2 | 9.9 | 8.8 | 8.5 | 7.5 | 7.6 |
| | 75 | 16.3 | 15.8 | 39.7 | 39.4 | 19.2 | 16.8 | 15.5 | 14.0 | 11.9 | 12.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 9.1 | 8.9 | 9.7 | 10.3 | 9.0 | 8.4 | 9.1 | 9.1 | 9.1 | 9.4 |
| | 50 | 20.0 | 19.4 | 28.1 | 26.2 | 21.8 | 21.3 | 18.9 | 20.1 | 17.5 | 17.2 |
| | 75 | 36.7 | 36.4 | 69.7 | 77.4 | 48.4 | 44.2 | 36.7 | 34.0 | 30.1 | 29.5 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 86.1 | 86.3 | 72.1 | 51.7 | 63.8 | 73.5 | 98.0 | 95.9 | 98.1 | 97.4 |
| | 50 | 146.7 | 149.7 | 117.6 | 112.9 | 135.8 | 144.7 | 146.9 | 154.6 | 168.9 | 170.4 |
| | 75 | 262.6 | 269.0 | 197.4 | 191.1 | 274.8 | 287.2 | 245.3 | 253.3 | 301.2 | 301.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 43.8 | 42.5 | 41.2 | 31.7 | 38.2 | 36.7 | 43.8 | 43.1 | 53.5 | 53.9 |
| | 50 | 71.1 | 70.7 | 72.1 | 76.7 | 64.3 | 65.0 | 70.7 | 67.5 | 79.5 | 80.1 |
| | 75 | 105.4 | 106.5 | 158.0 | 198.5 | 94.0 | 93.2 | 102.0 | 100.9 | 112.2 | 108.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.6 | 4.8 | 2.6 | 4.0 | 4.4 | 4.1 | 4.6 | 5.0 | 5.7 | 5.2 |
| | 50 | 8.1 | 8.1 | 9.9 | 11.3 | 9.1 | 8.8 | 7.0 | 7.2 | 8.8 | 8.4 |
| | 75 | 13.4 | 13.0 | 20.7 | 22.1 | 15.4 | 16.7 | 11.6 | 11.4 | 13.0 | 11.5 |

I. Enterprises by economic sector

4.p) Manufacture of motor vehicles, trailers and semi-trailers

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.8 | 98.6 | 97.1 | 99.1 | 99.8 | 99.5 | 98.9 | 99.8 | 99.8 |
| Change in finished goods | 0.2 | 0.2 | 1.4 | 2.9 | 0.9 | 0.2 | 0.5 | 1.1 | 0.2 | 0.2 |
| Interest and similar income | 0.5 | 0.5 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.5 | 0.5 |
| Other income | 6.5 | 8.1 | 3.5 | 2.4 | 2.5 | 1.9 | 2.9 | 3.1 | 6.5 | 8.2 |
| of which: Income from long-term equity investments | 2.2 | 4.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.6 | 0.9 | 2.2 | 4.2 |
| Total income | 107.0 | 108.6 | 103.8 | 102.7 | 102.8 | 102.1 | 103.1 | 103.3 | 107.0 | 108.7 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 72.1 | 72.4 | 48.1 | 46.8 | 47.9 | 47.0 | 56.5 | 57.4 | 72.3 | 72.6 |
| Personnel expenses | 13.7 | 14.3 | 33.5 | 35.3 | 30.9 | 32.2 | 24.9 | 24.8 | 13.6 | 14.2 |
| Depreciation | 3.1 | 3.2 | 2.3 | 2.3 | 3.1 | 3.2 | 3.0 | 3.0 | 3.1 | 3.2 |
| of which: Depreciation of tangible fixed assets | 2.9 | 3.0 | 2.2 | 2.3 | 3.0 | 3.0 | 2.9 | 2.9 | 2.9 | 3.0 |
| Interest and similar expenses | 1.6 | 2.7 | 1.4 | 1.3 | 0.9 | 0.9 | 0.8 | 0.8 | 1.6 | 2.8 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 13.1 | 12.9 | 14.6 | 15.1 | 15.8 | 18.1 | 13.7 | 13.6 | 13.1 | 12.9 |
| Total expenses before taxes on income | 103.6 | 105.6 | 99.9 | 100.9 | 98.6 | 101.5 | 99.0 | 99.7 | 103.7 | 105.6 |
| Annual result before taxes on income | 3.3 | 3.0 | 3.8 | 1.8 | 4.1 | 0.6 | 4.1 | 3.6 | 3.3 | 3.0 |
| Taxes on income | 1.4 | 1.1 | 0.7 | 0.5 | 1.1 | 0.9 | 0.8 | 0.9 | 1.4 | 1.1 |
| Annual result | 1.9 | 1.9 | 3.2 | 1.3 | 3.0 | -0.2 | 3.2 | 2.7 | 1.9 | 1.9 |
| Profit and loss transfers (parent company) | 2.9 | 2.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.1 | 2.9 | 2.4 |
| Profit and loss transfers (subsidiary) | 1.1 | 0.8 | 0.1 | 0.5 | 0.6 | -2.3 | 0.8 | 0.8 | 1.1 | 0.8 |
| Profit for the year | 3.7 | 3.5 | 3.1 | 0.8 | 2.4 | 2.1 | 2.6 | 2.0 | 3.7 | 3.5 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.2 | 1.2 | 0.1 | 0.1 | 0.8 | 0.7 | 1.6 | 1.7 | 1.2 | 1.2 |
| Tangible fixed assets | 12.0 | 11.7 | 36.1 | 35.5 | 27.1 | 27.1 | 24.1 | 24.1 | 11.9 | 11.7 |
| of which: Land and buildings | 2.8 | 2.7 | 27.5 | 25.3 | 11.7 | 13.0 | 8.8 | 8.6 | 2.8 | 2.7 |
| Inventories | 7.5 | 7.5 | 19.9 | 22.0 | 23.7 | 23.4 | 27.3 | 28.9 | 7.4 | 7.4 |
| of which: Finished goods and merchandise | 4.0 | 4.1 | 11.7 | 11.2 | 8.6 | 7.5 | 5.9 | 6.6 | 4.0 | 4.0 |
| Cash | 3.4 | 6.1 | 12.5 | 12.2 | 10.4 | 8.4 | 6.6 | 5.5 | 3.4 | 6.1 |
| Receivables | 32.0 | 29.9 | 30.8 | 29.6 | 31.3 | 32.9 | 35.0 | 34.9 | 32.0 | 29.9 |
| Short-term | 29.8 | 28.2 | 30.8 | 29.6 | 29.8 | 31.4 | 31.8 | 32.2 | 29.8 | 28.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 3.0 | 2.8 | 15.2 | 9.7 | 14.3 | 15.4 | 14.5 | 14.5 | 2.9 | 2.8 |
| Receivables from affiliated companies | 24.7 | 23.1 | 11.4 | 12.6 | 11.4 | 12.4 | 14.2 | 14.3 | 24.8 | 23.2 |
| Long-term | 2.2 | 1.8 | 0.0 | 0.0 | 1.4 | 1.5 | 3.2 | 2.7 | 2.1 | 1.8 |
| of which: Loans to affiliated companies | 2.1 | 1.7 | 0.0 | 0.0 | 1.0 | 1.1 | 2.9 | 2.4 | 2.1 | 1.7 |
| Securities | 7.5 | 6.9 | 0.0 | 0.0 | 0.1 | 0.1 | 0.7 | 0.6 | 7.5 | 6.9 |
| Other long-term equity investments | 36.1 | 36.4 | 0.0 | 0.0 | 6.4 | 7.1 | 4.3 | 4.0 | 36.3 | 36.6 |
| of which: Goodwill | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 | 0.3 | 0.2 | 0.0 | 0.0 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 28.4 | 27.7 | 29.2 | 24.1 | 32.8 | 32.7 | 36.5 | 37.9 | 28.4 | 27.6 |
| Liabilities | 47.5 | 49.3 | 59.6 | 61.5 | 59.8 | 59.3 | 52.3 | 51.2 | 47.5 | 49.2 |
| Short-term | 29.4 | 30.6 | 42.9 | 45.0 | 45.3 | 42.3 | 38.6 | 37.9 | 29.4 | 30.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.4 | 1.1 | 7.4 | 11.2 | 8.3 | 7.7 | 8.3 | 9.4 | 1.3 | 1.1 |
| Trade payables | 5.4 | 5.1 | 8.5 | 11.8 | 7.7 | 8.6 | 10.2 | 10.2 | 5.4 | 5.0 |
| Liabilities to affiliated companies | 20.1 | 21.9 | 18.1 | 15.0 | 19.5 | 17.9 | 12.6 | 11.3 | 20.2 | 21.9 |
| Long-term | 18.1 | 18.6 | 16.7 | 16.5 | 14.5 | 17.0 | 13.7 | 13.3 | 18.1 | 18.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.0 | 1.8 | 9.1 | 7.6 | 11.0 | 9.2 | 7.7 | 6.9 | 2.0 | 1.7 |
| Liabilities to affiliated companies | 9.2 | 11.7 | 2.4 | 3.4 | 2.3 | 6.3 | 4.9 | 5.1 | 9.2 | 11.8 |
| Provisions | 22.8 | 21.8 | 11.1 | 14.4 | 7.3 | 8.0 | 11.1 | 10.7 | 22.8 | 21.8 |
| of which: Provisions for pensions | 6.5 | 6.8 | 7.4 | 8.5 | 2.1 | 2.0 | 3.8 | 3.9 | 6.5 | 6.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.3 | 3.0 | 3.9 | 1.9 | 4.2 | 0.6 | 4.1 | 3.6 | 3.3 | 3.0 |
| Annual result and depreciation | 5.0 | 5.1 | 5.5 | 3.7 | 6.2 | 3.0 | 6.3 | 5.8 | 5.0 | 5.1 |
| Trade receivables | 3.1 | 3.1 | 10.2 | 6.5 | 9.8 | 10.7 | 9.2 | 9.1 | 3.0 | 3.1 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 97.9 | 90.8 | 149.1 | 149.7 | 146.4 | 143.8 | 157.9 | 159.0 | 97.5 | 90.5 |
| Annual result and interest paid | 3.4 | 4.2 | 6.8 | 4.0 | 5.8 | 1.0 | 6.5 | 5.7 | 3.4 | 4.2 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 7.2 | 7.0 | 14.1 | 8.8 | 16.0 | 7.3 | 17.4 | 16.3 | 7.2 | 7.0 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 96.4 | 97.5 | 147.6 | 138.0 | 138.3 | 141.7 | 161.7 | 169.4 | 96.1 | 97.3 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 126.4 | 123.4 | 100.9 | 93.1 | 89.0 | 94.2 | 100.9 | 100.8 | 126.7 | 123.6 |
| Cash resources, short-term receivables and inventories | 152.1 | 147.9 | 147.2 | 142.0 | 141.2 | 149.6 | 171.5 | 176.9 | 152.0 | 147.7 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 7.6 | 7.7 | 11.7 | 16.4 | 10.8 | 12.6 | 11.3 | 11.0 | 7.6 | 7.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 472.32 | 513.26 | 0.02 | 0.02 | 0.27 | 0.30 | 2.34 | 2.42 | 469.69 | 510.53 |
| Sales in € billion | 462.20 | 466.21 | 0.03 | 0.03 | 0.39 | 0.42 | 3.69 | 3.85 | 458.09 | 461.91 |
| Number of enterprises | 482 | 482 | 24 | 24 | 74 | 74 | 143 | 143 | 241 | 241 |

I. Enterprises by economic sector

cont'd: 4.p) Manufacture of motor vehicles, trailers and semi-trailers

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 48.4 | 49.0 | 38.4 | 35.3 | 36.3 | 33.2 | 49.6 | 49.7 | 53.8 | 54.6 |
| | 50 | 58.6 | 59.0 | 46.7 | 45.8 | 50.8 | 50.7 | 57.0 | 57.4 | 62.9 | 63.1 |
| | 75 | 69.8 | 70.0 | 51.2 | 53.0 | 62.8 | 64.6 | 66.3 | 65.8 | 73.0 | 72.8 |
| Personnel expenses | 25 | 15.7 | 15.9 | 23.2 | 27.2 | 20.1 | 21.5 | 17.7 | 17.3 | 13.0 | 13.1 |
| | 50 | 22.9 | 23.5 | 34.7 | 32.7 | 29.9 | 29.5 | 23.6 | 25.0 | 20.0 | 20.6 |
| | 75 | 30.7 | 31.6 | 37.1 | 38.4 | 38.1 | 37.9 | 30.9 | 31.9 | 26.4 | 27.2 |
| Depreciation | 25 | 1.2 | 1.2 | 0.6 | 0.7 | 1.0 | 1.0 | 1.2 | 1.1 | 1.3 | 1.5 |
| | 50 | 2.2 | 2.4 | 1.3 | 1.5 | 1.8 | 1.9 | 2.2 | 2.3 | 2.5 | 2.7 |
| | 75 | 3.7 | 4.0 | 2.8 | 3.1 | 2.6 | 3.4 | 3.8 | 3.8 | 3.8 | 4.2 |
| Annual result | 25 | 0.2 | - 0.8 | 1.3 | 0.9 | 0.2 | 0.4 | 0.2 | - 0.3 | 0.1 | - 1.8 |
| | 50 | 2.6 | 1.8 | 2.6 | 2.8 | 2.0 | 1.8 | 2.3 | 1.8 | 2.8 | 1.6 |
| | 75 | 5.7 | 5.1 | 4.8 | 5.0 | 5.2 | 5.1 | 6.3 | 6.4 | 5.8 | 4.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.6 | 8.8 | 4.2 | 5.6 | 6.4 | 5.7 | 9.3 | 8.2 | 9.7 | 10.6 |
| | 50 | 18.8 | 19.4 | 13.6 | 15.7 | 14.8 | 16.2 | 16.9 | 19.2 | 20.2 | 20.3 |
| | 75 | 31.5 | 31.9 | 40.7 | 39.4 | 30.4 | 28.6 | 32.8 | 32.8 | 30.3 | 32.3 |
| Inventories | 25 | 11.9 | 12.4 | 1.4 | 8.2 | 7.0 | 8.7 | 19.3 | 18.2 | 10.5 | 10.8 |
| | 50 | 23.6 | 25.1 | 20.2 | 27.6 | 29.0 | 29.2 | 27.7 | 30.6 | 19.1 | 19.0 |
| | 75 | 39.0 | 39.3 | 49.4 | 38.2 | 44.6 | 51.1 | 42.8 | 47.5 | 33.4 | 33.2 |
| Equity | 25 | 13.3 | 13.7 | 6.7 | 7.6 | 8.7 | 10.0 | 20.2 | 17.5 | 13.8 | 12.9 |
| | 50 | 29.5 | 29.2 | 17.6 | 23.2 | 23.6 | 26.0 | 35.4 | 34.3 | 28.9 | 27.9 |
| | 75 | 48.7 | 51.3 | 55.1 | 52.6 | 45.7 | 55.3 | 56.8 | 56.3 | 44.8 | 47.3 |
| Short-term liabilities | 25 | 21.6 | 21.4 | 25.0 | 35.4 | 21.6 | 23.4 | 21.3 | 19.0 | 21.5 | 22.0 |
| | 50 | 37.9 | 38.7 | 43.4 | 44.4 | 50.8 | 45.9 | 37.4 | 36.2 | 36.7 | 35.7 |
| | 75 | 58.7 | 58.5 | 63.1 | 70.0 | 74.2 | 75.5 | 58.6 | 58.5 | 54.8 | 52.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 3.5 | 3.1 | 3.7 | 7.6 | 12.9 | 10.2 | 10.3 | 8.3 | 0.0 | 0.0 |
| | 75 | 24.0 | 24.4 | 17.0 | 22.5 | 32.0 | 25.3 | 30.7 | 30.0 | 15.4 | 18.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.4 | - 0.7 | 1.5 | 1.1 | 0.5 | 0.6 | 0.3 | 0.0 | 0.4 | - 1.6 |
| | 50 | 3.2 | 2.3 | 3.3 | 3.2 | 2.9 | 2.0 | 2.9 | 2.6 | 3.2 | 2.2 |
| | 75 | 6.8 | 6.2 | 5.9 | 6.2 | 6.7 | 7.3 | 7.9 | 7.6 | 6.8 | 5.5 |
| Annual result and depreciation | 25 | 2.4 | 2.1 | 2.7 | 2.3 | 1.7 | 2.1 | 2.6 | 2.1 | 2.5 | 1.8 |
| | 50 | 5.5 | 4.8 | 4.4 | 4.4 | 4.4 | 4.9 | 5.6 | 5.5 | 5.8 | 4.4 |
| | 75 | 10.4 | 9.6 | 8.2 | 9.1 | 10.4 | 10.4 | 11.3 | 11.4 | 9.6 | 9.2 |
| Trade receivables | 25 | 4.3 | 4.2 | 1.1 | 2.3 | 4.4 | 4.4 | 5.8 | 5.2 | 3.9 | 4.1 |
| | 50 | 8.0 | 7.6 | 6.1 | 6.9 | 9.3 | 9.1 | 8.5 | 8.7 | 7.2 | 7.3 |
| | 75 | 11.8 | 11.4 | 9.7 | 9.1 | 12.8 | 12.9 | 12.1 | 12.8 | 11.6 | 10.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.6 | 0.3 | 4.1 | 1.9 | 1.7 | 2.1 | 1.6 | 0.3 | 1.3 | - 0.6 |
| | 50 | 6.0 | 4.5 | 9.0 | 8.5 | 6.0 | 4.7 | 5.5 | 5.2 | 6.0 | 3.9 |
| | 75 | 11.4 | 10.7 | 15.2 | 13.9 | 11.6 | 10.9 | 11.6 | 11.2 | 11.0 | 9.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.1 | 3.1 | 2.7 | 5.1 | 1.3 | 3.3 | 5.2 | 4.1 | 4.6 | 2.2 |
| | 50 | 15.0 | 14.1 | 13.2 | 22.7 | 13.1 | 14.5 | 17.6 | 15.9 | 13.5 | 12.2 |
| | 75 | 32.7 | 31.0 | 30.4 | 47.3 | 34.7 | 31.0 | 36.0 | 35.2 | 31.2 | 28.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 95.5 | 93.4 | 69.0 | 94.3 | 90.4 | 102.2 | 112.6 | 108.7 | 91.8 | 87.3 |
| | 50 | 165.9 | 159.3 | 193.4 | 186.8 | 174.4 | 172.8 | 194.2 | 179.0 | 137.9 | 133.3 |
| | 75 | 287.7 | 284.0 | 701.1 | 490.9 | 387.1 | 383.2 | 375.3 | 355.0 | 250.3 | 251.9 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 55.5 | 54.6 | 40.2 | 51.5 | 42.3 | 37.9 | 54.3 | 53.2 | 59.8 | 59.2 |
| | 50 | 100.4 | 99.1 | 102.6 | 99.8 | 92.8 | 86.9 | 98.3 | 94.7 | 104.2 | 104.7 |
| | 75 | 195.4 | 191.9 | 215.7 | 164.8 | 186.3 | 187.0 | 171.0 | 174.6 | 218.4 | 199.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.6 | 5.7 | 3.2 | 5.6 | 5.2 | 6.4 | 5.6 | 5.9 | 6.2 | 5.6 |
| | 50 | 9.8 | 10.1 | 7.0 | 7.6 | 10.3 | 11.2 | 9.4 | 10.7 | 10.1 | 9.8 |
| | 75 | 14.8 | 15.2 | 12.1 | 19.3 | 18.0 | 20.7 | 16.1 | 14.7 | 13.7 | 14.4 |

I. Enterprises by economic sector

4.q) Manufacture of other transport equipment

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 98.9 | 97.5 | 84.0 | 92.0 | 100.7 | 100.4 | 98.4 | 97.8 | 98.9 | 97.5 |
| Change in finished goods | 1.1 | 2.5 | 16.0 | 8.0 | -0.7 | -0.4 | 1.6 | 2.2 | 1.1 | 2.5 |
| Interest and similar income | 0.5 | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.5 | 0.4 |
| Other income | 6.8 | 6.8 | 2.9 | 3.3 | 7.4 | 4.1 | 2.8 | 3.5 | 7.0 | 6.9 |
| of which: Income from long-term equity investments | 1.2 | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 1.2 | 0.9 |
| Total income | 107.3 | 107.2 | 103.1 | 103.5 | 107.6 | 104.2 | 103.0 | 103.6 | 107.5 | 107.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 59.7 | 58.4 | 49.8 | 53.1 | 50.1 | 48.0 | 54.7 | 54.5 | 59.9 | 58.6 |
| Personnel expenses | 20.2 | 23.5 | 26.8 | 24.1 | 34.2 | 35.3 | 26.6 | 27.2 | 19.9 | 23.3 |
| Depreciation | 2.4 | 2.4 | 2.8 | 3.4 | 2.1 | 2.6 | 2.8 | 3.8 | 2.4 | 2.4 |
| of which: Depreciation of tangible fixed assets | 2.3 | 2.2 | 2.7 | 2.5 | 2.1 | 2.5 | 2.6 | 3.5 | 2.3 | 2.1 |
| Interest and similar expenses | 1.3 | 2.6 | 0.9 | 1.0 | 0.6 | 0.8 | 1.3 | 1.2 | 1.3 | 2.7 |
| Operating taxes | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 |
| Other expenses | 17.7 | 19.8 | 17.7 | 16.1 | 16.6 | 17.4 | 16.6 | 16.7 | 17.8 | 19.9 |
| Total expenses before taxes on income | 101.4 | 106.7 | 98.1 | 97.8 | 103.7 | 104.1 | 102.0 | 103.4 | 101.4 | 106.9 |
| Annual result before taxes on income | 5.9 | 0.4 | 5.0 | 5.7 | 3.9 | 0.1 | 1.0 | 0.2 | 6.0 | 0.4 |
| Taxes on income | 1.7 | 1.1 | 1.8 | 1.5 | 1.9 | 1.6 | 1.1 | 0.4 | 1.7 | 1.1 |
| Annual result | 4.2 | -0.7 | 3.2 | 4.2 | 2.0 | -1.5 | -0.1 | -0.2 | 4.3 | -0.7 |
| Profit and loss transfers (parent company) | 0.4 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.4 | 0.5 |
| Profit and loss transfers (subsidiary) | -0.2 | -0.4 | 0.3 | 0.0 | 0.3 | -2.1 | -1.4 | 0.2 | -0.2 | -0.4 |
| Profit for the year | 4.8 | 0.2 | 2.9 | 4.2 | 1.7 | 0.7 | 1.4 | -0.4 | 4.9 | 0.2 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.7 | 2.9 | 2.3 | 1.8 | 0.8 | 1.4 | 2.4 | 1.8 | 2.7 | 3.0 |
| Tangible fixed assets | 9.4 | 9.6 | 11.5 | 9.1 | 15.7 | 18.0 | 14.8 | 14.2 | 9.3 | 9.5 |
| of which: Land and buildings | 2.5 | 2.6 | 3.2 | 2.8 | 7.2 | 8.1 | 6.6 | 5.9 | 2.3 | 2.5 |
| Inventories | 40.0 | 39.8 | 40.1 | 43.7 | 25.8 | 25.0 | 32.0 | 35.6 | 40.3 | 39.9 |
| of which: Finished goods and merchandise | 2.0 | 1.7 | 7.3 | 6.9 | 6.6 | 8.2 | 7.0 | 7.0 | 1.8 | 1.5 |
| Cash | 2.2 | 2.3 | 20.3 | 20.1 | 18.8 | 18.9 | 6.2 | 8.1 | 2.0 | 2.0 |
| Receivables | 34.4 | 33.8 | 25.1 | 24.6 | 36.4 | 34.1 | 29.8 | 29.3 | 34.5 | 33.9 |
| Short-term | 33.5 | 31.8 | 18.3 | 23.1 | 36.4 | 34.1 | 28.1 | 28.9 | 33.6 | 31.9 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.8 | 7.0 | 10.7 | 12.1 | 14.5 | 14.9 | 11.1 | 12.2 | 5.7 | 6.9 |
| Receivables from affiliated companies | 26.1 | 22.9 | 2.6 | 5.7 | 19.4 | 15.3 | 15.1 | 14.5 | 26.4 | 23.1 |
| Long-term | 0.9 | 2.0 | 6.8 | 1.5 | 0.0 | 0.0 | 1.7 | 0.4 | 0.9 | 2.0 |
| of which: Loans to affiliated companies | 0.5 | 1.7 | 5.0 | 0.6 | 0.0 | 0.0 | 1.2 | 0.3 | 0.5 | 1.7 |
| Securities | 0.2 | 0.2 | 0.0 | 0.0 | 0.6 | 0.7 | 0.5 | 0.2 | 0.2 | 0.2 |
| Other long-term equity investments | 10.9 | 11.2 | 0.4 | 0.3 | 1.3 | 1.3 | 13.9 | 10.1 | 10.8 | 11.2 |
| of which: Goodwill | 0.4 | 0.3 | 0.2 | 0.2 | 1.2 | 1.1 | 7.0 | 5.4 | 0.3 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 16.2 | 14.6 | 40.5 | 37.1 | 33.9 | 33.5 | 31.1 | 30.5 | 15.8 | 14.1 |
| Liabilities | | | | | | | | | | |
| Short-term | 60.1 | 62.1 | 55.9 | 59.5 | 54.4 | 55.6 | 51.9 | 53.6 | 60.3 | 62.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 49.5 | 52.7 | 42.6 | 46.1 | 44.6 | 42.5 | 44.1 | 46.2 | 49.7 | 52.9 |
| Trade payables | 0.7 | 0.5 | 9.1 | 7.5 | 7.4 | 9.1 | 9.1 | 6.3 | 0.5 | 0.4 |
| Liabilities to affiliated companies | 8.3 | 9.4 | 7.8 | 9.0 | 8.5 | 9.3 | 6.6 | 8.3 | 8.4 | 9.4 |
| Long-term | 9.5 | 11.9 | 2.0 | 2.0 | 11.8 | 8.0 | 18.3 | 20.8 | 9.2 | 11.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 10.6 | 9.4 | 13.2 | 13.4 | 9.8 | 13.1 | 7.8 | 7.4 | 10.6 | 9.4 |
| Liabilities to affiliated companies | 2.9 | 2.8 | 8.7 | 8.4 | 6.9 | 7.7 | 4.8 | 2.6 | 2.9 | 2.8 |
| Provisions | 4.6 | 4.8 | 2.4 | 3.3 | 1.9 | 5.0 | 2.6 | 4.5 | 4.7 | 4.9 |
| of which: Provisions for pensions | 23.1 | 23.3 | 3.3 | 3.1 | 11.7 | 10.6 | 17.0 | 15.8 | 23.3 | 23.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.9 | 0.4 | 5.9 | 6.2 | 3.9 | 0.1 | 1.0 | 0.2 | 6.1 | 0.4 |
| Annual result and depreciation | 6.7 | 1.8 | 7.1 | 8.3 | 4.2 | 1.1 | 2.7 | 3.6 | 6.8 | 1.7 |
| Trade receivables | 6.8 | 8.3 | 12.5 | 12.3 | 11.3 | 11.3 | 9.8 | 10.8 | 6.7 | 8.2 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 85.4 | 84.7 | 86.1 | 98.4 | 128.0 | 131.9 | 113.3 | 112.9 | 84.5 | 83.9 |
| Annual result and interest paid | 4.8 | 1.7 | 4.2 | 5.5 | 3.4 | -0.9 | 1.4 | 1.1 | 4.8 | 1.7 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 7.0 | 1.8 | 15.6 | 19.2 | 11.2 | 2.9 | 4.9 | 6.6 | 7.0 | 1.7 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 147.0 | 127.4 | 256.0 | 399.9 | 244.8 | 225.2 | 131.5 | 159.5 | 147.2 | 126.2 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 72.2 | 64.8 | 90.4 | 93.9 | 123.6 | 124.6 | 79.0 | 80.4 | 71.8 | 64.3 |
| Cash resources, short-term receivables and inventories | 153.0 | 140.3 | 184.5 | 188.8 | 181.4 | 183.4 | 151.7 | 157.5 | 152.9 | 139.7 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 16.2 | 18.4 | 15.4 | 15.8 | 13.4 | 14.7 | 10.5 | 13.1 | 16.4 | 18.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 50.39 | 50.74 | 0.03 | 0.03 | 0.16 | 0.15 | 1.22 | 1.27 | 48.98 | 49.28 |
| Sales in € billion | 43.01 | 42.99 | 0.02 | 0.03 | 0.20 | 0.20 | 1.39 | 1.44 | 41.40 | 41.32 |
| Number of enterprises | 178 | 178 | 26 | 26 | 39 | 39 | 57 | 57 | 56 | 56 |

I. Enterprises by economic sector

cont'd: 4.q) Manufacture of other transport equipment

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 43.7 | 41.7 | 32.5 | 40.5 | 37.0 | 36.1 | 42.3 | 43.2 | 46.3 | 44.2 |
| | 50 | 53.5 | 52.8 | 51.5 | 55.7 | 50.3 | 45.5 | 52.0 | 51.8 | 57.1 | 57.6 |
| | 75 | 66.9 | 66.6 | 70.7 | 71.1 | 62.6 | 59.9 | 66.3 | 64.1 | 68.1 | 71.3 |
| Personnel expenses | 25 | 18.0 | 18.2 | 11.8 | 12.4 | 24.0 | 24.1 | 18.6 | 21.0 | 17.4 | 17.6 |
| | 50 | 26.8 | 26.3 | 26.0 | 19.5 | 30.9 | 32.2 | 27.5 | 28.6 | 24.3 | 23.6 |
| | 75 | 36.4 | 37.1 | 39.0 | 33.5 | 47.6 | 44.4 | 35.8 | 35.5 | 30.9 | 32.5 |
| Depreciation | 25 | 1.1 | 1.1 | 1.2 | 1.5 | 0.7 | 1.0 | 1.2 | 1.5 | 1.1 | 1.0 |
| | 50 | 1.9 | 2.0 | 2.2 | 2.0 | 1.4 | 1.5 | 2.3 | 2.2 | 1.9 | 1.9 |
| | 75 | 3.2 | 3.6 | 5.0 | 4.2 | 3.0 | 3.8 | 3.3 | 3.5 | 3.1 | 3.6 |
| Annual result | 25 | -0.5 | -1.3 | 0.2 | 0.3 | -3.1 | 0.6 | -0.5 | -1.9 | 0.1 | -3.1 |
| | 50 | 1.8 | 1.7 | 2.1 | 5.0 | 2.8 | 3.0 | 1.5 | 1.4 | 2.2 | 1.2 |
| | 75 | 5.8 | 5.6 | 8.0 | 9.4 | 5.7 | 6.2 | 5.1 | 5.2 | 5.9 | 4.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 5.2 | 5.1 | 3.1 | 2.8 | 5.3 | 5.2 | 7.5 | 6.1 | 4.9 | 5.2 |
| | 50 | 10.0 | 9.4 | 7.4 | 6.1 | 10.5 | 9.0 | 13.2 | 12.3 | 9.6 | 9.6 |
| | 75 | 24.9 | 23.6 | 28.2 | 13.4 | 31.3 | 29.9 | 25.5 | 24.8 | 23.0 | 20.9 |
| Inventories | 25 | 19.0 | 21.6 | 18.0 | 10.1 | 12.4 | 11.6 | 22.0 | 26.9 | 29.0 | 30.8 |
| | 50 | 36.2 | 36.8 | 33.3 | 32.7 | 24.5 | 32.2 | 36.0 | 35.9 | 47.7 | 44.1 |
| | 75 | 56.4 | 55.3 | 52.0 | 57.6 | 49.7 | 42.0 | 49.1 | 46.5 | 64.8 | 65.7 |
| Equity | 25 | 5.7 | 5.4 | 2.0 | 0.2 | 5.0 | 7.7 | 8.2 | 4.2 | 5.6 | 6.7 |
| | 50 | 19.4 | 19.2 | 16.9 | 20.9 | 32.0 | 33.0 | 19.1 | 13.0 | 16.4 | 14.5 |
| | 75 | 43.1 | 38.5 | 60.7 | 62.5 | 57.5 | 67.3 | 42.2 | 37.0 | 28.5 | 26.4 |
| Short-term liabilities | 25 | 26.8 | 25.5 | 16.1 | 14.2 | 21.5 | 18.9 | 23.7 | 26.1 | 34.1 | 34.3 |
| | 50 | 47.1 | 54.0 | 45.5 | 46.6 | 42.1 | 35.8 | 47.1 | 53.6 | 54.9 | 58.0 |
| | 75 | 75.3 | 77.0 | 72.4 | 76.9 | 78.3 | 74.9 | 75.6 | 82.0 | 75.1 | 68.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.9 | 10.2 | 1.6 | 5.9 | 1.0 | 0.2 | 0.0 | 0.0 |
| | 75 | 18.9 | 16.2 | 36.7 | 31.8 | 27.4 | 28.8 | 21.5 | 17.8 | 2.2 | 2.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | -0.8 | -1.4 | 0.1 | 0.5 | -3.5 | 0.6 | 0.3 | -2.1 | 0.1 | -3.1 |
| | 50 | 2.6 | 2.4 | 3.6 | 6.5 | 3.6 | 3.8 | 1.9 | 1.9 | 3.0 | 1.4 |
| | 75 | 8.3 | 7.7 | 11.5 | 13.7 | 8.6 | 9.0 | 7.0 | 6.3 | 8.2 | 6.0 |
| Annual result and depreciation | 25 | 0.7 | 0.4 | 3.0 | 4.1 | 0.3 | 1.2 | 1.4 | 0.3 | 0.1 | -0.6 |
| | 50 | 5.1 | 5.0 | 9.5 | 10.8 | 5.5 | 5.7 | 4.7 | 4.0 | 4.7 | 2.9 |
| | 75 | 11.6 | 10.7 | 15.7 | 18.6 | 11.9 | 12.9 | 10.0 | 10.3 | 10.6 | 8.8 |
| Trade receivables | 25 | 3.0 | 3.8 | 3.0 | 4.1 | 4.1 | 4.4 | 3.0 | 3.3 | 2.6 | 2.7 |
| | 50 | 8.7 | 9.1 | 8.5 | 8.9 | 7.5 | 8.8 | 9.9 | 9.7 | 8.3 | 10.0 |
| | 75 | 15.8 | 16.7 | 17.6 | 16.7 | 15.8 | 16.4 | 15.5 | 17.6 | 15.2 | 16.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | -0.4 | -0.1 | 0.4 | 2.2 | -1.0 | 1.7 | 0.6 | -1.1 | 0.1 | -0.3 |
| | 50 | 4.9 | 4.0 | 7.1 | 8.3 | 5.6 | 4.7 | 3.6 | 3.0 | 4.7 | 3.0 |
| | 75 | 10.1 | 10.3 | 16.5 | 17.8 | 17.2 | 11.7 | 7.6 | 8.1 | 9.6 | 8.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 0.0 | -2.2 | 1.3 | -12.8 | -32.1 | -13.4 | 2.7 | 0.8 | 0.1 | -0.3 |
| | 50 | 8.3 | 7.2 | 7.3 | 6.1 | 4.2 | 12.1 | 8.7 | 7.3 | 8.8 | 6.7 |
| | 75 | 24.6 | 23.2 | 34.9 | 29.7 | 28.8 | 29.3 | 22.4 | 23.2 | 21.6 | 17.1 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 100.0 | 102.1 | 140.3 | 150.3 | 112.4 | 126.0 | 69.9 | 73.5 | 104.8 | 96.4 |
| | 50 | 196.9 | 192.2 | 184.1 | 252.9 | 220.3 | 273.5 | 162.9 | 169.2 | 210.0 | 167.2 |
| | 75 | 428.1 | 501.4 | 600.0 | 790.0 | 719.2 | 876.2 | 369.4 | 447.0 | 317.8 | 386.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 38.6 | 34.8 | 36.1 | 22.3 | 42.0 | 32.4 | 38.6 | 50.8 | 37.7 | 31.1 |
| | 50 | 75.8 | 74.0 | 86.5 | 99.2 | 103.1 | 96.9 | 69.8 | 73.4 | 58.4 | 55.9 |
| | 75 | 155.9 | 169.6 | 243.1 | 325.6 | 207.1 | 286.1 | 151.6 | 133.9 | 135.7 | 127.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.6 | 5.6 | 5.6 | 3.7 | 5.4 | 5.2 | 4.9 | 5.6 | 8.2 | 7.6 |
| | 50 | 10.7 | 12.6 | 11.9 | 13.2 | 6.8 | 10.8 | 9.5 | 11.2 | 12.6 | 13.1 |
| | 75 | 17.9 | 19.8 | 18.4 | 21.7 | 17.4 | 18.3 | 14.4 | 17.1 | 19.8 | 21.6 |

I. Enterprises by economic sector

4.r) Manufacture of furniture

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.1 | 99.6 | 102.5 | 96.8 | 99.5 | 100.6 | 102.0 | 99.8 | 99.5 | 99.6 |
| Change in finished goods | - 0.1 | 0.4 | - 2.5 | 3.2 | 0.5 | - 0.6 | - 2.0 | 0.2 | 0.5 | 0.4 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.7 | 2.2 | 2.5 | 2.7 | 1.7 | 1.6 | 2.2 | 2.9 | 1.6 | 2.1 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.3 |
| Total income | 101.8 | 102.3 | 102.6 | 102.7 | 101.8 | 101.7 | 102.2 | 103.0 | 101.7 | 102.2 |
| Expenses | | | | | | | | | | |
| Cost of materials | 54.7 | 54.8 | 35.3 | 38.1 | 48.5 | 48.8 | 54.0 | 53.3 | 55.4 | 55.7 |
| Personnel expenses | 22.1 | 22.5 | 38.2 | 36.8 | 29.4 | 29.6 | 25.4 | 26.4 | 20.6 | 20.8 |
| Depreciation | 2.6 | 2.9 | 3.9 | 3.7 | 2.2 | 2.3 | 2.2 | 2.3 | 2.7 | 3.0 |
| of which: Depreciation of tangible fixed assets | 2.4 | 2.4 | 3.9 | 3.7 | 2.2 | 2.2 | 2.1 | 2.1 | 2.4 | 2.5 |
| Interest and similar expenses | 0.5 | 0.5 | 1.1 | 1.0 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 17.0 | 17.6 | 19.0 | 18.0 | 17.3 | 17.3 | 18.4 | 18.7 | 16.5 | 17.3 |
| Total expenses before taxes on income | 96.9 | 98.3 | 97.6 | 97.8 | 98.1 | 98.7 | 100.6 | 101.2 | 95.7 | 97.4 |
| Annual result before taxes on income | 4.9 | 4.0 | 5.0 | 5.0 | 3.7 | 3.0 | 1.6 | 1.7 | 6.0 | 4.8 |
| Taxes on income | 1.0 | 0.8 | 1.1 | 0.9 | 1.0 | 0.8 | 0.8 | 0.7 | 1.0 | 0.9 |
| Annual result | 4.0 | 3.2 | 3.9 | 4.0 | 2.7 | 2.2 | 0.9 | 1.1 | 5.0 | 3.9 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.5 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.1 | 0.5 | 0.3 |
| Profit for the year | 3.7 | 3.2 | 3.9 | 4.0 | 2.7 | 2.2 | 0.6 | 1.0 | 4.7 | 3.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.4 | 1.6 | 0.4 | 0.3 | 1.0 | 1.1 | 1.1 | 1.1 | 1.5 | 1.8 |
| Tangible fixed assets | 30.0 | 31.2 | 44.5 | 43.2 | 27.8 | 28.1 | 29.8 | 29.2 | 30.1 | 31.8 |
| of which: Land and buildings | 12.7 | 12.9 | 22.0 | 22.4 | 13.3 | 13.4 | 15.3 | 14.9 | 11.8 | 12.2 |
| Inventories | 17.2 | 17.0 | 20.1 | 21.9 | 33.2 | 30.5 | 24.7 | 25.4 | 14.2 | 14.0 |
| of which: Finished goods and merchandise | 3.3 | 3.2 | 4.6 | 4.3 | 6.4 | 6.1 | 6.7 | 6.7 | 2.1 | 2.2 |
| Cash | 14.0 | 13.5 | 14.3 | 15.1 | 12.4 | 12.7 | 9.9 | 9.8 | 15.3 | 14.5 |
| Receivables | 30.2 | 29.9 | 19.6 | 18.4 | 23.3 | 24.8 | 30.6 | 30.4 | 30.5 | 30.2 |
| Short-term | 28.7 | 28.3 | 19.5 | 18.3 | 22.8 | 23.5 | 28.5 | 28.4 | 29.2 | 28.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 17.1 | 15.5 | 12.1 | 11.3 | 14.3 | 16.1 | 17.0 | 14.7 | 17.3 | 15.8 |
| Receivables from affiliated companies | 8.4 | 9.4 | 3.8 | 3.6 | 4.2 | 4.0 | 7.1 | 7.6 | 9.0 | 10.2 |
| Long-term | 1.5 | 1.6 | 0.1 | 0.1 | 0.6 | 1.2 | 2.1 | 2.0 | 1.3 | 1.5 |
| of which: Loans to affiliated companies | 0.8 | 1.1 | 0.0 | 0.0 | 0.3 | 0.6 | 0.1 | 0.2 | 1.1 | 1.4 |
| Securities | 1.8 | 2.0 | 0.0 | 0.0 | 1.3 | 1.1 | 1.2 | 1.8 | 1.9 | 2.2 |
| Other long-term equity investments | 5.0 | 4.3 | 0.2 | 0.3 | 0.3 | 0.9 | 2.1 | 2.0 | 6.1 | 5.1 |
| of which: Goodwill | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.0 | 0.0 |
| Capital | 41.5 | 39.7 | 29.4 | 28.6 | 31.8 | 32.3 | 32.8 | 32.5 | 44.6 | 42.1 |
| Equity | 41.5 | 39.7 | 29.4 | 28.6 | 31.8 | 32.3 | 32.8 | 32.5 | 44.6 | 42.1 |
| Liabilities | 42.9 | 43.9 | 64.1 | 65.6 | 59.7 | 59.0 | 57.0 | 56.9 | 37.8 | 39.5 |
| Short-term | 35.2 | 36.3 | 36.6 | 39.8 | 44.5 | 43.2 | 43.3 | 43.9 | 32.4 | 33.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.7 | 4.2 | 10.0 | 9.3 | 9.2 | 9.6 | 7.9 | 8.7 | 2.2 | 2.7 |
| Trade payables | 8.0 | 7.4 | 7.1 | 6.9 | 10.1 | 9.9 | 8.4 | 8.1 | 7.8 | 7.1 |
| Liabilities to affiliated companies | 16.1 | 17.7 | 6.3 | 6.5 | 6.3 | 6.3 | 17.5 | 17.3 | 16.3 | 18.5 |
| Long-term | 7.6 | 7.7 | 27.5 | 25.8 | 15.2 | 15.8 | 13.7 | 13.0 | 5.4 | 5.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.5 | 4.3 | 19.7 | 19.2 | 12.1 | 12.1 | 8.2 | 7.4 | 2.9 | 3.0 |
| Liabilities to affiliated companies | 2.4 | 2.8 | 2.8 | 4.4 | 1.4 | 1.4 | 4.2 | 4.5 | 2.0 | 2.4 |
| Provisions | 15.6 | 16.3 | 6.4 | 5.8 | 8.5 | 8.7 | 10.2 | 10.6 | 17.6 | 18.4 |
| of which: Provisions for pensions | 4.3 | 4.6 | 1.1 | 1.3 | 1.8 | 1.6 | 2.1 | 2.8 | 5.2 | 5.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.9 | 4.1 | 4.9 | 5.1 | 3.7 | 3.0 | 1.6 | 1.7 | 6.0 | 4.8 |
| Annual result and depreciation | 6.5 | 6.1 | 7.6 | 8.0 | 4.9 | 4.4 | 3.0 | 3.4 | 7.7 | 6.9 |
| Trade receivables | 9.0 | 8.5 | 6.9 | 6.7 | 7.5 | 8.2 | 8.4 | 7.5 | 9.3 | 8.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 189.6 | 183.5 | 175.9 | 169.0 | 191.0 | 196.7 | 203.0 | 194.9 | 185.9 | 180.0 |
| Annual result and interest paid | 8.5 | 6.8 | 8.5 | 8.9 | 6.3 | 5.4 | 2.6 | 3.1 | 10.2 | 7.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 27.9 | 23.8 | 23.7 | 24.0 | 16.9 | 15.9 | 10.8 | 11.4 | 35.6 | 28.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 140.6 | 132.2 | 128.3 | 126.8 | 157.6 | 152.8 | 138.0 | 140.6 | 140.7 | 129.6 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 125.9 | 119.4 | 92.5 | 83.9 | 79.0 | 83.9 | 91.5 | 90.7 | 142.6 | 131.9 |
| Cash resources, short-term receivables and inventories | 174.8 | 166.2 | 147.4 | 138.8 | 153.6 | 154.5 | 148.7 | 148.4 | 186.4 | 173.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.8 | 7.4 | 11.7 | 10.4 | 10.8 | 10.4 | 7.8 | 7.8 | 7.6 | 7.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 4.95 | 5.32 | 0.03 | 0.03 | 0.20 | 0.21 | 1.03 | 1.06 | 3.68 | 4.01 |
| Sales in € billion | 9.39 | 9.76 | 0.06 | 0.06 | 0.39 | 0.41 | 2.10 | 2.07 | 6.84 | 7.22 |
| Number of enterprises | 283 | 283 | 61 | 61 | 79 | 79 | 89 | 89 | 54 | 54 |

I. Enterprises by economic sector
 cont'd: 4.r) Manufacture of furniture

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 37.9 | 38.7 | 27.8 | 31.1 | 40.3 | 39.5 | 45.8 | 43.1 | 46.8 | 46.8 |
| | 50 | 49.0 | 48.7 | 35.2 | 36.9 | 47.7 | 47.5 | 53.5 | 52.9 | 55.3 | 54.9 |
| | 75 | 58.4 | 59.2 | 41.8 | 42.5 | 55.8 | 55.5 | 59.6 | 60.4 | 66.2 | 67.1 |
| Personnel expenses | 25 | 20.0 | 20.2 | 29.0 | 26.8 | 22.4 | 23.6 | 18.5 | 18.2 | 12.9 | 12.7 |
| | 50 | 27.2 | 27.5 | 35.1 | 35.5 | 28.8 | 28.8 | 23.9 | 25.0 | 20.7 | 20.4 |
| | 75 | 35.8 | 36.0 | 44.3 | 44.4 | 37.1 | 38.8 | 33.0 | 33.1 | 28.0 | 27.5 |
| Depreciation | 25 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 1.0 | 1.1 | 1.0 | 1.1 |
| | 50 | 2.0 | 2.2 | 3.0 | 2.9 | 1.9 | 2.1 | 1.8 | 2.0 | 2.2 | 2.4 |
| | 75 | 3.6 | 3.4 | 6.6 | 5.7 | 3.4 | 3.3 | 2.8 | 2.7 | 3.3 | 3.3 |
| Annual result | 25 | 0.0 | -0.2 | 0.0 | 0.0 | 0.1 | 0.4 | -0.4 | -0.5 | 0.1 | -0.9 |
| | 50 | 2.2 | 1.8 | 3.7 | 3.4 | 2.8 | 1.9 | 1.4 | 1.2 | 2.4 | 2.0 |
| | 75 | 5.5 | 5.8 | 13.1 | 11.8 | 5.4 | 5.7 | 3.6 | 4.7 | 5.7 | 6.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 9.9 | 9.4 | 14.6 | 14.3 | 8.2 | 8.1 | 10.3 | 9.6 | 10.6 | 9.6 |
| | 50 | 23.4 | 22.3 | 32.7 | 33.9 | 20.0 | 21.0 | 24.3 | 21.5 | 20.4 | 21.6 |
| | 75 | 40.9 | 41.5 | 57.0 | 51.9 | 40.0 | 39.1 | 36.7 | 36.6 | 35.9 | 35.6 |
| Inventories | 25 | 13.2 | 12.6 | 7.1 | 8.4 | 16.9 | 15.4 | 17.1 | 17.5 | 11.4 | 11.0 |
| | 50 | 23.5 | 23.4 | 17.3 | 17.4 | 27.8 | 27.0 | 26.9 | 28.9 | 18.7 | 19.1 |
| | 75 | 38.2 | 37.4 | 34.9 | 32.0 | 43.1 | 42.8 | 44.1 | 44.8 | 30.1 | 26.7 |
| Equity | 25 | 7.4 | 5.7 | -5.4 | -8.2 | 9.6 | 9.0 | 8.6 | 6.7 | 12.7 | 13.3 |
| | 50 | 27.8 | 27.1 | 28.1 | 26.6 | 27.2 | 25.7 | 26.6 | 27.4 | 31.6 | 27.4 |
| | 75 | 51.1 | 53.5 | 58.1 | 57.7 | 50.1 | 56.3 | 42.2 | 43.0 | 51.9 | 53.5 |
| Short-term liabilities | 25 | 21.4 | 19.4 | 17.4 | 15.3 | 24.6 | 23.1 | 25.0 | 22.9 | 18.2 | 19.9 |
| | 50 | 43.1 | 42.5 | 37.4 | 37.8 | 44.0 | 44.2 | 46.7 | 43.8 | 44.1 | 39.8 |
| | 75 | 64.3 | 65.1 | 61.9 | 71.8 | 69.6 | 69.5 | 62.7 | 64.5 | 59.3 | 60.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 3.6 | 5.9 | 0.0 | 2.4 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 11.3 | 12.2 | 19.5 | 17.0 | 18.0 | 17.3 | 14.3 | 14.9 | 0.2 | 1.5 |
| | 75 | 28.2 | 27.5 | 39.7 | 34.7 | 29.6 | 31.1 | 25.5 | 26.9 | 10.0 | 10.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.0 | 0.0 | 0.0 | 0.1 | 0.4 | 0.4 | -0.3 | -0.5 | 0.3 | -0.9 |
| | 50 | 2.9 | 2.5 | 3.4 | 4.5 | 3.7 | 2.7 | 2.3 | 1.8 | 2.8 | 3.3 |
| | 75 | 7.2 | 7.1 | 14.0 | 14.6 | 7.3 | 7.8 | 5.2 | 5.5 | 7.6 | 8.2 |
| Annual result and depreciation | 25 | 2.0 | 1.7 | 3.2 | 1.8 | 1.7 | 2.9 | 1.4 | 1.1 | 2.5 | 1.2 |
| | 50 | 5.8 | 5.2 | 7.6 | 8.9 | 5.9 | 5.2 | 4.3 | 3.9 | 5.3 | 4.8 |
| | 75 | 10.3 | 10.8 | 17.9 | 19.1 | 10.3 | 10.8 | 7.5 | 7.2 | 10.6 | 10.3 |
| Trade receivables | 25 | 3.2 | 3.5 | 2.3 | 2.7 | 2.6 | 3.3 | 3.5 | 3.6 | 5.9 | 5.2 |
| | 50 | 7.0 | 6.7 | 5.8 | 6.2 | 6.2 | 6.5 | 7.8 | 7.0 | 8.3 | 8.4 |
| | 75 | 10.8 | 10.6 | 9.6 | 9.2 | 9.0 | 10.0 | 12.7 | 11.0 | 12.4 | 10.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.1 | 0.6 | 1.4 | 1.3 | 1.6 | 2.0 | 0.7 | -0.2 | 1.5 | -1.4 |
| | 50 | 6.0 | 5.2 | 8.4 | 6.1 | 6.7 | 6.6 | 4.4 | 4.4 | 5.9 | 5.8 |
| | 75 | 13.9 | 13.7 | 21.7 | 27.5 | 13.3 | 10.8 | 9.5 | 11.6 | 16.0 | 14.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.2 | 1.0 | 2.3 | -7.3 | 2.7 | 1.6 | 2.4 | -1.9 | 6.8 | 1.1 |
| | 50 | 15.2 | 14.6 | 16.7 | 15.6 | 12.5 | 15.2 | 13.9 | 11.8 | 22.0 | 20.2 |
| | 75 | 40.3 | 39.0 | 52.8 | 49.0 | 43.4 | 42.4 | 34.2 | 23.2 | 53.4 | 36.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 82.8 | 81.6 | 71.9 | 63.3 | 93.0 | 73.7 | 93.9 | 89.2 | 73.8 | 75.2 |
| | 50 | 147.4 | 151.3 | 119.3 | 121.1 | 150.2 | 163.1 | 163.5 | 165.9 | 130.4 | 148.1 |
| | 75 | 293.0 | 333.8 | 242.4 | 237.7 | 297.6 | 372.0 | 325.5 | 406.0 | 291.9 | 276.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 52.6 | 49.1 | 43.0 | 35.3 | 45.2 | 42.7 | 52.4 | 51.8 | 66.7 | 71.8 |
| | 50 | 92.7 | 90.4 | 90.6 | 86.9 | 86.1 | 82.5 | 85.2 | 90.4 | 128.0 | 125.4 |
| | 75 | 194.8 | 199.1 | 238.3 | 264.6 | 165.2 | 190.9 | 184.1 | 190.6 | 258.2 | 241.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.8 | 4.0 | 3.6 | 4.3 | 3.9 | 5.8 | 3.6 | 3.4 | 4.0 | 3.9 |
| | 50 | 7.1 | 7.5 | 5.9 | 8.4 | 7.9 | 8.2 | 6.0 | 6.6 | 7.9 | 7.8 |
| | 75 | 12.8 | 11.9 | 19.5 | 16.1 | 14.5 | 14.2 | 11.0 | 9.9 | 10.3 | 9.6 |

I. Enterprises by economic sector

4.s) Other manufacturing

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 98.9 | 98.5 | 98.5 | 98.9 | 99.4 | 99.7 | 99.7 | 99.6 | 98.6 | 98.2 |
| Change in finished goods | 1.1 | 1.5 | 1.5 | 1.1 | 0.6 | 0.3 | 0.3 | 0.4 | 1.4 | 1.8 |
| Interest and similar income | 0.5 | 0.6 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 | 0.6 | 0.6 |
| Other income | 4.6 | 4.0 | 3.4 | 3.3 | 2.6 | 2.4 | 3.2 | 2.4 | 5.1 | 4.4 |
| of which: Income from long-term equity investments | 1.2 | 1.2 | 0.1 | 0.0 | 0.1 | 0.1 | 0.3 | 0.3 | 1.5 | 1.5 |
| Total income | 105.1 | 104.6 | 103.5 | 103.5 | 102.8 | 102.5 | 103.5 | 102.7 | 105.6 | 105.1 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 46.9 | 46.7 | 30.9 | 30.9 | 40.8 | 40.9 | 45.5 | 45.2 | 47.6 | 47.5 |
| Personnel expenses | 24.1 | 24.5 | 39.5 | 38.4 | 32.2 | 32.0 | 29.0 | 29.6 | 22.4 | 22.8 |
| Depreciation | 4.2 | 5.1 | 3.6 | 3.6 | 3.1 | 3.0 | 3.0 | 3.0 | 4.6 | 5.6 |
| of which: Depreciation of tangible fixed assets | 4.0 | 4.3 | 3.5 | 3.6 | 2.9 | 2.9 | 2.7 | 2.7 | 4.3 | 4.8 |
| Interest and similar expenses | 1.4 | 1.6 | 1.1 | 0.9 | 0.7 | 0.7 | 0.9 | 0.9 | 1.5 | 1.8 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 19.1 | 19.2 | 20.9 | 19.7 | 17.9 | 17.6 | 19.4 | 19.5 | 19.1 | 19.2 |
| Total expenses before taxes on income | 95.7 | 97.1 | 96.0 | 93.6 | 94.7 | 94.3 | 97.8 | 98.3 | 95.2 | 97.0 |
| Annual result before taxes on income | 9.5 | 7.5 | 7.6 | 9.8 | 8.1 | 8.3 | 5.7 | 4.4 | 10.4 | 8.1 |
| Taxes on income | 1.4 | 1.1 | 1.5 | 1.9 | 2.0 | 2.0 | 1.4 | 1.3 | 1.3 | 1.0 |
| Annual result | 8.1 | 6.4 | 6.1 | 8.0 | 6.1 | 6.3 | 4.3 | 3.1 | 9.1 | 7.1 |
| Profit and loss transfers (parent company) | 0.7 | 0.6 | 0.0 | 0.0 | 0.1 | 0.1 | 0.4 | 0.3 | 0.8 | 0.8 |
| Profit and loss transfers (subsidiary) | 4.6 | 3.6 | 0.4 | 0.4 | 0.6 | 0.5 | 1.7 | 0.9 | 5.5 | 4.3 |
| Profit for the year | 4.1 | 3.5 | 5.7 | 7.6 | 5.6 | 5.9 | 3.0 | 2.5 | 4.3 | 3.5 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.5 | 2.3 | 1.2 | 1.1 | 1.1 | 1.7 | 1.2 | 1.2 | 2.8 | 2.5 |
| Tangible fixed assets | 17.4 | 18.2 | 31.0 | 29.8 | 23.5 | 22.7 | 18.0 | 18.8 | 17.1 | 18.0 |
| of which: Land and buildings | 5.6 | 5.3 | 10.8 | 10.3 | 11.4 | 10.4 | 7.2 | 7.2 | 5.2 | 4.8 |
| Inventories | 14.7 | 14.6 | 25.2 | 25.9 | 29.3 | 28.5 | 27.3 | 27.0 | 12.3 | 12.3 |
| of which: Finished goods and merchandise | 7.6 | 7.1 | 13.6 | 14.0 | 12.1 | 12.6 | 13.2 | 13.8 | 6.6 | 6.0 |
| Cash | 6.6 | 5.7 | 14.2 | 14.2 | 15.4 | 16.5 | 9.4 | 8.4 | 5.8 | 4.9 |
| Receivables | 44.0 | 45.7 | 24.9 | 26.2 | 27.0 | 27.3 | 35.8 | 36.8 | 45.9 | 47.6 |
| Short-term | 38.1 | 37.9 | 24.1 | 25.0 | 25.9 | 25.6 | 32.8 | 32.4 | 39.3 | 39.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.0 | 6.6 | 13.0 | 15.2 | 12.5 | 12.9 | 11.7 | 11.3 | 6.1 | 5.7 |
| Receivables from affiliated companies | 29.7 | 29.7 | 5.6 | 5.2 | 10.7 | 9.8 | 18.5 | 18.4 | 32.1 | 32.1 |
| Long-term | 5.9 | 7.7 | 0.8 | 1.2 | 1.0 | 1.7 | 2.9 | 4.4 | 6.6 | 8.5 |
| of which: Loans to affiliated companies | 4.8 | 6.7 | 0.1 | 0.4 | 0.9 | 1.1 | 1.9 | 3.3 | 5.4 | 7.4 |
| Securities | 0.6 | 0.5 | 0.3 | 0.2 | 1.3 | 1.1 | 0.1 | 0.1 | 0.6 | 0.6 |
| Other long-term equity investments | 13.9 | 12.7 | 2.4 | 1.9 | 1.9 | 1.8 | 7.7 | 7.2 | 15.3 | 13.9 |
| of which: Goodwill | 0.4 | 0.3 | 2.0 | 1.6 | 0.3 | 0.3 | 0.5 | 0.4 | 0.4 | 0.3 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 35.8 | 36.4 | 30.5 | 33.0 | 49.7 | 52.7 | 44.0 | 43.8 | 34.1 | 34.8 |
| Liabilities | 48.6 | 47.8 | 58.8 | 55.7 | 41.4 | 38.2 | 41.9 | 42.1 | 49.8 | 48.9 |
| Short-term | 32.4 | 33.5 | 37.1 | 36.4 | 29.7 | 27.2 | 32.4 | 31.9 | 32.5 | 33.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.6 | 5.6 | 11.2 | 9.3 | 7.0 | 6.1 | 5.0 | 6.0 | 2.1 | 5.5 |
| Trade payables | 3.3 | 3.2 | 8.2 | 7.3 | 5.0 | 5.3 | 5.7 | 5.4 | 2.9 | 2.8 |
| Liabilities to affiliated companies | 23.4 | 22.0 | 6.9 | 7.9 | 11.8 | 10.0 | 16.9 | 16.2 | 24.9 | 23.3 |
| Long-term | 16.2 | 14.3 | 21.7 | 19.3 | 11.7 | 11.1 | 9.6 | 10.1 | 17.3 | 15.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 11.7 | 11.2 | 15.2 | 14.8 | 7.5 | 7.0 | 5.2 | 5.3 | 12.8 | 12.2 |
| Liabilities to affiliated companies | 3.7 | 2.2 | 3.6 | 2.8 | 2.8 | 2.8 | 3.3 | 3.7 | 3.8 | 2.0 |
| Provisions | 15.1 | 15.0 | 10.6 | 11.2 | 8.6 | 8.5 | 13.6 | 13.7 | 15.5 | 15.4 |
| of which: Provisions for pensions | 9.0 | 9.5 | 3.9 | 4.0 | 2.6 | 2.5 | 6.3 | 6.6 | 9.7 | 10.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 9.6 | 7.6 | 7.7 | 9.9 | 8.1 | 8.3 | 5.7 | 4.4 | 10.5 | 8.3 |
| Annual result and depreciation | 12.5 | 11.6 | 9.8 | 11.7 | 9.2 | 9.4 | 7.2 | 6.2 | 13.8 | 13.0 |
| Trade receivables | 7.8 | 7.6 | 8.2 | 9.2 | 9.4 | 9.8 | 9.4 | 9.1 | 7.3 | 7.1 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 90.1 | 87.6 | 157.6 | 166.0 | 133.1 | 132.3 | 124.4 | 124.1 | 83.2 | 80.6 |
| Annual result and interest paid | 8.6 | 7.1 | 11.5 | 15.0 | 9.2 | 9.3 | 6.5 | 5.1 | 8.9 | 7.3 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 19.5 | 17.6 | 28.0 | 36.7 | 35.2 | 40.3 | 19.3 | 16.0 | 19.1 | 17.3 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 152.2 | 145.5 | 158.2 | 165.6 | 225.8 | 233.7 | 199.7 | 191.0 | 145.5 | 138.7 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 138.6 | 130.7 | 104.0 | 108.2 | 141.0 | 156.9 | 130.6 | 127.8 | 139.9 | 130.6 |
| Cash resources, short-term receivables and inventories | 183.9 | 174.4 | 171.9 | 179.5 | 239.9 | 261.9 | 215.0 | 212.5 | 177.7 | 166.9 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 7.7 | 7.7 | 16.7 | 14.1 | 9.2 | 9.8 | 10.0 | 9.6 | 7.2 | 7.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 24.29 | 26.13 | 0.08 | 0.09 | 0.64 | 0.68 | 3.10 | 3.25 | 20.47 | 22.11 |
| Sales in € billion | 21.88 | 22.89 | 0.13 | 0.15 | 0.85 | 0.90 | 3.85 | 4.03 | 17.04 | 17.81 |
| Number of enterprises | 564 | 564 | 160 | 160 | 162 | 162 | 161 | 161 | 81 | 81 |

I. Enterprises by economic sector
 cont'd: 4.s) Other manufacturing

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 24.5 | 24.3 | 14.7 | 14.3 | 28.9 | 28.1 | 34.2 | 34.3 | 34.1 | 33.6 |
| | 50 | 38.8 | 38.7 | 22.7 | 22.5 | 40.0 | 39.8 | 44.5 | 42.9 | 43.5 | 44.2 |
| | 75 | 50.8 | 51.1 | 39.5 | 39.0 | 51.1 | 51.8 | 55.8 | 55.3 | 52.4 | 52.9 |
| Personnel expenses | 25 | 20.9 | 21.5 | 25.9 | 23.7 | 23.3 | 22.7 | 19.8 | 20.0 | 17.6 | 18.5 |
| | 50 | 31.7 | 31.8 | 40.8 | 39.0 | 31.3 | 31.4 | 28.7 | 30.9 | 23.8 | 24.1 |
| | 75 | 42.4 | 42.9 | 53.6 | 54.5 | 41.6 | 41.2 | 38.7 | 40.1 | 32.2 | 32.7 |
| Depreciation | 25 | 1.3 | 1.3 | 1.3 | 1.4 | 1.2 | 1.1 | 1.2 | 1.3 | 1.8 | 2.0 |
| | 50 | 2.6 | 2.6 | 2.9 | 2.5 | 2.2 | 2.2 | 2.6 | 2.6 | 3.0 | 3.4 |
| | 75 | 4.7 | 4.6 | 5.3 | 5.1 | 4.0 | 3.9 | 4.2 | 4.2 | 5.2 | 6.1 |
| Annual result | 25 | 1.3 | 1.2 | 0.6 | 1.6 | 1.9 | 2.0 | 1.2 | 0.0 | 3.1 | 2.9 |
| | 50 | 4.5 | 4.4 | 5.3 | 5.6 | 4.7 | 4.6 | 3.3 | 2.9 | 6.8 | 7.2 |
| | 75 | 10.3 | 10.1 | 13.0 | 14.4 | 10.2 | 9.4 | 7.7 | 6.8 | 14.1 | 13.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 6.9 | 6.8 | 9.0 | 8.7 | 5.8 | 5.7 | 5.6 | 5.6 | 7.3 | 7.7 |
| | 50 | 16.5 | 16.9 | 20.9 | 19.0 | 13.1 | 12.8 | 16.6 | 17.1 | 15.0 | 15.1 |
| | 75 | 34.0 | 32.6 | 44.3 | 41.7 | 31.6 | 31.1 | 29.0 | 30.4 | 23.4 | 24.2 |
| Inventories | 25 | 12.1 | 11.9 | 5.8 | 6.7 | 15.8 | 16.6 | 18.4 | 18.5 | 9.8 | 9.1 |
| | 50 | 23.7 | 24.2 | 14.8 | 16.5 | 29.0 | 28.8 | 29.1 | 29.5 | 17.8 | 17.4 |
| | 75 | 39.9 | 39.6 | 36.1 | 35.8 | 45.6 | 43.8 | 42.6 | 41.6 | 26.2 | 28.9 |
| Equity | 25 | 15.3 | 18.2 | 7.7 | 11.5 | 20.1 | 25.8 | 18.6 | 19.5 | 16.1 | 18.1 |
| | 50 | 38.2 | 39.2 | 28.9 | 32.5 | 48.5 | 48.0 | 37.1 | 36.0 | 33.8 | 34.6 |
| | 75 | 62.6 | 64.8 | 56.1 | 54.2 | 71.4 | 70.2 | 59.9 | 60.8 | 60.0 | 63.1 |
| Short-term liabilities | 25 | 13.7 | 12.7 | 13.6 | 12.6 | 11.1 | 11.3 | 15.8 | 14.0 | 18.4 | 17.4 |
| | 50 | 28.0 | 28.8 | 33.7 | 33.4 | 22.5 | 24.4 | 33.1 | 31.5 | 26.9 | 27.2 |
| | 75 | 55.8 | 52.1 | 63.4 | 62.4 | 43.0 | 38.4 | 55.5 | 57.1 | 48.4 | 45.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 7.4 | 7.5 | 18.0 | 15.6 | 11.3 | 11.6 | 4.8 | 4.8 | 0.0 | 0.0 |
| | 75 | 28.3 | 26.8 | 44.0 | 39.6 | 26.7 | 26.5 | 20.9 | 23.7 | 1.9 | 2.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.8 | 1.8 | 0.6 | 2.1 | 2.7 | 2.7 | 1.6 | 0.1 | 3.2 | 3.6 |
| | 50 | 6.2 | 5.8 | 7.1 | 7.0 | 6.3 | 6.0 | 4.2 | 3.7 | 8.0 | 7.9 |
| | 75 | 13.0 | 12.7 | 15.1 | 17.9 | 13.1 | 12.5 | 9.3 | 8.7 | 16.1 | 15.1 |
| Annual result and depreciation | 25 | 4.2 | 4.4 | 3.5 | 5.2 | 4.3 | 4.7 | 3.3 | 2.5 | 7.2 | 7.1 |
| | 50 | 9.4 | 9.2 | 9.9 | 10.5 | 9.6 | 8.9 | 7.7 | 7.2 | 12.4 | 11.3 |
| | 75 | 17.2 | 16.4 | 20.1 | 21.4 | 17.5 | 15.8 | 13.6 | 11.3 | 21.0 | 18.8 |
| Trade receivables | 25 | 4.0 | 3.9 | 2.9 | 2.6 | 4.9 | 4.8 | 4.1 | 4.5 | 4.4 | 4.5 |
| | 50 | 7.9 | 7.9 | 6.5 | 7.4 | 8.9 | 8.3 | 8.1 | 8.3 | 8.0 | 7.9 |
| | 75 | 12.2 | 12.8 | 11.0 | 12.7 | 11.8 | 13.5 | 13.2 | 12.9 | 12.4 | 11.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.5 | 3.6 | 2.2 | 5.3 | 4.3 | 4.8 | 2.7 | 1.2 | 4.1 | 4.0 |
| | 50 | 8.5 | 8.2 | 10.2 | 11.2 | 9.1 | 8.7 | 6.8 | 5.2 | 9.1 | 8.9 |
| | 75 | 15.8 | 16.9 | 23.0 | 29.4 | 15.6 | 16.8 | 12.3 | 10.7 | 15.4 | 16.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.0 | 4.5 | 3.6 | 7.0 | 2.4 | 5.1 | 5.7 | 2.9 | 11.0 | 9.8 |
| | 50 | 20.5 | 23.1 | 18.6 | 24.9 | 21.7 | 28.3 | 19.7 | 18.7 | 25.0 | 23.1 |
| | 75 | 48.9 | 56.7 | 63.3 | 79.4 | 63.1 | 71.0 | 41.4 | 39.6 | 48.0 | 49.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 113.7 | 113.4 | 90.3 | 86.9 | 133.4 | 155.4 | 126.8 | 121.6 | 107.3 | 96.4 |
| | 50 | 195.0 | 200.9 | 160.8 | 181.4 | 286.4 | 279.0 | 194.6 | 199.5 | 163.4 | 157.7 |
| | 75 | 430.8 | 442.9 | 372.8 | 411.5 | 727.6 | 707.6 | 378.9 | 352.1 | 258.0 | 300.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 60.5 | 66.5 | 47.0 | 55.1 | 67.0 | 74.7 | 61.9 | 62.8 | 87.1 | 77.7 |
| | 50 | 125.3 | 132.4 | 105.0 | 128.8 | 147.7 | 171.5 | 116.5 | 106.0 | 125.5 | 132.1 |
| | 75 | 316.0 | 312.8 | 362.9 | 307.1 | 434.9 | 426.3 | 247.4 | 285.3 | 241.0 | 269.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.3 | 4.4 | 4.6 | 4.3 | 3.9 | 4.2 | 4.4 | 4.9 | 3.8 | 4.4 |
| | 50 | 8.7 | 8.5 | 11.3 | 10.4 | 8.4 | 7.6 | 8.4 | 8.0 | 8.1 | 8.5 |
| | 75 | 15.2 | 15.2 | 23.4 | 24.8 | 12.3 | 14.7 | 13.2 | 12.3 | 12.8 | 11.8 |

I. Enterprises by economic sector

4.t) Repair and installation of machinery and equipment

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 90.2 | 91.0 | 100.0 | 93.1 | 97.9 | 98.7 | 99.1 | 96.8 | 86.1 | 88.1 |
| Change in finished goods | 9.8 | 9.0 | 0.0 | 6.9 | 2.1 | 1.3 | 0.9 | 3.2 | 13.9 | 11.9 |
| Interest and similar income | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other income | 2.5 | 2.6 | 2.9 | 2.3 | 2.9 | 2.4 | 2.8 | 2.8 | 2.3 | 2.6 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.0 | 0.1 | 0.3 | 0.2 | 0.4 | 0.6 | 0.0 | 0.1 |
| Total income | 102.5 | 102.7 | 103.1 | 102.5 | 103.1 | 102.6 | 102.9 | 102.9 | 102.4 | 102.6 |
| Expenses | | | | | | | | | | |
| Cost of materials | 60.0 | 60.5 | 39.3 | 41.3 | 46.5 | 45.2 | 46.0 | 47.8 | 66.8 | 67.2 |
| Personnel expenses | 24.9 | 25.1 | 35.0 | 33.7 | 33.9 | 34.8 | 34.5 | 33.9 | 20.4 | 20.7 |
| Depreciation | 1.6 | 1.7 | 3.0 | 3.0 | 2.5 | 2.4 | 1.8 | 1.9 | 1.4 | 1.5 |
| of which: Depreciation of tangible fixed assets | 1.5 | 1.5 | 3.0 | 2.8 | 2.4 | 2.4 | 1.7 | 1.6 | 1.3 | 1.3 |
| Interest and similar expenses | 0.7 | 1.1 | 0.8 | 0.8 | 0.6 | 0.7 | 0.9 | 1.1 | 0.7 | 1.2 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 11.8 | 11.7 | 17.9 | 16.9 | 14.7 | 14.9 | 16.4 | 15.8 | 9.8 | 9.8 |
| Total expenses before taxes on income | 99.1 | 100.2 | 96.1 | 95.9 | 98.4 | 98.2 | 99.7 | 100.5 | 99.0 | 100.4 |
| Annual result before taxes on income | 3.4 | 2.5 | 7.0 | 6.6 | 4.7 | 4.4 | 3.2 | 2.4 | 3.3 | 2.2 |
| Taxes on income | 0.9 | 0.8 | 1.6 | 1.5 | 1.2 | 1.2 | 1.0 | 1.0 | 0.8 | 0.6 |
| Annual result | 2.5 | 1.7 | 5.4 | 5.1 | 3.5 | 3.2 | 2.1 | 1.4 | 2.5 | 1.6 |
| Profit and loss transfers (parent company) | 0.0 | -0.1 | 0.0 | 0.0 | -0.1 | 0.0 | 0.1 | 0.4 | 0.0 | -0.3 |
| Profit and loss transfers (subsidiary) | 0.4 | 0.2 | 0.1 | 0.0 | 0.4 | 0.3 | 0.3 | 0.0 | 0.4 | 0.3 |
| Profit for the year | 2.2 | 1.4 | 5.3 | 5.1 | 3.1 | 2.9 | 1.9 | 1.8 | 2.1 | 1.0 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.5 | 0.5 | 0.2 | 0.2 | 0.6 | 0.4 | 0.5 | 0.5 | 0.4 | 0.5 |
| Tangible fixed assets | 15.6 | 15.3 | 28.0 | 24.8 | 22.1 | 21.2 | 13.7 | 14.2 | 15.6 | 14.9 |
| of which: Land and buildings | 6.4 | 5.8 | 10.9 | 10.4 | 9.9 | 9.6 | 7.8 | 6.8 | 5.1 | 4.6 |
| Inventories | 36.4 | 38.8 | 20.9 | 29.6 | 28.6 | 29.7 | 32.4 | 33.4 | 39.9 | 42.8 |
| of which: Finished goods and merchandise | 6.3 | 6.4 | 9.1 | 8.3 | 6.1 | 6.6 | 2.1 | 2.7 | 8.5 | 8.1 |
| Cash | 7.5 | 6.0 | 14.1 | 12.8 | 14.7 | 14.3 | 10.9 | 8.4 | 4.6 | 3.6 |
| Receivables | 32.3 | 32.0 | 35.5 | 31.4 | 30.0 | 30.6 | 30.7 | 31.3 | 33.4 | 32.6 |
| Short-term | 31.3 | 31.0 | 35.0 | 31.0 | 27.7 | 28.8 | 28.6 | 28.8 | 33.1 | 32.4 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.2 | 10.2 | 17.4 | 15.7 | 18.3 | 17.7 | 11.1 | 11.5 | 8.6 | 8.5 |
| Receivables from affiliated companies | 18.7 | 18.2 | 12.9 | 11.0 | 6.0 | 7.1 | 13.5 | 13.1 | 23.2 | 22.3 |
| Long-term | 1.0 | 1.0 | 0.4 | 0.3 | 2.3 | 1.8 | 2.0 | 2.5 | 0.3 | 0.2 |
| of which: Loans to affiliated companies | 0.7 | 0.8 | 0.3 | 0.2 | 0.9 | 0.7 | 1.8 | 2.2 | 0.2 | 0.1 |
| Securities | 0.2 | 0.2 | 0.0 | 0.0 | 0.5 | 0.3 | 0.5 | 0.4 | 0.0 | 0.1 |
| Other long-term equity investments | 7.3 | 7.0 | 0.5 | 0.4 | 3.0 | 2.9 | 10.9 | 11.5 | 6.0 | 5.4 |
| of which: Goodwill | 0.2 | 0.2 | 0.3 | 0.2 | 0.3 | 0.5 | 0.2 | 0.2 | 0.2 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 29.2 | 27.8 | 33.6 | 31.6 | 34.0 | 35.1 | 30.6 | 29.5 | 27.8 | 26.0 |
| Liabilities | | | | | | | | | | |
| Short-term | 42.8 | 42.7 | 41.9 | 50.1 | 47.3 | 46.9 | 48.3 | 48.9 | 39.3 | 38.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.8 | 2.8 | 10.3 | 11.1 | 8.0 | 7.9 | 1.7 | 2.3 | 4.2 | 2.2 |
| Trade payables | 7.0 | 7.0 | 11.4 | 9.9 | 10.2 | 9.7 | 5.6 | 6.6 | 7.2 | 6.7 |
| Liabilities to affiliated companies | 14.0 | 14.2 | 4.5 | 4.0 | 9.0 | 8.1 | 16.3 | 14.2 | 13.6 | 15.3 |
| Long-term | 10.4 | 11.2 | 17.2 | 11.6 | 7.4 | 7.8 | 6.0 | 5.6 | 13.0 | 14.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.3 | 3.9 | 12.9 | 9.4 | 5.3 | 5.8 | 2.2 | 2.6 | 1.8 | 4.2 |
| Liabilities to affiliated companies | 7.6 | 6.9 | 2.8 | 1.9 | 0.7 | 1.2 | 2.9 | 2.2 | 11.0 | 10.1 |
| Provisions | 17.1 | 17.8 | 7.1 | 6.6 | 11.1 | 10.2 | 15.0 | 16.0 | 19.2 | 20.0 |
| of which: Provisions for pensions | 5.9 | 7.3 | 1.3 | 1.4 | 2.9 | 2.7 | 6.5 | 7.7 | 6.1 | 7.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.8 | 2.8 | 7.0 | 7.1 | 4.8 | 4.4 | 3.2 | 2.5 | 3.9 | 2.5 |
| Annual result and depreciation | 4.5 | 3.8 | 8.4 | 8.7 | 6.2 | 5.7 | 4.0 | 3.4 | 4.5 | 3.5 |
| Trade receivables | 7.5 | 7.4 | 10.4 | 10.6 | 11.7 | 11.5 | 10.2 | 10.0 | 5.8 | 5.7 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 136.6 | 138.9 | 167.0 | 148.1 | 157.0 | 154.0 | 109.0 | 114.7 | 148.3 | 148.9 |
| Annual result and interest paid | 4.9 | 4.4 | 10.3 | 9.4 | 6.7 | 6.0 | 3.4 | 2.9 | 5.4 | 4.8 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 9.8 | 7.9 | 27.0 | 23.2 | 19.0 | 17.3 | 7.4 | 6.3 | 9.8 | 7.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 186.3 | 193.7 | 178.3 | 172.9 | 157.1 | 172.3 | 157.3 | 148.4 | 210.4 | 229.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 90.9 | 87.0 | 117.4 | 87.5 | 90.2 | 92.4 | 82.4 | 76.5 | 95.9 | 92.7 |
| Cash resources, short-term receivables and inventories | 175.9 | 177.8 | 167.4 | 146.7 | 150.6 | 155.7 | 149.4 | 144.9 | 197.4 | 202.9 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.7 | 7.6 | 17.3 | 15.1 | 13.6 | 13.7 | 11.2 | 11.7 | 6.2 | 5.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 5.79 | 6.02 | 0.08 | 0.09 | 0.42 | 0.45 | 1.85 | 1.83 | 3.44 | 3.64 |
| Sales in € billion | 7.91 | 8.36 | 0.13 | 0.14 | 0.66 | 0.70 | 2.02 | 2.10 | 5.10 | 5.42 |
| Number of enterprises | 394 | 394 | 136 | 136 | 140 | 140 | 92 | 92 | 26 | 26 |

I. Enterprises by economic sector

cont'd: 4.t) Repair and installation of machinery and equipment

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 30.4 | 28.7 | 23.5 | 23.4 | 31.2 | 27.9 | 34.8 | 34.5 | 41.8 | 40.5 |
| | 50 | 41.8 | 41.5 | 34.4 | 36.1 | 44.3 | 42.5 | 47.7 | 47.4 | 59.5 | 54.7 |
| | 75 | 57.6 | 55.9 | 49.5 | 49.9 | 58.1 | 55.5 | 59.3 | 58.7 | 74.8 | 76.7 |
| Personnel expenses | 25 | 22.0 | 22.1 | 21.7 | 21.5 | 23.9 | 25.7 | 22.0 | 21.3 | 12.3 | 11.9 |
| | 50 | 33.3 | 33.7 | 33.1 | 32.8 | 35.2 | 36.1 | 32.5 | 32.9 | 22.1 | 22.6 |
| | 75 | 44.3 | 45.7 | 47.6 | 45.7 | 44.3 | 47.0 | 43.1 | 45.8 | 35.6 | 35.3 |
| Depreciation | 25 | 0.8 | 0.8 | 0.9 | 0.9 | 0.8 | 1.0 | 0.7 | 0.7 | 0.3 | 0.5 |
| | 50 | 1.6 | 1.6 | 1.9 | 1.9 | 1.8 | 1.7 | 1.4 | 1.5 | 1.0 | 1.2 |
| | 75 | 3.2 | 3.3 | 4.0 | 4.8 | 3.0 | 2.8 | 2.6 | 2.6 | 2.1 | 2.1 |
| Annual result | 25 | 0.7 | 0.6 | 0.9 | 0.7 | 0.6 | 0.7 | 0.6 | 0.6 | 0.5 | -0.2 |
| | 50 | 3.1 | 3.1 | 4.1 | 3.3 | 2.7 | 3.0 | 2.8 | 3.0 | 2.8 | 2.3 |
| | 75 | 7.5 | 6.8 | 10.5 | 9.4 | 6.2 | 6.4 | 6.1 | 5.9 | 5.5 | 4.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.8 | 3.8 | 5.0 | 4.1 | 4.5 | 4.1 | 2.5 | 3.2 | 2.0 | 2.0 |
| | 50 | 12.1 | 12.0 | 19.1 | 14.6 | 13.3 | 13.1 | 8.7 | 8.1 | 7.9 | 7.5 |
| | 75 | 30.7 | 30.9 | 42.2 | 38.9 | 28.3 | 29.1 | 26.7 | 25.4 | 22.4 | 18.7 |
| Inventories | 25 | 7.4 | 7.7 | 3.5 | 5.0 | 8.4 | 8.8 | 14.0 | 12.5 | 21.3 | 16.6 |
| | 50 | 19.8 | 20.5 | 11.8 | 12.0 | 19.4 | 19.4 | 30.2 | 29.1 | 37.1 | 36.0 |
| | 75 | 38.1 | 40.1 | 33.0 | 32.4 | 35.3 | 36.6 | 55.4 | 45.2 | 52.8 | 55.9 |
| Equity | 25 | 10.1 | 12.1 | 8.5 | 7.6 | 13.0 | 15.4 | 9.8 | 12.6 | 13.2 | 12.5 |
| | 50 | 30.6 | 29.8 | 29.2 | 26.0 | 35.3 | 36.8 | 25.2 | 27.8 | 26.8 | 25.7 |
| | 75 | 54.8 | 54.9 | 56.3 | 56.3 | 56.9 | 60.7 | 49.9 | 49.1 | 41.8 | 37.8 |
| Short-term liabilities | 25 | 22.4 | 20.9 | 20.3 | 17.2 | 23.5 | 21.7 | 24.7 | 20.9 | 29.6 | 26.5 |
| | 50 | 41.4 | 41.4 | 41.0 | 43.3 | 40.5 | 39.9 | 40.4 | 45.7 | 43.7 | 40.0 |
| | 75 | 68.2 | 67.5 | 69.9 | 72.7 | 65.9 | 64.6 | 70.3 | 68.2 | 54.9 | 60.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 1.8 | 3.0 | 13.5 | 11.0 | 5.0 | 4.4 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 22.2 | 21.0 | 43.6 | 39.5 | 22.5 | 19.3 | 2.8 | 5.5 | 6.9 | 9.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.8 | 1.2 | 1.1 | 0.9 | 0.9 | 0.7 | 0.6 | 0.9 | 0.6 |
| | 50 | 4.0 | 4.1 | 5.2 | 5.4 | 3.7 | 4.2 | 4.0 | 3.9 | 3.1 | 2.9 |
| | 75 | 10.0 | 8.8 | 12.6 | 12.2 | 8.6 | 7.6 | 8.2 | 6.9 | 7.2 | 6.5 |
| Annual result and depreciation | 25 | 2.5 | 2.5 | 3.1 | 3.6 | 2.5 | 2.7 | 2.0 | 1.7 | 2.4 | 1.8 |
| | 50 | 6.2 | 6.5 | 8.7 | 8.2 | 6.0 | 6.5 | 5.3 | 5.5 | 5.3 | 4.3 |
| | 75 | 12.4 | 12.2 | 18.0 | 16.9 | 11.3 | 10.7 | 9.8 | 9.2 | 8.4 | 7.5 |
| Trade receivables | 25 | 4.8 | 5.0 | 3.3 | 4.0 | 6.0 | 6.5 | 5.5 | 5.7 | 3.0 | 2.5 |
| | 50 | 9.1 | 9.4 | 7.9 | 8.5 | 10.1 | 10.4 | 9.8 | 10.2 | 6.9 | 6.6 |
| | 75 | 14.2 | 14.4 | 12.8 | 12.4 | 15.7 | 14.7 | 15.8 | 16.6 | 12.5 | 11.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.6 | 2.2 | 3.3 | 2.2 | 2.5 | 2.4 | 2.2 | 2.0 | 1.4 | 0.8 |
| | 50 | 7.1 | 6.7 | 10.5 | 8.2 | 6.9 | 6.8 | 4.7 | 5.1 | 5.6 | 6.3 |
| | 75 | 14.2 | 14.4 | 17.8 | 21.7 | 13.0 | 13.5 | 9.5 | 10.8 | 11.6 | 8.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.1 | 2.5 | 3.1 | 2.3 | 2.9 | 2.5 | 3.1 | 2.4 | 5.3 | 4.7 |
| | 50 | 15.9 | 13.9 | 19.8 | 14.8 | 17.6 | 17.1 | 13.3 | 9.8 | 12.5 | 10.2 |
| | 75 | 45.8 | 41.7 | 66.5 | 65.8 | 50.1 | 47.3 | 34.6 | 30.8 | 32.8 | 23.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 108.1 | 100.6 | 102.0 | 76.9 | 105.8 | 108.6 | 107.7 | 112.9 | 154.4 | 144.8 |
| | 50 | 203.1 | 206.2 | 188.4 | 182.3 | 219.7 | 211.2 | 212.2 | 232.8 | 209.5 | 235.4 |
| | 75 | 477.0 | 544.6 | 508.7 | 575.5 | 433.1 | 483.4 | 556.7 | 623.7 | 525.8 | 435.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 55.1 | 57.3 | 54.7 | 52.5 | 57.2 | 59.9 | 52.2 | 61.0 | 59.8 | 61.4 |
| | 50 | 116.0 | 106.9 | 132.8 | 104.4 | 124.9 | 120.8 | 106.3 | 113.0 | 86.0 | 84.3 |
| | 75 | 236.3 | 250.7 | 269.1 | 296.2 | 265.7 | 277.6 | 201.1 | 212.3 | 123.2 | 144.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.0 | 5.4 | 4.8 | 4.2 | 4.7 | 5.6 | 5.7 | 6.0 | 4.5 | 3.8 |
| | 50 | 10.4 | 10.2 | 12.4 | 9.6 | 10.6 | 11.1 | 9.2 | 9.7 | 7.7 | 7.4 |
| | 75 | 20.2 | 17.9 | 22.9 | 19.7 | 21.4 | 19.3 | 17.1 | 15.7 | 13.3 | 12.0 |

I. Enterprises by economic sector

5. Electricity, gas, steam and air conditioning supply

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.8 | 99.6 | 99.3 | 99.4 | 99.7 | 99.4 | 99.4 | 99.8 | 99.8 |
| Change in finished goods | 0.2 | 0.2 | 0.4 | 0.7 | 0.6 | 0.3 | 0.6 | 0.6 | 0.2 | 0.2 |
| Interest and similar income | 0.4 | 0.2 | 0.7 | 0.7 | 0.2 | 0.2 | 0.3 | 0.2 | 0.4 | 0.2 |
| Other income | 3.5 | 2.0 | 5.1 | 6.6 | 3.6 | 3.6 | 3.2 | 3.5 | 3.5 | 1.9 |
| of which: Income from long-term equity investments | 0.5 | 0.5 | 0.6 | 0.9 | 0.6 | 0.4 | 0.6 | 0.6 | 0.5 | 0.5 |
| Total income | 104.0 | 102.2 | 105.8 | 107.3 | 103.8 | 103.8 | 103.5 | 103.8 | 104.0 | 102.2 |
| Expenses | | | | | | | | | | |
| Cost of materials | 89.6 | 91.1 | 21.3 | 20.8 | 49.4 | 49.8 | 66.6 | 67.0 | 90.6 | 92.0 |
| Personnel expenses | 3.3 | 3.1 | 3.8 | 4.1 | 6.3 | 6.4 | 10.3 | 10.9 | 3.1 | 2.9 |
| Depreciation | 2.3 | 2.0 | 33.0 | 34.5 | 18.2 | 18.4 | 7.7 | 8.0 | 2.0 | 1.8 |
| of which: Depreciation of tangible fixed assets | 2.0 | 1.8 | 32.8 | 34.1 | 18.0 | 18.2 | 7.4 | 7.8 | 1.8 | 1.6 |
| Interest and similar expenses | 1.2 | 1.1 | 11.5 | 10.7 | 6.0 | 5.4 | 1.7 | 1.7 | 1.1 | 1.1 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.0 | 0.0 |
| Other expenses | 4.0 | 3.1 | 20.0 | 21.3 | 13.5 | 13.0 | 9.3 | 9.2 | 3.8 | 2.9 |
| Total expenses before taxes on income | 100.5 | 100.5 | 89.7 | 91.5 | 93.5 | 93.1 | 95.8 | 97.0 | 100.6 | 100.7 |
| Annual result before taxes on income | 3.5 | 1.7 | 16.0 | 15.8 | 10.3 | 10.7 | 7.7 | 6.8 | 3.3 | 1.5 |
| Taxes on income | 0.5 | 0.4 | 2.9 | 3.2 | 2.1 | 2.6 | 1.5 | 1.4 | 0.5 | 0.4 |
| Annual result | 2.9 | 1.3 | 13.1 | 12.6 | 8.2 | 8.2 | 6.2 | 5.4 | 2.8 | 1.1 |
| Profit and loss transfers (parent company) | 0.5 | 0.4 | 0.5 | 0.6 | 0.0 | 0.3 | 0.0 | 0.3 | 0.5 | 0.4 |
| Profit and loss transfers (subsidiary) | 2.0 | 1.0 | 1.2 | 0.6 | 0.2 | 0.9 | 2.4 | 2.5 | 2.0 | 1.0 |
| Profit for the year | 1.4 | 0.7 | 12.4 | 12.5 | 7.9 | 7.6 | 3.9 | 3.2 | 1.3 | 0.6 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.7 | 0.7 | 0.9 | 0.9 | 0.8 | 0.8 | 0.9 | 0.8 | 0.7 | 0.7 |
| Tangible fixed assets | 35.8 | 36.8 | 75.5 | 74.3 | 75.5 | 74.3 | 62.3 | 62.4 | 32.8 | 34.0 |
| of which: Land and buildings | 4.1 | 4.1 | 3.9 | 4.1 | 6.0 | 6.0 | 8.9 | 8.5 | 3.8 | 3.7 |
| Inventories | 1.8 | 1.9 | 0.9 | 1.1 | 1.4 | 1.4 | 1.3 | 1.3 | 1.9 | 2.0 |
| of which: Finished goods and merchandise | 0.6 | 0.8 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.6 | 0.8 |
| Cash | 4.4 | 4.2 | 8.6 | 9.0 | 7.9 | 8.5 | 8.7 | 8.0 | 4.0 | 3.9 |
| Receivables | 32.5 | 31.7 | 9.4 | 9.8 | 9.0 | 9.4 | 17.2 | 17.9 | 34.3 | 33.3 |
| Short-term | 26.4 | 27.2 | 8.5 | 8.9 | 8.6 | 8.8 | 16.1 | 16.7 | 27.7 | 28.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.9 | 10.3 | 1.8 | 1.7 | 3.4 | 3.3 | 7.3 | 7.4 | 10.3 | 10.7 |
| Receivables from affiliated companies | 14.0 | 13.4 | 5.0 | 5.7 | 3.6 | 3.8 | 6.4 | 6.8 | 14.8 | 14.1 |
| Long-term | 6.0 | 4.5 | 1.0 | 0.9 | 0.5 | 0.6 | 1.2 | 1.1 | 6.5 | 4.8 |
| of which: Loans to affiliated companies | 5.9 | 4.4 | 0.8 | 0.8 | 0.4 | 0.4 | 0.9 | 0.9 | 6.4 | 4.7 |
| Securities | 2.7 | 2.8 | 0.1 | 0.1 | 0.1 | 0.1 | 0.9 | 0.8 | 3.0 | 3.0 |
| Other long-term equity investments | 21.4 | 21.0 | 3.3 | 3.5 | 3.9 | 4.2 | 8.3 | 8.4 | 22.9 | 22.4 |
| of which: Goodwill | 0.2 | 0.2 | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 32.3 | 32.2 | 26.3 | 28.2 | 31.0 | 32.3 | 45.8 | 45.6 | 31.5 | 31.3 |
| Liabilities | | | | | | | | | | |
| Short-term | 45.1 | 45.7 | 69.0 | 66.6 | 64.8 | 63.0 | 45.0 | 44.9 | 44.4 | 45.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.6 | 1.5 | 12.0 | 11.7 | 10.3 | 9.6 | 2.9 | 2.6 | 1.2 | 1.1 |
| Trade payables | 5.1 | 5.6 | 1.4 | 1.1 | 2.2 | 2.2 | 4.5 | 4.7 | 5.3 | 5.8 |
| Liabilities to affiliated companies | 16.4 | 13.5 | 5.8 | 5.0 | 5.1 | 5.0 | 6.9 | 6.6 | 17.4 | 14.2 |
| Long-term | 18.4 | 19.4 | 48.1 | 46.7 | 45.3 | 44.1 | 23.1 | 23.7 | 17.1 | 18.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 7.7 | 7.6 | 40.8 | 38.9 | 36.8 | 35.5 | 17.4 | 17.3 | 6.0 | 6.0 |
| Liabilities to affiliated companies | 8.8 | 10.0 | 6.2 | 6.8 | 7.7 | 7.8 | 4.5 | 5.2 | 9.1 | 10.4 |
| Provisions | 21.3 | 20.5 | 3.1 | 3.4 | 3.5 | 3.8 | 8.2 | 8.3 | 22.7 | 21.9 |
| of which: Provisions for pensions | 4.4 | 5.0 | 0.0 | 0.0 | 0.4 | 0.4 | 2.3 | 2.5 | 4.7 | 5.4 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.5 | 1.7 | 16.1 | 15.9 | 10.4 | 10.8 | 7.8 | 6.8 | 3.3 | 1.5 |
| Annual result and depreciation | 5.2 | 3.3 | 46.3 | 47.4 | 26.6 | 26.6 | 14.0 | 13.5 | 4.8 | 2.9 |
| Trade receivables | 7.0 | 6.6 | 10.3 | 9.5 | 10.7 | 9.9 | 10.6 | 11.0 | 6.9 | 6.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 141.0 | 156.3 | 17.5 | 18.4 | 31.6 | 33.6 | 68.9 | 67.5 | 149.5 | 166.2 |
| Annual result and interest paid | 5.9 | 3.8 | 4.3 | 4.3 | 4.5 | 4.6 | 5.5 | 4.8 | 5.9 | 3.7 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 11.6 | 8.2 | 12.4 | 13.9 | 13.7 | 15.1 | 21.2 | 19.6 | 11.1 | 7.4 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 83.0 | 86.7 | 92.3 | 93.9 | 95.1 | 96.1 | 97.1 | 97.8 | 81.5 | 85.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 116.7 | 121.4 | 81.9 | 89.7 | 85.0 | 91.5 | 113.8 | 116.7 | 117.7 | 122.3 |
| Cash resources, short-term receivables and inventories | 123.5 | 128.7 | 86.3 | 95.3 | 92.4 | 98.9 | 119.7 | 122.8 | 124.5 | 129.7 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 4.1 | 3.9 | 36.7 | 29.2 | 14.0 | 13.3 | 9.7 | 10.4 | 3.9 | 3.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 343.98 | 349.52 | 3.54 | 3.45 | 6.77 | 6.65 | 20.64 | 21.01 | 313.04 | 318.42 |
| Sales in € billion | 484.92 | 546.29 | 0.62 | 0.63 | 2.14 | 2.23 | 14.21 | 14.17 | 467.96 | 529.25 |
| Number of enterprises | 2 394 | 2 394 | 815 | 815 | 466 | 466 | 551 | 551 | 562 | 562 |

I. Enterprises by economic sector

cont'd: 5. Electricity, gas, steam and air conditioning supply

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 3.6 | 3.7 | 0.0 | 0.0 | 8.0 | 8.7 | 59.3 | 59.0 | 64.2 | 65.0 |
| | 50 | 58.1 | 58.0 | 0.4 | 0.5 | 50.3 | 49.4 | 67.3 | 67.1 | 74.8 | 75.8 |
| | 75 | 74.4 | 74.7 | 23.7 | 23.5 | 69.7 | 70.9 | 77.2 | 77.9 | 86.9 | 87.5 |
| Personnel expenses | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.5 | 2.7 | 1.7 | 1.8 |
| | 50 | 1.5 | 1.6 | 0.0 | 0.0 | 0.1 | 0.0 | 9.6 | 10.3 | 7.3 | 7.8 |
| | 75 | 10.6 | 11.1 | 0.0 | 0.0 | 7.5 | 7.4 | 14.2 | 15.0 | 12.0 | 12.6 |
| Depreciation | 25 | 3.9 | 3.9 | 19.1 | 18.8 | 4.0 | 4.1 | 3.6 | 3.7 | 0.7 | 0.8 |
| | 50 | 8.8 | 9.0 | 37.6 | 35.9 | 13.5 | 14.0 | 6.3 | 6.4 | 4.1 | 4.1 |
| | 75 | 35.8 | 34.8 | 47.5 | 46.7 | 40.7 | 39.6 | 8.8 | 8.8 | 6.6 | 6.6 |
| Annual result | 25 | 1.8 | 1.4 | 3.8 | 3.2 | 1.5 | 1.4 | 2.1 | 1.8 | 0.8 | 0.7 |
| | 50 | 7.0 | 6.4 | 14.9 | 17.1 | 8.0 | 7.2 | 5.4 | 4.9 | 4.5 | 4.0 |
| | 75 | 16.2 | 16.7 | 27.4 | 30.7 | 16.8 | 16.2 | 9.2 | 8.5 | 8.4 | 7.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 38.1 | 38.5 | 56.7 | 54.5 | 38.4 | 37.6 | 41.7 | 42.1 | 8.8 | 9.6 |
| | 50 | 68.6 | 68.7 | 79.0 | 77.4 | 74.8 | 73.3 | 66.4 | 67.9 | 54.3 | 54.4 |
| | 75 | 82.9 | 82.6 | 88.0 | 88.3 | 85.4 | 85.2 | 77.6 | 78.9 | 70.5 | 72.0 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 | 0.7 | 0.8 | 0.9 |
| | 75 | 1.1 | 1.1 | 0.0 | 0.0 | 1.2 | 1.2 | 1.3 | 1.4 | 1.7 | 1.8 |
| Equity | 25 | 14.2 | 16.1 | 4.8 | 8.6 | 11.6 | 13.9 | 30.7 | 30.9 | 22.3 | 22.2 |
| | 50 | 33.5 | 35.4 | 22.4 | 25.7 | 29.4 | 31.1 | 45.7 | 45.7 | 37.8 | 37.8 |
| | 75 | 53.1 | 53.2 | 44.5 | 47.5 | 54.8 | 54.6 | 59.5 | 60.9 | 49.3 | 49.4 |
| Short-term liabilities | 25 | 9.3 | 9.7 | 7.0 | 7.2 | 8.2 | 8.2 | 13.0 | 12.7 | 14.8 | 15.0 |
| | 50 | 18.1 | 17.6 | 12.7 | 12.7 | 15.4 | 14.7 | 19.4 | 19.3 | 23.0 | 22.7 |
| | 75 | 35.5 | 34.0 | 37.3 | 35.1 | 34.1 | 35.1 | 31.6 | 30.8 | 37.4 | 36.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 4.5 | 2.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 20.0 | 19.7 | 57.6 | 54.3 | 31.4 | 28.5 | 13.8 | 13.5 | 1.2 | 1.5 |
| | 75 | 55.4 | 52.9 | 75.5 | 72.1 | 67.7 | 64.7 | 30.6 | 30.5 | 22.2 | 22.4 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.4 | 2.1 | 4.7 | 4.3 | 1.7 | 2.1 | 2.7 | 2.3 | 1.0 | 1.0 |
| | 50 | 8.7 | 8.1 | 17.5 | 20.5 | 10.2 | 9.8 | 6.7 | 6.1 | 5.5 | 5.1 |
| | 75 | 19.2 | 20.3 | 31.1 | 35.2 | 20.0 | 20.0 | 11.5 | 10.3 | 10.1 | 9.4 |
| Annual result and depreciation | 25 | 9.2 | 9.0 | 35.9 | 38.9 | 10.5 | 11.6 | 8.5 | 8.1 | 3.0 | 2.7 |
| | 50 | 19.5 | 18.9 | 59.9 | 61.2 | 26.1 | 26.9 | 13.6 | 13.0 | 10.6 | 9.8 |
| | 75 | 58.0 | 59.4 | 70.6 | 72.9 | 60.1 | 60.9 | 19.0 | 18.7 | 16.4 | 15.5 |
| Trade receivables | 25 | 2.2 | 2.1 | 1.1 | 1.1 | 2.5 | 2.2 | 6.0 | 5.8 | 4.5 | 4.7 |
| | 50 | 8.4 | 8.5 | 4.2 | 5.1 | 9.4 | 9.0 | 9.3 | 9.4 | 8.5 | 8.6 |
| | 75 | 13.7 | 13.4 | 14.6 | 13.9 | 15.0 | 14.6 | 12.9 | 13.0 | 12.3 | 12.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.7 | 2.6 | 2.8 | 2.7 | 2.4 | 2.6 | 2.9 | 2.7 | 2.6 | 2.4 |
| | 50 | 5.4 | 5.3 | 5.1 | 5.5 | 4.9 | 4.9 | 5.7 | 5.1 | 6.2 | 5.7 |
| | 75 | 9.0 | 9.0 | 8.4 | 9.8 | 8.0 | 8.3 | 9.1 | 8.2 | 10.6 | 9.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 8.2 | 8.6 | 7.3 | 8.0 | 7.8 | 8.9 | 10.7 | 10.8 | 7.7 | 7.5 |
| | 50 | 16.7 | 17.4 | 13.4 | 15.0 | 13.7 | 15.9 | 23.3 | 21.4 | 20.2 | 18.8 |
| | 75 | 31.9 | 30.6 | 22.1 | 25.7 | 29.0 | 31.0 | 44.4 | 38.9 | 33.1 | 29.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 84.0 | 84.5 | 79.1 | 82.0 | 88.8 | 89.8 | 86.5 | 86.7 | 80.1 | 81.0 |
| | 50 | 99.2 | 99.6 | 100.7 | 102.2 | 101.7 | 103.2 | 97.8 | 97.6 | 94.5 | 93.6 |
| | 75 | 114.9 | 116.3 | 116.5 | 118.7 | 117.3 | 119.3 | 111.8 | 111.7 | 115.3 | 110.9 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 69.9 | 70.0 | 44.3 | 46.9 | 65.3 | 68.2 | 81.0 | 80.7 | 85.0 | 79.7 |
| | 50 | 121.2 | 119.5 | 119.9 | 123.8 | 122.3 | 122.4 | 118.2 | 119.1 | 122.8 | 116.1 |
| | 75 | 209.7 | 205.1 | 250.6 | 261.4 | 217.8 | 203.2 | 184.2 | 183.6 | 179.2 | 177.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.8 | 4.2 | 2.8 | 2.3 | 4.3 | 4.9 | 5.3 | 5.6 | 3.1 | 3.6 |
| | 50 | 8.5 | 9.2 | 12.1 | 13.7 | 10.6 | 11.3 | 8.8 | 9.4 | 6.9 | 7.1 |
| | 75 | 14.7 | 15.9 | 51.3 | 47.7 | 22.0 | 21.6 | 12.7 | 13.9 | 10.0 | 11.0 |

I. Enterprises by economic sector

cont'd: 5. Electricity, gas, steam and air conditioning supply

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.8 | 99.1 | 98.5 | 99.4 | 99.3 | 99.4 | 99.4 | 99.8 | 99.8 |
| Change in finished goods | 0.2 | 0.2 | 0.9 | 1.5 | 0.6 | 0.7 | 0.6 | 0.6 | 0.2 | 0.2 |
| Interest and similar income | 0.4 | 0.2 | 0.9 | 1.0 | 0.3 | 0.2 | 0.3 | 0.3 | 0.4 | 0.2 |
| Other income | 3.5 | 1.9 | 5.7 | 7.4 | 3.7 | 4.1 | 3.1 | 3.5 | 3.6 | 1.9 |
| of which: Income from long-term equity investments | 0.5 | 0.5 | 1.3 | 2.1 | 0.9 | 0.5 | 0.6 | 0.6 | 0.5 | 0.5 |
| Total income | 104.0 | 102.2 | 106.6 | 108.4 | 104.0 | 104.2 | 103.4 | 103.7 | 104.0 | 102.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 90.5 | 91.9 | 38.0 | 37.1 | 59.4 | 59.8 | 67.2 | 67.4 | 91.2 | 92.6 |
| Personnel expenses | 3.2 | 3.0 | 8.9 | 9.6 | 8.6 | 8.8 | 10.8 | 11.4 | 2.9 | 2.8 |
| Depreciation | 2.0 | 1.8 | 23.4 | 24.9 | 12.1 | 12.0 | 7.2 | 7.2 | 1.8 | 1.6 |
| of which: Depreciation of tangible fixed assets | 1.7 | 1.6 | 23.1 | 24.0 | 11.9 | 11.8 | 6.9 | 7.0 | 1.6 | 1.4 |
| Interest and similar expenses | 1.1 | 1.1 | 9.0 | 8.7 | 3.6 | 3.1 | 1.4 | 1.4 | 1.1 | 1.0 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 0.0 |
| Other expenses | 3.8 | 2.9 | 16.6 | 18.2 | 12.6 | 12.0 | 9.0 | 8.9 | 3.7 | 2.8 |
| Total expenses before taxes on income | 100.6 | 100.7 | 96.0 | 98.6 | 96.4 | 95.8 | 95.8 | 96.5 | 100.7 | 100.8 |
| Annual result before taxes on income | 3.4 | 1.5 | 10.6 | 9.8 | 7.5 | 8.5 | 7.6 | 7.2 | 3.2 | 1.3 |
| Taxes on income | 0.5 | 0.4 | 3.1 | 4.5 | 2.1 | 2.6 | 1.5 | 1.5 | 0.5 | 0.4 |
| Annual result | 2.9 | 1.1 | 7.5 | 5.3 | 5.5 | 5.9 | 6.2 | 5.7 | 2.8 | 1.0 |
| Profit and loss transfers (parent company) | 0.5 | 0.4 | 1.4 | 1.5 | 0.0 | 0.4 | 0.1 | 0.3 | 0.5 | 0.4 |
| Profit and loss transfers (subsidiary) | 2.1 | 1.1 | 3.0 | 1.3 | 0.3 | 1.2 | 2.7 | 2.8 | 2.1 | 1.0 |
| Profit for the year | 1.3 | 0.5 | 5.9 | 5.5 | 5.2 | 5.1 | 3.5 | 3.3 | 1.2 | 0.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.7 | 0.7 | 1.0 | 1.0 | 0.8 | 0.8 | 0.9 | 0.8 | 0.7 | 0.7 |
| Tangible fixed assets | 32.5 | 33.6 | 64.9 | 64.1 | 68.3 | 67.0 | 61.8 | 62.0 | 30.1 | 31.3 |
| of which: Land and buildings | 4.2 | 4.1 | 6.1 | 6.3 | 9.1 | 9.2 | 9.5 | 9.0 | 3.8 | 3.8 |
| Inventories | 1.9 | 2.0 | 2.0 | 2.3 | 2.3 | 2.3 | 1.3 | 1.3 | 1.9 | 2.0 |
| of which: Finished goods and merchandise | 0.7 | 0.9 | 0.3 | 0.5 | 0.2 | 0.3 | 0.1 | 0.1 | 0.7 | 0.9 |
| Cash | 4.3 | 4.2 | 8.7 | 8.7 | 8.6 | 9.0 | 8.8 | 8.0 | 4.0 | 3.9 |
| Receivables | 33.9 | 32.9 | 14.6 | 14.3 | 12.0 | 12.3 | 17.0 | 17.7 | 35.2 | 34.2 |
| Short-term | 27.3 | 28.0 | 13.2 | 13.2 | 11.4 | 11.6 | 15.8 | 16.6 | 28.2 | 29.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.3 | 10.7 | 2.1 | 2.1 | 4.8 | 4.6 | 7.6 | 7.7 | 10.6 | 11.0 |
| Receivables from affiliated companies | 14.3 | 13.5 | 8.6 | 9.7 | 4.7 | 4.8 | 5.9 | 6.4 | 14.9 | 14.1 |
| Long-term | 6.6 | 4.9 | 1.4 | 1.1 | 0.6 | 0.7 | 1.2 | 1.1 | 7.0 | 5.2 |
| of which: Loans to affiliated companies | 6.5 | 4.8 | 1.2 | 0.9 | 0.4 | 0.5 | 1.0 | 0.9 | 6.9 | 5.1 |
| Securities | 2.8 | 2.9 | 0.2 | 0.2 | 0.0 | 0.1 | 1.0 | 0.9 | 2.9 | 3.0 |
| Other long-term equity investments | 23.4 | 22.9 | 8.2 | 8.9 | 7.3 | 7.9 | 8.9 | 8.9 | 24.5 | 24.0 |
| of which: Goodwill | 0.2 | 0.2 | 0.5 | 0.5 | 0.0 | 0.0 | 0.1 | 0.1 | 0.3 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 32.1 | 31.8 | 30.6 | 32.4 | 39.1 | 39.9 | 48.4 | 48.3 | 31.0 | 30.7 |
| Liabilities | 44.9 | 45.6 | 63.1 | 61.0 | 55.4 | 54.3 | 41.8 | 41.8 | 44.9 | 45.7 |
| Short-term | 27.9 | 27.4 | 23.5 | 20.3 | 22.5 | 21.9 | 21.4 | 21.3 | 28.4 | 27.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.4 | 1.2 | 12.1 | 10.0 | 9.2 | 8.3 | 2.9 | 2.7 | 1.1 | 1.0 |
| Trade payables | 5.3 | 5.9 | 1.5 | 1.5 | 3.2 | 3.2 | 4.7 | 4.9 | 5.4 | 6.0 |
| Liabilities to affiliated companies | 17.5 | 14.3 | 6.8 | 5.3 | 6.9 | 6.7 | 6.6 | 7.0 | 18.3 | 14.9 |
| Long-term | 17.0 | 18.2 | 39.6 | 40.7 | 33.0 | 32.4 | 20.4 | 20.5 | 16.5 | 17.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.4 | 6.5 | 29.3 | 29.5 | 25.9 | 25.0 | 16.3 | 16.1 | 5.4 | 5.6 |
| Liabilities to affiliated companies | 8.5 | 9.8 | 7.8 | 9.3 | 6.0 | 6.4 | 3.7 | 3.9 | 8.9 | 10.2 |
| Provisions | 21.7 | 21.0 | 5.7 | 5.9 | 4.9 | 5.2 | 8.7 | 8.8 | 22.8 | 22.0 |
| of which: Provisions for pensions | 4.6 | 5.3 | 0.0 | 0.0 | 0.8 | 0.8 | 2.6 | 2.8 | 4.8 | 5.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.4 | 1.5 | 10.7 | 10.0 | 7.6 | 8.5 | 7.7 | 7.2 | 3.3 | 1.3 |
| Annual result and depreciation | 4.9 | 2.9 | 31.2 | 30.7 | 17.7 | 18.0 | 13.4 | 13.0 | 4.6 | 2.6 |
| Trade receivables | 6.9 | 6.4 | 10.2 | 10.1 | 11.1 | 10.2 | 10.7 | 11.1 | 6.8 | 6.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 149.2 | 166.3 | 20.5 | 20.7 | 43.4 | 44.9 | 71.3 | 69.1 | 155.8 | 174.3 |
| Annual result and interest paid | 5.9 | 3.6 | 3.4 | 2.9 | 4.0 | 4.1 | 5.4 | 5.0 | 6.0 | 3.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 11.4 | 7.5 | 10.6 | 10.8 | 14.6 | 15.8 | 22.4 | 20.6 | 11.0 | 6.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 81.8 | 85.9 | 93.0 | 97.2 | 94.5 | 95.6 | 96.9 | 97.2 | 80.6 | 84.9 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 114.6 | 119.5 | 93.4 | 108.6 | 89.2 | 94.2 | 115.0 | 115.9 | 114.9 | 119.9 |
| Cash resources, short-term receivables and inventories | 121.3 | 126.8 | 101.9 | 120.0 | 99.2 | 104.6 | 120.8 | 122.1 | 121.6 | 127.2 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 3.9 | 3.9 | 18.8 | 18.8 | 12.3 | 11.9 | 9.7 | 10.4 | 3.8 | 3.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 310.16 | 315.33 | 1.12 | 1.13 | 3.32 | 3.34 | 17.80 | 18.32 | 287.92 | 292.54 |
| Sales in € billion | 462.86 | 524.38 | 0.23 | 0.23 | 1.44 | 1.50 | 12.68 | 12.66 | 448.51 | 509.99 |
| Number of enterprises | 1 539 | 1 539 | 272 | 272 | 284 | 284 | 484 | 484 | 499 | 499 |

I. Enterprises by economic sector

cont'd: 5. Electricity, gas, steam and air conditioning supply

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 51.3 | 50.1 | 0.0 | 0.3 | 39.0 | 39.8 | 59.6 | 59.0 | 64.6 | 65.2 |
| | 50 | 66.3 | 66.3 | 20.1 | 18.4 | 60.9 | 60.8 | 67.0 | 67.0 | 75.0 | 75.2 |
| | 75 | 79.6 | 80.0 | 59.3 | 56.3 | 75.4 | 78.2 | 76.9 | 77.4 | 86.9 | 87.9 |
| Personnel expenses | 25 | 0.4 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 3.7 | 3.7 | 1.9 | 2.0 |
| | 50 | 7.1 | 7.6 | 0.0 | 0.0 | 4.1 | 4.0 | 10.4 | 11.1 | 7.5 | 8.2 |
| | 75 | 13.1 | 13.9 | 9.1 | 10.2 | 13.0 | 13.2 | 14.4 | 15.4 | 12.1 | 12.9 |
| Depreciation | 25 | 2.2 | 2.4 | 7.1 | 8.1 | 2.0 | 2.2 | 3.7 | 3.7 | 0.7 | 0.9 |
| | 50 | 6.1 | 6.2 | 24.2 | 24.5 | 8.0 | 8.1 | 6.3 | 6.4 | 4.2 | 4.1 |
| | 75 | 11.7 | 11.7 | 43.8 | 41.6 | 17.6 | 18.1 | 8.6 | 8.6 | 6.5 | 6.5 |
| Annual result | 25 | 1.3 | 1.1 | 1.6 | 1.0 | 1.3 | 1.2 | 2.0 | 1.8 | 0.8 | 0.7 |
| | 50 | 5.4 | 5.0 | 7.9 | 8.9 | 6.2 | 5.7 | 5.4 | 4.8 | 4.5 | 4.0 |
| | 75 | 10.1 | 9.5 | 18.8 | 21.8 | 11.7 | 12.0 | 9.0 | 8.4 | 8.4 | 7.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 24.1 | 25.3 | 32.0 | 31.9 | 23.8 | 21.6 | 41.5 | 42.0 | 8.1 | 9.0 |
| | 50 | 61.4 | 62.2 | 69.8 | 68.9 | 63.9 | 64.3 | 66.4 | 68.2 | 53.0 | 52.8 |
| | 75 | 77.9 | 78.4 | 85.4 | 86.4 | 82.0 | 81.6 | 77.6 | 78.7 | 70.1 | 71.0 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 |
| | 50 | 0.5 | 0.5 | 0.0 | 0.0 | 0.2 | 0.1 | 0.7 | 0.7 | 0.8 | 0.9 |
| | 75 | 1.4 | 1.5 | 0.1 | 0.1 | 1.8 | 1.8 | 1.3 | 1.4 | 1.6 | 1.8 |
| Equity | 25 | 20.4 | 21.7 | 10.4 | 11.6 | 14.2 | 15.4 | 31.3 | 32.2 | 22.9 | 22.4 |
| | 50 | 39.1 | 40.1 | 29.4 | 32.4 | 38.6 | 40.3 | 45.7 | 45.9 | 37.6 | 37.7 |
| | 75 | 55.8 | 57.3 | 58.8 | 61.5 | 60.2 | 61.6 | 59.7 | 60.8 | 48.7 | 49.0 |
| Short-term liabilities | 25 | 11.9 | 11.9 | 6.7 | 7.0 | 10.5 | 10.8 | 13.1 | 12.8 | 15.3 | 15.4 |
| | 50 | 20.2 | 20.2 | 15.4 | 13.3 | 17.2 | 18.0 | 19.3 | 19.5 | 23.5 | 23.2 |
| | 75 | 37.4 | 36.2 | 45.3 | 41.2 | 39.5 | 41.1 | 30.8 | 30.7 | 39.7 | 37.6 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 10.1 | 9.9 | 19.4 | 17.1 | 18.5 | 15.8 | 14.4 | 13.9 | 1.4 | 1.3 |
| | 75 | 32.9 | 32.9 | 61.3 | 59.9 | 44.8 | 42.0 | 30.6 | 30.3 | 22.3 | 22.4 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.7 | 1.8 | 1.6 | 2.7 | 1.4 | 2.0 | 2.6 | 2.4 | 1.0 | 1.0 |
| | 50 | 6.8 | 6.4 | 10.6 | 13.5 | 7.8 | 7.9 | 6.7 | 6.1 | 5.5 | 5.0 |
| | 75 | 12.6 | 12.2 | 23.5 | 28.6 | 15.3 | 15.1 | 11.4 | 10.1 | 10.1 | 9.4 |
| Annual result and Depreciation | 25 | 6.5 | 6.1 | 13.1 | 14.1 | 6.0 | 7.5 | 8.6 | 8.2 | 2.5 | 2.7 |
| | 50 | 14.1 | 13.4 | 35.1 | 40.6 | 19.1 | 18.3 | 13.5 | 12.9 | 10.7 | 9.8 |
| | 75 | 23.9 | 23.7 | 63.5 | 66.8 | 31.0 | 29.2 | 18.9 | 18.4 | 16.4 | 15.5 |
| Trade receivables | 25 | 3.6 | 3.8 | 1.0 | 1.1 | 2.9 | 3.3 | 6.1 | 6.1 | 4.5 | 4.7 |
| | 50 | 8.6 | 8.8 | 5.8 | 6.2 | 8.9 | 9.0 | 9.2 | 9.4 | 8.4 | 8.5 |
| | 75 | 12.9 | 12.9 | 13.4 | 13.6 | 14.4 | 13.9 | 12.7 | 12.9 | 12.3 | 12.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.4 | 2.3 | 2.0 | 2.1 | 2.1 | 1.9 | 2.8 | 2.6 | 2.6 | 2.4 |
| | 50 | 5.2 | 5.1 | 4.5 | 4.2 | 4.6 | 4.9 | 5.6 | 5.0 | 6.0 | 5.7 |
| | 75 | 9.0 | 8.6 | 6.6 | 7.8 | 7.9 | 8.2 | 9.0 | 8.2 | 10.9 | 9.5 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 7.3 | 7.4 | 3.6 | 5.2 | 5.9 | 6.5 | 11.7 | 10.7 | 7.3 | 7.5 |
| | 50 | 18.3 | 17.8 | 10.4 | 12.6 | 14.5 | 15.9 | 23.2 | 21.4 | 20.1 | 18.3 |
| | 75 | 36.0 | 33.1 | 23.7 | 26.4 | 36.8 | 36.9 | 44.0 | 38.2 | 32.8 | 28.5 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 83.9 | 84.3 | 76.6 | 83.7 | 89.8 | 89.8 | 86.4 | 86.7 | 79.7 | 80.7 |
| | 50 | 98.5 | 98.4 | 101.4 | 104.6 | 104.2 | 104.0 | 97.6 | 97.4 | 93.7 | 93.2 |
| | 75 | 119.8 | 119.3 | 133.0 | 129.9 | 132.1 | 132.7 | 111.7 | 111.6 | 115.5 | 110.4 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 77.8 | 74.5 | 45.2 | 54.3 | 67.7 | 66.2 | 78.9 | 79.0 | 84.8 | 78.9 |
| | 50 | 124.8 | 120.1 | 137.9 | 144.7 | 127.7 | 124.9 | 119.7 | 118.4 | 121.3 | 115.4 |
| | 75 | 203.9 | 201.3 | 352.1 | 387.0 | 232.2 | 231.3 | 184.5 | 183.2 | 177.4 | 174.5 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.8 | 4.2 | 2.7 | 1.7 | 4.0 | 5.1 | 5.3 | 5.8 | 3.1 | 3.6 |
| | 50 | 8.2 | 8.7 | 12.0 | 11.3 | 9.7 | 10.8 | 8.9 | 9.6 | 6.7 | 7.1 |
| | 75 | 13.0 | 14.0 | 28.8 | 31.5 | 17.7 | 17.3 | 12.7 | 13.9 | 10.0 | 11.0 |

I. Enterprises by economic sector

cont'd: 5. Electricity, gas, steam and air conditioning supply

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindered sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 99.7 | 99.8 | 99.9 | 99.8 | 99.3 | 100.5 | 99.6 | 99.2 | 99.7 | 99.8 |
| Sales | 0.3 | 0.2 | 0.1 | 0.2 | 0.7 | -0.5 | 0.4 | 0.8 | 0.3 | 0.2 |
| Change in finished goods | 0.2 | 0.2 | 0.6 | 0.5 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 |
| Interest and similar income | 3.3 | 3.2 | 4.7 | 6.2 | 3.3 | 2.6 | 4.0 | 3.8 | 3.3 | 3.1 |
| Other income | 0.3 | 0.4 | 0.2 | 0.3 | 0.1 | 0.1 | 0.6 | 0.6 | 0.3 | 0.4 |
| of which: Income from long-term equity investments | 103.6 | 103.4 | 105.3 | 106.6 | 103.5 | 102.9 | 104.2 | 104.0 | 103.5 | 103.3 |
| Total income | Expenses | | | | | | | | | |
| Cost of materials | 72.2 | 72.9 | 11.4 | 11.2 | 29.0 | 29.0 | 61.6 | 63.6 | 75.9 | 76.6 |
| Personnel expenses | 5.8 | 4.8 | 0.8 | 0.8 | 1.5 | 1.3 | 6.2 | 6.8 | 6.1 | 4.8 |
| Depreciation | 8.0 | 8.3 | 38.7 | 40.1 | 30.9 | 31.7 | 11.7 | 14.4 | 6.2 | 6.3 |
| of which: Depreciation of tangible fixed assets | 7.9 | 8.2 | 38.6 | 40.1 | 30.5 | 31.6 | 11.4 | 14.3 | 6.2 | 6.2 |
| Interest and similar expenses | 3.4 | 3.4 | 13.0 | 11.9 | 10.9 | 10.2 | 4.3 | 4.1 | 2.9 | 2.9 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 8.2 | 7.0 | 22.1 | 23.2 | 15.3 | 15.1 | 11.9 | 11.6 | 7.4 | 6.0 |
| Total expenses before taxes on income | 97.8 | 96.5 | 86.0 | 87.3 | 87.5 | 87.4 | 95.7 | 100.5 | 98.5 | 96.7 |
| Annual result before taxes on income | 5.8 | 7.0 | 19.2 | 19.3 | 16.0 | 15.5 | 8.4 | 3.5 | 5.0 | 6.7 |
| Taxes on income | 1.3 | 1.3 | 2.8 | 2.4 | 2.3 | 2.6 | 1.5 | 1.0 | 1.2 | 1.2 |
| Annual result | 4.5 | 5.7 | 16.4 | 16.8 | 13.7 | 12.9 | 6.9 | 2.5 | 3.7 | 5.4 |
| Profit and loss transfers (parent company) | 0.5 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.6 | 0.5 |
| Profit and loss transfers (subsidiary) | 0.0 | 0.0 | 0.2 | 0.2 | 0.0 | 0.2 | 0.0 | 0.0 | -0.1 | -0.1 |
| Profit for the year | 5.0 | 6.1 | 16.2 | 16.7 | 13.6 | 12.7 | 7.0 | 2.5 | 4.4 | 5.9 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | 0.4 | 0.4 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.8 | 0.3 | 0.3 |
| Intangible fixed assets | 66.5 | 66.6 | 80.5 | 79.2 | 82.3 | 81.6 | 65.3 | 65.5 | 63.1 | 63.7 |
| Tangible fixed assets | 3.8 | 3.6 | 2.9 | 3.0 | 3.1 | 2.8 | 5.3 | 5.3 | 3.8 | 3.6 |
| of which: Land and buildings | 1.4 | 1.4 | 0.4 | 0.6 | 0.7 | 0.5 | 1.5 | 1.4 | 1.6 | 1.6 |
| Inventories | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.0 | 0.0 |
| of which: Finished goods and merchandise | 5.1 | 4.5 | 8.5 | 9.1 | 7.3 | 8.0 | 8.5 | 7.7 | 4.0 | 3.3 |
| Cash | 19.7 | 20.2 | 7.1 | 7.6 | 6.2 | 6.4 | 18.4 | 18.9 | 22.9 | 23.3 |
| Receivables | 18.9 | 19.4 | 6.3 | 6.8 | 5.8 | 6.0 | 17.5 | 18.0 | 22.0 | 22.4 |
| Short-term | of which: | | | | | | | | | |
| Trade receivables | 6.1 | 6.1 | 1.7 | 1.6 | 2.0 | 2.0 | 5.5 | 5.7 | 7.1 | 7.1 |
| Receivables from affiliated companies | 11.1 | 11.6 | 3.4 | 3.8 | 2.6 | 2.8 | 9.8 | 9.7 | 13.2 | 13.6 |
| Long-term | 0.8 | 0.8 | 0.7 | 0.8 | 0.4 | 0.4 | 0.9 | 0.9 | 0.9 | 0.9 |
| of which: Loans to affiliated companies | 0.5 | 0.5 | 0.6 | 0.7 | 0.3 | 0.4 | 0.5 | 0.6 | 0.5 | 0.5 |
| Securities | 2.3 | 2.3 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 3.1 | 3.0 |
| Other long-term equity investments | 3.6 | 3.6 | 1.0 | 1.0 | 0.6 | 0.6 | 4.5 | 4.7 | 4.2 | 4.2 |
| of which: Goodwill | 0.0 | 0.0 | 0.2 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.0 | 0.0 |
| Capital | 34.2 | 35.3 | 24.4 | 26.1 | 23.2 | 24.7 | 29.5 | 27.7 | 37.2 | 38.3 |
| Equity | 47.1 | 46.4 | 71.7 | 69.4 | 73.8 | 71.9 | 64.7 | 66.4 | 39.1 | 39.0 |
| Liabilities | 16.0 | 15.8 | 19.6 | 19.8 | 16.6 | 16.0 | 24.3 | 21.1 | 14.6 | 14.9 |
| Short-term | of which: | | | | | | | | | |
| Liabilities to banks | 3.5 | 4.1 | 11.9 | 12.5 | 11.4 | 10.9 | 2.3 | 2.1 | 1.7 | 2.6 |
| Trade payables | 3.3 | 3.1 | 1.3 | 1.0 | 1.2 | 1.2 | 3.3 | 3.6 | 3.7 | 3.4 |
| Liabilities to affiliated companies | 6.7 | 5.8 | 5.3 | 4.8 | 3.3 | 3.4 | 8.6 | 3.9 | 7.0 | 6.3 |
| Long-term | 31.2 | 30.5 | 52.1 | 49.6 | 57.2 | 55.9 | 40.4 | 45.2 | 24.6 | 24.1 |
| of which: | Liabilities to banks | | | | | | | | | |
| Liabilities to banks | 19.4 | 17.6 | 46.1 | 43.5 | 47.2 | 46.1 | 24.6 | 25.7 | 12.5 | 10.8 |
| Liabilities to affiliated companies | 10.9 | 12.2 | 5.5 | 5.6 | 9.4 | 9.3 | 9.6 | 14.0 | 11.8 | 13.0 |
| Provisions | 16.9 | 16.5 | 1.8 | 2.2 | 2.1 | 2.4 | 5.0 | 5.1 | 21.7 | 20.7 |
| of which: Provisions for pensions | 2.6 | 2.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.6 | 3.5 | 3.7 |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.8 | 7.0 | 19.2 | 19.3 | 16.1 | 15.4 | 8.5 | 3.5 | 5.0 | 6.7 |
| Annual result and depreciation | 12.5 | 14.0 | 55.1 | 57.1 | 44.8 | 44.4 | 18.7 | 17.1 | 10.0 | 11.7 |
| Trade receivables | 9.3 | 9.6 | 10.4 | 9.1 | 10.0 | 9.2 | 10.2 | 10.1 | 9.2 | 9.5 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 65.2 | 64.1 | 16.1 | 17.3 | 20.3 | 22.1 | 53.9 | 56.4 | 77.4 | 74.4 |
| Annual result and interest paid | 5.2 | 5.8 | 4.7 | 5.0 | 5.0 | 5.1 | 6.1 | 3.8 | 5.1 | 6.2 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.4 | 14.9 | 13.2 | 15.3 | 13.1 | 14.6 | 16.2 | 14.9 | 13.2 | 14.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 92.4 | 93.1 | 92.0 | 92.5 | 95.6 | 96.6 | 98.1 | 102.2 | 91.3 | 91.7 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 150.0 | 150.7 | 75.5 | 80.2 | 79.5 | 87.6 | 107.0 | 121.5 | 178.9 | 172.0 |
| Cash resources, short-term receivables and inventories | 158.7 | 159.4 | 77.7 | 83.1 | 83.5 | 91.1 | 113.1 | 128.3 | 189.5 | 182.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.9 | 6.6 | 71.8 | 49.3 | 21.0 | 19.2 | 9.9 | 9.9 | 6.4 | 6.0 |
| Memo item: | Balance sheet total in € billion | | | | | | | | | |
| Balance sheet total in € billion | 33.82 | 34.20 | 2.42 | 2.32 | 3.45 | 3.30 | 2.83 | 2.69 | 25.12 | 25.88 |
| Sales in € billion | 22.06 | 21.91 | 0.39 | 0.40 | 0.70 | 0.73 | 1.53 | 1.52 | 19.45 | 19.26 |
| Number of enterprises | 855 | 855 | 543 | 543 | 182 | 182 | 67 | 67 | 63 | 63 |

I. Enterprises by economic sector

cont'd: 5. Electricity, gas, steam and air conditioning supply

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 49.4 | 58.4 | 57.4 | 60.7 |
| | 50 | 1.0 | 1.2 | 0.0 | 0.0 | 10.0 | 9.6 | 70.0 | 69.4 | 74.6 | 76.1 |
| | 75 | 38.9 | 40.2 | 8.4 | 10.2 | 47.0 | 43.6 | 79.8 | 79.5 | 86.9 | 87.2 |
| Personnel expenses | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.4 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.1 | 3.5 | 4.5 | 4.4 |
| | 75 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 9.3 | 10.6 | 10.3 | 10.1 |
| Depreciation | 25 | 14.5 | 15.1 | 28.7 | 26.4 | 14.4 | 14.3 | 2.5 | 2.5 | 0.7 | 0.8 |
| | 50 | 36.8 | 34.9 | 40.9 | 38.2 | 38.6 | 38.0 | 6.1 | 6.0 | 3.8 | 4.2 |
| | 75 | 47.5 | 47.1 | 49.3 | 48.9 | 47.9 | 48.0 | 11.7 | 13.8 | 7.6 | 8.4 |
| Annual result | 25 | 4.0 | 3.2 | 6.2 | 5.5 | 3.8 | 2.6 | 2.4 | 1.6 | 0.3 | 1.3 |
| | 50 | 14.6 | 16.0 | 19.7 | 22.8 | 13.5 | 13.6 | 6.2 | 5.0 | 3.9 | 4.8 |
| | 75 | 28.3 | 30.3 | 31.8 | 34.0 | 26.7 | 24.5 | 11.6 | 11.2 | 8.0 | 8.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 61.4 | 58.9 | 64.5 | 62.1 | 69.9 | 66.9 | 45.6 | 43.8 | 10.5 | 16.4 |
| | 50 | 79.8 | 78.8 | 80.9 | 79.7 | 82.9 | 81.5 | 65.2 | 66.8 | 62.2 | 64.3 |
| | 75 | 88.4 | 88.0 | 89.0 | 89.0 | 89.4 | 88.0 | 78.5 | 81.4 | 77.8 | 80.3 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 | 0.5 | 1.0 | 1.0 |
| | 75 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.5 | 1.4 | 2.2 | 2.0 |
| Equity | 25 | 4.5 | 9.2 | 2.5 | 7.4 | 6.9 | 9.4 | 22.7 | 22.9 | 13.5 | 13.3 |
| | 50 | 23.4 | 26.1 | 20.3 | 23.7 | 22.9 | 23.7 | 45.7 | 45.5 | 42.2 | 41.4 |
| | 75 | 41.8 | 44.6 | 35.2 | 39.7 | 34.6 | 37.8 | 59.3 | 63.6 | 55.4 | 53.6 |
| Short-term liabilities | 25 | 7.2 | 7.2 | 7.1 | 7.3 | 6.8 | 6.7 | 11.9 | 10.4 | 9.8 | 10.9 |
| | 50 | 13.1 | 12.9 | 11.8 | 12.5 | 10.9 | 10.4 | 21.3 | 18.4 | 20.2 | 18.8 |
| | 75 | 32.0 | 29.2 | 34.1 | 31.3 | 27.9 | 23.1 | 34.5 | 31.3 | 29.1 | 29.2 |
| Liabilities to banks | 25 | 9.7 | 5.9 | 31.5 | 26.9 | 10.5 | 7.3 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 59.6 | 55.4 | 65.4 | 62.5 | 64.5 | 60.4 | 10.3 | 9.4 | 0.0 | 4.0 |
| | 75 | 75.6 | 73.6 | 78.5 | 75.9 | 75.2 | 74.1 | 30.8 | 31.3 | 17.6 | 22.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 4.8 | 3.6 | 6.7 | 6.2 | 4.4 | 4.0 | 3.1 | 2.0 | 1.6 | 1.7 |
| | 50 | 17.0 | 18.5 | 21.4 | 25.2 | 16.0 | 15.5 | 7.5 | 6.3 | 5.1 | 5.9 |
| | 75 | 31.6 | 33.7 | 35.8 | 37.5 | 29.8 | 29.5 | 13.1 | 13.0 | 10.1 | 11.3 |
| Annual result and Depreciation | 25 | 32.4 | 35.7 | 51.9 | 51.6 | 32.6 | 33.9 | 7.4 | 7.3 | 4.2 | 3.9 |
| | 50 | 59.9 | 61.0 | 63.4 | 64.8 | 59.5 | 59.7 | 15.2 | 13.3 | 10.0 | 9.9 |
| | 75 | 70.3 | 70.8 | 73.5 | 74.4 | 68.2 | 67.5 | 21.3 | 21.9 | 18.7 | 17.9 |
| Trade receivables | 25 | 1.4 | 1.2 | 1.2 | 1.1 | 1.9 | 1.6 | 5.4 | 5.0 | 5.9 | 5.3 |
| | 50 | 7.6 | 7.4 | 3.2 | 3.8 | 10.5 | 9.1 | 10.1 | 9.1 | 9.4 | 9.1 |
| | 75 | 14.9 | 14.3 | 14.8 | 14.1 | 15.3 | 15.1 | 14.5 | 13.4 | 12.8 | 12.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.1 | 2.9 | 3.2 | 3.0 | 2.7 | 2.9 | 4.1 | 3.3 | 1.8 | 2.6 |
| | 50 | 5.7 | 6.0 | 5.6 | 6.1 | 5.3 | 5.0 | 6.2 | 5.2 | 7.1 | 7.0 |
| | 75 | 9.1 | 10.1 | 9.6 | 10.4 | 8.3 | 9.0 | 11.0 | 9.2 | 9.5 | 10.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 8.8 | 9.7 | 9.1 | 9.2 | 8.4 | 10.5 | 6.3 | 10.8 | 8.5 | 7.2 |
| | 50 | 14.6 | 16.8 | 14.6 | 16.1 | 13.1 | 15.9 | 23.4 | 21.0 | 21.3 | 20.9 |
| | 75 | 24.3 | 27.2 | 22.1 | 25.7 | 21.4 | 24.1 | 53.2 | 51.6 | 35.6 | 32.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 84.0 | 84.7 | 81.0 | 81.4 | 85.2 | 90.2 | 86.9 | 88.3 | 86.5 | 83.0 |
| | 50 | 100.1 | 101.1 | 100.6 | 101.5 | 99.1 | 101.2 | 99.5 | 97.7 | 97.7 | 99.0 |
| | 75 | 111.2 | 113.0 | 111.8 | 114.2 | 108.2 | 109.9 | 114.0 | 113.4 | 109.3 | 113.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 55.2 | 60.7 | 42.2 | 41.6 | 63.2 | 69.7 | 86.8 | 87.0 | 94.5 | 88.7 |
| | 50 | 115.1 | 118.2 | 111.7 | 116.8 | 108.6 | 117.4 | 113.7 | 130.3 | 131.4 | 122.8 |
| | 75 | 220.4 | 216.5 | 227.7 | 231.3 | 194.4 | 178.1 | 182.4 | 198.7 | 278.3 | 262.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.5 | 3.8 | 3.3 | 2.7 | 4.8 | 4.5 | 4.7 | 3.9 | 2.4 | 4.0 |
| | 50 | 10.0 | 11.7 | 12.5 | 17.0 | 12.6 | 14.3 | 7.1 | 8.7 | 8.0 | 8.4 |
| | 75 | 41.2 | 33.3 | 77.9 | 61.6 | 51.2 | 42.1 | 12.8 | 13.9 | 10.1 | 11.1 |

I. Enterprises by economic sector

6. Water supply; sewerage, waste management and remediation activities

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.3 | 100.0 | 99.7 | 99.3 | 99.2 | 99.6 | 99.3 | 99.4 | 99.3 |
| Change in finished goods | 0.6 | 0.7 | 0.0 | 0.3 | 0.7 | 0.8 | 0.4 | 0.7 | 0.6 | 0.7 |
| Interest and similar income | 0.4 | 0.3 | 1.3 | 1.6 | 0.3 | 0.3 | 0.5 | 0.5 | 0.3 | 0.3 |
| Other income | 4.5 | 5.0 | 5.8 | 4.3 | 8.0 | 8.2 | 4.5 | 4.2 | 4.2 | 5.0 |
| of which: Income from long-term equity investments | 0.7 | 0.8 | 0.0 | 0.0 | 0.2 | 0.3 | 0.9 | 1.1 | 0.7 | 0.8 |
| Total income | 104.9 | 105.3 | 107.1 | 105.8 | 108.3 | 108.5 | 105.0 | 104.7 | 104.5 | 105.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 56.1 | 56.1 | 29.3 | 30.5 | 42.6 | 43.0 | 50.9 | 50.7 | 59.8 | 59.9 |
| Personnel expenses | 18.8 | 19.5 | 28.9 | 28.9 | 24.7 | 25.1 | 19.9 | 20.4 | 17.6 | 18.6 |
| Depreciation | 8.4 | 8.1 | 8.2 | 8.3 | 9.5 | 9.1 | 9.5 | 8.9 | 7.8 | 7.6 |
| of which: Depreciation of tangible fixed assets | 8.2 | 7.9 | 8.2 | 8.3 | 9.4 | 8.9 | 9.2 | 8.6 | 7.6 | 7.5 |
| Interest and similar expenses | 2.8 | 2.7 | 2.7 | 2.9 | 1.9 | 1.8 | 2.6 | 2.5 | 2.9 | 2.9 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 |
| Other expenses | 12.2 | 12.6 | 29.2 | 26.8 | 22.7 | 23.0 | 13.7 | 14.6 | 10.4 | 10.7 |
| Total expenses before taxes on income | 98.4 | 99.2 | 98.5 | 97.5 | 101.6 | 102.1 | 96.8 | 97.1 | 98.7 | 99.8 |
| Annual result before taxes on income | 6.5 | 6.1 | 8.6 | 8.3 | 6.7 | 6.4 | 8.2 | 7.6 | 5.8 | 5.5 |
| Taxes on income | 1.3 | 1.2 | 1.9 | 2.0 | 1.7 | 1.6 | 1.7 | 1.7 | 1.1 | 1.0 |
| Annual result | 5.2 | 4.9 | 6.6 | 6.3 | 5.1 | 4.8 | 6.5 | 5.9 | 4.7 | 4.5 |
| Profit and loss transfers (parent company) | 0.7 | 0.7 | 0.6 | 1.0 | 0.4 | 0.1 | 0.5 | 0.4 | 0.7 | 0.8 |
| Profit and loss transfers (subsidiary) | 1.7 | 2.0 | 0.3 | 0.3 | 0.5 | 0.7 | 1.8 | 1.8 | 1.8 | 2.2 |
| Profit for the year | 4.2 | 3.6 | 6.9 | 6.9 | 4.9 | 4.2 | 5.3 | 4.6 | 3.6 | 3.1 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.8 | 0.7 | 0.2 | 0.2 | 0.5 | 0.4 | 0.9 | 0.9 | 0.8 | 0.6 |
| Tangible fixed assets | 71.7 | 71.5 | 55.4 | 53.8 | 71.2 | 70.5 | 67.7 | 66.8 | 73.5 | 73.7 |
| of which: Land and buildings | 15.3 | 15.2 | 21.0 | 14.0 | 10.5 | 10.6 | 17.1 | 15.4 | 14.9 | 15.5 |
| Inventories | 2.1 | 2.3 | 3.6 | 3.5 | 2.6 | 2.8 | 2.1 | 2.4 | 2.1 | 2.2 |
| of which: Finished goods and merchandise | 0.9 | 0.8 | 1.1 | 1.2 | 0.8 | 0.8 | 0.6 | 0.6 | 1.0 | 0.9 |
| Cash | 5.3 | 5.3 | 11.1 | 11.8 | 6.6 | 6.6 | 5.8 | 6.1 | 5.0 | 4.7 |
| Receivables | 12.9 | 13.0 | 28.3 | 29.3 | 15.4 | 16.1 | 15.3 | 15.6 | 11.5 | 11.5 |
| Short-term | 10.1 | 10.0 | 27.4 | 28.7 | 13.2 | 13.9 | 10.8 | 11.2 | 9.4 | 9.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 4.1 | 4.1 | 7.6 | 8.5 | 5.1 | 5.4 | 4.6 | 4.7 | 3.8 | 3.8 |
| Receivables from affiliated companies | 4.7 | 4.6 | 11.4 | 11.1 | 4.8 | 5.0 | 4.8 | 5.1 | 4.7 | 4.2 |
| Long-term | 2.8 | 3.0 | 0.9 | 0.6 | 2.2 | 2.2 | 4.4 | 4.4 | 2.2 | 2.5 |
| of which: Loans to affiliated companies | 0.9 | 1.2 | 0.8 | 0.5 | 1.7 | 1.7 | 0.5 | 0.5 | 1.1 | 1.4 |
| Securities | 1.6 | 1.5 | 0.2 | 0.2 | 0.3 | 0.3 | 2.9 | 2.8 | 1.2 | 1.1 |
| Other long-term equity investments | 5.3 | 5.6 | 0.7 | 0.7 | 3.2 | 3.1 | 5.1 | 5.2 | 5.7 | 6.0 |
| of which: Goodwill | 0.1 | 0.2 | 0.5 | 0.4 | 0.0 | 0.0 | 0.1 | 0.0 | 0.2 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 39.0 | 39.3 | 41.6 | 41.9 | 46.1 | 45.8 | 46.1 | 45.8 | 35.3 | 35.9 |
| Liabilities | 47.2 | 46.4 | 43.6 | 43.0 | 45.2 | 45.2 | 39.3 | 38.7 | 50.8 | 49.8 |
| Short-term | 15.4 | 15.3 | 23.8 | 24.3 | 16.2 | 16.6 | 13.9 | 14.2 | 15.9 | 15.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.9 | 4.0 | 8.0 | 9.1 | 4.9 | 5.1 | 2.9 | 2.9 | 4.2 | 4.3 |
| Trade payables | 3.2 | 3.3 | 5.6 | 5.6 | 3.4 | 3.7 | 3.0 | 3.0 | 3.3 | 3.3 |
| Liabilities to affiliated companies | 6.0 | 6.2 | 5.4 | 5.0 | 3.9 | 4.2 | 5.3 | 5.3 | 6.4 | 6.7 |
| Long-term | 31.8 | 31.1 | 19.8 | 18.7 | 29.1 | 28.7 | 25.4 | 24.5 | 34.9 | 34.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 26.7 | 26.4 | 16.4 | 15.0 | 25.6 | 25.1 | 19.6 | 18.9 | 29.8 | 29.8 |
| Liabilities to affiliated companies | 3.2 | 2.8 | 2.4 | 2.9 | 2.6 | 3.0 | 4.7 | 4.6 | 2.6 | 2.1 |
| Provisions | 12.0 | 12.6 | 14.7 | 15.0 | 7.2 | 7.4 | 12.1 | 13.2 | 12.4 | 12.9 |
| of which: Provisions for pensions | 3.0 | 3.2 | 1.5 | 1.5 | 0.6 | 0.6 | 0.9 | 0.9 | 4.1 | 4.4 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.6 | 6.2 | 8.6 | 8.3 | 6.8 | 6.5 | 8.3 | 7.6 | 5.8 | 5.5 |
| Annual result and depreciation | 13.7 | 13.1 | 14.9 | 14.6 | 14.6 | 14.0 | 16.1 | 14.9 | 12.6 | 12.2 |
| Trade receivables | 7.8 | 7.7 | 10.3 | 11.4 | 9.2 | 9.6 | 9.0 | 9.1 | 7.1 | 7.0 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 52.7 | 53.4 | 73.7 | 74.6 | 55.2 | 56.7 | 51.0 | 51.4 | 53.1 | 53.8 |
| Annual result and interest paid | 4.3 | 4.1 | 6.9 | 6.9 | 3.9 | 3.8 | 4.7 | 4.4 | 4.1 | 4.0 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.0 | 12.6 | 23.1 | 23.5 | 17.1 | 16.7 | 17.0 | 15.9 | 11.2 | 11.1 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 89.8 | 89.5 | 109.5 | 111.8 | 98.1 | 98.3 | 89.3 | 88.8 | 89.2 | 89.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 100.7 | 99.7 | 162.0 | 166.8 | 123.3 | 124.5 | 120.5 | 122.1 | 90.6 | 87.8 |
| Cash resources, short-term receivables and inventories | 114.6 | 114.8 | 177.3 | 181.4 | 139.5 | 141.4 | 135.7 | 138.7 | 103.8 | 102.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.9 | 10.8 | 26.0 | 24.7 | 14.3 | 15.2 | 11.6 | 11.5 | 10.3 | 10.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 56.50 | 57.69 | 0.24 | 0.26 | 3.41 | 3.54 | 15.78 | 16.15 | 37.07 | 37.73 |
| Sales in € billion | 29.80 | 30.80 | 0.18 | 0.20 | 1.88 | 2.01 | 8.04 | 8.30 | 19.70 | 20.29 |
| Number of enterprises | 1 081 | 1 081 | 204 | 204 | 384 | 384 | 357 | 357 | 136 | 136 |

I. Enterprises by economic sector

cont'd: 6. Water supply; sewerage, waste management and remediation activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 23.9 | 24.4 | 9.4 | 8.2 | 23.0 | 22.3 | 33.2 | 32.8 | 29.8 | 31.0 |
| | 50 | 40.3 | 40.9 | 22.7 | 24.9 | 36.9 | 37.8 | 50.5 | 50.5 | 46.5 | 46.7 |
| | 75 | 61.5 | 61.6 | 44.1 | 45.5 | 56.8 | 57.9 | 67.7 | 65.9 | 77.7 | 78.7 |
| Personnel expenses | 25 | 10.5 | 10.5 | 9.9 | 9.1 | 12.9 | 13.2 | 9.9 | 10.2 | 6.5 | 7.0 |
| | 50 | 22.3 | 22.8 | 25.6 | 26.9 | 24.0 | 24.3 | 18.5 | 19.1 | 19.2 | 20.0 |
| | 75 | 31.7 | 32.7 | 38.0 | 39.7 | 33.7 | 33.7 | 29.4 | 30.1 | 27.3 | 28.7 |
| Depreciation | 25 | 2.4 | 2.5 | 1.4 | 1.6 | 2.6 | 2.9 | 2.7 | 2.7 | 2.0 | 1.9 |
| | 50 | 6.3 | 6.3 | 5.5 | 5.3 | 6.3 | 6.6 | 6.5 | 6.5 | 6.5 | 6.3 |
| | 75 | 11.8 | 11.5 | 11.4 | 10.6 | 11.6 | 11.4 | 12.4 | 12.1 | 12.1 | 12.0 |
| Annual result | 25 | 1.3 | 1.0 | 0.7 | 1.4 | 1.3 | 1.0 | 1.6 | 1.0 | 1.2 | 0.7 |
| | 50 | 4.4 | 3.8 | 4.8 | 4.7 | 3.9 | 3.3 | 4.6 | 4.1 | 4.4 | 4.2 |
| | 75 | 9.5 | 8.8 | 11.3 | 11.3 | 7.9 | 8.2 | 9.5 | 8.8 | 10.1 | 8.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 23.6 | 24.6 | 11.2 | 9.6 | 26.9 | 28.4 | 27.3 | 26.8 | 21.7 | 22.6 |
| | 50 | 51.5 | 50.5 | 47.3 | 46.7 | 52.8 | 52.4 | 51.9 | 51.7 | 48.4 | 48.2 |
| | 75 | 74.4 | 74.2 | 70.1 | 69.6 | 72.8 | 73.6 | 77.5 | 77.5 | 78.8 | 79.6 |
| Inventories | 25 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 |
| | 50 | 1.0 | 1.1 | 0.3 | 0.5 | 1.3 | 1.3 | 0.9 | 0.8 | 1.7 | 1.5 |
| | 75 | 5.6 | 5.8 | 4.2 | 5.0 | 5.9 | 5.9 | 5.8 | 5.5 | 5.6 | 6.2 |
| Equity | 25 | 16.4 | 17.2 | 11.3 | 13.2 | 16.0 | 16.2 | 19.9 | 20.6 | 15.8 | 16.9 |
| | 50 | 34.2 | 35.8 | 32.4 | 34.7 | 34.1 | 35.2 | 35.2 | 38.2 | 33.5 | 32.8 |
| | 75 | 55.7 | 56.6 | 57.5 | 61.6 | 56.6 | 57.2 | 56.2 | 58.5 | 47.5 | 46.0 |
| Short-term liabilities | 25 | 11.3 | 11.0 | 13.8 | 13.8 | 12.2 | 12.3 | 10.5 | 9.3 | 8.4 | 8.6 |
| | 50 | 25.4 | 25.1 | 29.6 | 25.8 | 28.4 | 28.9 | 20.8 | 19.5 | 22.9 | 22.7 |
| | 75 | 51.0 | 45.8 | 55.3 | 47.4 | 52.7 | 48.3 | 45.4 | 41.6 | 47.4 | 50.3 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 14.1 | 14.7 | 9.0 | 12.7 | 19.0 | 21.1 | 12.3 | 10.3 | 3.9 | 2.5 |
| | 75 | 35.3 | 36.4 | 37.9 | 39.6 | 41.6 | 40.8 | 30.3 | 30.1 | 29.6 | 32.4 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.8 | 1.3 | 1.6 | 1.8 | 1.8 | 1.4 | 2.1 | 1.5 | 1.7 | 1.0 |
| | 50 | 5.7 | 5.2 | 6.9 | 6.2 | 5.2 | 4.3 | 6.0 | 5.5 | 5.6 | 5.1 |
| | 75 | 12.3 | 11.7 | 14.8 | 13.4 | 10.5 | 10.6 | 12.6 | 12.0 | 12.1 | 11.8 |
| Annual result and depreciation | 25 | 6.7 | 6.3 | 6.4 | 5.2 | 7.0 | 6.5 | 7.3 | 6.7 | 6.0 | 4.7 |
| | 50 | 13.3 | 12.9 | 13.9 | 13.0 | 12.7 | 12.0 | 14.1 | 13.2 | 14.5 | 14.9 |
| | 75 | 24.0 | 23.8 | 26.3 | 26.8 | 22.4 | 22.1 | 25.4 | 25.0 | 25.3 | 24.3 |
| Trade receivables | 25 | 4.0 | 4.1 | 3.3 | 3.7 | 5.0 | 4.9 | 3.4 | 3.9 | 2.5 | 2.5 |
| | 50 | 8.0 | 8.3 | 6.8 | 8.3 | 8.1 | 8.5 | 8.5 | 8.3 | 7.7 | 7.8 |
| | 75 | 12.7 | 12.6 | 13.3 | 13.2 | 12.5 | 12.1 | 12.5 | 12.8 | 12.4 | 11.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.6 | 2.2 | 2.1 | 2.5 | 2.7 | 2.2 | 2.8 | 2.1 | 2.4 | 1.8 |
| | 50 | 6.1 | 5.5 | 6.6 | 6.8 | 6.2 | 5.3 | 5.9 | 5.4 | 6.0 | 4.6 |
| | 75 | 12.3 | 11.4 | 16.2 | 15.0 | 11.7 | 10.1 | 11.6 | 11.4 | 10.7 | 10.3 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 9.8 | 8.7 | 2.8 | 0.0 | 11.9 | 9.2 | 11.0 | 10.4 | 9.3 | 9.1 |
| | 50 | 23.0 | 20.7 | 22.1 | 19.8 | 24.9 | 21.4 | 25.3 | 23.3 | 17.5 | 16.1 |
| | 75 | 47.4 | 44.6 | 53.4 | 40.4 | 52.6 | 49.3 | 46.7 | 47.3 | 35.8 | 29.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 75.9 | 78.6 | 69.3 | 76.1 | 75.9 | 77.5 | 81.0 | 80.2 | 65.3 | 67.5 |
| | 50 | 100.1 | 100.2 | 103.9 | 113.6 | 102.7 | 101.0 | 99.6 | 98.8 | 94.4 | 94.1 |
| | 75 | 140.2 | 149.0 | 193.7 | 199.2 | 152.3 | 157.0 | 127.9 | 138.2 | 122.9 | 129.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 59.6 | 63.9 | 64.8 | 67.7 | 55.3 | 59.8 | 65.5 | 69.9 | 47.3 | 51.7 |
| | 50 | 118.3 | 120.0 | 130.3 | 147.2 | 109.6 | 109.4 | 119.6 | 124.1 | 110.0 | 109.7 |
| | 75 | 243.0 | 257.0 | 313.4 | 351.5 | 231.3 | 229.7 | 228.3 | 238.9 | 206.1 | 204.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 7.1 | 7.3 | 6.8 | 5.6 | 7.8 | 7.8 | 6.9 | 7.2 | 6.2 | 6.5 |
| | 50 | 12.4 | 12.7 | 16.6 | 15.5 | 14.1 | 13.6 | 11.4 | 11.9 | 10.6 | 11.1 |
| | 75 | 21.2 | 22.2 | 62.0 | 44.7 | 22.6 | 24.8 | 18.0 | 18.3 | 16.3 | 16.3 |

I. Enterprises by economic sector

cont'd: 6 Water supply; sewerage, waste management and remediation activities

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.2 | 99.2 | 99.8 | 99.6 | 99.3 | 99.2 | 99.3 | 99.4 | 99.2 | 99.2 |
| Change in finished goods | 0.8 | 0.8 | 0.2 | 0.4 | 0.7 | 0.8 | 0.7 | 0.6 | 0.8 | 0.8 |
| Interest and similar income | 0.4 | 0.4 | 1.7 | 2.0 | 0.3 | 0.4 | 0.5 | 0.6 | 0.4 | 0.3 |
| Other income | 5.0 | 5.5 | 6.4 | 4.5 | 9.1 | 9.2 | 4.8 | 4.3 | 4.7 | 5.6 |
| of which: Income from long-term equity investments | 0.7 | 0.7 | 0.0 | 0.0 | 0.2 | 0.3 | 0.9 | 1.0 | 0.6 | 0.7 |
| Total income | 105.5 | 105.9 | 108.1 | 106.5 | 109.4 | 109.6 | 105.3 | 104.9 | 105.1 | 105.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 54.3 | 54.5 | 31.8 | 32.9 | 42.9 | 43.5 | 50.6 | 50.4 | 57.2 | 57.6 |
| Personnel expenses | 19.9 | 20.6 | 29.2 | 29.3 | 25.5 | 25.8 | 20.1 | 20.6 | 19.2 | 20.0 |
| Depreciation | 9.2 | 8.8 | 7.2 | 7.0 | 9.8 | 9.4 | 10.1 | 9.5 | 8.7 | 8.5 |
| of which: Depreciation of tangible fixed assets | 9.0 | 8.6 | 7.2 | 7.0 | 9.7 | 9.2 | 9.8 | 9.3 | 8.6 | 8.3 |
| Interest and similar expenses | 3.2 | 3.1 | 3.0 | 3.3 | 2.0 | 1.9 | 2.9 | 2.8 | 3.5 | 3.4 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 |
| Other expenses | 12.1 | 12.6 | 29.8 | 27.1 | 22.3 | 22.6 | 13.3 | 14.3 | 10.4 | 10.7 |
| Total expenses before taxes on income | 98.9 | 99.8 | 101.2 | 99.7 | 102.6 | 103.2 | 97.2 | 97.7 | 99.3 | 100.3 |
| Annual result before taxes on income | 6.5 | 6.1 | 6.9 | 6.8 | 6.8 | 6.3 | 8.1 | 7.2 | 5.8 | 5.6 |
| Taxes on income | 1.3 | 1.3 | 2.0 | 2.1 | 1.8 | 1.7 | 1.7 | 1.7 | 1.1 | 1.0 |
| Annual result | 5.2 | 4.8 | 4.9 | 4.7 | 5.0 | 4.6 | 6.4 | 5.5 | 4.8 | 4.5 |
| Profit and loss transfers (parent company) | 0.7 | 0.8 | 0.7 | 1.3 | 0.3 | 0.1 | 0.4 | 0.5 | 0.9 | 1.0 |
| Profit and loss transfers (subsidiary) | 2.1 | 2.4 | 0.3 | 0.4 | 0.6 | 0.8 | 2.0 | 2.0 | 2.3 | 2.7 |
| Profit for the year | 3.8 | 3.2 | 5.3 | 5.6 | 4.6 | 3.8 | 4.9 | 3.9 | 3.3 | 2.8 |
| Balance Sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 0.7 | 0.3 | 0.3 | 0.5 | 0.4 | 1.0 | 0.9 | 0.8 | 0.6 |
| Tangible fixed assets | 73.9 | 73.6 | 52.0 | 50.6 | 71.3 | 70.6 | 68.9 | 68.2 | 76.3 | 76.3 |
| of which: Land and buildings | 15.2 | 15.1 | 17.6 | 10.2 | 9.1 | 9.3 | 17.4 | 15.5 | 14.8 | 15.5 |
| Inventories | 1.7 | 1.8 | 3.3 | 3.3 | 2.6 | 2.7 | 1.9 | 2.1 | 1.5 | 1.6 |
| of which: Finished goods and merchandise | 0.6 | 0.6 | 1.2 | 1.3 | 0.8 | 0.8 | 0.5 | 0.5 | 0.6 | 0.5 |
| Cash | 5.3 | 5.2 | 11.7 | 12.6 | 6.4 | 6.4 | 5.6 | 5.9 | 5.0 | 4.8 |
| Receivables | 11.9 | 12.2 | 31.2 | 31.8 | 15.5 | 16.1 | 14.4 | 14.6 | 10.4 | 10.6 |
| Short-term | 9.0 | 9.0 | 30.2 | 31.0 | 13.1 | 13.8 | 9.8 | 10.0 | 8.1 | 8.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 3.4 | 3.5 | 7.4 | 8.5 | 4.7 | 5.0 | 4.2 | 4.2 | 2.9 | 3.0 |
| Receivables from affiliated companies | 4.4 | 4.3 | 12.7 | 12.3 | 5.0 | 5.3 | 4.2 | 4.5 | 4.4 | 4.1 |
| Long-term | 2.9 | 3.2 | 1.0 | 0.7 | 2.4 | 2.4 | 4.6 | 4.6 | 2.3 | 2.6 |
| of which: Loans to affiliated companies | 0.9 | 1.2 | 1.0 | 0.6 | 1.9 | 1.9 | 0.4 | 0.4 | 1.1 | 1.4 |
| Securities | 1.7 | 1.6 | 0.3 | 0.3 | 0.3 | 0.3 | 3.2 | 3.1 | 1.2 | 1.2 |
| Other long-term equity investments | 4.5 | 4.6 | 0.7 | 0.7 | 3.2 | 3.1 | 4.9 | 5.1 | 4.4 | 4.6 |
| of which: Goodwill | 0.1 | 0.2 | 0.5 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 39.9 | 40.2 | 46.6 | 46.8 | 47.0 | 46.7 | 47.6 | 47.3 | 35.9 | 36.6 |
| Liabilities | 46.0 | 45.2 | 37.9 | 37.0 | 44.1 | 44.1 | 37.7 | 37.0 | 49.7 | 48.8 |
| Short-term | 12.8 | 12.8 | 20.7 | 21.3 | 15.0 | 15.4 | 12.1 | 12.1 | 12.9 | 12.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.9 | 4.0 | 6.6 | 7.9 | 4.7 | 5.0 | 2.8 | 2.8 | 4.3 | 4.4 |
| Trade payables | 2.9 | 2.9 | 5.5 | 5.3 | 3.2 | 3.5 | 2.8 | 2.8 | 2.9 | 2.9 |
| Liabilities to affiliated companies | 3.9 | 4.0 | 4.0 | 3.5 | 3.3 | 3.5 | 4.0 | 3.9 | 3.9 | 4.2 |
| Long-term | 33.1 | 32.4 | 17.2 | 15.7 | 29.1 | 28.7 | 25.6 | 24.9 | 36.8 | 36.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 27.9 | 27.6 | 13.6 | 11.9 | 25.8 | 25.3 | 20.0 | 19.3 | 31.5 | 31.5 |
| Liabilities to affiliated companies | 3.2 | 2.9 | 2.6 | 3.1 | 2.4 | 2.8 | 4.6 | 4.7 | 2.7 | 2.1 |
| Provisions | 12.3 | 12.9 | 15.3 | 16.1 | 7.3 | 7.5 | 12.3 | 13.4 | 12.7 | 13.2 |
| of which: Provisions for pensions | 3.1 | 3.4 | 1.8 | 1.8 | 0.7 | 0.7 | 0.8 | 0.9 | 4.3 | 4.7 |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.6 | 6.1 | 6.9 | 6.8 | 6.8 | 6.4 | 8.2 | 7.2 | 5.9 | 5.6 |
| Annual result and depreciation | 14.5 | 13.7 | 12.1 | 11.7 | 14.9 | 14.1 | 16.6 | 15.1 | 13.6 | 13.1 |
| Trade receivables | 7.3 | 7.4 | 11.0 | 12.5 | 9.1 | 9.4 | 9.2 | 9.1 | 6.3 | 6.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 46.1 | 47.1 | 67.1 | 68.2 | 51.6 | 53.0 | 45.7 | 46.5 | 45.6 | 46.7 |
| Annual result and interest paid | 3.9 | 3.8 | 5.3 | 5.4 | 3.6 | 3.5 | 4.3 | 3.9 | 3.8 | 3.7 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 12.2 | 11.9 | 19.5 | 19.7 | 16.5 | 15.9 | 16.2 | 15.0 | 10.5 | 10.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 90.9 | 90.8 | 120.8 | 122.4 | 98.9 | 99.2 | 89.8 | 89.4 | 90.6 | 90.6 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 111.8 | 111.8 | 202.0 | 205.2 | 130.6 | 132.7 | 128.3 | 131.5 | 102.5 | 100.6 |
| Cash resources, short-term receivables and inventories | 125.0 | 126.1 | 218.0 | 220.8 | 147.8 | 150.5 | 144.0 | 148.7 | 114.3 | 113.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 11.5 | 11.2 | 25.5 | 23.3 | 14.2 | 14.9 | 11.9 | 11.8 | 11.0 | 10.7 |
| Memo item | | | | | | | | | | |
| Balance sheet total in € billion | 52.45 | 53.57 | 0.20 | 0.22 | 3.09 | 3.21 | 14.66 | 14.97 | 34.50 | 35.17 |
| Sales in € billion | 24.17 | 25.25 | 0.13 | 0.15 | 1.59 | 1.70 | 6.70 | 6.97 | 15.74 | 16.43 |
| Number of enterprises | 887 | 887 | 151 | 151 | 319 | 319 | 304 | 304 | 113 | 113 |

I. Enterprises by economic sector

cont'd: 6 Water supply; sewerage, waste management and remediation activities

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 24.8 | 24.9 | 10.7 | 12.3 | 22.9 | 23.2 | 33.0 | 32.7 | 28.7 | 29.5 |
| | 50 | 41.0 | 41.4 | 27.0 | 26.8 | 37.6 | 37.8 | 50.0 | 50.8 | 44.1 | 43.8 |
| | 75 | 62.4 | 62.1 | 50.3 | 50.0 | 56.8 | 57.9 | 67.9 | 66.0 | 78.5 | 78.9 |
| Personnel expenses | 25 | 11.0 | 10.9 | 10.7 | 9.2 | 13.4 | 14.0 | 10.3 | 10.3 | 6.6 | 7.0 |
| | 50 | 22.3 | 23.2 | 26.3 | 27.3 | 23.8 | 24.6 | 18.4 | 18.9 | 20.8 | 21.6 |
| | 75 | 32.4 | 33.2 | 39.4 | 45.1 | 34.1 | 33.8 | 29.5 | 30.3 | 27.6 | 29.1 |
| Depreciation | 25 | 2.2 | 2.5 | 1.2 | 1.2 | 2.6 | 2.9 | 2.8 | 2.9 | 2.0 | 2.2 |
| | 50 | 6.2 | 6.3 | 3.8 | 3.7 | 6.2 | 6.5 | 7.2 | 7.2 | 6.4 | 6.4 |
| | 75 | 12.1 | 12.0 | 9.1 | 9.3 | 12.4 | 11.7 | 13.8 | 13.3 | 15.5 | 14.1 |
| Annual result | 25 | 1.2 | 0.8 | 0.2 | 0.6 | 1.3 | 0.8 | 1.5 | 1.0 | 0.9 | 0.6 |
| | 50 | 4.1 | 3.6 | 3.3 | 3.7 | 3.8 | 3.0 | 4.6 | 4.1 | 4.4 | 3.2 |
| | 75 | 8.5 | 8.3 | 7.3 | 7.3 | 7.9 | 7.5 | 9.2 | 8.6 | 9.9 | 8.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 23.1 | 24.0 | 6.5 | 6.6 | 25.6 | 26.8 | 28.5 | 28.0 | 27.7 | 23.7 |
| | 50 | 50.7 | 50.3 | 29.2 | 36.6 | 51.7 | 50.4 | 55.0 | 55.8 | 51.8 | 50.4 |
| | 75 | 74.5 | 74.2 | 59.9 | 60.9 | 72.7 | 73.2 | 80.2 | 79.7 | 81.8 | 83.1 |
| Inventories | 25 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 |
| | 50 | 1.0 | 1.1 | 0.3 | 0.5 | 1.3 | 1.3 | 0.8 | 0.8 | 1.5 | 1.4 |
| | 75 | 5.3 | 5.6 | 5.0 | 5.8 | 6.0 | 5.9 | 4.2 | 5.0 | 5.2 | 5.8 |
| Equity | 25 | 20.9 | 20.9 | 17.6 | 18.5 | 20.5 | 18.9 | 23.3 | 25.0 | 17.3 | 18.2 |
| | 50 | 37.1 | 39.2 | 36.6 | 41.7 | 37.1 | 37.7 | 39.1 | 42.6 | 35.0 | 35.6 |
| | 75 | 58.6 | 59.9 | 62.9 | 66.3 | 59.1 | 59.8 | 60.2 | 60.8 | 48.0 | 46.2 |
| Short-term liabilities | 25 | 10.1 | 9.3 | 12.0 | 12.2 | 11.0 | 11.0 | 8.6 | 8.0 | 7.7 | 8.0 |
| | 50 | 22.5 | 21.9 | 25.9 | 23.4 | 25.3 | 26.3 | 17.7 | 16.7 | 19.4 | 21.0 |
| | 75 | 45.4 | 41.5 | 53.1 | 43.6 | 49.3 | 43.6 | 39.7 | 35.1 | 43.8 | 43.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 13.1 | 13.2 | 1.4 | 1.8 | 17.8 | 20.2 | 12.8 | 10.1 | 4.6 | 5.9 |
| | 75 | 33.6 | 34.7 | 30.5 | 29.0 | 38.4 | 39.2 | 30.3 | 29.6 | 31.5 | 35.2 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.7 | 1.2 | 0.5 | 1.1 | 1.8 | 1.2 | 2.0 | 1.3 | 1.4 | 1.0 |
| | 50 | 5.3 | 4.9 | 4.8 | 5.0 | 5.1 | 4.2 | 6.0 | 5.4 | 5.0 | 4.7 |
| | 75 | 11.5 | 11.1 | 11.0 | 9.4 | 10.5 | 10.6 | 12.6 | 11.8 | 11.7 | 11.5 |
| Annual result and Depreciation | 25 | 6.6 | 5.8 | 4.1 | 4.4 | 6.9 | 6.0 | 7.6 | 7.0 | 5.6 | 4.0 |
| | 50 | 13.0 | 12.6 | 11.1 | 10.6 | 12.4 | 12.0 | 14.9 | 13.5 | 15.5 | 16.1 |
| | 75 | 23.9 | 23.6 | 22.2 | 18.4 | 23.2 | 22.4 | 25.4 | 25.1 | 26.2 | 25.4 |
| Trade receivables | 25 | 3.9 | 4.1 | 3.3 | 3.7 | 5.0 | 4.8 | 3.5 | 4.1 | 2.0 | 1.8 |
| | 50 | 8.1 | 8.3 | 6.5 | 8.9 | 8.2 | 8.5 | 8.5 | 8.3 | 7.0 | 7.0 |
| | 75 | 12.7 | 12.7 | 14.1 | 14.6 | 12.5 | 12.1 | 12.5 | 12.9 | 12.3 | 11.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.2 | 1.9 | 1.8 | 1.6 | 2.4 | 2.1 | 2.5 | 2.0 | 2.2 | 1.7 |
| | 50 | 5.5 | 4.8 | 5.3 | 5.1 | 5.9 | 4.8 | 5.3 | 4.9 | 4.6 | 4.3 |
| | 75 | 10.3 | 9.9 | 11.4 | 11.1 | 10.5 | 9.3 | 10.2 | 10.3 | 9.2 | 9.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 9.0 | 7.6 | 0.0 | -4.8 | 11.8 | 8.0 | 10.6 | 10.0 | 9.1 | 8.9 |
| | 50 | 22.3 | 19.0 | 16.3 | 15.2 | 24.8 | 19.2 | 25.1 | 21.9 | 16.9 | 15.9 |
| | 75 | 46.3 | 43.0 | 39.7 | 32.5 | 53.5 | 50.0 | 46.0 | 47.5 | 35.8 | 29.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 83.4 | 83.0 | 77.2 | 93.3 | 86.8 | 83.5 | 85.1 | 82.0 | 69.6 | 79.7 |
| | 50 | 102.4 | 103.0 | 113.7 | 123.0 | 107.4 | 105.0 | 100.4 | 99.7 | 94.8 | 94.4 |
| | 75 | 147.5 | 155.5 | 266.7 | 288.4 | 164.5 | 170.8 | 128.2 | 136.3 | 121.7 | 126.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 66.5 | 69.5 | 84.4 | 88.9 | 60.6 | 66.6 | 69.2 | 70.9 | 49.4 | 55.4 |
| | 50 | 129.3 | 131.2 | 166.2 | 211.3 | 120.3 | 120.0 | 129.2 | 128.8 | 121.9 | 122.8 |
| | 75 | 276.0 | 276.2 | 390.3 | 393.8 | 265.8 | 258.1 | 247.6 | 261.5 | 207.2 | 205.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 7.0 | 7.4 | 6.5 | 5.1 | 7.8 | 7.9 | 6.9 | 7.2 | 6.2 | 6.5 |
| | 50 | 12.4 | 12.8 | 15.9 | 14.2 | 13.9 | 13.6 | 11.7 | 12.2 | 10.8 | 11.2 |
| | 75 | 20.9 | 22.2 | 51.1 | 44.7 | 21.6 | 24.8 | 18.5 | 19.3 | 16.5 | 17.3 |

I. Enterprises by economic sector

cont'd: 6 Water supply; sewerage, waste management and remediation activities

| Ratios | Non-corporations | | | | | | | | | |
|--|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindred sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 100.3 | 99.5 | 100.8 | 100.1 | 99.4 | 99.6 | 101.2 | 98.8 | 100.0 | 99.7 |
| Sales | -0.3 | 0.5 | -0.8 | -0.1 | 0.6 | 0.4 | -1.2 | 1.2 | 0.0 | 0.3 |
| Change in finished goods | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.2 | 0.1 | 0.1 |
| Interest and similar income | 2.3 | 2.9 | 4.0 | 3.7 | 2.2 | 2.6 | 3.3 | 3.6 | 1.9 | 2.6 |
| Other income | 0.9 | 1.2 | 0.1 | 0.0 | 0.1 | 0.1 | 1.0 | 1.9 | 0.9 | 1.1 |
| of which: Income from long-term equity investments | 102.4 | 103.0 | 104.1 | 103.8 | 102.2 | 102.6 | 103.5 | 103.8 | 102.0 | 102.7 |
| Total income | Expenses | | | | | | | | | |
| Cost of materials | 64.0 | 63.6 | 21.8 | 23.3 | 41.2 | 40.3 | 52.4 | 52.3 | 70.1 | 69.9 |
| Personnel expenses | 13.6 | 14.5 | 28.3 | 27.5 | 20.8 | 21.1 | 18.6 | 19.1 | 11.3 | 12.2 |
| Depreciation | 5.0 | 4.7 | 11.3 | 12.1 | 7.6 | 7.8 | 6.6 | 5.5 | 4.1 | 4.0 |
| of which: Depreciation of tangible fixed assets | 4.6 | 4.5 | 11.2 | 12.1 | 7.5 | 7.6 | 6.0 | 5.2 | 3.8 | 4.0 |
| Interest and similar expenses | 0.8 | 0.8 | 2.0 | 1.8 | 1.4 | 1.2 | 1.1 | 1.0 | 0.6 | 0.6 |
| Operating taxes | 0.1 | 0.1 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 12.4 | 12.9 | 27.2 | 26.0 | 24.7 | 25.1 | 15.8 | 16.1 | 10.2 | 10.7 |
| Total expenses before taxes on income | 95.9 | 96.6 | 90.7 | 90.9 | 95.7 | 95.8 | 94.6 | 94.2 | 96.5 | 97.6 |
| Annual result before taxes on income | 6.4 | 6.4 | 13.4 | 12.9 | 6.5 | 6.9 | 8.8 | 9.7 | 5.6 | 5.1 |
| Taxes on income | 1.2 | 0.9 | 1.7 | 1.7 | 0.9 | 0.9 | 1.7 | 1.4 | 1.0 | 0.7 |
| Annual result | 5.2 | 5.5 | 11.7 | 11.2 | 5.6 | 6.0 | 7.1 | 8.3 | 4.5 | 4.4 |
| Profit and loss transfers (parent company) | 0.4 | 0.1 | 0.0 | 0.0 | 1.0 | 0.6 | 1.0 | 0.2 | 0.2 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.1 | 0.1 | 0.3 | 0.2 | 0.0 | 0.0 | 0.5 | 0.6 | 0.0 | -0.1 |
| Profit for the year | 5.6 | 5.5 | 11.4 | 11.0 | 6.7 | 6.6 | 7.5 | 7.9 | 4.8 | 4.5 |
| Balance Sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | 0.5 | 0.5 | 0.1 | 0.1 | 0.4 | 0.3 | 0.4 | 0.4 | 0.6 | 0.5 |
| Intangible fixed assets | 43.4 | 43.5 | 70.1 | 68.0 | 70.0 | 69.2 | 51.6 | 48.8 | 36.0 | 37.2 |
| Tangible fixed assets | 16.0 | 16.0 | 36.0 | 31.5 | 24.3 | 23.0 | 13.8 | 13.2 | 15.5 | 16.0 |
| of which: Land and buildings | 7.9 | 8.6 | 5.1 | 4.5 | 2.9 | 3.4 | 5.0 | 6.1 | 9.8 | 10.5 |
| Inventories | 4.4 | 4.4 | 0.7 | 0.8 | 1.1 | 1.2 | 1.5 | 1.4 | 6.1 | 6.3 |
| of which: Finished goods and merchandise | 5.5 | 5.7 | 8.2 | 8.0 | 9.3 | 7.8 | 8.6 | 9.2 | 3.6 | 3.8 |
| Cash | 25.6 | 23.9 | 15.3 | 18.2 | 14.3 | 15.3 | 26.7 | 28.3 | 26.7 | 23.0 |
| Receivables | 24.4 | 22.8 | 15.2 | 18.1 | 14.2 | 15.2 | 24.3 | 26.1 | 25.9 | 22.5 |
| Short-term | 13.7 | 12.7 | 8.3 | 8.5 | 8.9 | 9.5 | 9.6 | 10.5 | 16.2 | 14.1 |
| of which: | 9.0 | 8.2 | 5.6 | 6.0 | 2.7 | 2.4 | 12.6 | 13.3 | 8.3 | 6.6 |
| Trade receivables | 1.2 | 1.0 | 0.1 | 0.1 | 0.1 | 0.1 | 2.4 | 2.2 | 0.8 | 0.6 |
| Receivables from affiliated companies | 1.0 | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 | 2.0 | 1.8 | 0.7 | 0.5 |
| Long-term | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.4 | 0.1 |
| Securities | 16.7 | 17.7 | 0.7 | 0.5 | 2.9 | 3.6 | 7.5 | 7.0 | 22.8 | 24.8 |
| Other long-term equity investments | 0.4 | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.6 | 0.5 |
| of which: Goodwill | 27.2 | 27.5 | 19.2 | 19.8 | 37.3 | 36.9 | 25.6 | 26.1 | 26.7 | 27.0 |
| Equity | 62.7 | 62.4 | 68.6 | 69.8 | 56.2 | 56.2 | 60.3 | 59.5 | 64.4 | 64.3 |
| Liabilities | 48.2 | 48.8 | 37.2 | 37.7 | 27.5 | 28.1 | 37.5 | 40.8 | 55.7 | 55.4 |
| Short-term | 3.8 | 3.7 | 14.2 | 14.6 | 7.3 | 5.8 | 3.7 | 3.8 | 3.2 | 3.1 |
| of which: | 7.7 | 7.8 | 6.3 | 7.3 | 5.5 | 6.2 | 6.1 | 6.2 | 8.7 | 8.7 |
| Liabilities to banks | 32.9 | 33.7 | 11.9 | 11.4 | 9.8 | 10.8 | 22.1 | 23.7 | 40.9 | 41.6 |
| Trade payables | 14.5 | 13.6 | 31.4 | 32.2 | 28.7 | 28.1 | 22.8 | 18.7 | 8.7 | 9.0 |
| Liabilities to affiliated companies | 10.6 | 10.4 | 28.9 | 29.1 | 23.7 | 22.9 | 14.9 | 14.4 | 6.7 | 6.6 |
| Long-term | 3.0 | 2.5 | 1.5 | 2.2 | 4.4 | 4.6 | 6.1 | 3.3 | 1.5 | 1.8 |
| of which: | 8.6 | 8.6 | 11.8 | 10.2 | 6.3 | 6.7 | 9.0 | 9.5 | 8.7 | 8.4 |
| Liabilities to banks | 1.3 | 1.3 | 0.0 | 0.0 | 0.2 | 0.2 | 1.2 | 1.2 | 1.4 | 1.5 |
| Liabilities to affiliated companies | Other Ratios | | | | | | | | | |
| Provisions | Percentage of sales | | | | | | | | | |
| of which: Provisions for pensions | 6.4 | 6.4 | 13.3 | 12.9 | 6.5 | 6.9 | 8.7 | 9.8 | 5.6 | 5.1 |
| Annual result before taxes on income | 10.2 | 10.2 | 22.8 | 23.2 | 13.3 | 13.8 | 13.5 | 13.9 | 8.7 | 8.4 |
| Annual result and depreciation | 9.9 | 9.4 | 8.1 | 8.2 | 9.9 | 10.4 | 8.1 | 9.3 | 10.5 | 9.4 |
| Trade receivables | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 138.9 | 134.6 | 102.9 | 102.9 | 89.6 | 91.3 | 119.3 | 112.7 | 154.3 | 150.9 |
| Annual result and depreciation | 8.4 | 8.4 | 14.0 | 13.4 | 6.3 | 6.6 | 9.7 | 10.6 | 8.0 | 7.5 |
| Annual result and interest paid | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 21.0 | 20.5 | 32.3 | 33.1 | 22.3 | 22.9 | 24.6 | 24.3 | 19.2 | 18.4 |
| Annual result and depreciation | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 69.3 | 67.6 | 71.3 | 75.5 | 90.3 | 89.0 | 80.2 | 78.8 | 61.2 | 59.4 |
| Long-term equity and liabilities | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 62.4 | 58.5 | 63.1 | 69.3 | 85.5 | 81.8 | 87.5 | 86.4 | 53.6 | 47.4 |
| Cash resources, short-term receivables and inventories | 78.7 | 76.1 | 76.7 | 81.3 | 96.1 | 94.0 | 100.9 | 101.3 | 71.1 | 66.3 |
| Cash resources, short-term receivables and inventories | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 8.7 | 9.0 | 28.3 | 30.5 | 14.9 | 16.8 | 9.9 | 10.4 | 8.0 | 8.2 |
| Trade payables | Memo item | | | | | | | | | |
| Balance sheet total in € billion | 4.06 | 4.12 | 0.05 | 0.05 | 0.32 | 0.34 | 1.12 | 1.18 | 2.57 | 2.56 |
| Sales in € billion | 5.63 | 5.55 | 0.05 | 0.05 | 0.29 | 0.31 | 1.34 | 1.33 | 3.96 | 3.86 |
| Number of enterprises | 194 | 194 | 53 | 53 | 65 | 65 | 53 | 53 | 23 | 23 |

I. Enterprises by economic sector

cont'd: 6 Water supply; sewerage, waste management and remediation activities

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | | Cylindered sample 2017/2018 | | | | | | | | | |
| | | Of the enterprises captured ... | | | | | | | | | |
| Ratios | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 17.9 | 19.9 | 5.5 | 2.0 | 25.7 | 21.0 | 38.3 | 33.1 | 41.1 | 40.9 |
| | 50 | 38.0 | 39.1 | 14.2 | 13.7 | 36.3 | 38.0 | 51.9 | 50.0 | 53.1 | 50.6 |
| | 75 | 56.4 | 59.1 | 28.1 | 39.1 | 55.8 | 55.7 | 65.9 | 65.5 | 73.8 | 74.4 |
| Personnel expenses | 25 | 8.7 | 8.8 | 8.9 | 9.1 | 9.6 | 10.4 | 7.5 | 8.2 | 5.8 | 5.4 |
| | 50 | 22.1 | 22.0 | 25.2 | 23.9 | 24.3 | 22.9 | 19.3 | 19.5 | 15.6 | 15.5 |
| | 75 | 30.3 | 31.3 | 36.4 | 35.1 | 31.3 | 33.1 | 28.0 | 28.7 | 22.9 | 25.6 |
| Depreciation | 25 | 2.6 | 2.8 | 4.9 | 4.6 | 2.6 | 2.9 | 2.2 | 2.0 | 1.6 | 1.4 |
| | 50 | 6.4 | 6.5 | 9.4 | 10.3 | 6.4 | 6.7 | 4.5 | 4.3 | 6.5 | 6.3 |
| | 75 | 10.9 | 11.0 | 15.0 | 17.1 | 9.9 | 10.9 | 7.3 | 7.4 | 8.9 | 7.9 |
| Annual result | 25 | 2.1 | 1.8 | 7.1 | 5.5 | 1.6 | 1.2 | 2.0 | 1.5 | 1.6 | 1.9 |
| | 50 | 6.3 | 6.2 | 13.0 | 10.5 | 4.8 | 4.6 | 4.1 | 4.0 | 5.9 | 6.2 |
| | 75 | 14.0 | 13.1 | 23.5 | 22.7 | 9.2 | 8.8 | 12.5 | 11.5 | 11.3 | 10.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 27.0 | 25.8 | 46.7 | 49.3 | 34.4 | 33.1 | 22.2 | 19.3 | 16.8 | 20.3 |
| | 50 | 53.8 | 53.4 | 67.1 | 64.7 | 59.2 | 59.4 | 42.8 | 37.3 | 26.9 | 26.8 |
| | 75 | 73.2 | 74.6 | 83.7 | 81.6 | 73.2 | 74.5 | 55.0 | 55.8 | 61.7 | 60.5 |
| Inventories | 25 | 0.1 | 0.1 | 0.0 | 0.0 | 0.2 | 0.2 | 0.6 | 0.5 | 0.4 | 0.5 |
| | 50 | 1.4 | 1.3 | 0.2 | 0.2 | 1.3 | 0.9 | 2.8 | 2.9 | 2.5 | 2.2 |
| | 75 | 8.1 | 6.9 | 3.1 | 3.1 | 5.7 | 5.8 | 13.1 | 9.0 | 17.2 | 19.7 |
| Equity | 25 | 4.8 | 5.6 | 2.0 | 2.9 | 4.8 | 3.5 | 3.4 | 4.4 | 11.6 | 11.5 |
| | 50 | 18.0 | 17.6 | 20.6 | 15.8 | 17.5 | 19.9 | 17.2 | 16.8 | 25.4 | 26.3 |
| | 75 | 41.8 | 41.9 | 44.7 | 43.9 | 42.0 | 43.4 | 31.0 | 33.3 | 41.3 | 45.0 |
| Short-term liabilities | 25 | 23.4 | 23.1 | 22.3 | 21.3 | 26.9 | 27.3 | 26.4 | 23.6 | 17.1 | 30.3 |
| | 50 | 44.1 | 41.2 | 39.5 | 35.1 | 44.6 | 41.1 | 50.4 | 44.7 | 46.3 | 46.5 |
| | 75 | 65.4 | 67.8 | 60.5 | 57.1 | 62.9 | 69.4 | 66.8 | 68.1 | 82.4 | 82.6 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 11.6 | 1.9 | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 19.0 | 21.4 | 26.1 | 35.5 | 29.8 | 26.6 | 10.3 | 14.5 | 0.0 | 0.0 |
| | 75 | 43.6 | 42.2 | 61.5 | 59.4 | 48.3 | 47.1 | 30.4 | 31.8 | 15.4 | 17.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.5 | 2.2 | 8.5 | 6.2 | 1.9 | 1.5 | 2.3 | 2.2 | 2.1 | 3.2 |
| | 50 | 7.1 | 6.8 | 14.3 | 12.6 | 5.4 | 5.2 | 5.6 | 5.5 | 6.6 | 7.4 |
| | 75 | 15.2 | 14.4 | 26.9 | 26.3 | 11.7 | 10.3 | 12.4 | 17.0 | 13.4 | 12.7 |
| Annual result and Depreciation | 25 | 7.5 | 7.2 | 15.0 | 13.3 | 7.4 | 7.6 | 6.1 | 5.9 | 6.5 | 6.0 |
| | 50 | 14.8 | 14.5 | 23.6 | 26.0 | 12.9 | 11.7 | 10.8 | 10.3 | 13.0 | 13.5 |
| | 75 | 24.3 | 26.0 | 40.3 | 43.1 | 18.9 | 18.0 | 19.8 | 22.7 | 21.4 | 19.8 |
| Trade receivables | 25 | 4.4 | 4.2 | 2.4 | 3.1 | 5.2 | 5.5 | 2.3 | 3.7 | 7.7 | 7.2 |
| | 50 | 7.7 | 8.3 | 7.0 | 6.3 | 7.2 | 8.3 | 8.7 | 8.3 | 10.3 | 10.2 |
| | 75 | 12.1 | 12.2 | 10.0 | 12.0 | 11.1 | 12.0 | 12.4 | 12.8 | 12.9 | 12.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.8 | 4.3 | 7.1 | 7.8 | 4.0 | 3.7 | 4.8 | 4.2 | 4.9 | 3.5 |
| | 50 | 10.7 | 9.3 | 16.1 | 13.6 | 8.7 | 7.9 | 10.2 | 9.6 | 10.2 | 7.1 |
| | 75 | 21.2 | 19.4 | 38.2 | 27.0 | 16.4 | 17.2 | 19.3 | 16.2 | 17.4 | 18.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 14.1 | 13.0 | 17.3 | 15.4 | 11.9 | 15.2 | 16.7 | 15.0 | 13.4 | 10.0 |
| | 50 | 28.2 | 25.3 | 44.8 | 33.6 | 25.2 | 24.4 | 28.9 | 26.2 | 18.8 | 17.0 |
| | 75 | 54.5 | 48.3 | 92.3 | 76.9 | 44.2 | 45.6 | 48.5 | 42.5 | 34.8 | 29.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 47.1 | 46.0 | 42.3 | 56.3 | 48.0 | 46.3 | 47.1 | 54.1 | 19.4 | 18.2 |
| | 50 | 79.1 | 82.1 | 82.9 | 83.8 | 78.7 | 78.7 | 87.9 | 90.8 | 69.8 | 75.3 |
| | 75 | 114.9 | 125.7 | 120.6 | 134.4 | 109.3 | 111.1 | 114.2 | 138.8 | 223.7 | 216.9 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 40.9 | 43.4 | 25.9 | 27.8 | 41.6 | 43.5 | 56.4 | 63.9 | 33.6 | 26.5 |
| | 50 | 76.1 | 82.6 | 70.0 | 83.6 | 74.7 | 74.8 | 89.8 | 93.7 | 80.2 | 74.7 |
| | 75 | 149.4 | 157.9 | 155.3 | 148.3 | 143.7 | 166.9 | 149.4 | 158.9 | 124.4 | 150.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 7.2 | 6.8 | 11.3 | 9.0 | 7.4 | 6.7 | 6.4 | 6.9 | 5.3 | 6.6 |
| | 50 | 12.5 | 12.2 | 20.7 | 18.6 | 14.7 | 14.3 | 10.0 | 10.2 | 10.0 | 10.2 |
| | 75 | 22.0 | 21.8 | 83.3 | 42.7 | 26.5 | 25.1 | 15.0 | 14.2 | 12.9 | 13.8 |

I. Enterprises by economic sector

7. Construction

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 93.5 | 94.2 | 95.2 | 94.2 | 94.3 | 93.7 | 94.4 | 93.6 | 92.7 | 94.8 |
| Change in finished goods | 6.5 | 5.8 | 4.8 | 5.8 | 5.7 | 6.3 | 5.6 | 6.4 | 7.3 | 5.2 |
| Interest and similar income | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 |
| Other income | 2.7 | 2.4 | 2.5 | 2.4 | 2.2 | 2.1 | 2.4 | 2.3 | 3.1 | 2.5 |
| of which: Income from long-term equity investments | 0.6 | 0.4 | 0.0 | 0.0 | 0.1 | 0.1 | 0.4 | 0.5 | 0.9 | 0.5 |
| Total income | 102.9 | 102.6 | 102.6 | 102.5 | 102.3 | 102.2 | 102.6 | 102.5 | 103.4 | 102.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 62.0 | 62.0 | 43.4 | 43.9 | 52.7 | 52.9 | 61.0 | 61.0 | 66.4 | 66.4 |
| Personnel expenses | 22.8 | 22.6 | 34.0 | 33.3 | 28.5 | 28.1 | 22.8 | 22.6 | 20.5 | 20.2 |
| Depreciation | 2.3 | 2.2 | 2.7 | 2.8 | 2.3 | 2.3 | 2.0 | 2.1 | 2.4 | 2.3 |
| of which: Depreciation of tangible fixed assets | 1.9 | 1.9 | 2.7 | 2.8 | 2.2 | 2.2 | 1.9 | 1.9 | 1.7 | 1.7 |
| Interest and similar expenses | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.5 | 0.6 | 0.6 | 0.8 | 0.8 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 10.8 | 10.6 | 15.2 | 14.8 | 12.8 | 12.8 | 10.7 | 10.4 | 9.9 | 9.8 |
| Total expenses before taxes on income | 98.6 | 98.1 | 96.3 | 95.6 | 97.0 | 96.7 | 97.3 | 96.7 | 100.0 | 99.6 |
| Annual result before taxes on income | 4.4 | 4.5 | 6.3 | 6.9 | 5.3 | 5.4 | 5.3 | 5.7 | 3.3 | 3.2 |
| Taxes on income | 1.0 | 1.2 | 1.2 | 1.4 | 1.3 | 1.3 | 1.2 | 1.3 | 0.8 | 1.0 |
| Annual result | 3.3 | 3.3 | 5.1 | 5.5 | 4.0 | 4.1 | 4.1 | 4.4 | 2.5 | 2.2 |
| Profit and loss transfers (parent company) | 0.3 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.4 | 0.1 |
| Profit and loss transfers (subsidiary) | 0.4 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.6 | 0.5 | 0.4 | -0.1 |
| Profit for the year | 3.2 | 3.2 | 5.0 | 5.4 | 3.8 | 3.9 | 3.7 | 4.0 | 2.5 | 2.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 |
| Tangible fixed assets | 11.2 | 10.9 | 22.8 | 20.7 | 16.3 | 15.2 | 12.9 | 12.5 | 9.0 | 9.0 |
| of which: Land and buildings | 5.0 | 4.8 | 8.0 | 6.8 | 5.9 | 5.5 | 6.7 | 6.3 | 3.9 | 3.9 |
| Inventories | 51.8 | 52.5 | 36.6 | 39.9 | 48.0 | 49.7 | 52.8 | 54.1 | 52.6 | 52.7 |
| of which: Finished goods and merchandise | 3.0 | 3.2 | 4.0 | 4.1 | 2.1 | 1.8 | 3.6 | 3.4 | 2.8 | 3.4 |
| Cash | 10.2 | 9.5 | 13.0 | 13.2 | 12.6 | 13.0 | 10.9 | 10.6 | 9.2 | 8.2 |
| Receivables | 21.4 | 21.9 | 25.4 | 24.2 | 21.5 | 20.6 | 20.8 | 20.2 | 21.5 | 22.9 |
| Short-term | 20.5 | 21.1 | 24.7 | 23.6 | 21.0 | 20.1 | 19.8 | 19.3 | 20.7 | 22.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.0 | 8.8 | 14.9 | 14.3 | 13.4 | 12.8 | 10.6 | 10.3 | 7.2 | 7.0 |
| Receivables from affiliated companies | 9.0 | 9.8 | 4.9 | 4.5 | 4.3 | 4.1 | 6.7 | 6.4 | 11.1 | 12.7 |
| Long-term | 0.8 | 0.8 | 0.7 | 0.6 | 0.5 | 0.5 | 1.0 | 0.9 | 0.8 | 0.8 |
| of which: Loans to affiliated companies | 0.6 | 0.6 | 0.3 | 0.2 | 0.2 | 0.2 | 0.7 | 0.6 | 0.6 | 0.6 |
| Securities | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.3 |
| Other long-term equity investments | 4.6 | 4.4 | 0.9 | 0.8 | 0.6 | 0.6 | 1.8 | 1.8 | 6.9 | 6.5 |
| of which: Goodwill | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 18.4 | 18.1 | 22.3 | 21.9 | 21.5 | 21.2 | 19.9 | 19.7 | 16.9 | 16.6 |
| Liabilities | | | | | | | | | | |
| Short-term | 66.1 | 66.7 | 57.0 | 58.4 | 62.3 | 63.3 | 64.5 | 65.5 | 67.9 | 68.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.1 | 3.8 | 8.5 | 7.7 | 6.7 | 6.8 | 5.7 | 4.9 | 2.7 | 2.6 |
| Trade payables | 6.4 | 6.1 | 9.5 | 8.9 | 7.8 | 7.4 | 6.3 | 6.0 | 6.2 | 5.9 |
| Liabilities to affiliated companies | 8.2 | 8.4 | 4.5 | 3.6 | 4.4 | 3.9 | 6.8 | 6.7 | 9.7 | 10.3 |
| Long-term | 5.3 | 5.3 | 12.8 | 12.5 | 8.4 | 8.1 | 6.2 | 5.6 | 3.9 | 4.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.8 | 3.7 | 9.2 | 9.1 | 5.5 | 5.3 | 4.7 | 4.3 | 2.9 | 2.9 |
| Liabilities to affiliated companies | 0.8 | 0.8 | 2.2 | 1.9 | 1.9 | 2.0 | 1.0 | 0.7 | 0.4 | 0.5 |
| Provisions | 10.2 | 9.8 | 7.7 | 7.2 | 7.8 | 7.4 | 9.3 | 9.1 | 11.2 | 10.8 |
| of which: Provisions for pensions | 2.0 | 2.0 | 1.4 | 1.3 | 1.1 | 1.0 | 1.3 | 1.3 | 2.6 | 2.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.7 | 4.7 | 6.6 | 7.3 | 5.6 | 5.8 | 5.7 | 6.1 | 3.6 | 3.4 |
| Annual result and depreciation | 6.0 | 5.9 | 8.2 | 8.8 | 6.7 | 6.8 | 6.5 | 6.9 | 5.3 | 4.8 |
| Trade receivables | 9.9 | 9.9 | 9.7 | 10.0 | 10.8 | 10.8 | 10.7 | 10.8 | 9.2 | 9.0 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 90.6 | 88.8 | 153.4 | 143.1 | 124.6 | 118.6 | 99.0 | 95.3 | 78.1 | 78.0 |
| Annual result and interest paid | 3.9 | 3.8 | 9.3 | 9.4 | 6.1 | 5.8 | 5.0 | 5.1 | 2.8 | 2.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 7.6 | 7.2 | 19.4 | 19.4 | 12.8 | 12.3 | 9.4 | 9.5 | 5.6 | 4.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 150.9 | 153.7 | 147.8 | 159.5 | 174.3 | 182.4 | 171.2 | 171.1 | 137.1 | 139.9 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 46.9 | 46.2 | 66.6 | 63.5 | 54.3 | 52.8 | 48.0 | 45.9 | 44.5 | 44.7 |
| Cash resources, short-term receivables and inventories | 125.3 | 124.9 | 130.8 | 131.9 | 131.4 | 131.3 | 129.8 | 128.5 | 122.0 | 121.8 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.7 | 10.5 | 13.6 | 13.4 | 11.2 | 11.0 | 9.9 | 9.7 | 11.0 | 10.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 91.12 | 101.86 | 1.76 | 2.07 | 9.77 | 11.18 | 26.45 | 29.49 | 53.14 | 59.11 |
| Sales in € billion | 82.56 | 90.42 | 2.70 | 2.97 | 12.18 | 13.26 | 26.20 | 28.09 | 41.48 | 46.10 |
| Number of enterprises | 7 207 | 7 207 | 2 938 | 2 938 | 2 713 | 2 713 | 1 252 | 1 252 | 304 | 304 |

I. Enterprises by economic sector

cont'd: 7. Construction

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 36.1 | 35.8 | 29.3 | 29.2 | 39.4 | 39.1 | 48.8 | 47.8 | 56.4 | 53.3 |
| | 50 | 48.5 | 47.9 | 40.3 | 40.0 | 50.2 | 49.6 | 59.2 | 58.3 | 65.5 | 65.0 |
| | 75 | 61.5 | 60.7 | 51.7 | 51.0 | 61.6 | 60.8 | 71.7 | 71.2 | 76.6 | 75.9 |
| Personnel expenses | 25 | 20.1 | 20.4 | 23.6 | 24.2 | 21.3 | 21.4 | 15.1 | 14.9 | 12.1 | 11.7 |
| | 50 | 30.2 | 30.2 | 34.5 | 34.3 | 30.5 | 30.4 | 23.9 | 24.1 | 21.0 | 20.4 |
| | 75 | 39.6 | 39.7 | 44.6 | 44.3 | 38.5 | 38.4 | 32.3 | 32.3 | 27.7 | 28.0 |
| Depreciation | 25 | 0.8 | 0.9 | 1.1 | 1.2 | 0.8 | 0.8 | 0.6 | 0.6 | 0.6 | 0.7 |
| | 50 | 1.7 | 1.8 | 2.1 | 2.2 | 1.5 | 1.6 | 1.3 | 1.3 | 1.3 | 1.5 |
| | 75 | 3.2 | 3.3 | 3.7 | 3.8 | 2.8 | 2.9 | 2.6 | 2.7 | 2.8 | 2.9 |
| Annual result | 25 | 1.1 | 1.2 | 1.0 | 1.1 | 1.0 | 1.1 | 1.3 | 1.5 | 1.3 | 1.5 |
| | 50 | 3.3 | 3.5 | 4.1 | 4.2 | 2.9 | 3.1 | 3.0 | 3.3 | 3.1 | 3.4 |
| | 75 | 7.1 | 7.5 | 10.1 | 10.3 | 6.1 | 6.3 | 5.8 | 6.4 | 5.3 | 5.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.2 | 3.9 | 6.5 | 6.1 | 4.0 | 3.7 | 2.5 | 2.3 | 1.8 | 1.8 |
| | 50 | 11.6 | 11.3 | 16.7 | 16.2 | 10.6 | 10.2 | 7.4 | 7.2 | 6.0 | 6.0 |
| | 75 | 26.6 | 25.3 | 36.0 | 34.4 | 23.7 | 22.8 | 17.0 | 16.2 | 13.0 | 12.5 |
| Inventories | 25 | 9.7 | 9.7 | 3.5 | 3.4 | 14.3 | 14.0 | 29.6 | 29.3 | 38.1 | 36.5 |
| | 50 | 34.2 | 34.7 | 17.2 | 17.9 | 39.9 | 40.7 | 51.7 | 52.6 | 56.9 | 55.4 |
| | 75 | 60.8 | 61.4 | 44.7 | 45.6 | 64.5 | 64.0 | 69.5 | 69.9 | 70.5 | 70.5 |
| Equity | 25 | 6.0 | 6.5 | 3.0 | 4.2 | 7.3 | 8.0 | 7.3 | 7.2 | 6.6 | 6.3 |
| | 50 | 18.0 | 18.9 | 19.5 | 20.7 | 19.2 | 20.0 | 15.3 | 15.9 | 14.2 | 14.0 |
| | 75 | 37.7 | 38.6 | 44.4 | 45.2 | 37.5 | 38.3 | 29.1 | 30.0 | 25.6 | 27.6 |
| Short-term liabilities | 25 | 36.9 | 36.2 | 28.2 | 28.4 | 39.5 | 39.2 | 49.2 | 48.9 | 53.9 | 49.7 |
| | 50 | 61.4 | 60.5 | 54.3 | 53.3 | 62.4 | 62.0 | 67.4 | 67.0 | 70.2 | 67.7 |
| | 75 | 79.9 | 79.6 | 79.9 | 79.3 | 79.5 | 78.8 | 80.8 | 80.7 | 80.7 | 81.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 5.5 | 5.4 | 10.2 | 10.6 | 5.5 | 4.9 | 1.7 | 1.4 | 0.0 | 0.2 |
| | 75 | 21.1 | 20.0 | 32.1 | 29.8 | 18.4 | 16.7 | 10.1 | 8.9 | 5.8 | 4.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.5 | 1.7 | 1.3 | 1.5 | 1.5 | 1.7 | 1.8 | 2.1 | 2.0 | 2.2 |
| | 50 | 4.5 | 4.8 | 5.4 | 5.5 | 4.2 | 4.4 | 4.2 | 4.7 | 4.3 | 4.4 |
| | 75 | 9.6 | 10.0 | 12.5 | 13.0 | 8.2 | 8.7 | 8.0 | 8.5 | 7.3 | 7.6 |
| Annual result and depreciation | 25 | 3.4 | 3.6 | 3.5 | 3.9 | 3.3 | 3.4 | 3.3 | 3.6 | 3.5 | 3.4 |
| | 50 | 7.1 | 7.3 | 8.3 | 8.7 | 6.5 | 6.7 | 6.3 | 6.8 | 6.4 | 6.5 |
| | 75 | 12.6 | 13.1 | 15.9 | 16.2 | 11.0 | 11.6 | 10.5 | 11.3 | 10.2 | 10.4 |
| Trade receivables | 25 | 4.4 | 4.4 | 3.7 | 3.7 | 5.1 | 4.9 | 5.1 | 5.4 | 4.8 | 4.7 |
| | 50 | 8.5 | 8.5 | 7.4 | 7.4 | 9.0 | 9.1 | 9.5 | 9.5 | 8.6 | 9.1 |
| | 75 | 13.8 | 14.0 | 12.7 | 13.0 | 14.5 | 14.4 | 14.6 | 15.0 | 13.6 | 13.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.5 | 2.6 | 2.9 | 3.2 | 2.5 | 2.5 | 2.2 | 2.6 | 1.9 | 1.8 |
| | 50 | 6.3 | 6.3 | 9.4 | 9.4 | 5.6 | 5.8 | 4.9 | 4.7 | 4.0 | 3.9 |
| | 75 | 13.8 | 14.3 | 23.2 | 22.7 | 11.3 | 11.5 | 8.5 | 8.9 | 6.4 | 7.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.9 | 4.7 | 4.4 | 4.5 | 5.2 | 4.8 | 5.1 | 5.0 | 4.5 | 4.2 |
| | 50 | 14.3 | 14.7 | 19.3 | 19.6 | 13.9 | 14.4 | 10.9 | 11.3 | 9.0 | 8.9 |
| | 75 | 36.3 | 37.7 | 54.7 | 56.0 | 33.8 | 34.7 | 23.2 | 24.0 | 16.1 | 17.1 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 93.0 | 98.8 | 75.3 | 83.7 | 105.2 | 111.5 | 103.6 | 109.2 | 98.4 | 95.9 |
| | 50 | 188.7 | 198.3 | 160.0 | 169.0 | 206.6 | 220.2 | 213.1 | 215.3 | 171.5 | 190.5 |
| | 75 | 447.7 | 464.9 | 390.0 | 420.0 | 485.1 | 490.9 | 510.0 | 525.6 | 393.1 | 438.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 32.2 | 33.1 | 37.4 | 37.5 | 30.7 | 31.5 | 28.4 | 29.1 | 28.5 | 29.8 |
| | 50 | 67.3 | 69.2 | 85.4 | 87.9 | 65.6 | 67.0 | 53.1 | 49.8 | 48.0 | 46.8 |
| | 75 | 141.9 | 147.2 | 195.0 | 194.0 | 133.9 | 139.0 | 96.0 | 97.6 | 76.9 | 83.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.1 | 5.1 | 4.4 | 4.7 | 5.1 | 5.0 | 5.8 | 5.7 | 6.1 | 6.2 |
| | 50 | 9.4 | 9.3 | 10.2 | 9.9 | 9.2 | 9.2 | 8.9 | 8.7 | 9.2 | 9.1 |
| | 75 | 16.8 | 16.1 | 20.8 | 20.2 | 15.9 | 15.5 | 13.0 | 12.6 | 13.0 | 13.0 |

I. Enterprises by economic sector

cont'd: 7. Construction

| Ratios | Corporations | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 93.4 | 94.4 | 94.9 | 93.9 | 94.0 | 93.7 | 95.3 | 93.7 | 92.0 | 95.0 |
| Change in finished goods | 6.6 | 5.6 | 5.1 | 6.1 | 6.0 | 6.3 | 4.7 | 6.3 | 8.0 | 5.0 |
| Interest and similar income | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.4 | 0.3 |
| Other income | 2.8 | 2.4 | 2.4 | 2.3 | 2.1 | 2.0 | 2.5 | 2.3 | 3.2 | 2.6 |
| of which: Income from long-term equity investments | 0.6 | 0.5 | 0.0 | 0.0 | 0.1 | 0.1 | 0.5 | 0.5 | 0.8 | 0.6 |
| Total income | 103.1 | 102.7 | 102.5 | 102.5 | 102.3 | 102.2 | 102.7 | 102.5 | 103.6 | 103.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 62.4 | 62.4 | 44.0 | 44.7 | 53.5 | 53.8 | 61.4 | 61.3 | 66.8 | 66.8 |
| Personnel expenses | 22.9 | 22.7 | 35.7 | 34.8 | 28.4 | 28.0 | 22.4 | 22.3 | 20.8 | 20.5 |
| Depreciation | 2.2 | 2.2 | 2.5 | 2.6 | 2.2 | 2.1 | 1.9 | 2.0 | 2.5 | 2.3 |
| of which: Depreciation of tangible fixed assets | 1.8 | 1.8 | 2.4 | 2.5 | 2.0 | 2.0 | 1.8 | 1.8 | 1.7 | 1.7 |
| Interest and similar expenses | 0.7 | 0.8 | 0.6 | 0.6 | 0.5 | 0.5 | 0.6 | 0.6 | 0.9 | 0.9 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 10.7 | 10.6 | 15.2 | 14.8 | 12.7 | 12.7 | 10.8 | 10.6 | 9.8 | 9.7 |
| Total expenses before taxes on income | 99.2 | 98.7 | 98.2 | 97.7 | 97.4 | 97.2 | 97.3 | 96.8 | 100.9 | 100.5 |
| Annual result before taxes on income | 3.9 | 3.9 | 4.3 | 4.8 | 4.9 | 5.0 | 5.4 | 5.7 | 2.7 | 2.5 |
| Taxes on income | 1.1 | 1.3 | 1.2 | 1.4 | 1.4 | 1.4 | 1.4 | 1.5 | 0.9 | 1.1 |
| Annual result | 2.8 | 2.7 | 3.1 | 3.4 | 3.5 | 3.5 | 4.1 | 4.2 | 1.9 | 1.5 |
| Profit and loss transfers (parent company) | 0.3 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.1 | 0.4 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.5 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.7 | 0.7 | 0.5 | -0.2 |
| Profit for the year | 2.5 | 2.6 | 3.0 | 3.3 | 3.3 | 3.3 | 3.5 | 3.7 | 1.7 | 1.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.2 |
| Tangible fixed assets | 10.9 | 10.6 | 20.0 | 18.0 | 15.7 | 14.5 | 13.4 | 13.0 | 8.5 | 8.5 |
| of which: Land and buildings | 5.0 | 4.9 | 6.1 | 5.2 | 6.1 | 5.6 | 7.7 | 7.3 | 3.6 | 3.6 |
| Inventories | 50.8 | 51.5 | 37.8 | 41.0 | 47.9 | 49.6 | 50.7 | 52.2 | 51.8 | 51.9 |
| of which: Finished goods and merchandise | 2.9 | 3.5 | 4.0 | 3.8 | 2.1 | 1.8 | 3.4 | 3.6 | 2.8 | 3.8 |
| Cash | 9.7 | 9.0 | 14.1 | 14.3 | 13.5 | 13.9 | 11.1 | 10.5 | 8.3 | 7.1 |
| Receivables | 22.4 | 23.0 | 25.9 | 24.7 | 21.3 | 20.4 | 21.9 | 21.3 | 22.7 | 24.2 |
| Short-term | 21.4 | 22.1 | 25.2 | 24.1 | 20.7 | 19.9 | 20.6 | 20.1 | 21.8 | 23.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.7 | 8.4 | 14.8 | 14.1 | 13.4 | 12.8 | 10.5 | 10.2 | 6.8 | 6.4 |
| Receivables from affiliated companies | 10.1 | 11.2 | 5.1 | 4.8 | 4.0 | 4.0 | 7.5 | 7.2 | 12.7 | 14.7 |
| Long-term | 1.0 | 0.9 | 0.7 | 0.6 | 0.5 | 0.5 | 1.3 | 1.2 | 0.9 | 0.8 |
| of which: Loans to affiliated companies | 0.7 | 0.6 | 0.3 | 0.2 | 0.2 | 0.2 | 0.9 | 0.8 | 0.8 | 0.6 |
| Securities | 0.3 | 0.3 | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.2 | 0.2 |
| Other long-term equity investments | 5.5 | 5.2 | 0.8 | 0.7 | 0.6 | 0.5 | 2.1 | 2.1 | 8.2 | 7.7 |
| of which: Goodwill | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 20.3 | 19.9 | 25.8 | 25.1 | 24.4 | 23.7 | 23.9 | 23.5 | 17.6 | 17.2 |
| Liabilities | | | | | | | | | | |
| Short-term | 68.9 | 69.7 | 65.7 | 67.2 | 67.4 | 68.5 | 66.3 | 67.0 | 70.5 | 71.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 63.7 | 64.4 | 54.9 | 57.1 | 59.3 | 60.7 | 59.7 | 61.0 | 66.6 | 67.0 |
| Trade payables | 4.0 | 3.9 | 7.4 | 6.5 | 6.5 | 6.8 | 5.8 | 5.5 | 2.6 | 2.6 |
| Liabilities to affiliated companies | 6.4 | 6.1 | 9.0 | 8.6 | 7.6 | 7.2 | 6.3 | 6.0 | 6.1 | 5.9 |
| Long-term | 7.9 | 8.3 | 3.7 | 2.9 | 2.7 | 2.4 | 5.3 | 5.6 | 10.2 | 10.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.2 | 5.3 | 10.8 | 10.1 | 8.1 | 7.8 | 6.6 | 5.9 | 3.9 | 4.4 |
| Liabilities to affiliated companies | 3.8 | 3.7 | 7.2 | 7.0 | 5.3 | 5.1 | 5.3 | 4.8 | 2.7 | 2.8 |
| Provisions | 0.7 | 0.8 | 2.1 | 1.7 | 1.9 | 2.1 | 0.7 | 0.5 | 0.4 | 0.6 |
| of which: Provisions for pensions | 10.7 | 10.3 | 8.3 | 7.6 | 8.0 | 7.7 | 9.6 | 9.4 | 11.8 | 11.3 |
| of which: Provisions for pensions | 2.4 | 2.3 | 1.8 | 1.7 | 1.3 | 1.2 | 1.6 | 1.5 | 3.0 | 2.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.2 | 4.2 | 4.5 | 5.1 | 5.2 | 5.3 | 5.7 | 6.1 | 2.9 | 2.7 |
| Annual result and depreciation | 5.4 | 5.2 | 5.9 | 6.4 | 6.0 | 6.0 | 6.3 | 6.6 | 4.7 | 4.0 |
| Trade receivables | 9.9 | 9.7 | 10.0 | 10.3 | 10.8 | 10.9 | 10.7 | 10.9 | 9.1 | 8.5 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 88.3 | 86.4 | 147.8 | 137.2 | 123.5 | 117.5 | 98.8 | 93.8 | 74.9 | 75.3 |
| Annual result and interest paid | 3.4 | 3.1 | 5.8 | 5.9 | 5.3 | 5.0 | 4.9 | 4.8 | 2.2 | 1.9 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 6.8 | 6.3 | 14.5 | 14.4 | 12.0 | 11.4 | 9.6 | 9.4 | 4.7 | 4.0 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 158.0 | 161.3 | 177.1 | 188.0 | 197.9 | 206.4 | 187.6 | 185.6 | 136.8 | 141.5 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 49.2 | 48.5 | 72.3 | 67.8 | 58.3 | 56.2 | 53.4 | 50.4 | 45.4 | 45.8 |
| Cash resources, short-term receivables and inventories | 129.0 | 128.5 | 141.2 | 139.6 | 139.1 | 138.0 | 138.4 | 136.0 | 123.1 | 123.2 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 10.8 | 10.7 | 13.1 | 13.1 | 10.8 | 10.7 | 9.9 | 9.8 | 11.2 | 11.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 68.81 | 77.06 | 1.30 | 1.55 | 7.61 | 8.76 | 19.07 | 21.23 | 40.83 | 45.52 |
| Sales in € billion | 60.73 | 66.60 | 1.92 | 2.13 | 9.40 | 10.29 | 18.84 | 19.92 | 30.56 | 34.26 |
| Number of enterprises | 5 232 | 5 232 | 1 987 | 1 987 | 2 110 | 2 110 | 912 | 912 | 223 | 223 |

I. Enterprises by economic sector

cont'd: 7. Construction

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 37.1 | 36.7 | 29.6 | 29.5 | 39.9 | 40.2 | 48.8 | 47.9 | 56.1 | 53.1 |
| | 50 | 49.3 | 48.9 | 40.7 | 40.6 | 50.9 | 50.5 | 59.8 | 59.0 | 64.9 | 64.4 |
| | 75 | 62.8 | 61.9 | 53.0 | 52.1 | 62.6 | 62.0 | 72.9 | 72.3 | 77.7 | 77.5 |
| Personnel expenses | 25 | 20.5 | 20.8 | 26.6 | 27.3 | 21.1 | 21.4 | 13.7 | 14.0 | 11.3 | 11.2 |
| | 50 | 31.2 | 31.2 | 37.2 | 37.1 | 30.8 | 30.6 | 23.0 | 23.4 | 21.3 | 20.7 |
| | 75 | 40.7 | 40.7 | 46.7 | 46.6 | 38.7 | 38.6 | 32.0 | 32.0 | 27.8 | 28.7 |
| Depreciation | 25 | 0.7 | 0.8 | 0.9 | 1.0 | 0.7 | 0.8 | 0.5 | 0.5 | 0.5 | 0.6 |
| | 50 | 1.5 | 1.6 | 1.9 | 2.0 | 1.4 | 1.5 | 1.2 | 1.2 | 1.2 | 1.4 |
| | 75 | 2.8 | 2.9 | 3.3 | 3.4 | 2.6 | 2.6 | 2.4 | 2.5 | 2.6 | 2.8 |
| Annual result | 25 | 0.8 | 0.8 | 0.4 | 0.5 | 0.9 | 0.9 | 1.2 | 1.4 | 1.1 | 0.8 |
| | 50 | 2.5 | 2.7 | 2.4 | 2.5 | 2.5 | 2.7 | 2.8 | 3.0 | 2.8 | 3.0 |
| | 75 | 5.4 | 5.6 | 5.8 | 5.7 | 5.2 | 5.3 | 5.7 | 6.0 | 4.7 | 5.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.6 | 3.4 | 5.0 | 4.8 | 3.7 | 3.5 | 2.3 | 2.0 | 1.5 | 1.5 |
| | 50 | 9.8 | 9.5 | 12.7 | 12.8 | 9.5 | 9.3 | 6.5 | 6.3 | 5.5 | 5.1 |
| | 75 | 22.8 | 22.0 | 28.8 | 28.4 | 21.4 | 20.9 | 15.5 | 15.4 | 11.8 | 11.5 |
| Inventories | 25 | 10.7 | 10.8 | 4.1 | 4.1 | 14.3 | 13.9 | 28.8 | 28.8 | 37.0 | 35.1 |
| | 50 | 35.9 | 36.0 | 19.6 | 20.4 | 39.5 | 40.7 | 50.1 | 52.1 | 55.4 | 54.0 |
| | 75 | 61.7 | 62.2 | 47.2 | 49.6 | 65.1 | 64.2 | 68.9 | 69.9 | 70.1 | 70.3 |
| Equity | 25 | 9.5 | 10.2 | 7.9 | 9.2 | 10.6 | 11.7 | 10.1 | 10.2 | 7.9 | 7.5 |
| | 50 | 22.2 | 23.0 | 24.1 | 25.4 | 23.7 | 23.9 | 19.0 | 19.5 | 16.7 | 15.1 |
| | 75 | 41.6 | 42.2 | 47.1 | 47.9 | 41.7 | 42.8 | 34.1 | 33.9 | 28.1 | 29.6 |
| Short-term liabilities | 25 | 34.1 | 34.0 | 26.8 | 27.0 | 36.2 | 35.6 | 45.1 | 45.1 | 50.7 | 47.9 |
| | 50 | 57.8 | 56.7 | 50.9 | 50.0 | 58.9 | 57.2 | 63.1 | 62.4 | 65.0 | 65.8 |
| | 75 | 76.4 | 76.3 | 75.0 | 75.2 | 76.6 | 75.7 | 77.5 | 77.8 | 78.4 | 79.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.0 | 4.0 | 6.9 | 7.2 | 4.4 | 4.2 | 1.3 | 1.2 | 0.0 | 0.0 |
| | 75 | 17.3 | 16.2 | 23.8 | 22.4 | 16.4 | 14.7 | 9.9 | 8.8 | 5.2 | 4.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.1 | 1.2 | 0.6 | 0.8 | 1.3 | 1.4 | 1.7 | 2.0 | 1.7 | 1.3 |
| | 50 | 3.6 | 3.9 | 3.2 | 3.4 | 3.6 | 3.9 | 4.2 | 4.5 | 4.1 | 4.3 |
| | 75 | 7.7 | 8.1 | 7.8 | 8.1 | 7.4 | 7.8 | 8.1 | 8.5 | 7.0 | 7.6 |
| Annual result and depreciation | 25 | 2.9 | 3.0 | 2.6 | 2.8 | 2.9 | 3.0 | 3.2 | 3.4 | 3.1 | 2.8 |
| | 50 | 5.9 | 6.1 | 5.8 | 5.9 | 5.8 | 6.0 | 6.1 | 6.5 | 6.1 | 6.1 |
| | 75 | 10.4 | 10.9 | 11.1 | 11.3 | 10.3 | 10.6 | 10.4 | 11.0 | 9.4 | 9.8 |
| Trade receivables | 25 | 4.7 | 4.6 | 4.1 | 4.0 | 5.1 | 5.0 | 4.9 | 5.2 | 4.5 | 4.4 |
| | 50 | 8.8 | 8.7 | 8.0 | 7.8 | 9.1 | 9.2 | 9.4 | 9.3 | 8.5 | 8.9 |
| | 75 | 14.2 | 14.5 | 13.4 | 14.0 | 14.7 | 14.6 | 14.8 | 15.1 | 13.6 | 13.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 2.1 | 1.9 | 1.9 | 2.2 | 2.2 | 2.2 | 2.4 | 1.7 | 1.5 |
| | 50 | 5.1 | 5.1 | 6.0 | 5.8 | 4.9 | 5.1 | 4.8 | 4.5 | 3.9 | 3.6 |
| | 75 | 10.5 | 10.4 | 13.6 | 12.9 | 9.9 | 9.8 | 8.4 | 8.4 | 6.1 | 6.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.9 | 3.8 | 2.5 | 2.8 | 4.4 | 4.1 | 4.8 | 4.7 | 3.8 | 3.5 |
| | 50 | 12.3 | 12.3 | 12.8 | 13.2 | 12.8 | 13.2 | 11.2 | 11.1 | 8.2 | 8.6 |
| | 75 | 31.6 | 31.9 | 38.7 | 37.7 | 32.6 | 33.1 | 24.0 | 25.1 | 15.9 | 17.1 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 121.8 | 128.1 | 108.2 | 115.2 | 135.2 | 141.0 | 131.5 | 136.5 | 111.9 | 112.6 |
| | 50 | 233.3 | 251.3 | 211.8 | 232.6 | 242.3 | 262.4 | 259.8 | 270.6 | 208.0 | 207.7 |
| | 75 | 555.0 | 567.0 | 517.6 | 528.6 | 566.1 | 580.8 | 619.3 | 630.0 | 471.6 | 522.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 35.6 | 35.7 | 43.6 | 42.8 | 33.1 | 33.5 | 30.4 | 30.1 | 29.6 | 31.6 |
| | 50 | 75.6 | 77.3 | 100.2 | 101.9 | 72.7 | 75.3 | 57.5 | 53.6 | 50.2 | 49.8 |
| | 75 | 161.0 | 164.9 | 219.1 | 218.7 | 154.9 | 157.2 | 106.1 | 109.9 | 85.9 | 88.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.1 | 5.0 | 4.5 | 4.6 | 5.1 | 4.8 | 5.7 | 5.6 | 6.0 | 5.9 |
| | 50 | 9.2 | 9.1 | 9.9 | 9.9 | 8.9 | 8.9 | 8.8 | 8.7 | 8.9 | 9.2 |
| | 75 | 16.3 | 15.8 | 20.2 | 19.7 | 15.3 | 14.9 | 13.2 | 12.8 | 13.2 | 13.3 |

I. Enterprises by economic sector

cont'd: 7 Construction

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindred sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 93.9 | 93.8 | 95.9 | 95.2 | 95.3 | 93.8 | 92.1 | 93.3 | 94.6 | 94.1 |
| Sales | 6.1 | 6.2 | 4.1 | 4.8 | 4.7 | 6.2 | 7.9 | 6.7 | 5.4 | 5.9 |
| Change in finished goods | 0.2 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Interest and similar income | 2.4 | 2.2 | 2.7 | 2.4 | 2.2 | 2.1 | 2.2 | 2.3 | 2.5 | 2.2 |
| Other income | 0.6 | 0.3 | 0.1 | 0.1 | 0.3 | 0.3 | 0.2 | 0.3 | 0.9 | 0.4 |
| of which: Income from long-term equity investments | 102.6 | 102.4 | 102.8 | 102.5 | 102.3 | 102.2 | 102.3 | 102.4 | 102.8 | 102.4 |
| Total income | Expenses | | | | | | | | | |
| Expenses | 60.7 | 60.7 | 41.9 | 41.7 | 49.9 | 49.8 | 60.1 | 60.3 | 65.3 | 65.0 |
| Cost of materials | 22.5 | 22.2 | 29.8 | 29.5 | 28.9 | 28.6 | 23.9 | 23.3 | 19.4 | 19.3 |
| Personnel expenses | 2.3 | 2.4 | 3.4 | 3.4 | 3.0 | 2.9 | 2.3 | 2.3 | 2.1 | 2.2 |
| Depreciation | 2.0 | 2.1 | 3.4 | 3.4 | 2.8 | 2.8 | 2.1 | 2.1 | 1.7 | 1.7 |
| of which: Depreciation of tangible fixed assets | 0.6 | 0.6 | 0.9 | 0.9 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 |
| Interest and similar expenses | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Operating taxes | 10.8 | 10.6 | 15.3 | 14.7 | 13.1 | 13.1 | 10.3 | 10.0 | 10.2 | 10.1 |
| Other expenses | 97.0 | 96.5 | 91.4 | 90.3 | 95.6 | 95.2 | 97.2 | 96.5 | 97.6 | 97.2 |
| Total expenses before taxes on income | 5.6 | 5.9 | 11.3 | 12.2 | 6.7 | 7.0 | 5.1 | 5.9 | 5.2 | 5.2 |
| Annual result before taxes on income | 0.8 | 0.9 | 1.4 | 1.4 | 0.9 | 1.0 | 0.8 | 0.9 | 0.7 | 0.9 |
| Taxes on income | 4.7 | 5.0 | 10.0 | 10.8 | 5.8 | 6.1 | 4.3 | 5.0 | 4.4 | 4.3 |
| Annual result | 0.3 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.2 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | 4.9 | 5.0 | 9.9 | 10.8 | 5.7 | 6.0 | 4.2 | 4.9 | 4.9 | 4.5 |
| Profit for the year | Balance Sheet | | | | | | | | | |
| Balance Sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 |
| Intangible fixed assets | 12.2 | 11.8 | 31.0 | 28.7 | 18.5 | 17.6 | 11.6 | 11.1 | 10.8 | 10.4 |
| Tangible fixed assets | 4.8 | 4.5 | 13.3 | 11.7 | 5.5 | 5.1 | 4.0 | 3.8 | 4.9 | 4.6 |
| of which: Land and buildings | 55.1 | 55.5 | 33.1 | 36.7 | 48.4 | 49.9 | 58.1 | 58.8 | 55.3 | 55.2 |
| Inventories | 3.1 | 2.3 | 4.0 | 5.0 | 1.9 | 1.9 | 4.0 | 2.8 | 2.8 | 1.9 |
| of which: Finished goods and merchandise | 11.4 | 11.2 | 9.7 | 10.0 | 9.4 | 9.9 | 10.5 | 11.0 | 12.4 | 11.6 |
| Cash | 18.4 | 18.7 | 23.9 | 22.5 | 22.2 | 21.2 | 18.1 | 17.5 | 17.7 | 18.9 |
| Receivables | 17.9 | 18.1 | 23.1 | 21.9 | 21.7 | 20.7 | 17.7 | 17.1 | 17.3 | 18.1 |
| Short-term | of which: | | | | | | | | | |
| of which: | 10.0 | 10.0 | 15.2 | 15.0 | 13.7 | 13.0 | 10.7 | 10.4 | 8.6 | 9.1 |
| Trade receivables | 5.3 | 5.3 | 4.1 | 3.6 | 5.2 | 4.6 | 4.6 | 4.4 | 5.8 | 6.1 |
| Receivables from affiliated companies | 0.4 | 0.6 | 0.8 | 0.5 | 0.5 | 0.5 | 0.4 | 0.3 | 0.5 | 0.8 |
| Long-term | 0.2 | 0.4 | 0.5 | 0.2 | 0.3 | 0.2 | 0.3 | 0.2 | 0.1 | 0.6 |
| of which: Loans to affiliated companies | 0.6 | 0.5 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.2 | 1.0 | 0.8 |
| Securities | 1.9 | 2.0 | 1.3 | 1.1 | 0.8 | 0.7 | 1.1 | 1.1 | 2.6 | 2.8 |
| Other long-term equity investments | 0.1 | 0.1 | 0.3 | 0.2 | 0.2 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 |
| of which: Goodwill | 12.5 | 12.6 | 12.1 | 12.3 | 11.2 | 11.8 | 9.5 | 10.0 | 14.4 | 14.3 |
| Equity | 78.8 | 79.0 | 81.5 | 81.6 | 81.9 | 81.6 | 82.0 | 81.8 | 76.3 | 76.7 |
| Liabilities | 73.5 | 73.9 | 62.9 | 62.1 | 72.7 | 72.6 | 76.8 | 77.0 | 72.1 | 72.8 |
| Short-term | of which: | | | | | | | | | |
| of which: | 4.3 | 3.5 | 11.9 | 11.2 | 7.1 | 7.0 | 5.3 | 3.4 | 2.8 | 2.6 |
| Liabilities to banks | 6.7 | 6.2 | 11.0 | 9.9 | 8.4 | 8.0 | 6.4 | 6.0 | 6.4 | 5.9 |
| Trade payables | 9.0 | 8.8 | 6.7 | 5.4 | 10.2 | 9.0 | 10.6 | 9.6 | 8.0 | 8.3 |
| Liabilities to affiliated companies | 5.3 | 5.0 | 18.6 | 19.5 | 9.2 | 9.0 | 5.2 | 4.8 | 4.2 | 3.9 |
| Long-term | of which: | | | | | | | | | |
| of which: | 4.0 | 3.8 | 14.8 | 15.5 | 6.3 | 6.2 | 3.1 | 3.2 | 3.8 | 3.3 |
| Liabilities to banks | 0.9 | 0.8 | 2.5 | 2.3 | 1.8 | 1.7 | 1.5 | 1.3 | 0.3 | 0.2 |
| Liabilities to affiliated companies | 8.6 | 8.4 | 6.2 | 5.9 | 6.9 | 6.6 | 8.4 | 8.2 | 9.2 | 8.9 |
| Provisions | 0.9 | 0.9 | 0.3 | 0.3 | 0.2 | 0.2 | 0.8 | 0.7 | 1.2 | 1.2 |
| of which: Provisions for pensions | Other Ratios | | | | | | | | | |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.9 | 6.3 | 11.8 | 12.8 | 7.1 | 7.5 | 5.5 | 6.3 | 5.5 | 5.5 |
| Annual result and depreciation | 7.5 | 7.8 | 13.9 | 14.9 | 9.2 | 9.5 | 7.2 | 7.8 | 6.9 | 7.0 |
| Trade receivables | 10.2 | 10.5 | 9.0 | 9.4 | 10.6 | 10.6 | 10.8 | 10.6 | 9.7 | 10.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 97.8 | 96.0 | 169.5 | 160.6 | 128.7 | 122.7 | 99.5 | 98.9 | 88.7 | 87.1 |
| Annual result and interest paid | 5.5 | 5.7 | 19.2 | 19.6 | 8.8 | 8.7 | 5.2 | 5.8 | 4.7 | 4.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 9.7 | 9.9 | 30.2 | 30.8 | 14.9 | 14.9 | 8.9 | 9.7 | 8.4 | 8.2 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 125.2 | 126.0 | 93.2 | 105.0 | 103.0 | 110.0 | 116.6 | 122.2 | 138.1 | 133.4 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 40.5 | 40.1 | 52.2 | 51.6 | 43.0 | 42.2 | 37.0 | 36.8 | 42.0 | 41.4 |
| Cash resources, short-term receivables and inventories | 115.5 | 115.2 | 104.8 | 110.7 | 109.5 | 110.9 | 112.6 | 113.2 | 118.7 | 117.3 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.5 | 10.0 | 14.9 | 14.1 | 12.5 | 12.2 | 9.9 | 9.4 | 10.4 | 9.8 |
| Memo item | | | | | | | | | | |
| Balance sheet total in € billion | 22.31 | 24.80 | 0.46 | 0.52 | 2.16 | 2.42 | 7.39 | 8.26 | 12.31 | 13.59 |
| Sales in € billion | 21.83 | 23.81 | 0.77 | 0.84 | 2.78 | 2.97 | 7.35 | 8.17 | 10.92 | 11.83 |
| Number of enterprises | 1 975 | 1 975 | 951 | 951 | 603 | 603 | 340 | 340 | 81 | 81 |

I. Enterprises by economic sector

cont'd: 7 Construction

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 34.0 | 33.6 | 28.7 | 27.8 | 37.4 | 36.4 | 49.1 | 47.8 | 56.6 | 55.9 |
| | 50 | 46.3 | 45.4 | 39.3 | 38.8 | 47.9 | 46.9 | 57.4 | 56.7 | 66.8 | 67.5 |
| | 75 | 57.8 | 57.5 | 49.7 | 49.2 | 57.9 | 58.3 | 67.8 | 68.0 | 75.5 | 74.8 |
| Personnel expenses | 25 | 19.3 | 19.3 | 19.3 | 19.8 | 21.9 | 21.7 | 17.6 | 17.4 | 12.8 | 12.4 |
| | 50 | 27.7 | 27.8 | 28.4 | 28.6 | 29.7 | 30.0 | 25.7 | 25.4 | 18.7 | 18.1 |
| | 75 | 36.9 | 36.8 | 38.7 | 38.6 | 37.5 | 37.9 | 32.9 | 32.9 | 25.1 | 25.5 |
| Depreciation | 25 | 1.2 | 1.2 | 1.5 | 1.6 | 1.1 | 1.1 | 0.8 | 0.9 | 0.8 | 0.9 |
| | 50 | 2.3 | 2.3 | 2.6 | 2.7 | 2.1 | 2.0 | 1.8 | 1.7 | 1.7 | 2.0 |
| | 75 | 4.0 | 4.0 | 4.5 | 4.4 | 3.9 | 3.7 | 3.1 | 3.3 | 3.1 | 3.2 |
| Annual result | 25 | 2.8 | 3.4 | 5.4 | 6.1 | 2.3 | 2.7 | 1.7 | 2.0 | 2.3 | 2.3 |
| | 50 | 6.7 | 7.0 | 10.9 | 11.3 | 4.9 | 5.2 | 3.3 | 3.9 | 4.2 | 4.1 |
| | 75 | 13.2 | 13.3 | 18.1 | 18.7 | 8.8 | 8.9 | 6.2 | 7.1 | 6.6 | 6.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 6.9 | 6.8 | 12.2 | 11.2 | 5.3 | 5.8 | 3.4 | 3.4 | 2.9 | 2.6 |
| | 50 | 17.9 | 17.0 | 26.7 | 25.6 | 14.9 | 14.1 | 10.1 | 9.6 | 8.2 | 8.1 |
| | 75 | 37.9 | 36.0 | 52.6 | 48.7 | 31.0 | 29.6 | 19.0 | 18.2 | 15.9 | 17.0 |
| Inventories | 25 | 7.2 | 6.7 | 2.6 | 2.2 | 14.2 | 14.9 | 32.1 | 32.2 | 40.5 | 43.0 |
| | 50 | 30.2 | 30.3 | 13.5 | 13.6 | 41.0 | 40.6 | 55.2 | 54.0 | 60.3 | 58.6 |
| | 75 | 58.4 | 58.9 | 38.0 | 39.1 | 63.3 | 63.5 | 71.0 | 69.9 | 73.8 | 74.0 |
| Equity | 25 | 1.1 | 1.2 | - 7.1 | - 3.4 | 2.1 | 1.9 | 3.2 | 3.0 | 4.5 | 4.3 |
| | 50 | 7.3 | 8.1 | 6.8 | 8.1 | 7.1 | 8.1 | 7.7 | 7.8 | 9.5 | 10.1 |
| | 75 | 23.1 | 25.2 | 32.8 | 35.8 | 19.1 | 18.9 | 15.2 | 16.2 | 16.4 | 23.5 |
| Short-term liabilities | 25 | 47.3 | 44.8 | 32.5 | 31.4 | 55.1 | 56.7 | 62.8 | 61.4 | 64.6 | 62.3 |
| | 50 | 71.7 | 70.6 | 64.2 | 62.4 | 74.4 | 73.4 | 76.2 | 75.8 | 77.3 | 75.6 |
| | 75 | 87.0 | 86.7 | 87.7 | 87.5 | 85.6 | 85.7 | 87.6 | 87.0 | 86.0 | 84.9 |
| Liabilities to banks | 25 | 0.1 | 0.3 | 3.3 | 4.9 | 0.4 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 10.8 | 10.8 | 22.8 | 21.7 | 9.6 | 8.1 | 3.2 | 2.1 | 1.2 | 1.1 |
| | 75 | 34.7 | 32.0 | 50.2 | 48.8 | 25.7 | 23.4 | 10.3 | 9.0 | 6.7 | 8.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 3.5 | 4.1 | 6.0 | 6.8 | 3.0 | 3.4 | 2.3 | 2.7 | 2.9 | 2.8 |
| | 50 | 7.9 | 8.5 | 12.5 | 13.3 | 6.0 | 6.5 | 4.2 | 5.0 | 5.3 | 4.6 |
| | 75 | 15.3 | 15.5 | 21.0 | 21.5 | 10.7 | 10.7 | 8.0 | 8.5 | 7.9 | 7.6 |
| Annual result and depreciation | 25 | 6.1 | 6.6 | 9.3 | 10.1 | 5.3 | 5.6 | 3.7 | 4.6 | 5.1 | 4.8 |
| | 50 | 11.0 | 11.6 | 16.1 | 16.5 | 8.9 | 9.1 | 7.1 | 7.6 | 8.3 | 7.4 |
| | 75 | 18.9 | 19.2 | 25.1 | 26.0 | 14.2 | 14.1 | 10.8 | 12.0 | 10.7 | 11.0 |
| Trade receivables | 25 | 4.0 | 4.1 | 2.8 | 3.1 | 4.9 | 4.9 | 5.9 | 5.7 | 6.3 | 6.1 |
| | 50 | 7.8 | 7.9 | 6.0 | 6.6 | 8.8 | 8.7 | 9.9 | 10.0 | 8.8 | 9.7 |
| | 75 | 12.9 | 13.0 | 11.3 | 11.4 | 14.0 | 13.7 | 14.4 | 14.8 | 13.4 | 13.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 5.1 | 5.4 | 11.4 | 12.6 | 4.4 | 4.4 | 2.4 | 3.0 | 2.8 | 3.0 |
| | 50 | 12.2 | 13.4 | 27.7 | 28.0 | 9.4 | 9.4 | 5.2 | 5.4 | 5.2 | 4.9 |
| | 75 | 30.8 | 32.2 | 54.3 | 56.2 | 17.2 | 18.3 | 8.7 | 10.0 | 7.5 | 7.5 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 8.3 | 9.0 | 13.8 | 16.4 | 8.2 | 8.1 | 5.7 | 5.7 | 5.9 | 6.0 |
| | 50 | 20.9 | 22.4 | 35.4 | 39.3 | 16.6 | 17.9 | 10.4 | 11.9 | 10.5 | 9.5 |
| | 75 | 53.2 | 53.5 | 91.7 | 91.6 | 36.1 | 37.7 | 20.1 | 22.2 | 17.3 | 18.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 43.8 | 46.6 | 20.0 | 28.5 | 48.0 | 49.8 | 59.6 | 61.8 | 75.7 | 71.9 |
| | 50 | 98.3 | 103.5 | 90.6 | 96.9 | 97.9 | 106.3 | 108.0 | 124.9 | 114.1 | 122.3 |
| | 75 | 208.3 | 210.5 | 187.3 | 188.3 | 216.8 | 219.3 | 255.6 | 259.5 | 223.7 | 257.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 26.4 | 26.6 | 28.2 | 29.8 | 24.3 | 25.6 | 26.1 | 25.5 | 26.9 | 24.4 |
| | 50 | 51.9 | 53.8 | 62.7 | 68.3 | 50.8 | 50.8 | 41.7 | 44.2 | 39.3 | 40.5 |
| | 75 | 99.1 | 103.1 | 135.6 | 140.4 | 87.0 | 86.5 | 72.1 | 75.5 | 59.8 | 59.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.2 | 5.3 | 4.3 | 4.7 | 5.6 | 5.7 | 6.2 | 6.2 | 6.1 | 6.4 |
| | 50 | 10.1 | 9.6 | 11.0 | 10.0 | 10.4 | 10.0 | 8.9 | 8.7 | 9.5 | 9.0 |
| | 75 | 18.5 | 17.3 | 22.0 | 21.0 | 18.8 | 17.8 | 12.7 | 12.4 | 12.2 | 11.7 |

I. Enterprises by economic sector

7.a) Construction of buildings

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 92.0 | 90.2 | 89.6 | 88.5 | 91.4 | 88.9 | 92.4 | 92.2 | 92.0 | 89.5 |
| Change in finished goods | 8.0 | 9.8 | 10.4 | 11.5 | 8.6 | 11.1 | 7.6 | 7.8 | 8.0 | 10.5 |
| Interest and similar income | 0.3 | 0.3 | 0.3 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.4 | 0.4 |
| Other income | 2.6 | 2.3 | 2.7 | 2.6 | 2.4 | 2.1 | 2.2 | 2.2 | 2.8 | 2.4 |
| of which: Income from long-term equity investments | 0.6 | 0.5 | 0.1 | 0.1 | 0.4 | 0.4 | 0.4 | 0.5 | 0.7 | 0.5 |
| Total income | 102.9 | 102.6 | 103.0 | 102.8 | 102.6 | 102.3 | 102.5 | 102.5 | 103.1 | 102.7 |
| Expenses | | | | | | | | | | |
| Cost of materials | 71.8 | 72.1 | 54.2 | 55.0 | 63.2 | 64.6 | 70.2 | 70.1 | 74.1 | 74.4 |
| Personnel expenses | 15.5 | 15.4 | 27.2 | 26.5 | 21.1 | 20.4 | 16.3 | 16.2 | 14.2 | 14.1 |
| Depreciation | 1.6 | 1.7 | 2.5 | 2.7 | 1.9 | 1.9 | 1.6 | 1.6 | 1.5 | 1.8 |
| of which: Depreciation of tangible fixed assets | 1.3 | 1.3 | 2.5 | 2.6 | 1.8 | 1.8 | 1.4 | 1.4 | 1.1 | 1.1 |
| Interest and similar expenses | 0.8 | 0.8 | 1.1 | 1.0 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 7.9 | 7.9 | 12.6 | 12.1 | 9.6 | 9.3 | 8.3 | 8.0 | 7.5 | 7.5 |
| Total expenses before taxes on income | 97.7 | 97.9 | 97.8 | 97.5 | 96.7 | 97.0 | 97.2 | 96.8 | 98.1 | 98.6 |
| Annual result before taxes on income | 5.2 | 4.7 | 5.2 | 5.3 | 5.9 | 5.4 | 5.3 | 5.7 | 5.1 | 4.1 |
| Taxes on income | 1.0 | 1.1 | 1.1 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 0.9 | 1.0 |
| Annual result | 4.2 | 3.6 | 4.1 | 4.1 | 4.6 | 4.1 | 4.1 | 4.4 | 4.1 | 3.1 |
| Profit and loss transfers (parent company) | 0.3 | 0.2 | 0.2 | 0.2 | 0.0 | 0.1 | 0.3 | 0.2 | 0.3 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.6 | 0.1 | 0.3 | 0.2 | 0.2 | 0.1 | 0.4 | 0.2 | 0.8 | 0.1 |
| Profit for the year | 3.8 | 3.7 | 3.9 | 4.1 | 4.4 | 4.1 | 4.0 | 4.4 | 3.7 | 3.3 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Tangible fixed assets | 9.7 | 9.3 | 23.2 | 19.3 | 16.3 | 14.6 | 11.3 | 10.9 | 8.0 | 7.9 |
| of which: Land and buildings | 6.0 | 5.7 | 15.3 | 12.2 | 10.1 | 9.2 | 7.5 | 7.2 | 4.8 | 4.6 |
| Inventories | 58.3 | 59.9 | 45.7 | 49.4 | 53.3 | 55.5 | 57.9 | 59.7 | 59.1 | 60.6 |
| of which: Finished goods and merchandise | 4.5 | 4.9 | 6.6 | 7.8 | 2.2 | 1.7 | 5.2 | 4.9 | 4.4 | 5.2 |
| Cash | 11.5 | 9.9 | 11.3 | 12.6 | 12.8 | 13.1 | 11.7 | 10.8 | 11.2 | 9.1 |
| Receivables | 17.5 | 17.9 | 18.4 | 17.5 | 16.3 | 15.8 | 17.0 | 16.3 | 17.9 | 18.8 |
| Short-term | 16.7 | 16.9 | 18.1 | 17.0 | 16.0 | 15.4 | 15.9 | 15.3 | 17.0 | 17.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.8 | 5.5 | 7.1 | 6.8 | 7.1 | 6.8 | 6.5 | 6.3 | 5.3 | 5.0 |
| Receivables from affiliated companies | 8.5 | 9.3 | 6.2 | 5.7 | 5.8 | 5.7 | 7.1 | 6.8 | 9.5 | 10.8 |
| Long-term | 0.9 | 1.0 | 0.4 | 0.5 | 0.4 | 0.4 | 1.1 | 1.0 | 0.9 | 1.0 |
| of which: Loans to affiliated companies | 0.7 | 0.8 | 0.1 | 0.1 | 0.2 | 0.2 | 0.7 | 0.7 | 0.7 | 0.9 |
| Securities | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.5 | 0.5 |
| Other long-term equity investments | 2.4 | 2.4 | 0.5 | 0.4 | 0.6 | 0.5 | 1.5 | 1.7 | 3.0 | 3.0 |
| of which: Goodwill | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 16.2 | 15.6 | 18.1 | 17.3 | 19.3 | 18.5 | 17.3 | 17.3 | 15.3 | 14.6 |
| Liabilities | | | | | | | | | | |
| Short-term | 68.7 | 70.0 | 60.8 | 61.7 | 62.9 | 64.9 | 66.1 | 67.1 | 70.7 | 71.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.3 | 5.0 | 10.6 | 8.7 | 9.7 | 11.2 | 8.4 | 7.3 | 3.4 | 3.3 |
| Trade payables | 6.0 | 5.7 | 6.6 | 6.1 | 5.3 | 5.2 | 5.5 | 5.2 | 6.3 | 5.9 |
| Liabilities to affiliated companies | 7.7 | 7.7 | 6.5 | 4.5 | 4.2 | 3.5 | 6.9 | 6.6 | 8.5 | 8.6 |
| Long-term | 6.6 | 6.4 | 14.2 | 15.3 | 10.9 | 10.4 | 8.3 | 7.4 | 5.2 | 5.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.2 | 4.9 | 10.1 | 11.3 | 6.6 | 6.4 | 6.5 | 6.0 | 4.3 | 4.1 |
| Liabilities to affiliated companies | 0.6 | 0.6 | 1.9 | 1.5 | 3.2 | 3.3 | 1.0 | 0.7 | 0.1 | 0.2 |
| Provisions | 8.4 | 7.9 | 6.9 | 5.7 | 6.9 | 6.1 | 8.2 | 8.1 | 8.7 | 8.0 |
| of which: Provisions for pensions | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 1.0 | 0.9 | 1.0 | 0.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.7 | 5.2 | 5.8 | 6.0 | 6.5 | 6.0 | 5.7 | 6.2 | 5.5 | 4.6 |
| Annual result and depreciation | 6.2 | 5.9 | 7.4 | 7.8 | 7.2 | 6.7 | 6.2 | 6.5 | 6.1 | 5.4 |
| Trade receivables | 7.5 | 7.7 | 7.6 | 7.9 | 7.8 | 8.2 | 7.9 | 8.0 | 7.3 | 7.5 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 76.5 | 71.5 | 93.8 | 85.2 | 90.3 | 82.6 | 81.7 | 78.8 | 72.4 | 67.0 |
| Annual result and interest paid | 4.1 | 3.4 | 5.4 | 5.0 | 5.3 | 4.5 | 4.3 | 4.5 | 3.9 | 2.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 6.6 | 5.7 | 9.8 | 9.4 | 9.5 | 8.1 | 7.1 | 7.2 | 6.0 | 4.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 180.4 | 178.5 | 136.7 | 163.5 | 178.0 | 189.8 | 189.1 | 187.1 | 177.5 | 173.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 41.4 | 38.7 | 48.7 | 48.3 | 46.0 | 44.1 | 42.1 | 39.2 | 40.6 | 37.8 |
| Cash resources, short-term receivables and inventories | 126.1 | 124.2 | 123.8 | 128.4 | 130.8 | 129.5 | 129.7 | 128.2 | 124.2 | 122.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.1 | 9.9 | 11.6 | 11.5 | 8.5 | 8.7 | 8.9 | 8.7 | 10.9 | 10.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 47.03 | 54.09 | 0.42 | 0.51 | 3.23 | 3.80 | 13.35 | 14.83 | 30.03 | 34.95 |
| Sales in € billion | 35.98 | 38.69 | 0.39 | 0.44 | 2.92 | 3.14 | 10.91 | 11.69 | 21.75 | 23.43 |
| Number of enterprises | 1 639 | 1 639 | 402 | 402 | 608 | 608 | 482 | 482 | 147 | 147 |

I. Enterprises by economic sector
 cont'd: 7.a) Construction of buildings

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 48.2 | 47.6 | 31.7 | 32.9 | 47.1 | 47.5 | 59.4 | 57.4 | 65.6 | 64.8 |
| | 50 | 63.9 | 62.8 | 47.5 | 45.7 | 62.3 | 61.3 | 69.8 | 69.5 | 75.0 | 74.6 |
| | 75 | 77.1 | 76.3 | 65.4 | 63.9 | 75.0 | 75.3 | 79.0 | 78.4 | 81.0 | 81.2 |
| Personnel expenses | 25 | 9.8 | 10.1 | 13.6 | 14.1 | 10.9 | 11.0 | 8.5 | 8.8 | 7.9 | 7.9 |
| | 50 | 20.2 | 20.1 | 31.7 | 31.5 | 21.5 | 21.5 | 16.3 | 15.7 | 13.5 | 13.3 |
| | 75 | 31.9 | 31.9 | 42.5 | 42.0 | 32.7 | 32.6 | 23.9 | 24.5 | 20.9 | 19.7 |
| Depreciation | 25 | 0.4 | 0.5 | 0.6 | 0.7 | 0.4 | 0.5 | 0.3 | 0.4 | 0.3 | 0.3 |
| | 50 | 1.2 | 1.3 | 1.7 | 1.8 | 1.2 | 1.3 | 1.0 | 1.0 | 1.0 | 1.3 |
| | 75 | 2.4 | 2.5 | 3.6 | 3.7 | 2.4 | 2.3 | 2.1 | 2.2 | 2.1 | 2.3 |
| Annual result | 25 | 1.1 | 1.1 | 0.8 | 0.7 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.6 |
| | 50 | 3.2 | 3.1 | 3.4 | 3.2 | 3.2 | 3.1 | 2.9 | 3.0 | 3.7 | 3.8 |
| | 75 | 6.4 | 6.6 | 7.2 | 7.4 | 6.7 | 6.3 | 5.7 | 6.3 | 6.6 | 6.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.6 | 1.6 | 3.0 | 2.8 | 1.9 | 1.9 | 1.3 | 1.1 | 0.6 | 0.7 |
| | 50 | 7.5 | 7.2 | 10.8 | 10.2 | 8.2 | 7.9 | 5.6 | 5.8 | 3.4 | 3.9 |
| | 75 | 18.5 | 17.7 | 31.1 | 28.9 | 18.8 | 19.1 | 13.3 | 13.0 | 11.8 | 10.4 |
| Inventories | 25 | 25.6 | 25.6 | 4.6 | 5.3 | 27.5 | 28.4 | 41.2 | 41.2 | 45.7 | 45.9 |
| | 50 | 54.5 | 55.4 | 31.4 | 29.3 | 55.7 | 55.9 | 59.7 | 60.2 | 62.5 | 62.9 |
| | 75 | 73.0 | 73.0 | 65.3 | 67.4 | 74.0 | 72.9 | 74.8 | 75.4 | 75.7 | 77.1 |
| Equity | 25 | 5.1 | 5.3 | 3.3 | 3.3 | 5.5 | 5.3 | 6.1 | 6.3 | 6.1 | 5.4 |
| | 50 | 13.4 | 13.5 | 13.8 | 13.6 | 14.1 | 14.5 | 13.0 | 13.0 | 11.9 | 12.3 |
| | 75 | 28.7 | 30.5 | 35.6 | 39.0 | 31.2 | 32.1 | 24.5 | 24.6 | 23.8 | 24.0 |
| Short-term liabilities | 25 | 48.4 | 45.1 | 35.5 | 32.6 | 46.5 | 45.3 | 54.1 | 52.3 | 55.9 | 55.5 |
| | 50 | 70.3 | 70.3 | 64.5 | 61.9 | 70.3 | 70.2 | 72.4 | 72.5 | 74.2 | 72.4 |
| | 75 | 84.7 | 84.5 | 85.6 | 85.0 | 84.6 | 84.1 | 84.5 | 84.1 | 84.6 | 85.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 3.2 | 3.1 | 7.5 | 7.6 | 4.2 | 3.9 | 1.6 | 1.5 | 0.3 | 0.5 |
| | 75 | 17.6 | 16.8 | 28.2 | 24.9 | 18.0 | 16.9 | 12.5 | 10.7 | 7.9 | 8.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.6 | 1.6 | 1.0 | 1.1 | 1.7 | 1.6 | 1.7 | 1.8 | 2.1 | 2.4 |
| | 50 | 4.4 | 4.5 | 4.5 | 4.4 | 4.5 | 4.6 | 4.1 | 4.4 | 5.5 | 4.9 |
| | 75 | 9.1 | 9.2 | 10.1 | 10.4 | 9.5 | 9.3 | 8.0 | 8.8 | 9.1 | 9.0 |
| Annual result and depreciation | 25 | 3.2 | 3.2 | 3.1 | 3.4 | 3.2 | 3.1 | 3.1 | 3.3 | 3.5 | 4.0 |
| | 50 | 6.4 | 6.5 | 7.3 | 6.9 | 6.4 | 6.3 | 5.9 | 6.3 | 7.1 | 6.9 |
| | 75 | 11.6 | 11.6 | 13.2 | 13.4 | 11.8 | 11.1 | 10.0 | 11.0 | 11.0 | 11.5 |
| Trade receivables | 25 | 2.4 | 2.4 | 1.4 | 1.9 | 2.3 | 2.3 | 3.2 | 2.9 | 3.2 | 3.4 |
| | 50 | 5.6 | 6.0 | 5.0 | 5.0 | 5.5 | 5.8 | 6.6 | 6.4 | 6.2 | 6.8 |
| | 75 | 10.8 | 11.5 | 11.3 | 12.1 | 10.6 | 11.4 | 11.1 | 10.7 | 9.2 | 11.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.0 | 2.0 | 1.9 | 2.0 | 2.3 | 1.9 | 2.0 | 2.3 | 2.0 | 1.9 |
| | 50 | 4.7 | 4.2 | 6.1 | 5.5 | 4.8 | 4.2 | 3.9 | 3.9 | 4.5 | 3.7 |
| | 75 | 9.2 | 8.9 | 14.5 | 13.4 | 9.9 | 8.8 | 7.3 | 7.1 | 6.7 | 7.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.9 | 3.4 | 3.0 | 1.8 | 4.3 | 3.5 | 3.8 | 3.8 | 4.5 | 3.9 |
| | 50 | 9.5 | 9.0 | 11.0 | 10.6 | 10.7 | 9.3 | 8.7 | 8.6 | 8.1 | 7.6 |
| | 75 | 22.0 | 21.2 | 30.6 | 27.5 | 26.2 | 23.0 | 16.9 | 17.9 | 15.4 | 16.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 96.3 | 102.2 | 70.7 | 83.1 | 101.5 | 112.2 | 106.1 | 112.0 | 107.5 | 105.0 |
| | 50 | 200.2 | 210.2 | 148.3 | 166.7 | 206.5 | 231.8 | 226.5 | 204.3 | 206.1 | |
| | 75 | 558.4 | 555.8 | 479.4 | 505.2 | 569.8 | 555.1 | 605.0 | 617.2 | 585.6 | 661.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 23.7 | 23.8 | 26.1 | 27.2 | 20.8 | 21.1 | 24.5 | 23.8 | 26.9 | 25.4 |
| | 50 | 45.3 | 43.9 | 59.9 | 65.4 | 42.5 | 42.1 | 41.1 | 40.2 | 43.2 | 39.3 |
| | 75 | 93.4 | 98.3 | 142.3 | 156.1 | 96.7 | 100.1 | 75.6 | 74.1 | 62.6 | 63.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.4 | 4.4 | 3.8 | 3.9 | 3.8 | 3.9 | 5.5 | 5.1 | 5.2 | 4.9 |
| | 50 | 7.6 | 7.9 | 7.7 | 8.8 | 6.9 | 7.3 | 8.1 | 7.8 | 8.2 | 8.2 |
| | 75 | 12.9 | 13.3 | 18.4 | 20.1 | 12.0 | 12.8 | 11.7 | 11.4 | 12.4 | 12.8 |

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 91.2 | 88.9 | 91.5 | 89.1 | 90.3 | 88.8 | 93.2 | 92.4 | 90.3 | 87.3 |
| Change in finished goods | 8.8 | 11.1 | 8.5 | 10.9 | 9.7 | 11.2 | 6.8 | 7.6 | 9.7 | 12.7 |
| Interest and similar income | 0.4 | 0.4 | 0.3 | 0.2 | 0.3 | 0.2 | 0.2 | 0.3 | 0.4 | 0.4 |
| Other income | 2.6 | 2.4 | 2.7 | 2.7 | 2.3 | 1.9 | 2.3 | 2.2 | 2.7 | 2.5 |
| of which: Income from long-term equity investments | 0.5 | 0.6 | 0.0 | 0.1 | 0.4 | 0.2 | 0.5 | 0.7 | 0.5 | 0.7 |
| Total income | 102.9 | 102.8 | 103.0 | 102.9 | 102.6 | 102.2 | 102.5 | 102.5 | 103.2 | 103.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 74.0 | 74.4 | 54.1 | 55.6 | 64.6 | 66.2 | 71.9 | 71.5 | 76.9 | 77.4 |
| Personnel expenses | 14.4 | 14.2 | 27.7 | 27.1 | 20.3 | 19.4 | 15.0 | 15.0 | 13.0 | 12.8 |
| Depreciation | 1.4 | 1.6 | 2.2 | 2.5 | 1.8 | 1.7 | 1.4 | 1.4 | 1.3 | 1.6 |
| of which: Depreciation of tangible fixed assets | 1.1 | 1.1 | 2.2 | 2.5 | 1.6 | 1.6 | 1.2 | 1.3 | 0.9 | 0.9 |
| Interest and similar expenses | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 0.7 | 0.9 | 0.9 | 0.9 | 0.9 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 7.2 | 7.2 | 12.9 | 12.1 | 9.5 | 9.1 | 8.1 | 7.9 | 6.3 | 6.5 |
| Total expenses before taxes on income | 97.9 | 98.4 | 98.1 | 98.3 | 97.1 | 97.2 | 97.3 | 96.8 | 98.4 | 99.3 |
| Annual result before taxes on income | 5.0 | 4.4 | 4.9 | 4.6 | 5.5 | 5.0 | 5.2 | 5.6 | 4.8 | 3.6 |
| Taxes on income | 1.2 | 1.3 | 1.3 | 1.3 | 1.5 | 1.4 | 1.3 | 1.4 | 1.0 | 1.2 |
| Annual result | 3.8 | 3.1 | 3.6 | 3.3 | 4.1 | 3.6 | 3.9 | 4.2 | 3.8 | 2.5 |
| Profit and loss transfers (parent company) | 0.2 | 0.3 | 0.2 | 0.3 | 0.0 | 0.1 | 0.4 | 0.3 | 0.2 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.9 | 0.2 | 0.4 | 0.3 | 0.3 | 0.1 | 0.5 | 0.4 | 1.2 | 0.1 |
| Profit for the year | 3.2 | 3.2 | 3.4 | 3.3 | 3.8 | 3.5 | 3.7 | 4.2 | 2.8 | 2.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Tangible fixed assets | 9.1 | 8.7 | 21.8 | 18.3 | 16.8 | 14.8 | 12.0 | 11.6 | 6.7 | 6.7 |
| of which: Land and buildings | 6.2 | 5.9 | 14.1 | 11.4 | 11.3 | 10.2 | 8.9 | 8.6 | 4.3 | 4.2 |
| Inventories | 58.6 | 60.6 | 45.0 | 48.1 | 52.1 | 54.6 | 56.3 | 58.4 | 60.6 | 62.5 |
| of which: Finished goods and merchandise | 4.9 | 5.8 | 6.2 | 6.3 | 2.5 | 1.8 | 5.3 | 5.7 | 5.0 | 6.4 |
| Cash | 10.9 | 9.0 | 12.3 | 13.8 | 14.1 | 14.0 | 11.8 | 10.5 | 10.1 | 7.7 |
| Receivables | 18.4 | 18.7 | 19.4 | 18.5 | 15.7 | 15.5 | 17.5 | 16.9 | 19.1 | 19.8 |
| Short-term | 17.3 | 17.7 | 19.0 | 18.1 | 15.4 | 15.1 | 16.2 | 15.7 | 18.0 | 18.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.4 | 5.0 | 7.5 | 6.9 | 6.7 | 6.6 | 6.1 | 6.0 | 4.9 | 4.3 |
| Receivables from affiliated companies | 9.6 | 10.7 | 6.7 | 6.4 | 5.5 | 5.8 | 7.7 | 7.4 | 11.1 | 12.8 |
| Long-term | 1.1 | 1.0 | 0.4 | 0.5 | 0.4 | 0.3 | 1.3 | 1.3 | 1.1 | 1.0 |
| of which: Loans to affiliated companies | 0.9 | 0.8 | 0.1 | 0.1 | 0.1 | 0.2 | 0.9 | 1.0 | 1.0 | 0.9 |
| Securities | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.3 | 0.5 | 0.5 | 0.2 | 0.2 |
| Other long-term equity investments | 2.5 | 2.5 | 0.5 | 0.4 | 0.6 | 0.5 | 1.7 | 1.9 | 3.1 | 3.0 |
| of which: Goodwill | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 17.2 | 16.5 | 21.0 | 20.3 | 21.7 | 20.6 | 20.3 | 20.2 | 15.2 | 14.4 |
| Liabilities | | | | | | | | | | |
| Short-term | 67.2 | 68.6 | 59.6 | 61.7 | 59.1 | 61.7 | 61.4 | 62.6 | 70.9 | 72.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.8 | 5.6 | 11.0 | 8.4 | 10.6 | 11.9 | 9.2 | 8.8 | 3.6 | 3.5 |
| Trade payables | 6.2 | 5.8 | 6.6 | 6.3 | 5.0 | 5.0 | 5.5 | 5.1 | 6.6 | 6.1 |
| Liabilities to affiliated companies | 7.7 | 7.8 | 4.9 | 3.6 | 3.2 | 2.7 | 5.7 | 5.8 | 9.2 | 9.3 |
| Long-term | 7.2 | 7.2 | 11.5 | 11.5 | 11.8 | 11.2 | 10.0 | 9.0 | 5.4 | 5.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.6 | 5.3 | 7.6 | 8.2 | 6.9 | 6.7 | 8.1 | 7.5 | 4.2 | 4.2 |
| Liabilities to affiliated companies | 0.6 | 0.6 | 1.2 | 0.9 | 3.8 | 3.8 | 0.9 | 0.6 | 0.1 | 0.3 |
| Provisions | 8.3 | 7.7 | 7.8 | 6.3 | 7.2 | 6.4 | 8.1 | 8.2 | 8.5 | 7.6 |
| of which: Provisions for pensions | 0.9 | 0.9 | 1.2 | 1.1 | 1.1 | 1.0 | 1.0 | 0.9 | 0.9 | 0.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.5 | 4.9 | 5.3 | 5.2 | 6.1 | 5.6 | 5.6 | 6.1 | 5.3 | 4.2 |
| Annual result and depreciation | 5.7 | 5.3 | 6.4 | 6.5 | 6.5 | 6.0 | 5.7 | 6.1 | 5.6 | 4.7 |
| Trade receivables | 7.4 | 7.4 | 8.0 | 8.1 | 7.8 | 8.2 | 7.7 | 7.9 | 7.1 | 7.0 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 72.9 | 67.0 | 94.7 | 84.9 | 86.4 | 80.2 | 79.0 | 75.4 | 68.3 | 61.7 |
| Annual result and interest paid | 3.7 | 3.0 | 4.7 | 4.0 | 4.6 | 3.9 | 4.0 | 4.1 | 3.5 | 2.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 5.8 | 4.7 | 9.1 | 8.4 | 8.7 | 7.3 | 6.7 | 6.7 | 5.1 | 3.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 197.1 | 197.9 | 147.4 | 169.1 | 193.4 | 207.4 | 205.6 | 201.5 | 194.2 | 195.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 42.2 | 39.1 | 53.0 | 51.9 | 50.3 | 47.6 | 45.9 | 42.1 | 39.9 | 36.9 |
| Cash resources, short-term receivables and inventories | 129.4 | 127.4 | 128.6 | 129.9 | 138.4 | 136.2 | 137.5 | 135.4 | 125.3 | 123.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.4 | 10.3 | 11.7 | 11.8 | 8.1 | 8.4 | 9.0 | 8.8 | 11.4 | 11.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 33.31 | 38.93 | 0.32 | 0.39 | 2.48 | 2.94 | 9.49 | 10.48 | 21.02 | 25.11 |
| Sales in € billion | 24.29 | 26.08 | 0.31 | 0.33 | 2.14 | 2.36 | 7.50 | 7.91 | 14.35 | 15.49 |
| Number of enterprises | 1 195 | 1 195 | 306 | 306 | 455 | 455 | 335 | 335 | 99 | 99 |

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 48.3 | 47.9 | 32.4 | 34.4 | 48.0 | 48.0 | 61.8 | 59.3 | 65.1 | 65.6 |
| | 50 | 64.9 | 63.9 | 47.8 | 46.4 | 63.0 | 62.8 | 72.0 | 71.1 | 76.9 | 76.0 |
| | 75 | 78.0 | 77.6 | 65.6 | 65.0 | 77.7 | 76.8 | 80.4 | 79.6 | 83.4 | 82.7 |
| Personnel expenses | 25 | 9.1 | 9.7 | 13.7 | 16.6 | 9.9 | 10.0 | 7.7 | 8.3 | 7.1 | 7.2 |
| | 50 | 19.2 | 19.5 | 32.0 | 32.5 | 20.3 | 20.6 | 14.1 | 14.4 | 12.7 | 12.5 |
| | 75 | 32.3 | 32.7 | 43.3 | 42.6 | 33.1 | 32.7 | 22.5 | 22.7 | 20.9 | 19.4 |
| Depreciation | 25 | 0.3 | 0.4 | 0.5 | 0.7 | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 |
| | 50 | 1.1 | 1.2 | 1.5 | 1.7 | 1.1 | 1.2 | 0.8 | 0.9 | 0.9 | 1.0 |
| | 75 | 2.3 | 2.3 | 3.3 | 3.6 | 2.2 | 2.1 | 1.8 | 1.9 | 1.8 | 1.7 |
| Annual result | 25 | 0.9 | 0.9 | 0.6 | 0.6 | 1.0 | 0.9 | 1.0 | 1.2 | 1.1 | 1.5 |
| | 50 | 2.7 | 2.7 | 2.9 | 2.7 | 2.4 | 2.6 | 2.6 | 2.8 | 3.2 | 3.4 |
| | 75 | 5.8 | 5.8 | 6.3 | 6.0 | 5.8 | 5.1 | 5.6 | 5.8 | 6.1 | 7.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.2 | 1.3 | 1.7 | 2.4 | 1.6 | 1.7 | 1.2 | 1.0 | 0.4 | 0.5 |
| | 50 | 6.7 | 6.2 | 9.2 | 8.5 | 8.1 | 7.2 | 4.5 | 4.7 | 2.6 | 2.6 |
| | 75 | 16.7 | 16.3 | 28.2 | 24.4 | 17.1 | 17.1 | 11.0 | 12.3 | 8.6 | 9.3 |
| Inventories | 25 | 22.9 | 23.6 | 4.1 | 5.3 | 24.9 | 24.9 | 39.2 | 39.1 | 45.5 | 43.3 |
| | 50 | 53.3 | 54.4 | 27.0 | 27.2 | 55.1 | 55.0 | 57.7 | 59.4 | 62.4 | 62.9 |
| | 75 | 73.3 | 72.9 | 64.2 | 66.9 | 74.4 | 73.2 | 75.2 | 75.5 | 75.2 | 76.5 |
| Equity | 25 | 6.9 | 7.1 | 5.0 | 5.7 | 6.9 | 7.3 | 7.9 | 8.0 | 6.6 | 6.7 |
| | 50 | 16.4 | 16.5 | 16.8 | 16.4 | 18.2 | 18.7 | 15.0 | 16.1 | 16.1 | 13.7 |
| | 75 | 33.2 | 34.3 | 40.6 | 41.4 | 35.0 | 36.8 | 27.5 | 27.2 | 27.5 | 28.1 |
| Short-term liabilities | 25 | 43.6 | 41.5 | 34.1 | 31.2 | 43.3 | 41.5 | 50.8 | 49.5 | 51.8 | 46.7 |
| | 50 | 66.0 | 67.0 | 58.3 | 57.4 | 66.4 | 66.8 | 69.4 | 68.6 | 71.2 | 71.3 |
| | 75 | 82.8 | 82.2 | 82.6 | 84.1 | 83.5 | 81.9 | 82.4 | 80.6 | 84.2 | 84.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.8 | 2.6 | 6.0 | 6.3 | 3.6 | 2.8 | 1.6 | 1.7 | 0.2 | 0.3 |
| | 75 | 16.9 | 16.6 | 23.5 | 19.7 | 16.3 | 15.7 | 14.4 | 13.7 | 9.3 | 8.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.4 | 1.3 | 0.8 | 1.0 | 1.4 | 1.3 | 1.5 | 1.7 | 2.0 | 2.4 |
| | 50 | 4.1 | 4.1 | 4.1 | 3.7 | 4.0 | 4.1 | 4.0 | 4.2 | 4.6 | 5.1 |
| | 75 | 8.5 | 8.7 | 8.6 | 8.6 | 8.8 | 8.7 | 8.0 | 8.6 | 9.3 | 9.7 |
| Annual result and Depreciation | 25 | 2.8 | 2.8 | 2.8 | 2.7 | 2.8 | 2.6 | 2.8 | 2.8 | 3.3 | 3.3 |
| | 50 | 5.9 | 5.9 | 6.8 | 6.1 | 5.7 | 5.9 | 5.7 | 5.9 | 6.2 | 6.7 |
| | 75 | 10.9 | 10.9 | 12.2 | 12.0 | 10.9 | 10.5 | 9.8 | 10.4 | 11.0 | 11.5 |
| Trade receivables | 25 | 2.2 | 2.2 | 1.7 | 1.9 | 2.0 | 2.3 | 2.8 | 2.5 | 2.8 | 2.6 |
| | 50 | 5.6 | 5.8 | 5.6 | 5.0 | 5.3 | 5.8 | 6.5 | 6.1 | 5.5 | 6.2 |
| | 75 | 10.8 | 11.6 | 12.7 | 13.5 | 10.4 | 11.5 | 10.5 | 10.5 | 8.9 | 12.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.8 | 1.7 | 1.7 | 1.6 | 2.0 | 1.6 | 1.8 | 2.0 | 1.8 | 1.9 |
| | 50 | 4.0 | 3.8 | 5.4 | 4.3 | 4.0 | 3.8 | 3.7 | 3.7 | 4.1 | 3.4 |
| | 75 | 8.5 | 7.9 | 12.9 | 10.9 | 8.6 | 7.8 | 6.8 | 6.7 | 6.4 | 6.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 3.2 | 3.0 | 2.2 | 1.3 | 3.4 | 2.8 | 3.2 | 3.5 | 3.8 | 3.8 |
| | 50 | 9.1 | 8.3 | 10.4 | 8.5 | 9.3 | 8.4 | 8.4 | 7.9 | 7.5 | 7.6 |
| | 75 | 22.1 | 20.1 | 31.5 | 23.0 | 26.3 | 22.0 | 16.6 | 17.1 | 14.4 | 16.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 120.0 | 128.9 | 95.5 | 104.4 | 134.2 | 138.4 | 128.4 | 136.5 | 129.1 | 150.0 |
| | 50 | 255.2 | 266.7 | 196.6 | 235.0 | 257.2 | 273.1 | 283.4 | 281.4 | 270.6 | 257.0 |
| | 75 | 691.9 | 709.8 | 629.4 | 642.0 | 679.4 | 709.8 | 724.7 | 804.5 | 755.6 | 709.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 25.2 | 25.9 | 31.1 | 29.6 | 22.2 | 22.8 | 24.7 | 25.2 | 28.0 | 27.5 |
| | 50 | 51.3 | 48.3 | 72.6 | 76.5 | 48.6 | 46.4 | 44.5 | 42.6 | 49.7 | 42.4 |
| | 75 | 106.8 | 110.6 | 169.1 | 173.5 | 121.5 | 115.6 | 80.0 | 83.0 | 71.0 | 72.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.2 | 4.2 | 4.1 | 3.9 | 3.5 | 3.9 | 5.3 | 4.8 | 4.6 | 4.7 |
| | 50 | 7.4 | 7.8 | 7.8 | 8.7 | 6.8 | 7.0 | 7.8 | 7.6 | 8.2 | 8.3 |
| | 75 | 13.0 | 13.6 | 17.8 | 20.3 | 11.4 | 12.6 | 11.7 | 11.4 | 13.6 | 13.3 |

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindered sample 2017/2018 | | | | | | | | | | |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 93.8 | 93.1 | 83.6 | 86.7 | 94.4 | 89.0 | 90.6 | 91.8 | 95.4 | 94.2 |
| Change in finished goods | 6.2 | 6.9 | 16.4 | 13.3 | 5.6 | 11.0 | 9.4 | 8.2 | 4.6 | 5.8 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.3 | 0.3 |
| Other income | 2.6 | 2.1 | 2.8 | 2.3 | 2.5 | 2.6 | 2.1 | 2.3 | 2.9 | 2.0 |
| of which: Income from long-term equity investments | 0.9 | 0.3 | 0.2 | 0.0 | 0.5 | 0.8 | 0.3 | 0.2 | 1.2 | 0.3 |
| Total income | 102.8 | 102.3 | 102.9 | 102.4 | 102.7 | 102.8 | 102.3 | 102.4 | 103.1 | 102.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 67.1 | 67.1 | 54.5 | 53.1 | 59.3 | 59.8 | 66.5 | 67.2 | 68.4 | 68.0 |
| Personnel expenses | 17.9 | 17.8 | 25.3 | 24.3 | 23.3 | 23.5 | 19.0 | 18.5 | 16.6 | 16.7 |
| Depreciation | 1.9 | 2.1 | 3.5 | 3.5 | 2.3 | 2.3 | 1.9 | 1.9 | 1.9 | 2.2 |
| of which: Depreciation of tangible fixed assets | 1.7 | 1.7 | 3.4 | 3.2 | 2.3 | 2.3 | 1.7 | 1.7 | 1.5 | 1.6 |
| Interest and similar expenses | 0.6 | 0.6 | 1.5 | 1.7 | 0.8 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 |
| Operating taxes | 0.1 | 0.1 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 9.6 | 9.3 | 11.7 | 12.0 | 9.8 | 9.9 | 8.7 | 8.3 | 9.9 | 9.6 |
| Total expenses before taxes on income | 97.2 | 96.9 | 96.7 | 94.9 | 95.6 | 96.3 | 96.9 | 96.6 | 97.5 | 97.2 |
| Annual result before taxes on income | 5.7 | 5.4 | 6.2 | 7.5 | 7.1 | 6.5 | 5.4 | 5.8 | 5.6 | 5.1 |
| Taxes on income | 0.8 | 0.8 | 0.7 | 0.8 | 0.9 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 |
| Annual result | 4.9 | 4.6 | 5.5 | 6.7 | 6.2 | 5.7 | 4.6 | 4.9 | 4.9 | 4.3 |
| Profit and loss transfers (parent company) | 0.4 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.6 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit for the year | 5.3 | 4.7 | 5.5 | 6.7 | 6.2 | 5.7 | 4.6 | 5.0 | 5.5 | 4.5 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Tangible fixed assets | 11.0 | 10.7 | 27.9 | 22.4 | 14.7 | 13.8 | 9.6 | 9.1 | 11.1 | 10.9 |
| of which: Land and buildings | 5.5 | 5.2 | 19.3 | 14.7 | 6.0 | 5.5 | 4.2 | 3.9 | 5.9 | 5.6 |
| Inventories | 57.5 | 58.0 | 47.8 | 53.8 | 57.2 | 58.3 | 61.9 | 63.0 | 55.7 | 55.9 |
| of which: Finished goods and merchandise | 3.5 | 2.5 | 8.1 | 12.9 | 1.2 | 1.3 | 4.9 | 3.2 | 3.0 | 2.2 |
| Cash | 12.9 | 12.3 | 8.0 | 8.9 | 8.4 | 9.7 | 11.4 | 11.6 | 13.9 | 12.8 |
| Receivables | 15.4 | 15.8 | 15.2 | 14.1 | 18.3 | 17.0 | 15.6 | 14.8 | 15.1 | 16.2 |
| Short-term | 15.1 | 15.0 | 14.9 | 13.4 | 17.9 | 16.4 | 15.2 | 14.5 | 14.8 | 15.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 6.7 | 6.8 | 5.5 | 6.4 | 8.2 | 7.4 | 7.4 | 7.1 | 6.3 | 6.7 |
| Receivables from affiliated companies | 5.8 | 5.7 | 4.4 | 3.6 | 6.8 | 5.4 | 5.7 | 5.4 | 5.8 | 5.8 |
| Long-term | 0.3 | 0.8 | 0.3 | 0.7 | 0.5 | 0.5 | 0.4 | 0.3 | 0.3 | 1.0 |
| of which: Loans to affiliated companies | 0.1 | 0.6 | 0.1 | 0.1 | 0.4 | 0.2 | 0.2 | 0.1 | 0.1 | 0.8 |
| Securities | 0.9 | 0.8 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 1.3 | 1.1 |
| Other long-term equity investments | 2.1 | 2.3 | 0.5 | 0.4 | 0.6 | 0.5 | 1.1 | 1.1 | 2.7 | 3.0 |
| of which: Goodwill | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 13.6 | 13.5 | 8.2 | 7.0 | 11.3 | 11.3 | 9.9 | 10.3 | 15.5 | 15.2 |
| Liabilities | | | | | | | | | | |
| Short-term | 77.4 | 78.0 | 87.8 | 89.6 | 83.1 | 83.7 | 81.5 | 81.7 | 75.1 | 75.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.2 | 3.5 | 9.3 | 9.7 | 6.5 | 8.5 | 6.5 | 3.9 | 3.0 | 2.9 |
| Trade payables | 5.7 | 5.5 | 6.7 | 5.5 | 6.2 | 5.8 | 5.6 | 5.5 | 5.7 | 5.5 |
| Liabilities to affiliated companies | 7.8 | 7.2 | 11.6 | 7.7 | 7.4 | 6.1 | 10.0 | 8.6 | 6.8 | 6.7 |
| Long-term | 5.0 | 4.5 | 23.0 | 27.9 | 8.0 | 7.6 | 4.1 | 3.6 | 4.9 | 4.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.1 | 3.9 | 18.4 | 21.6 | 5.6 | 5.5 | 2.5 | 2.6 | 4.5 | 4.1 |
| Liabilities to affiliated companies | 0.6 | 0.4 | 3.9 | 3.3 | 1.2 | 1.3 | 1.1 | 0.9 | 0.3 | 0.1 |
| Provisions | 8.8 | 8.4 | 4.0 | 3.4 | 5.6 | 5.0 | 8.6 | 8.1 | 9.2 | 8.8 |
| of which: Provisions for pensions | 1.1 | 1.1 | 0.0 | 0.0 | 0.1 | 0.1 | 1.0 | 1.0 | 1.3 | 1.2 |
| Other Ratios | | | | | | | | | | |
| Percentage of sales | | | | | | | | | | |
| Annual result before taxes on income | 6.0 | 5.8 | 7.4 | 8.7 | 7.5 | 7.3 | 6.0 | 6.3 | 5.9 | 5.4 |
| Annual result and depreciation | 7.3 | 7.2 | 10.8 | 11.8 | 9.1 | 9.1 | 7.2 | 7.4 | 7.1 | 6.9 |
| Trade receivables | 7.9 | 8.2 | 6.1 | 7.4 | 8.0 | 8.2 | 8.4 | 8.1 | 7.6 | 8.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 85.2 | 83.2 | 90.6 | 86.3 | 103.0 | 91.0 | 88.5 | 87.0 | 82.2 | 80.7 |
| Annual result and interest paid | 5.0 | 4.6 | 7.6 | 8.4 | 7.6 | 6.6 | 5.1 | 5.3 | 4.7 | 4.2 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 8.4 | 8.1 | 11.7 | 12.1 | 11.6 | 10.4 | 8.1 | 8.2 | 8.2 | 7.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 142.6 | 134.8 | 108.2 | 147.7 | 121.1 | 126.2 | 134.0 | 138.7 | 148.1 | 134.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 39.4 | 37.7 | 35.5 | 36.2 | 35.0 | 34.4 | 34.6 | 33.6 | 42.2 | 40.0 |
| Cash resources, short-term receivables and inventories | 118.8 | 116.6 | 109.3 | 123.4 | 111.1 | 111.0 | 114.6 | 114.3 | 121.5 | 118.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.4 | 9.1 | 11.3 | 10.5 | 9.6 | 9.5 | 8.6 | 8.6 | 9.7 | 9.4 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 13.72 | 15.16 | 0.10 | 0.12 | 0.76 | 0.86 | 3.86 | 4.35 | 9.00 | 9.84 |
| Sales in € billion | 11.69 | 12.60 | 0.09 | 0.10 | 0.78 | 0.78 | 3.42 | 3.78 | 7.40 | 7.94 |
| Number of enterprises | 444 | 444 | 96 | 96 | 153 | 153 | 147 | 147 | 48 | 48 |

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | | | | |
| ... | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 48.1 | 46.9 | 30.5 | 30.2 | 45.4 | 46.0 | 56.5 | 55.6 | 66.1 | 64.8 |
| | 50 | 62.1 | 60.7 | 46.4 | 43.3 | 58.3 | 57.0 | 64.9 | 64.8 | 72.6 | 72.8 |
| | 75 | 74.1 | 73.7 | 64.8 | 62.1 | 70.4 | 68.0 | 76.1 | 74.7 | 77.5 | 77.6 |
| Personnel expenses | 25 | 12.5 | 12.8 | 13.0 | 11.2 | 15.0 | 16.3 | 12.3 | 12.1 | 10.2 | 11.1 |
| | 50 | 22.3 | 21.2 | 30.1 | 28.5 | 24.9 | 24.8 | 20.6 | 18.9 | 14.5 | 14.8 |
| | 75 | 30.6 | 30.6 | 41.5 | 41.2 | 31.9 | 32.4 | 26.8 | 27.1 | 20.1 | 20.6 |
| Depreciation | 25 | 0.7 | 0.7 | 1.2 | 1.2 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.7 |
| | 50 | 1.7 | 1.6 | 2.2 | 2.2 | 1.7 | 1.6 | 1.6 | 1.6 | 1.5 | 1.8 |
| | 75 | 2.9 | 3.1 | 3.9 | 4.0 | 2.8 | 3.1 | 2.4 | 2.5 | 3.0 | 3.2 |
| Annual result | 25 | 1.9 | 2.0 | 1.3 | 2.0 | 2.5 | 2.6 | 1.6 | 1.7 | 2.0 | 1.8 |
| | 50 | 4.4 | 4.6 | 5.4 | 6.9 | 4.7 | 5.0 | 3.5 | 3.8 | 4.8 | 4.0 |
| | 75 | 7.9 | 9.0 | 10.7 | 14.5 | 8.6 | 8.5 | 6.0 | 7.5 | 6.9 | 6.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.1 | 2.9 | 6.3 | 6.1 | 3.0 | 2.4 | 2.4 | 2.8 | 2.1 | 2.0 |
| | 50 | 10.0 | 9.3 | 19.2 | 14.3 | 10.6 | 10.7 | 8.1 | 7.6 | 7.2 | 7.0 |
| | 75 | 23.2 | 21.5 | 41.5 | 43.4 | 26.0 | 25.5 | 17.0 | 15.4 | 15.6 | 17.5 |
| Inventories | 25 | 33.4 | 32.2 | 5.1 | 5.1 | 32.9 | 31.8 | 42.3 | 44.4 | 47.6 | 49.9 |
| | 50 | 58.4 | 58.0 | 42.5 | 32.9 | 57.7 | 57.4 | 61.7 | 64.4 | 63.9 | 62.7 |
| | 75 | 71.9 | 73.6 | 67.5 | 71.9 | 71.0 | 72.2 | 72.1 | 74.6 | 77.1 | 78.0 |
| Equity | 25 | 2.5 | 2.3 | 0.1 | 0.1 | 1.7 | 1.7 | 3.6 | 3.8 | 4.7 | 4.4 |
| | 50 | 7.1 | 7.0 | 4.4 | 5.2 | 6.4 | 6.4 | 7.9 | 7.7 | 9.1 | 9.6 |
| | 75 | 16.3 | 17.3 | 16.1 | 23.6 | 16.0 | 15.6 | 16.7 | 16.2 | 16.3 | 19.9 |
| Short-term liabilities | 25 | 64.2 | 59.8 | 47.2 | 35.7 | 66.3 | 60.3 | 65.2 | 65.0 | 64.2 | 62.7 |
| | 50 | 78.8 | 78.5 | 78.7 | 78.8 | 80.9 | 77.8 | 77.2 | 79.4 | 77.9 | 78.5 |
| | 75 | 88.5 | 88.2 | 89.8 | 92.3 | 88.0 | 88.4 | 88.8 | 87.5 | 88.0 | 87.6 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 2.2 | 0.8 | 0.7 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.8 | 3.7 | 14.3 | 16.0 | 6.9 | 5.7 | 1.3 | 0.5 | 1.1 | 1.2 |
| | 75 | 19.4 | 17.3 | 41.6 | 43.9 | 23.7 | 19.9 | 9.8 | 6.8 | 6.4 | 9.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.5 | 2.5 | 2.1 | 2.1 | 3.2 | 3.4 | 2.2 | 2.0 | 2.8 | 2.6 |
| | 50 | 5.5 | 5.8 | 7.5 | 7.8 | 6.3 | 6.3 | 4.1 | 5.0 | 5.7 | 4.4 |
| | 75 | 10.2 | 10.5 | 12.0 | 17.8 | 12.0 | 10.3 | 8.1 | 9.3 | 8.4 | 8.2 |
| Annual result and Depreciation | 25 | 4.3 | 4.5 | 5.4 | 5.2 | 4.7 | 5.0 | 3.5 | 3.9 | 4.3 | 4.6 |
| | 50 | 7.9 | 8.2 | 10.9 | 11.2 | 8.3 | 8.3 | 6.6 | 7.3 | 8.4 | 7.3 |
| | 75 | 13.4 | 14.2 | 18.3 | 21.5 | 14.4 | 14.4 | 10.3 | 11.9 | 10.9 | 11.3 |
| Trade receivables | 25 | 3.0 | 2.9 | 0.7 | 1.9 | 2.9 | 2.4 | 3.9 | 3.8 | 4.3 | 4.4 |
| | 50 | 5.8 | 6.3 | 3.2 | 4.8 | 5.6 | 5.8 | 7.4 | 7.0 | 6.8 | 7.0 |
| | 75 | 10.8 | 11.4 | 7.1 | 11.4 | 11.0 | 11.3 | 11.9 | 11.8 | 10.5 | 10.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.2 | 3.0 | 4.0 | 3.9 | 3.9 | 3.3 | 2.4 | 2.8 | 2.9 | 2.3 |
| | 50 | 6.4 | 6.0 | 8.6 | 10.7 | 7.3 | 6.9 | 4.7 | 4.6 | 5.0 | 4.5 |
| | 75 | 11.3 | 11.7 | 22.3 | 21.7 | 12.5 | 12.4 | 8.4 | 9.1 | 7.2 | 7.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 5.8 | 5.0 | 6.2 | 3.8 | 6.5 | 5.4 | 5.1 | 5.0 | 5.8 | 4.8 |
| | 50 | 10.9 | 10.7 | 12.5 | 19.1 | 12.6 | 11.4 | 9.4 | 9.4 | 9.1 | 7.6 |
| | 75 | 21.6 | 23.8 | 27.5 | 40.5 | 24.9 | 24.8 | 17.2 | 18.5 | 17.3 | 15.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 56.8 | 58.0 | 33.2 | 35.2 | 45.9 | 56.5 | 69.3 | 72.9 | 80.2 | 69.3 |
| | 50 | 112.7 | 115.3 | 88.3 | 83.9 | 96.5 | 105.3 | 124.3 | 137.9 | 123.4 | 118.8 |
| | 75 | 246.7 | 227.6 | 145.6 | 155.0 | 234.7 | 206.5 | 322.9 | 285.5 | 235.4 | 242.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 20.0 | 19.3 | 15.2 | 18.5 | 19.3 | 17.4 | 22.1 | 22.3 | 25.7 | 23.1 |
| | 50 | 33.9 | 35.5 | 31.3 | 51.1 | 33.5 | 33.6 | 35.6 | 35.8 | 34.8 | 33.5 |
| | 75 | 62.8 | 67.4 | 93.6 | 92.0 | 66.3 | 66.8 | 58.1 | 56.0 | 54.2 | 53.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.9 | 4.8 | 3.2 | 4.2 | 4.6 | 4.0 | 5.8 | 5.5 | 5.4 | 5.7 |
| | 50 | 8.1 | 8.3 | 6.8 | 9.1 | 8.1 | 7.8 | 8.2 | 8.3 | 8.3 | 8.1 |
| | 75 | 12.7 | 12.9 | 19.2 | 19.1 | 13.1 | 13.4 | 11.8 | 11.6 | 11.7 | 10.8 |

I. Enterprises by economic sector

7.b) Civil engineering

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 93.3 | 98.1 | 97.0 | 96.2 | 93.3 | 94.1 | 94.7 | 93.5 | 92.5 | 101.2 |
| Change in finished goods | 6.7 | 1.9 | 3.0 | 3.8 | 6.7 | 5.9 | 5.3 | 6.5 | 7.5 | -1.2 |
| Interest and similar income | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.4 | 0.3 |
| Other income | 3.9 | 3.2 | 3.4 | 2.7 | 2.9 | 2.3 | 3.8 | 3.3 | 4.1 | 3.4 |
| of which: Income from long-term equity investments | 1.3 | 0.8 | 0.0 | 0.1 | 0.1 | 0.1 | 1.1 | 1.0 | 1.6 | 0.9 |
| Total income | 104.2 | 103.5 | 103.5 | 102.8 | 103.0 | 102.3 | 104.0 | 103.5 | 104.5 | 103.7 |
| Expenses | | | | | | | | | | |
| Cost of materials | 55.0 | 54.1 | 33.7 | 34.0 | 44.6 | 43.7 | 52.3 | 51.6 | 58.4 | 57.4 |
| Personnel expenses | 28.9 | 28.5 | 36.7 | 36.1 | 32.6 | 32.1 | 29.4 | 29.0 | 27.9 | 27.6 |
| Depreciation | 4.0 | 3.6 | 5.2 | 5.5 | 3.9 | 3.6 | 3.3 | 3.3 | 4.4 | 3.7 |
| of which: Depreciation of tangible fixed assets | 3.0 | 3.0 | 5.1 | 5.4 | 3.7 | 3.6 | 3.1 | 3.0 | 2.8 | 2.9 |
| Interest and similar expenses | 0.8 | 0.8 | 0.8 | 0.8 | 0.6 | 0.5 | 0.6 | 0.6 | 0.9 | 1.0 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 13.3 | 12.1 | 20.5 | 19.5 | 16.2 | 16.0 | 12.6 | 12.2 | 13.1 | 11.3 |
| Total expenses before taxes on income | 102.1 | 99.2 | 97.1 | 96.0 | 98.0 | 96.0 | 98.3 | 96.7 | 104.8 | 101.2 |
| Annual result before taxes on income | 2.0 | 4.2 | 6.4 | 6.8 | 5.0 | 6.3 | 5.6 | 6.8 | -0.4 | 2.5 |
| Taxes on income | 0.9 | 1.3 | 1.5 | 1.6 | 1.2 | 1.5 | 1.2 | 1.5 | 0.6 | 1.2 |
| Annual result | 1.2 | 2.9 | 4.9 | 5.2 | 3.8 | 4.8 | 4.4 | 5.3 | -1.0 | 1.3 |
| Profit and loss transfers (parent company) | 0.4 | -0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.6 | -0.7 |
| Profit and loss transfers (subsidiary) | -0.5 | -0.2 | 0.0 | 0.0 | 0.1 | 0.2 | 0.5 | 0.6 | -1.1 | -0.7 |
| Profit for the year | 2.1 | 2.8 | 4.9 | 5.2 | 3.7 | 4.6 | 4.0 | 4.7 | 0.8 | 1.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.2 | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 0.3 | 0.2 | 0.1 | 0.1 |
| Tangible fixed assets | 14.8 | 14.7 | 37.5 | 38.0 | 22.0 | 20.8 | 19.2 | 18.3 | 12.0 | 12.1 |
| of which: Land and buildings | 5.0 | 4.8 | 6.1 | 5.2 | 3.5 | 3.0 | 8.9 | 7.9 | 3.5 | 3.6 |
| Inventories | 42.9 | 41.0 | 23.7 | 25.7 | 44.6 | 45.3 | 45.9 | 46.2 | 41.7 | 38.3 |
| of which: Finished goods and merchandise | 1.2 | 1.3 | 1.2 | 1.7 | 1.1 | 1.8 | 2.6 | 2.6 | 0.6 | 0.7 |
| Cash | 8.2 | 8.5 | 14.3 | 13.4 | 11.6 | 12.4 | 9.9 | 10.6 | 7.1 | 7.0 |
| Receivables | 23.0 | 25.2 | 22.3 | 21.0 | 19.9 | 19.8 | 21.3 | 21.4 | 24.0 | 27.6 |
| Short-term | 22.3 | 24.7 | 21.7 | 20.5 | 19.3 | 19.2 | 20.0 | 20.4 | 23.5 | 27.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.5 | 9.8 | 13.2 | 13.4 | 13.3 | 13.7 | 12.2 | 12.2 | 8.0 | 8.3 |
| Receivables from affiliated companies | 10.0 | 11.6 | 3.5 | 3.0 | 2.9 | 2.5 | 5.0 | 4.7 | 12.8 | 15.8 |
| Long-term | 0.7 | 0.6 | 0.5 | 0.5 | 0.6 | 0.6 | 1.4 | 1.1 | 0.4 | 0.3 |
| of which: Loans to affiliated companies | 0.5 | 0.4 | 0.5 | 0.3 | 0.3 | 0.3 | 1.3 | 0.9 | 0.2 | 0.1 |
| Securities | 0.3 | 0.3 | 0.6 | 0.5 | 0.6 | 0.6 | 0.4 | 0.3 | 0.2 | 0.2 |
| Other long-term equity investments | 10.5 | 10.1 | 0.9 | 0.7 | 0.8 | 0.8 | 2.8 | 2.7 | 14.8 | 14.5 |
| of which: Goodwill | 0.0 | 0.0 | 0.6 | 0.5 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 21.3 | 21.6 | 29.2 | 28.0 | 21.4 | 21.4 | 23.7 | 23.3 | 20.3 | 20.7 |
| Liabilities | | | | | | | | | | |
| Short-term | 66.6 | 66.1 | 63.5 | 65.1 | 71.5 | 71.3 | 67.4 | 67.9 | 65.8 | 64.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.3 | 1.8 | 7.7 | 8.3 | 5.1 | 4.3 | 2.8 | 2.1 | 1.7 | 1.3 |
| Trade payables | 5.5 | 5.5 | 7.9 | 8.3 | 7.6 | 7.5 | 5.7 | 5.5 | 5.3 | 5.2 |
| Liabilities to affiliated companies | 11.2 | 12.2 | 2.7 | 2.7 | 5.5 | 5.2 | 6.6 | 6.6 | 13.8 | 15.6 |
| Long-term | 2.9 | 3.0 | 15.9 | 15.1 | 8.9 | 8.2 | 4.4 | 3.9 | 1.5 | 1.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.0 | 2.0 | 12.7 | 12.8 | 6.0 | 5.6 | 3.0 | 2.7 | 1.0 | 1.1 |
| Liabilities to affiliated companies | 0.6 | 0.7 | 2.0 | 1.1 | 1.9 | 1.8 | 1.2 | 1.0 | 0.2 | 0.4 |
| Provisions | 12.0 | 12.2 | 6.7 | 6.5 | 7.0 | 7.1 | 8.8 | 8.7 | 13.9 | 14.4 |
| of which: Provisions for pensions | 3.6 | 3.5 | 1.0 | 0.9 | 0.9 | 0.7 | 1.7 | 1.6 | 4.6 | 4.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.2 | 4.3 | 6.6 | 7.1 | 5.4 | 6.7 | 5.9 | 7.2 | -0.4 | 2.5 |
| Annual result and depreciation | 5.6 | 6.6 | 10.4 | 11.1 | 8.2 | 9.0 | 8.2 | 9.2 | 3.7 | 4.9 |
| Trade receivables | 11.5 | 11.1 | 9.6 | 10.3 | 11.3 | 11.9 | 13.0 | 13.4 | 10.7 | 9.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 83.1 | 88.1 | 138.1 | 130.1 | 117.5 | 114.7 | 94.2 | 90.9 | 74.3 | 83.4 |
| Annual result and interest paid | 1.7 | 3.4 | 8.1 | 8.1 | 5.5 | 6.4 | 5.0 | 5.7 | -0.1 | 2.0 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 6.6 | 8.4 | 25.5 | 24.6 | 14.4 | 15.6 | 11.6 | 12.6 | 3.8 | 5.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 106.2 | 109.8 | 117.9 | 111.8 | 132.4 | 136.1 | 126.2 | 129.0 | 96.5 | 100.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 48.3 | 52.8 | 77.0 | 68.8 | 50.4 | 50.9 | 48.0 | 48.8 | 48.0 | 54.7 |
| Cash resources, short-term receivables and inventories | 115.7 | 117.6 | 126.8 | 120.1 | 121.5 | 122.6 | 121.0 | 121.0 | 112.8 | 115.5 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 11.3 | 11.2 | 16.4 | 18.0 | 13.4 | 14.0 | 10.9 | 11.0 | 11.2 | 10.9 |
| Memo item | | | | | | | | | | |
| Balance sheet total in € billion | 21.37 | 23.08 | 0.13 | 0.15 | 1.45 | 1.67 | 5.83 | 6.60 | 13.95 | 14.67 |
| Sales in € billion | 17.76 | 20.34 | 0.18 | 0.20 | 1.71 | 1.91 | 5.50 | 5.99 | 10.37 | 12.23 |
| Number of enterprises | 853 | 853 | 162 | 162 | 363 | 363 | 260 | 260 | 68 | 68 |

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 33.0 | 33.6 | 19.8 | 20.1 | 32.8 | 32.9 | 43.2 | 40.6 | 50.1 | 49.1 |
| | 50 | 45.0 | 43.8 | 30.0 | 31.0 | 43.2 | 42.1 | 50.9 | 49.3 | 60.7 | 57.6 |
| | 75 | 55.6 | 54.4 | 41.4 | 42.6 | 53.1 | 51.7 | 58.1 | 57.9 | 65.8 | 67.4 |
| Personnel expenses | 25 | 24.9 | 24.2 | 26.4 | 26.9 | 25.9 | 24.7 | 24.4 | 24.2 | 20.8 | 20.2 |
| | 50 | 31.4 | 31.2 | 39.2 | 37.9 | 32.6 | 32.1 | 29.7 | 29.2 | 25.2 | 26.9 |
| | 75 | 39.0 | 39.1 | 47.3 | 46.3 | 38.7 | 39.4 | 35.3 | 35.7 | 30.9 | 31.3 |
| Depreciation | 25 | 1.6 | 1.6 | 2.4 | 2.5 | 1.6 | 1.6 | 1.4 | 1.3 | 1.2 | 1.4 |
| | 50 | 3.3 | 3.3 | 4.2 | 4.6 | 3.4 | 3.2 | 2.9 | 2.8 | 2.9 | 2.7 |
| | 75 | 5.1 | 5.1 | 6.8 | 6.7 | 5.2 | 5.1 | 4.6 | 4.5 | 4.6 | 4.3 |
| Annual result | 25 | 1.0 | 1.6 | 1.0 | 1.0 | 0.9 | 1.4 | 1.3 | 2.0 | 0.8 | 1.9 |
| | 50 | 3.1 | 3.9 | 4.2 | 4.1 | 2.9 | 3.8 | 3.3 | 4.1 | 2.4 | 3.1 |
| | 75 | 6.5 | 7.4 | 9.1 | 10.0 | 6.3 | 7.1 | 6.5 | 7.7 | 4.1 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.2 | 7.6 | 16.8 | 17.4 | 9.1 | 9.0 | 6.1 | 5.9 | 4.4 | 5.8 |
| | 50 | 18.7 | 18.1 | 34.2 | 32.9 | 20.7 | 19.5 | 13.8 | 13.2 | 9.8 | 9.8 |
| | 75 | 32.8 | 31.6 | 54.2 | 53.0 | 33.7 | 31.8 | 24.9 | 23.0 | 17.9 | 16.5 |
| Inventories | 25 | 10.0 | 10.2 | 0.2 | 0.4 | 9.0 | 9.7 | 26.2 | 24.1 | 31.4 | 30.3 |
| | 50 | 35.0 | 35.7 | 8.8 | 9.0 | 34.2 | 35.9 | 45.0 | 44.0 | 51.9 | 48.5 |
| | 75 | 59.1 | 58.6 | 25.3 | 32.2 | 60.7 | 60.0 | 65.5 | 65.0 | 66.3 | 60.0 |
| Equity | 25 | 6.9 | 8.1 | 5.3 | 7.5 | 7.3 | 8.5 | 7.1 | 8.5 | 6.1 | 5.8 |
| | 50 | 17.8 | 18.7 | 29.1 | 28.3 | 18.0 | 19.1 | 15.6 | 16.3 | 12.7 | 15.3 |
| | 75 | 34.8 | 37.5 | 52.0 | 47.3 | 34.3 | 37.9 | 29.3 | 31.3 | 20.1 | 26.8 |
| Short-term liabilities | 25 | 39.8 | 38.8 | 20.8 | 22.3 | 39.1 | 38.8 | 47.7 | 47.0 | 61.5 | 52.5 |
| | 50 | 62.2 | 60.5 | 42.9 | 44.5 | 62.4 | 61.2 | 67.8 | 64.7 | 71.2 | 68.1 |
| | 75 | 78.2 | 77.6 | 68.9 | 69.2 | 78.7 | 77.0 | 78.8 | 79.7 | 80.3 | 80.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 1.6 | 0.3 | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 6.2 | 5.8 | 11.9 | 12.5 | 9.1 | 8.7 | 3.8 | 3.5 | 0.1 | 0.3 |
| | 75 | 17.1 | 15.5 | 34.7 | 33.8 | 21.8 | 18.2 | 11.3 | 9.6 | 5.3 | 4.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.5 | 2.3 | 1.5 | 1.7 | 1.3 | 2.2 | 1.9 | 3.1 | 1.7 | 2.3 |
| | 50 | 4.1 | 5.4 | 5.6 | 5.6 | 3.8 | 5.2 | 4.4 | 5.7 | 3.3 | 4.1 |
| | 75 | 8.8 | 10.2 | 11.7 | 13.0 | 8.2 | 10.2 | 9.2 | 10.4 | 5.7 | 7.1 |
| Annual result and depreciation | 25 | 4.5 | 5.2 | 6.5 | 5.8 | 4.4 | 5.0 | 4.5 | 5.8 | 3.5 | 3.5 |
| | 50 | 8.1 | 9.3 | 9.7 | 11.4 | 8.2 | 9.2 | 7.6 | 9.2 | 7.0 | 7.3 |
| | 75 | 13.3 | 14.5 | 17.0 | 17.7 | 13.1 | 14.9 | 12.9 | 13.9 | 9.9 | 11.3 |
| Trade receivables | 25 | 5.6 | 5.8 | 3.7 | 3.4 | 5.5 | 5.9 | 6.9 | 7.9 | 7.8 | 6.7 |
| | 50 | 10.0 | 10.4 | 8.1 | 7.9 | 10.0 | 9.9 | 11.5 | 12.4 | 9.8 | 10.2 |
| | 75 | 15.2 | 15.9 | 12.3 | 14.3 | 14.8 | 15.5 | 16.9 | 17.3 | 15.5 | 16.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 2.8 | 3.6 | 2.9 | 1.9 | 2.8 | 2.2 | 2.8 | 1.1 | 1.8 |
| | 50 | 5.1 | 5.9 | 8.8 | 8.1 | 5.1 | 6.4 | 4.9 | 5.7 | 3.0 | 4.3 |
| | 75 | 10.1 | 11.3 | 16.6 | 17.6 | 10.6 | 12.1 | 8.5 | 9.8 | 5.0 | 6.5 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.2 | 7.4 | 10.1 | 10.4 | 6.0 | 7.1 | 6.4 | 7.5 | 3.5 | 4.6 |
| | 50 | 14.2 | 15.5 | 25.5 | 22.0 | 14.7 | 17.2 | 12.4 | 14.5 | 8.6 | 9.7 |
| | 75 | 31.9 | 35.2 | 61.8 | 53.3 | 34.6 | 36.4 | 23.3 | 28.4 | 13.7 | 17.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 79.9 | 84.8 | 75.3 | 69.2 | 78.3 | 84.5 | 84.8 | 91.6 | 94.2 | 87.1 |
| | 50 | 131.9 | 139.7 | 131.3 | 132.9 | 131.1 | 140.3 | 141.3 | 148.0 | 125.8 | 123.3 |
| | 75 | 226.2 | 247.3 | 231.8 | 235.1 | 227.0 | 230.7 | 244.9 | 274.0 | 201.1 | 216.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 30.0 | 32.0 | 46.7 | 37.5 | 26.5 | 29.6 | 30.0 | 32.2 | 29.6 | 32.9 |
| | 50 | 58.8 | 61.9 | 104.7 | 103.5 | 59.1 | 62.0 | 51.4 | 54.2 | 41.4 | 45.8 |
| | 75 | 122.2 | 132.5 | 228.8 | 227.1 | 120.3 | 132.3 | 91.8 | 104.1 | 62.2 | 85.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.9 | 6.4 | 4.7 | 5.1 | 5.8 | 6.3 | 6.2 | 6.4 | 7.3 | 7.9 |
| | 50 | 10.1 | 10.3 | 12.4 | 11.8 | 10.7 | 10.9 | 9.7 | 9.4 | 10.0 | 9.6 |
| | 75 | 17.7 | 17.0 | 29.4 | 30.0 | 19.1 | 18.3 | 13.5 | 14.6 | 13.3 | 12.6 |

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 93.4 | 99.9 | 95.7 | 96.3 | 92.4 | 94.7 | 96.3 | 94.9 | 92.3 | 102.9 |
| Change in finished goods | 6.6 | 0.1 | 4.3 | 3.7 | 7.6 | 5.3 | 3.7 | 5.1 | 7.7 | -2.9 |
| Interest and similar income | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.2 | 0.4 | 0.4 |
| Other income | 4.4 | 3.4 | 3.3 | 2.8 | 2.9 | 2.4 | 4.6 | 3.8 | 4.6 | 3.4 |
| of which: Income from long-term equity investments | 1.6 | 0.9 | 0.0 | 0.1 | 0.0 | 0.0 | 1.5 | 1.1 | 1.9 | 0.9 |
| Total income | 104.8 | 103.7 | 103.5 | 102.9 | 103.0 | 102.4 | 104.8 | 104.0 | 105.0 | 103.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 54.3 | 53.0 | 34.5 | 35.1 | 45.4 | 44.3 | 51.3 | 50.1 | 57.2 | 56.0 |
| Personnel expenses | 29.9 | 29.6 | 37.4 | 36.7 | 32.7 | 32.5 | 29.6 | 29.5 | 29.4 | 29.0 |
| Depreciation | 4.4 | 3.8 | 5.1 | 5.2 | 3.7 | 3.5 | 3.4 | 3.6 | 4.9 | 4.0 |
| of which: Depreciation of tangible fixed assets | 3.2 | 3.2 | 5.0 | 5.1 | 3.5 | 3.5 | 3.2 | 3.1 | 3.0 | 3.1 |
| Interest and similar expenses | 0.8 | 1.0 | 0.7 | 0.7 | 0.5 | 0.5 | 0.6 | 0.6 | 1.0 | 1.2 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 14.1 | 12.5 | 20.3 | 19.3 | 15.9 | 15.7 | 13.7 | 13.2 | 13.9 | 11.6 |
| Total expenses before taxes on income | 103.6 | 100.0 | 98.2 | 97.1 | 98.4 | 96.6 | 98.7 | 97.0 | 106.5 | 101.9 |
| Annual result before taxes on income | 1.2 | 3.7 | 5.3 | 5.7 | 4.6 | 5.9 | 6.1 | 7.0 | -1.5 | 1.9 |
| Taxes on income | 0.9 | 1.5 | 1.5 | 1.8 | 1.4 | 1.7 | 1.4 | 1.8 | 0.6 | 1.3 |
| Annual result | 0.3 | 2.2 | 3.7 | 4.0 | 3.3 | 4.2 | 4.7 | 5.2 | -2.1 | 0.6 |
| Profit and loss transfers (parent company) | 0.5 | -0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.7 | -0.9 |
| Profit and loss transfers (subsidiary) | -0.7 | -0.3 | 0.0 | 0.0 | 0.1 | 0.2 | 0.8 | 1.0 | -1.5 | -1.0 |
| Profit for the year | 1.5 | 2.0 | 3.7 | 4.0 | 3.2 | 4.0 | 4.0 | 4.3 | 0.1 | 0.6 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 |
| Tangible fixed assets | 15.3 | 15.4 | 36.2 | 36.6 | 21.3 | 20.4 | 22.2 | 21.3 | 12.3 | 12.6 |
| of which: Land and buildings | 5.4 | 5.3 | 5.6 | 5.1 | 3.5 | 3.1 | 11.6 | 10.3 | 3.6 | 3.8 |
| Inventories | 39.8 | 37.1 | 22.8 | 25.0 | 45.8 | 46.1 | 41.0 | 40.7 | 39.0 | 35.0 |
| of which: Finished goods and merchandise | 0.7 | 1.1 | 1.3 | 2.1 | 0.9 | 1.5 | 2.0 | 2.2 | 0.2 | 0.6 |
| Cash | 8.1 | 8.4 | 16.7 | 15.7 | 12.1 | 12.8 | 10.2 | 10.9 | 7.0 | 7.0 |
| Receivables | 23.4 | 26.1 | 21.7 | 20.6 | 18.9 | 18.9 | 22.4 | 22.7 | 24.1 | 28.1 |
| Short-term | 22.7 | 25.5 | 21.1 | 20.0 | 18.4 | 18.4 | 20.6 | 21.3 | 23.7 | 27.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.2 | 8.4 | 12.3 | 12.7 | 13.1 | 13.3 | 11.7 | 11.7 | 6.6 | 6.7 |
| Receivables from affiliated companies | 11.8 | 14.0 | 3.5 | 3.1 | 2.4 | 2.1 | 6.4 | 5.9 | 14.5 | 18.3 |
| Long-term | 0.7 | 0.6 | 0.7 | 0.6 | 0.4 | 0.5 | 1.8 | 1.4 | 0.4 | 0.3 |
| of which: Loans to affiliated companies | 0.5 | 0.4 | 0.6 | 0.4 | 0.0 | 0.1 | 1.6 | 1.3 | 0.2 | 0.1 |
| Securities | 0.3 | 0.3 | 0.7 | 0.6 | 0.8 | 0.7 | 0.4 | 0.4 | 0.2 | 0.2 |
| Other long-term equity investments | 12.8 | 12.4 | 1.0 | 0.8 | 0.6 | 0.6 | 3.4 | 3.4 | 17.2 | 16.9 |
| of which: Goodwill | 0.0 | 0.0 | 0.8 | 0.6 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 24.3 | 24.6 | 33.7 | 32.2 | 24.2 | 23.9 | 31.1 | 30.6 | 21.9 | 22.4 |
| Liabilities | 62.5 | 61.9 | 58.8 | 60.9 | 68.4 | 68.7 | 59.3 | 60.2 | 63.0 | 61.8 |
| Short-term | 59.9 | 59.2 | 43.4 | 46.6 | 60.5 | 60.9 | 55.6 | 56.9 | 61.4 | 60.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.9 | 1.6 | 6.2 | 7.0 | 4.4 | 3.7 | 2.1 | 1.9 | 1.5 | 1.2 |
| Trade payables | 5.0 | 5.1 | 7.0 | 7.7 | 7.3 | 7.3 | 5.3 | 5.5 | 4.7 | 4.8 |
| Liabilities to affiliated companies | 11.4 | 12.3 | 1.7 | 1.6 | 2.7 | 2.6 | 5.1 | 5.1 | 14.4 | 16.0 |
| Long-term | 2.5 | 2.7 | 15.4 | 14.3 | 8.0 | 7.8 | 3.7 | 3.3 | 1.6 | 1.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.8 | 1.8 | 12.0 | 11.7 | 5.6 | 5.4 | 2.8 | 2.3 | 1.0 | 1.2 |
| Liabilities to affiliated companies | 0.4 | 0.5 | 2.4 | 1.2 | 1.5 | 1.8 | 0.7 | 0.7 | 0.2 | 0.4 |
| Provisions | 13.2 | 13.4 | 7.1 | 6.9 | 7.1 | 7.2 | 9.4 | 9.1 | 15.0 | 15.7 |
| of which: Provisions for pensions | 4.4 | 4.4 | 1.3 | 1.2 | 1.1 | 0.9 | 2.3 | 2.2 | 5.4 | 5.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 1.3 | 3.7 | 5.5 | 6.0 | 5.0 | 6.2 | 6.3 | 7.4 | -1.6 | 1.8 |
| Annual result and depreciation | 5.0 | 6.1 | 9.2 | 9.6 | 7.5 | 8.1 | 8.4 | 9.2 | 3.0 | 4.4 |
| Trade receivables | 10.5 | 9.9 | 9.2 | 9.8 | 11.2 | 11.6 | 12.5 | 13.2 | 9.5 | 8.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 78.5 | 84.7 | 133.4 | 128.6 | 116.3 | 114.6 | 93.4 | 89.0 | 69.6 | 79.7 |
| Annual result and interest paid | 0.9 | 2.7 | 6.2 | 6.3 | 4.8 | 5.6 | 5.1 | 5.5 | -0.9 | 1.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 5.8 | 7.7 | 24.8 | 23.6 | 13.8 | 14.7 | 13.4 | 14.1 | 2.9 | 5.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 107.6 | 110.8 | 132.4 | 125.1 | 148.1 | 150.4 | 133.7 | 136.0 | 96.5 | 99.7 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 51.8 | 57.7 | 88.8 | 78.0 | 51.8 | 52.3 | 55.8 | 57.1 | 50.3 | 58.3 |
| Cash resources, short-term receivables and inventories | 118.1 | 120.3 | 141.4 | 131.7 | 127.6 | 128.0 | 129.5 | 128.7 | 113.8 | 116.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.9 | 11.4 | 14.6 | 16.5 | 12.8 | 13.5 | 10.6 | 11.8 | 10.8 | 11.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 16.79 | 17.93 | 0.10 | 0.12 | 1.08 | 1.23 | 3.88 | 4.36 | 11.72 | 12.22 |
| Sales in € billion | 13.17 | 15.19 | 0.14 | 0.15 | 1.25 | 1.41 | 3.63 | 3.88 | 8.16 | 9.74 |
| Number of enterprises | 617 | 617 | 122 | 122 | 268 | 268 | 178 | 178 | 49 | 49 |

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 33.0 | 34.1 | 20.8 | 22.8 | 33.2 | 33.7 | 41.7 | 39.3 | 49.7 | 48.8 |
| | 50 | 44.8 | 44.1 | 31.1 | 34.0 | 43.9 | 43.1 | 50.5 | 49.0 | 60.0 | 55.9 |
| | 75 | 56.0 | 54.3 | 42.3 | 43.5 | 53.5 | 52.2 | 58.0 | 57.9 | 63.0 | 62.4 |
| Personnel expenses | 25 | 25.6 | 24.8 | 27.2 | 29.7 | 26.6 | 25.7 | 24.2 | 24.1 | 22.2 | 22.1 |
| | 50 | 31.9 | 31.4 | 41.0 | 38.6 | 32.8 | 32.3 | 29.7 | 29.1 | 27.3 | 27.8 |
| | 75 | 40.0 | 40.0 | 48.1 | 46.5 | 38.6 | 40.0 | 35.4 | 36.0 | 31.5 | 31.7 |
| Depreciation | 25 | 1.5 | 1.6 | 2.2 | 2.3 | 1.4 | 1.5 | 1.3 | 1.3 | 1.4 | 1.6 |
| | 50 | 3.2 | 3.2 | 4.1 | 4.4 | 3.1 | 3.0 | 3.0 | 2.8 | 3.1 | 3.0 |
| | 75 | 5.0 | 5.0 | 6.4 | 6.4 | 5.0 | 5.0 | 4.5 | 4.5 | 4.8 | 4.6 |
| Annual result | 25 | 0.8 | 1.1 | 0.7 | 0.6 | 0.8 | 1.1 | 1.2 | 1.7 | 0.4 | 0.4 |
| | 50 | 2.7 | 3.3 | 3.2 | 3.2 | 2.3 | 3.1 | 3.2 | 3.9 | 1.8 | 3.0 |
| | 75 | 5.9 | 6.9 | 7.3 | 7.2 | 5.3 | 6.7 | 6.6 | 7.8 | 3.3 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.0 | 7.5 | 12.4 | 13.1 | 8.5 | 8.2 | 6.1 | 5.8 | 4.4 | 6.4 |
| | 50 | 18.2 | 17.5 | 31.2 | 30.7 | 19.2 | 18.8 | 14.4 | 13.1 | 9.8 | 9.6 |
| | 75 | 31.5 | 30.9 | 50.8 | 48.1 | 30.3 | 29.3 | 24.8 | 23.2 | 18.5 | 18.3 |
| Inventories | 25 | 9.6 | 10.0 | 0.2 | 0.5 | 9.4 | 10.9 | 21.4 | 18.0 | 31.9 | 25.0 |
| | 50 | 33.4 | 34.8 | 9.6 | 9.9 | 35.0 | 37.2 | 41.0 | 40.2 | 51.8 | 47.7 |
| | 75 | 58.1 | 58.3 | 27.1 | 34.8 | 61.3 | 60.1 | 63.4 | 62.4 | 66.0 | 59.6 |
| Equity | 25 | 10.8 | 12.1 | 12.5 | 14.4 | 10.9 | 12.3 | 12.5 | 12.5 | 6.2 | 6.7 |
| | 50 | 21.2 | 24.1 | 34.3 | 34.7 | 20.2 | 23.0 | 19.1 | 23.2 | 14.7 | 15.4 |
| | 75 | 40.1 | 41.7 | 57.2 | 52.9 | 37.7 | 40.3 | 35.7 | 38.2 | 20.5 | 27.5 |
| Short-term liabilities | 25 | 33.4 | 36.0 | 19.2 | 22.0 | 36.8 | 36.5 | 41.8 | 41.3 | 59.7 | 49.4 |
| | 50 | 58.7 | 55.0 | 37.6 | 41.3 | 60.7 | 57.9 | 61.4 | 56.5 | 69.6 | 63.0 |
| | 75 | 75.6 | 73.2 | 60.0 | 62.3 | 76.9 | 75.1 | 74.7 | 71.9 | 76.6 | 77.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.9 | 0.1 | 0.7 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.9 | 5.1 | 9.2 | 8.6 | 6.6 | 7.5 | 2.5 | 2.8 | 0.0 | 0.0 |
| | 75 | 15.9 | 14.6 | 27.4 | 27.8 | 20.5 | 15.8 | 11.0 | 8.5 | 2.9 | 3.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.3 | 1.8 | 0.9 | 0.9 | 1.2 | 1.9 | 1.6 | 2.7 | 0.5 | 2.1 |
| | 50 | 3.9 | 4.9 | 4.3 | 4.7 | 3.4 | 4.4 | 4.5 | 5.8 | 2.7 | 3.9 |
| | 75 | 8.3 | 9.8 | 9.2 | 10.1 | 7.4 | 9.5 | 9.5 | 10.6 | 5.3 | 7.9 |
| Annual result and Depreciation | 25 | 4.3 | 4.7 | 5.2 | 5.2 | 4.0 | 4.4 | 4.4 | 5.4 | 2.6 | 2.5 |
| | 50 | 7.6 | 8.9 | 8.5 | 10.0 | 7.3 | 8.5 | 7.8 | 8.9 | 6.9 | 7.3 |
| | 75 | 13.1 | 14.0 | 14.3 | 14.7 | 12.4 | 14.3 | 13.3 | 14.0 | 10.2 | 11.5 |
| Trade receivables | 25 | 5.2 | 5.4 | 3.6 | 3.4 | 5.4 | 5.6 | 6.2 | 6.7 | 5.9 | 5.6 |
| | 50 | 9.4 | 9.7 | 8.0 | 6.8 | 9.8 | 9.3 | 10.8 | 12.1 | 9.3 | 9.0 |
| | 75 | 14.8 | 15.7 | 11.1 | 14.3 | 14.7 | 15.2 | 17.3 | 17.5 | 13.8 | 15.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.9 | 2.5 | 2.7 | 2.4 | 1.8 | 2.5 | 2.2 | 2.8 | 0.5 | 1.7 |
| | 50 | 4.8 | 5.3 | 7.3 | 6.1 | 4.5 | 5.4 | 5.1 | 5.4 | 2.7 | 3.7 |
| | 75 | 9.4 | 9.8 | 13.3 | 12.9 | 9.3 | 9.9 | 8.9 | 9.8 | 4.3 | 5.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 5.4 | 6.5 | 8.1 | 6.3 | 5.0 | 6.2 | 6.5 | 7.7 | 1.7 | 3.8 |
| | 50 | 14.1 | 14.9 | 24.2 | 15.1 | 14.2 | 16.3 | 14.0 | 14.9 | 7.7 | 9.4 |
| | 75 | 33.3 | 36.1 | 50.2 | 50.9 | 34.3 | 36.1 | 28.9 | 33.1 | 13.0 | 18.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 99.6 | 98.8 | 97.0 | 97.0 | 94.2 | 100.0 | 105.8 | 105.2 | 96.8 | 90.9 |
| | 50 | 156.8 | 163.0 | 148.1 | 154.1 | 156.8 | 164.4 | 168.1 | 187.3 | 147.7 | 127.6 |
| | 75 | 260.1 | 288.0 | 278.7 | 309.0 | 281.2 | 275.8 | 268.0 | 319.5 | 212.6 | 213.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 32.8 | 35.7 | 58.1 | 50.5 | 29.5 | 31.0 | 34.9 | 36.4 | 28.5 | 33.8 |
| | 50 | 68.3 | 72.1 | 124.6 | 126.2 | 63.8 | 68.2 | 62.1 | 66.7 | 41.5 | 46.2 |
| | 75 | 143.0 | 154.5 | 266.1 | 256.1 | 135.0 | 140.7 | 115.8 | 124.7 | 62.2 | 86.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.8 | 6.2 | 3.1 | 4.9 | 5.7 | 6.2 | 6.0 | 6.7 | 7.3 | 8.0 |
| | 50 | 9.8 | 10.3 | 9.7 | 10.7 | 10.0 | 10.5 | 9.7 | 9.9 | 10.1 | 9.7 |
| | 75 | 16.9 | 16.8 | 24.2 | 24.6 | 17.7 | 17.4 | 13.8 | 15.5 | 13.1 | 12.2 |

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindred sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 93.0 | 93.2 | 101.3 | 96.0 | 95.9 | 92.2 | 91.8 | 91.2 | 93.3 | 95.2 |
| Sales | 7.0 | 6.8 | - 1.3 | 4.0 | 4.1 | 7.8 | 8.2 | 8.8 | 6.7 | 4.8 |
| Change in finished goods | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 |
| Interest and similar income | 2.4 | 2.7 | 3.8 | 2.6 | 2.9 | 2.1 | 2.3 | 2.4 | 2.3 | 3.1 |
| Other income | 0.4 | 0.7 | 0.0 | 0.0 | 0.2 | 0.3 | 0.3 | 0.6 | 0.5 | 0.8 |
| of which: Income from long-term equity investments | 102.4 | 102.8 | 103.9 | 102.6 | 102.9 | 102.1 | 102.4 | 102.5 | 102.4 | 103.2 |
| Total income | Expenses | | | | | | | | | |
| Expenses | 57.0 | 56.9 | 31.0 | 30.5 | 42.4 | 42.2 | 54.1 | 54.3 | 63.0 | 62.7 |
| Cost of materials | 26.2 | 25.7 | 34.6 | 33.9 | 32.3 | 31.0 | 29.0 | 28.0 | 22.4 | 22.3 |
| Personnel expenses | 3.1 | 2.8 | 5.6 | 6.3 | 4.3 | 3.9 | 3.1 | 2.9 | 2.8 | 2.5 |
| Depreciation | 2.6 | 2.6 | 5.5 | 6.3 | 4.1 | 3.9 | 2.8 | 2.7 | 2.1 | 2.1 |
| of which: Depreciation of tangible fixed assets | 0.6 | 0.5 | 1.0 | 1.0 | 0.6 | 0.5 | 0.6 | 0.5 | 0.6 | 0.5 |
| Interest and similar expenses | 0.1 | 0.1 | 0.2 | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Operating taxes | 11.0 | 11.0 | 21.1 | 20.2 | 16.9 | 16.7 | 10.7 | 10.4 | 9.8 | 10.2 |
| Other expenses | 97.9 | 97.0 | 93.6 | 92.2 | 96.7 | 94.5 | 97.6 | 96.1 | 98.6 | 98.4 |
| Total expenses before taxes on income | 4.5 | 5.8 | 10.3 | 10.4 | 6.2 | 7.6 | 4.7 | 6.3 | 3.8 | 4.8 |
| Annual result before taxes on income | 0.7 | 0.8 | 1.4 | 1.1 | 0.9 | 1.1 | 0.7 | 0.9 | 0.6 | 0.7 |
| Taxes on income | 3.8 | 4.9 | 8.8 | 9.3 | 5.4 | 6.5 | 4.0 | 5.4 | 3.2 | 4.1 |
| Annual result | 0.2 | 0.2 | 0.0 | 0.0 | - 0.2 | - 0.2 | 0.0 | 0.0 | 0.3 | 0.3 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | 0.0 | - 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 |
| Profit and loss transfers (subsidiary) | 3.9 | 5.0 | 8.8 | 9.4 | 5.1 | 6.3 | 4.0 | 5.4 | 3.4 | 4.2 |
| Profit for the year | Balance sheet | | | | | | | | | |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | 0.2 | 0.2 | 0.1 | 0.3 | 0.1 | 0.1 | 0.4 | 0.3 | 0.1 | 0.1 |
| Intangible fixed assets | 13.1 | 12.3 | 42.2 | 43.0 | 24.0 | 21.9 | 13.2 | 12.4 | 10.7 | 10.1 |
| Tangible fixed assets | 3.3 | 2.9 | 7.7 | 5.4 | 3.2 | 2.7 | 3.5 | 3.1 | 3.1 | 2.8 |
| of which: Land and buildings | 54.5 | 54.5 | 26.9 | 28.1 | 41.0 | 42.8 | 55.8 | 56.8 | 55.9 | 54.9 |
| Inventories | 3.0 | 2.2 | 0.6 | 0.4 | 1.6 | 2.5 | 3.8 | 3.5 | 2.6 | 1.0 |
| of which: Finished goods and merchandise | 8.7 | 8.7 | 5.5 | 5.2 | 10.2 | 11.3 | 9.4 | 9.9 | 7.9 | 7.2 |
| Cash | 21.4 | 22.1 | 24.2 | 22.2 | 22.8 | 22.2 | 19.1 | 18.9 | 23.1 | 25.0 |
| Receivables | 20.7 | 21.7 | 24.2 | 22.2 | 21.9 | 21.4 | 18.6 | 18.6 | 22.3 | 24.6 |
| Short-term | 14.3 | 14.8 | 16.9 | 16.0 | 14.0 | 14.8 | 13.2 | 13.2 | 15.2 | 16.2 |
| of which: | 3.2 | 3.1 | 3.2 | 2.8 | 4.6 | 3.7 | 2.2 | 2.4 | 3.8 | 3.6 |
| Trade receivables | 0.6 | 0.4 | 0.0 | 0.0 | 0.9 | 0.8 | 0.5 | 0.3 | 0.7 | 0.4 |
| Receivables from affiliated companies | 0.5 | 0.2 | 0.0 | 0.0 | 0.9 | 0.8 | 0.5 | 0.2 | 0.4 | 0.2 |
| Long-term | 0.2 | 0.1 | 0.0 | 0.0 | 0.3 | 0.2 | 0.5 | 0.2 | 0.0 | 0.0 |
| of which: Loans to affiliated companies | 1.8 | 1.8 | 0.5 | 0.5 | 1.3 | 1.1 | 1.4 | 1.3 | 2.2 | 2.5 |
| Securities | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other long-term equity investments | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| of which: Goodwill | 10.6 | 11.1 | 12.6 | 13.1 | 13.2 | 14.3 | 9.0 | 9.3 | 11.5 | 12.1 |
| Capital | 81.7 | 81.0 | 80.5 | 80.2 | 80.3 | 78.7 | 83.4 | 82.8 | 80.5 | 79.6 |
| Equity | 77.5 | 77.1 | 62.9 | 62.4 | 68.9 | 69.4 | 77.5 | 77.7 | 79.1 | 78.1 |
| Liabilities | 3.8 | 2.5 | 13.2 | 12.7 | 7.1 | 6.0 | 4.2 | 2.6 | 2.6 | 1.6 |
| Short-term | 7.6 | 6.6 | 11.0 | 10.2 | 8.2 | 8.2 | 6.4 | 5.5 | 8.4 | 7.2 |
| of which: | 10.6 | 11.8 | 6.6 | 6.8 | 13.3 | 12.6 | 9.6 | 9.6 | 11.0 | 13.6 |
| Liabilities to banks | 4.2 | 3.8 | 17.6 | 17.8 | 11.4 | 9.3 | 5.9 | 5.1 | 1.4 | 1.5 |
| Trade payables | 2.7 | 2.6 | 15.2 | 16.8 | 7.0 | 6.2 | 3.5 | 3.3 | 1.1 | 1.0 |
| Liabilities to affiliated companies | 1.3 | 1.1 | 0.7 | 0.4 | 3.0 | 1.9 | 2.2 | 1.6 | 0.3 | 0.4 |
| Long-term | 7.7 | 8.0 | 5.2 | 5.1 | 6.5 | 6.9 | 7.5 | 7.9 | 8.0 | 8.3 |
| of which: Provisions for pensions | 0.4 | 0.4 | 0.0 | 0.0 | 0.2 | 0.2 | 0.5 | 0.5 | 0.3 | 0.4 |
| Provisions | Other Ratios | | | | | | | | | |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.8 | 6.2 | 10.1 | 10.8 | 6.5 | 8.3 | 5.1 | 6.9 | 4.1 | 5.0 |
| Annual result and depreciation | 7.4 | 8.3 | 14.2 | 16.3 | 10.1 | 11.3 | 7.7 | 9.1 | 6.5 | 6.9 |
| Trade receivables | 14.3 | 14.8 | 10.9 | 11.8 | 11.6 | 12.8 | 13.8 | 13.9 | 15.3 | 15.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 100.0 | 99.9 | 155.5 | 135.4 | 120.9 | 115.0 | 95.8 | 94.5 | 99.4 | 101.7 |
| Annual result and interest paid | 4.7 | 5.8 | 15.1 | 14.5 | 7.6 | 8.8 | 4.8 | 6.1 | 4.0 | 4.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 9.2 | 10.3 | 27.0 | 27.0 | 15.9 | 17.5 | 9.1 | 10.6 | 8.0 | 8.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 97.0 | 103.4 | 70.6 | 70.3 | 94.2 | 99.5 | 99.8 | 103.7 | 96.2 | 105.8 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 38.3 | 39.6 | 47.3 | 43.9 | 46.8 | 47.4 | 36.7 | 36.9 | 38.3 | 40.7 |
| Cash resources, short-term receivables and inventories | 108.6 | 110.3 | 90.1 | 89.1 | 106.4 | 109.1 | 108.8 | 110.0 | 108.9 | 111.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 12.3 | 10.8 | 23.1 | 23.6 | 15.4 | 15.5 | 11.4 | 9.7 | 12.5 | 10.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 4.58 | 5.15 | 0.03 | 0.03 | 0.38 | 0.44 | 1.95 | 2.23 | 2.23 | 2.45 |
| Sales in € billion | 4.59 | 5.15 | 0.04 | 0.05 | 0.46 | 0.50 | 1.87 | 2.11 | 2.22 | 2.49 |
| Number of enterprises | 236 | 236 | 40 | 40 | 95 | 95 | 82 | 82 | 19 | 19 |

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Ratios | | Of the enterprises captured ... | | | | | | | | | |
| | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 33.1 | 32.5 | 17.1 | 13.1 | 31.5 | 31.8 | 45.0 | 42.8 | 51.5 | 49.8 |
| | 50 | 46.0 | 43.4 | 28.3 | 26.0 | 40.8 | 40.2 | 51.2 | 49.6 | 64.3 | 64.3 |
| | 75 | 55.0 | 54.9 | 38.7 | 36.1 | 50.3 | 49.6 | 59.1 | 58.3 | 70.5 | 70.7 |
| Personnel expenses | 25 | 23.8 | 22.9 | 19.1 | 20.9 | 24.8 | 23.0 | 24.9 | 24.6 | 15.3 | 15.2 |
| | 50 | 30.5 | 30.0 | 35.5 | 33.6 | 30.8 | 30.7 | 30.8 | 29.3 | 22.3 | 20.7 |
| | 75 | 37.9 | 37.2 | 46.8 | 44.8 | 38.9 | 38.4 | 34.8 | 35.0 | 28.2 | 29.4 |
| Depreciation | 25 | 2.0 | 1.9 | 2.8 | 2.8 | 2.8 | 2.5 | 1.8 | 1.4 | 1.0 | 1.1 |
| | 50 | 3.6 | 3.6 | 4.5 | 5.0 | 4.1 | 4.0 | 2.9 | 2.9 | 2.0 | 2.2 |
| | 75 | 5.4 | 5.2 | 10.1 | 9.1 | 5.9 | 5.4 | 4.7 | 4.5 | 3.7 | 4.1 |
| Annual result | 25 | 1.9 | 3.0 | 4.2 | 4.4 | 1.4 | 3.1 | 1.8 | 2.7 | 2.5 | 2.2 |
| | 50 | 4.2 | 5.3 | 9.4 | 11.1 | 4.3 | 5.4 | 3.5 | 4.6 | 3.4 | 3.1 |
| | 75 | 7.8 | 9.7 | 17.1 | 16.0 | 8.3 | 9.6 | 5.7 | 7.7 | 4.5 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 9.1 | 9.1 | 25.8 | 22.7 | 12.3 | 12.7 | 6.0 | 6.3 | 4.2 | 5.2 |
| | 50 | 20.8 | 19.2 | 40.0 | 38.8 | 23.9 | 23.0 | 13.3 | 13.5 | 9.5 | 10.1 |
| | 75 | 35.6 | 33.3 | 69.8 | 63.5 | 39.8 | 39.0 | 25.0 | 22.3 | 17.0 | 12.9 |
| Inventories | 25 | 12.0 | 12.6 | 0.0 | 0.0 | 7.1 | 6.4 | 37.0 | 33.3 | 30.8 | 31.7 |
| | 50 | 38.8 | 38.5 | 7.3 | 8.4 | 33.9 | 33.0 | 50.7 | 49.3 | 53.0 | 49.3 |
| | 75 | 60.2 | 59.5 | 19.5 | 28.1 | 60.2 | 59.6 | 69.5 | 68.3 | 67.6 | 60.4 |
| Equity | 25 | 2.6 | 2.9 | - 1.2 | - 3.0 | 3.1 | 3.4 | 2.5 | 2.7 | 4.7 | 4.2 |
| | 50 | 7.6 | 8.6 | 5.6 | 5.8 | 8.3 | 10.6 | 7.9 | 7.9 | 7.8 | 12.6 |
| | 75 | 19.2 | 20.5 | 34.1 | 26.8 | 23.0 | 25.6 | 12.7 | 12.9 | 19.2 | 26.1 |
| Short-term liabilities | 25 | 56.3 | 53.3 | 35.4 | 30.1 | 52.7 | 49.6 | 68.5 | 62.7 | 69.8 | 66.3 |
| | 50 | 73.3 | 70.8 | 58.6 | 64.3 | 69.4 | 67.4 | 77.4 | 78.2 | 80.4 | 73.2 |
| | 75 | 84.8 | 85.1 | 85.2 | 88.2 | 80.5 | 83.6 | 88.1 | 87.4 | 85.4 | 84.9 |
| Liabilities to banks | 25 | 2.0 | 1.3 | 7.1 | 6.7 | 3.6 | 2.0 | 1.7 | 1.0 | 0.0 | 0.1 |
| | 50 | 9.6 | 7.9 | 31.5 | 22.4 | 12.3 | 12.0 | 5.0 | 4.7 | 2.3 | 1.8 |
| | 75 | 20.4 | 19.1 | 54.9 | 53.8 | 25.2 | 23.2 | 12.3 | 10.2 | 6.7 | 5.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.3 | 3.8 | 4.6 | 4.9 | 1.7 | 3.9 | 2.3 | 3.6 | 3.2 | 2.7 |
| | 50 | 5.1 | 6.5 | 10.8 | 12.6 | 5.1 | 6.6 | 4.2 | 5.7 | 4.7 | 4.3 |
| | 75 | 10.2 | 11.9 | 18.9 | 19.6 | 10.5 | 12.0 | 6.7 | 10.0 | 6.6 | 6.9 |
| Annual result and Depreciation | 25 | 5.6 | 6.6 | 9.3 | 9.3 | 5.6 | 7.2 | 4.5 | 6.3 | 5.7 | 4.4 |
| | 50 | 9.0 | 10.5 | 15.1 | 17.3 | 9.5 | 11.7 | 7.5 | 9.5 | 7.9 | 6.9 |
| | 75 | 14.3 | 16.4 | 26.8 | 31.9 | 15.9 | 17.2 | 11.3 | 13.7 | 9.0 | 9.4 |
| Trade receivables | 25 | 7.4 | 7.5 | 4.4 | 3.5 | 5.9 | 6.4 | 9.4 | 9.6 | 9.5 | 9.3 |
| | 50 | 11.4 | 11.7 | 10.5 | 9.5 | 10.2 | 11.5 | 12.8 | 13.0 | 13.4 | 15.2 |
| | 75 | 15.8 | 16.4 | 14.9 | 14.6 | 14.8 | 16.7 | 16.1 | 17.0 | 16.7 | 18.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.9 | 4.4 | 7.5 | 8.7 | 2.8 | 4.7 | 2.1 | 3.1 | 2.3 | 3.0 |
| | 50 | 6.2 | 7.9 | 21.6 | 17.9 | 6.9 | 8.6 | 4.9 | 6.0 | 4.4 | 5.5 |
| | 75 | 13.7 | 15.9 | 39.1 | 32.7 | 14.2 | 16.4 | 7.6 | 9.8 | 7.9 | 7.5 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 7.6 | 9.3 | 17.1 | 18.6 | 7.4 | 9.5 | 6.2 | 6.9 | 4.9 | 6.8 |
| | 50 | 14.3 | 17.5 | 36.8 | 28.6 | 15.3 | 18.8 | 11.3 | 14.0 | 10.8 | 10.7 |
| | 75 | 28.7 | 31.0 | 92.9 | 57.0 | 34.8 | 37.7 | 17.5 | 22.2 | 15.0 | 16.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 53.5 | 58.8 | 22.7 | 26.4 | 56.1 | 59.9 | 52.1 | 57.2 | 62.4 | 68.9 |
| | 50 | 87.2 | 89.3 | 72.8 | 61.8 | 85.7 | 97.3 | 90.2 | 95.8 | 105.2 | 109.6 |
| | 75 | 143.7 | 152.9 | 125.4 | 146.2 | 144.4 | 145.0 | 160.1 | 156.4 | 127.7 | 224.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 26.5 | 27.6 | 27.9 | 29.7 | 22.4 | 25.5 | 27.5 | 30.1 | 30.6 | 32.0 |
| | 50 | 42.2 | 48.0 | 62.9 | 47.6 | 52.7 | 58.1 | 38.9 | 46.5 | 35.9 | 44.5 |
| | 75 | 77.0 | 80.8 | 129.1 | 108.8 | 91.5 | 98.2 | 59.0 | 60.6 | 62.3 | 69.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.4 | 6.6 | 8.3 | 9.4 | 5.8 | 6.5 | 6.3 | 5.7 | 6.5 | 7.9 |
| | 50 | 10.7 | 10.2 | 19.1 | 19.7 | 12.8 | 12.2 | 8.9 | 8.6 | 9.9 | 9.6 |
| | 75 | 20.7 | 17.7 | 40.6 | 45.6 | 22.0 | 19.0 | 13.0 | 11.4 | 14.9 | 13.5 |

I. Enterprises by economic sector

7.c) Specialised construction activities

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 95.6 | 97.1 | 96.2 | 95.2 | 95.6 | 95.7 | 96.4 | 95.2 | 94.6 | 100.6 |
| Change in finished goods | 4.4 | 2.9 | 3.8 | 4.8 | 4.4 | 4.3 | 3.6 | 4.8 | 5.4 | -0.6 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 2.1 | 1.9 | 2.4 | 2.3 | 1.9 | 2.0 | 1.9 | 1.8 | 2.5 | 1.9 |
| of which: Income from long-term equity investments | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 | 0.1 | 0.3 | 0.2 |
| Total income | 102.3 | 102.0 | 102.4 | 102.4 | 102.0 | 102.1 | 102.0 | 101.8 | 102.7 | 102.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 53.6 | 53.5 | 42.1 | 42.5 | 50.3 | 50.3 | 55.4 | 55.9 | 57.1 | 56.4 |
| Personnel expenses | 28.4 | 28.2 | 35.2 | 34.4 | 30.6 | 30.4 | 26.7 | 26.3 | 27.0 | 27.1 |
| Depreciation | 2.1 | 2.1 | 2.6 | 2.6 | 2.2 | 2.2 | 1.9 | 1.9 | 2.1 | 2.1 |
| of which: Depreciation of tangible fixed assets | 1.9 | 1.9 | 2.5 | 2.6 | 2.0 | 2.1 | 1.7 | 1.7 | 1.7 | 1.7 |
| Interest and similar expenses | 0.5 | 0.5 | 0.6 | 0.6 | 0.5 | 0.4 | 0.4 | 0.4 | 0.7 | 0.8 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| Other expenses | 12.8 | 13.2 | 15.3 | 14.9 | 13.3 | 13.4 | 12.3 | 12.2 | 12.3 | 13.7 |
| Total expenses before taxes on income | 97.6 | 97.7 | 95.9 | 95.2 | 96.9 | 96.8 | 96.7 | 96.6 | 99.3 | 100.2 |
| Annual result before taxes on income | 4.7 | 4.3 | 6.5 | 7.2 | 5.1 | 5.3 | 5.2 | 5.2 | 3.4 | 1.8 |
| Taxes on income | 1.1 | 1.1 | 1.2 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 0.8 | 0.8 |
| Annual result | 3.6 | 3.1 | 5.3 | 5.8 | 3.8 | 3.9 | 3.9 | 4.0 | 2.7 | 1.0 |
| Profit and loss transfers (parent company) | 0.1 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.5 |
| Profit and loss transfers (subsidiary) | 0.7 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 | 0.8 | 0.7 | 1.3 | 0.1 |
| Profit for the year | 3.0 | 2.9 | 5.2 | 5.7 | 3.6 | 3.7 | 3.1 | 3.2 | 1.8 | 1.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.5 | 0.5 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.8 | 0.9 |
| Tangible fixed assets | 11.0 | 11.0 | 21.0 | 19.4 | 14.6 | 14.0 | 10.9 | 10.7 | 7.6 | 8.2 |
| of which: Land and buildings | 2.9 | 2.8 | 5.6 | 5.0 | 4.0 | 3.7 | 3.3 | 3.3 | 1.5 | 1.5 |
| Inventories | 47.0 | 47.0 | 34.9 | 38.0 | 45.6 | 47.1 | 48.9 | 50.2 | 47.8 | 45.5 |
| of which: Finished goods and merchandise | 1.5 | 1.3 | 3.3 | 3.0 | 2.3 | 1.9 | 1.4 | 1.2 | 0.9 | 0.7 |
| Cash | 9.2 | 9.7 | 13.4 | 13.4 | 12.7 | 13.1 | 10.3 | 10.3 | 5.8 | 6.5 |
| Receivables | 27.9 | 27.6 | 28.2 | 26.9 | 25.2 | 24.0 | 27.4 | 26.4 | 29.7 | 31.0 |
| Short-term | 27.0 | 26.9 | 27.3 | 26.3 | 24.6 | 23.5 | 26.7 | 25.6 | 28.5 | 30.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 15.2 | 15.0 | 17.8 | 17.2 | 17.5 | 16.6 | 16.8 | 16.1 | 12.3 | 12.7 |
| Receivables from affiliated companies | 9.0 | 9.1 | 4.5 | 4.2 | 3.7 | 3.5 | 7.4 | 7.1 | 13.7 | 14.9 |
| Long-term | 0.9 | 0.7 | 0.9 | 0.7 | 0.6 | 0.5 | 0.7 | 0.8 | 1.3 | 0.8 |
| of which: Loans to affiliated companies | 0.5 | 0.4 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.9 | 0.6 |
| Securities | 0.4 | 0.4 | 0.4 | 0.4 | 0.6 | 0.5 | 0.5 | 0.6 | 0.2 | 0.2 |
| Other long-term equity investments | 3.7 | 3.5 | 1.1 | 0.9 | 0.6 | 0.6 | 1.5 | 1.3 | 7.6 | 7.4 |
| of which: Goodwill | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.0 | 0.2 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 20.1 | 20.2 | 23.0 | 22.9 | 22.9 | 22.9 | 21.5 | 21.3 | 16.9 | 17.3 |
| Liabilities | | | | | | | | | | |
| Short-term | 67.5 | 67.7 | 68.7 | 69.3 | 68.4 | 68.6 | 66.8 | 67.5 | 67.5 | 67.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.2 | 3.2 | 7.9 | 7.3 | 5.2 | 4.7 | 2.9 | 2.7 | 1.6 | 2.1 |
| Trade payables | 8.1 | 7.8 | 10.7 | 10.0 | 9.4 | 8.7 | 8.3 | 7.9 | 6.9 | 6.8 |
| Liabilities to affiliated companies | 6.3 | 6.5 | 4.0 | 3.3 | 4.2 | 3.7 | 6.8 | 7.0 | 7.5 | 8.3 |
| Long-term | 4.7 | 4.8 | 12.0 | 11.2 | 6.6 | 6.4 | 3.9 | 3.7 | 3.3 | 3.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.8 | 2.8 | 8.5 | 7.9 | 4.7 | 4.5 | 2.5 | 2.5 | 1.2 | 1.2 |
| Liabilities to affiliated companies | 1.2 | 1.3 | 2.3 | 2.1 | 1.1 | 1.2 | 0.7 | 0.6 | 1.5 | 1.7 |
| Provisions | 12.2 | 11.9 | 8.2 | 7.8 | 8.6 | 8.4 | 11.6 | 11.0 | 15.3 | 15.4 |
| of which: Provisions for pensions | 2.7 | 2.8 | 1.6 | 1.5 | 1.3 | 1.3 | 1.7 | 1.7 | 4.5 | 4.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.9 | 4.4 | 6.8 | 7.5 | 5.3 | 5.5 | 5.4 | 5.5 | 3.6 | 1.8 |
| Annual result and depreciation | 5.9 | 5.4 | 8.1 | 8.8 | 6.3 | 6.4 | 6.0 | 6.1 | 5.0 | 3.1 |
| Trade receivables | 12.0 | 11.8 | 10.1 | 10.4 | 11.8 | 11.5 | 12.5 | 12.5 | 12.1 | 11.6 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 126.9 | 127.2 | 175.8 | 165.5 | 148.5 | 143.7 | 134.7 | 129.2 | 102.2 | 109.9 |
| Annual result and interest paid | 5.5 | 4.8 | 10.8 | 11.1 | 6.7 | 6.6 | 6.1 | 5.9 | 3.6 | 1.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 10.6 | 9.7 | 22.5 | 22.8 | 14.4 | 14.3 | 11.9 | 11.5 | 6.7 | 4.4 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 169.3 | 175.4 | 157.5 | 167.7 | 189.0 | 196.7 | 199.9 | 198.7 | 142.1 | 150.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 58.0 | 58.5 | 72.3 | 68.8 | 60.8 | 59.3 | 59.3 | 56.6 | 53.7 | 58.3 |
| Cash resources, short-term receivables and inventories | 132.7 | 133.2 | 133.8 | 134.3 | 134.7 | 135.0 | 137.1 | 135.3 | 128.2 | 130.3 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 11.4 | 11.1 | 13.9 | 13.6 | 12.1 | 11.6 | 10.7 | 10.4 | 11.1 | 11.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 22.72 | 24.68 | 1.21 | 1.41 | 5.09 | 5.71 | 7.27 | 8.06 | 9.16 | 9.50 |
| Sales in € billion | 28.82 | 31.39 | 2.12 | 2.33 | 7.56 | 8.21 | 9.79 | 10.41 | 9.36 | 10.44 |
| Number of enterprises | 4 715 | 4 715 | 2 374 | 2 374 | 1 742 | 1 742 | 510 | 510 | 89 | 89 |

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 34.3 | 33.9 | 29.6 | 29.4 | 39.1 | 38.6 | 45.4 | 45.5 | 48.1 | 48.1 |
| | 50 | 45.4 | 45.2 | 40.1 | 39.8 | 49.0 | 48.7 | 54.9 | 55.0 | 58.5 | 57.4 |
| | 75 | 56.4 | 55.8 | 50.6 | 50.1 | 58.5 | 58.6 | 66.6 | 64.9 | 65.8 | 65.3 |
| Personnel expenses | 25 | 23.4 | 23.7 | 24.4 | 25.0 | 24.1 | 24.4 | 18.8 | 18.6 | 21.3 | 20.7 |
| | 50 | 32.5 | 32.6 | 34.5 | 34.6 | 31.8 | 32.1 | 26.8 | 26.7 | 25.2 | 26.2 |
| | 75 | 41.5 | 41.4 | 44.6 | 44.4 | 39.6 | 39.5 | 34.8 | 34.8 | 32.9 | 32.6 |
| Depreciation | 25 | 0.9 | 1.0 | 1.1 | 1.2 | 0.8 | 0.9 | 0.6 | 0.7 | 0.8 | 0.9 |
| | 50 | 1.7 | 1.8 | 2.1 | 2.2 | 1.4 | 1.5 | 1.2 | 1.2 | 1.2 | 1.3 |
| | 75 | 3.0 | 3.1 | 3.5 | 3.6 | 2.5 | 2.5 | 1.9 | 2.1 | 2.5 | 2.2 |
| Annual result | 25 | 1.0 | 1.1 | 1.0 | 1.1 | 1.0 | 1.1 | 1.4 | 1.5 | 1.6 | 0.8 |
| | 50 | 3.4 | 3.6 | 4.2 | 4.4 | 2.9 | 3.0 | 2.9 | 3.2 | 2.8 | 3.1 |
| | 75 | 7.5 | 7.9 | 10.5 | 10.7 | 5.9 | 6.0 | 5.7 | 5.9 | 4.6 | 5.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.7 | 4.4 | 6.7 | 6.4 | 4.1 | 3.8 | 2.7 | 2.5 | 2.6 | 2.3 |
| | 50 | 12.2 | 11.9 | 16.7 | 16.2 | 9.8 | 9.5 | 6.5 | 6.2 | 6.1 | 5.7 |
| | 75 | 27.5 | 26.6 | 35.5 | 33.9 | 22.4 | 21.5 | 15.3 | 14.5 | 11.4 | 12.0 |
| Inventories | 25 | 7.6 | 7.4 | 3.8 | 3.6 | 13.3 | 13.1 | 23.9 | 23.3 | 27.8 | 30.6 |
| | 50 | 26.5 | 27.3 | 16.9 | 17.3 | 36.0 | 36.0 | 44.3 | 47.3 | 47.8 | 45.6 |
| | 75 | 53.7 | 54.6 | 42.2 | 42.7 | 60.0 | 59.5 | 64.1 | 66.6 | 67.7 | 64.9 |
| Equity | 25 | 6.3 | 6.9 | 2.8 | 4.1 | 8.7 | 9.7 | 8.8 | 8.4 | 9.1 | 8.4 |
| | 50 | 20.4 | 21.2 | 20.0 | 21.3 | 21.6 | 21.9 | 18.7 | 19.1 | 17.4 | 16.9 |
| | 75 | 41.3 | 41.7 | 44.9 | 45.6 | 39.7 | 39.9 | 32.9 | 32.6 | 31.6 | 31.4 |
| Short-term liabilities | 25 | 33.6 | 33.0 | 28.1 | 28.3 | 38.1 | 37.3 | 45.6 | 45.8 | 45.6 | 44.3 |
| | 50 | 57.9 | 57.2 | 54.0 | 52.8 | 59.6 | 59.0 | 62.9 | 63.6 | 61.3 | 59.4 |
| | 75 | 77.7 | 77.2 | 78.9 | 78.1 | 77.3 | 76.7 | 76.2 | 77.6 | 75.4 | 76.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 6.2 | 6.2 | 10.5 | 11.1 | 5.2 | 4.5 | 0.6 | 0.5 | 0.0 | 0.0 |
| | 75 | 23.1 | 21.9 | 32.4 | 30.3 | 17.9 | 16.0 | 7.9 | 7.6 | 2.5 | 3.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.5 | 1.7 | 1.4 | 1.6 | 1.5 | 1.6 | 2.0 | 2.2 | 2.0 | 1.0 |
| | 50 | 4.6 | 4.9 | 5.5 | 5.9 | 4.2 | 4.3 | 4.2 | 4.4 | 4.2 | 4.4 |
| | 75 | 10.0 | 10.3 | 13.0 | 13.5 | 8.0 | 8.3 | 7.7 | 7.9 | 6.2 | 6.3 |
| Annual result and depreciation | 25 | 3.3 | 3.6 | 3.5 | 3.9 | 3.2 | 3.3 | 3.2 | 3.7 | 3.4 | 3.0 |
| | 50 | 7.0 | 7.2 | 8.3 | 8.9 | 6.3 | 6.5 | 5.9 | 6.2 | 5.8 | 5.9 |
| | 75 | 12.8 | 13.2 | 16.2 | 16.7 | 10.5 | 10.9 | 9.8 | 10.1 | 8.1 | 8.4 |
| Trade receivables | 25 | 5.1 | 5.0 | 4.0 | 4.1 | 6.2 | 5.9 | 7.4 | 7.2 | 7.7 | 8.2 |
| | 50 | 9.1 | 9.0 | 7.7 | 7.6 | 9.8 | 10.0 | 11.6 | 11.1 | 11.1 | 12.2 |
| | 75 | 14.4 | 14.4 | 12.8 | 13.0 | 15.3 | 15.0 | 16.5 | 16.3 | 15.8 | 14.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.8 | 3.0 | 3.3 | 3.6 | 2.7 | 2.7 | 2.7 | 2.6 | 2.1 | 1.4 |
| | 50 | 7.3 | 7.5 | 10.5 | 10.4 | 6.1 | 6.2 | 5.6 | 5.4 | 4.7 | 4.3 |
| | 75 | 16.4 | 17.1 | 25.3 | 25.2 | 11.8 | 12.1 | 9.5 | 10.0 | 7.2 | 7.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.1 | 5.2 | 4.4 | 5.2 | 5.7 | 5.1 | 5.6 | 5.7 | 4.8 | 4.2 |
| | 50 | 16.8 | 17.2 | 20.5 | 21.8 | 15.0 | 15.4 | 13.9 | 13.6 | 12.1 | 9.7 |
| | 75 | 44.5 | 44.8 | 58.9 | 61.4 | 36.1 | 38.4 | 28.2 | 28.1 | 17.8 | 18.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 96.0 | 102.6 | 76.3 | 85.1 | 118.9 | 123.6 | 124.1 | 129.1 | 100.1 | 106.8 |
| | 50 | 201.1 | 212.1 | 164.7 | 175.9 | 230.9 | 248.7 | 264.9 | 274.3 | 209.1 | 246.9 |
| | 75 | 472.5 | 481.4 | 395.7 | 423.3 | 523.2 | 532.1 | 598.0 | 592.9 | 462.5 | 464.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 38.3 | 38.7 | 39.2 | 40.5 | 37.5 | 37.6 | 35.5 | 36.2 | 33.1 | 38.5 |
| | 50 | 78.9 | 81.5 | 88.3 | 91.3 | 74.9 | 76.6 | 68.3 | 61.8 | 67.6 | 67.8 |
| | 75 | 164.2 | 165.9 | 197.1 | 200.0 | 149.0 | 151.2 | 115.1 | 113.3 | 103.7 | 109.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.3 | 5.2 | 4.6 | 4.8 | 5.6 | 5.2 | 6.2 | 6.1 | 6.5 | 6.7 |
| | 50 | 9.9 | 9.6 | 10.6 | 10.0 | 9.7 | 9.4 | 9.2 | 9.3 | 9.6 | 9.5 |
| | 75 | 18.1 | 17.1 | 20.9 | 19.7 | 16.5 | 16.1 | 14.0 | 13.3 | 12.7 | 13.9 |

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 95.8 | 97.4 | 95.6 | 94.7 | 95.7 | 95.4 | 96.8 | 94.5 | 95.0 | 102.2 |
| Change in finished goods | 4.2 | 2.6 | 4.4 | 5.3 | 4.3 | 4.6 | 3.2 | 5.5 | 5.0 | -2.2 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 2.2 | 1.9 | 2.3 | 2.2 | 1.9 | 2.0 | 1.8 | 1.6 | 2.7 | 1.9 |
| of which: Income from long-term equity investments | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.3 | 0.2 |
| Total income | 102.3 | 102.0 | 102.4 | 102.3 | 102.0 | 102.1 | 101.9 | 101.7 | 102.9 | 102.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 54.5 | 54.4 | 42.7 | 43.3 | 51.1 | 51.1 | 55.7 | 56.4 | 58.0 | 57.1 |
| Personnel expenses | 28.2 | 28.2 | 37.3 | 36.3 | 30.5 | 30.3 | 26.5 | 26.0 | 26.6 | 27.0 |
| Depreciation | 2.0 | 2.0 | 2.3 | 2.3 | 2.0 | 2.0 | 1.7 | 1.7 | 2.1 | 2.1 |
| of which: Depreciation of tangible fixed assets | 1.8 | 1.8 | 2.2 | 2.3 | 1.9 | 1.9 | 1.6 | 1.6 | 1.7 | 1.7 |
| Interest and similar expenses | 0.5 | 0.5 | 0.6 | 0.6 | 0.4 | 0.4 | 0.4 | 0.4 | 0.7 | 0.8 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| Other expenses | 12.7 | 13.3 | 15.2 | 15.0 | 13.2 | 13.4 | 12.2 | 12.0 | 12.2 | 14.0 |
| Total expenses before taxes on income | 98.0 | 98.4 | 98.3 | 97.6 | 97.3 | 97.3 | 96.5 | 96.6 | 99.8 | 101.1 |
| Annual result before taxes on income | 4.3 | 3.6 | 4.1 | 4.7 | 4.7 | 4.8 | 5.3 | 5.1 | 3.2 | 1.0 |
| Taxes on income | 1.1 | 1.1 | 1.2 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 0.7 | 0.6 |
| Annual result | 3.2 | 2.5 | 2.9 | 3.4 | 3.3 | 3.4 | 3.9 | 3.8 | 2.4 | 0.3 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.5 |
| Profit and loss transfers (subsidiary) | 0.9 | 0.4 | 0.1 | 0.1 | 0.2 | 0.2 | 0.9 | 0.8 | 1.5 | 0.1 |
| Profit for the year | 2.5 | 2.3 | 2.8 | 3.3 | 3.1 | 3.1 | 3.0 | 3.0 | 1.4 | 0.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.5 | 0.5 | 0.2 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 | 0.9 | 0.9 |
| Tangible fixed assets | 10.0 | 10.2 | 17.3 | 15.8 | 13.5 | 12.8 | 9.9 | 9.7 | 7.5 | 8.3 |
| of which: Land and buildings | 2.6 | 2.5 | 3.2 | 2.8 | 3.5 | 3.2 | 3.2 | 3.0 | 1.6 | 1.6 |
| Inventories | 46.8 | 46.8 | 37.0 | 40.2 | 45.9 | 47.3 | 48.1 | 50.1 | 47.5 | 44.7 |
| of which: Finished goods and merchandise | 1.4 | 1.2 | 3.4 | 3.1 | 2.2 | 1.9 | 1.2 | 1.3 | 0.8 | 0.6 |
| Cash | 9.1 | 9.4 | 14.5 | 14.3 | 13.4 | 14.0 | 10.5 | 10.1 | 5.5 | 5.8 |
| Receivables | 28.5 | 28.3 | 28.8 | 27.6 | 25.2 | 24.0 | 28.7 | 27.4 | 29.9 | 31.5 |
| Short-term | 27.5 | 27.5 | 28.0 | 26.9 | 24.6 | 23.5 | 27.8 | 26.5 | 28.6 | 30.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 15.0 | 14.9 | 17.8 | 17.0 | 17.5 | 16.6 | 17.1 | 16.3 | 12.0 | 12.5 |
| Receivables from affiliated companies | 9.5 | 9.6 | 4.7 | 4.3 | 3.6 | 3.3 | 8.0 | 7.7 | 14.1 | 15.3 |
| Long-term | 1.0 | 0.8 | 0.8 | 0.7 | 0.6 | 0.5 | 0.9 | 0.9 | 1.2 | 0.9 |
| of which: Loans to affiliated companies | 0.6 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.3 | 1.0 | 0.7 |
| Securities | 0.4 | 0.5 | 0.6 | 0.5 | 0.7 | 0.6 | 0.6 | 0.7 | 0.2 | 0.2 |
| Other long-term equity investments | 4.3 | 4.0 | 0.8 | 0.7 | 0.6 | 0.6 | 1.7 | 1.5 | 8.3 | 8.3 |
| of which: Goodwill | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.0 | 0.1 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 22.1 | 22.2 | 26.6 | 26.1 | 26.1 | 25.7 | 24.9 | 24.2 | 17.6 | 18.2 |
| Liabilities | 64.8 | 65.0 | 64.6 | 65.7 | 65.0 | 65.6 | 62.7 | 64.0 | 66.3 | 65.4 |
| Short-term | 60.7 | 61.0 | 54.6 | 56.6 | 59.1 | 60.0 | 59.6 | 61.3 | 63.0 | 61.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.8 | 2.9 | 6.1 | 5.7 | 4.6 | 4.3 | 2.7 | 2.5 | 1.5 | 2.0 |
| Trade payables | 7.9 | 7.7 | 10.1 | 9.6 | 9.3 | 8.6 | 8.3 | 7.8 | 6.8 | 6.8 |
| Liabilities to affiliated companies | 5.2 | 5.7 | 3.5 | 2.8 | 2.4 | 2.3 | 5.0 | 5.6 | 7.0 | 8.0 |
| Long-term | 4.1 | 4.1 | 10.0 | 9.1 | 5.9 | 5.6 | 3.1 | 2.7 | 3.3 | 3.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.3 | 2.2 | 6.5 | 6.0 | 4.2 | 4.0 | 2.1 | 2.0 | 1.0 | 1.0 |
| Liabilities to affiliated companies | 1.1 | 1.2 | 2.3 | 2.1 | 0.9 | 1.0 | 0.5 | 0.3 | 1.5 | 1.8 |
| Provisions | 12.9 | 12.6 | 8.6 | 8.1 | 8.7 | 8.6 | 12.3 | 11.6 | 15.9 | 16.2 |
| of which: Provisions for pensions | 3.1 | 3.2 | 2.1 | 2.0 | 1.5 | 1.5 | 2.1 | 2.0 | 4.8 | 5.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.5 | 3.7 | 4.3 | 5.0 | 4.9 | 5.0 | 5.5 | 5.4 | 3.3 | 1.0 |
| Annual result and depreciation | 5.4 | 4.6 | 5.5 | 6.1 | 5.5 | 5.6 | 5.9 | 5.8 | 4.8 | 2.4 |
| Trade receivables | 12.1 | 11.8 | 10.5 | 10.7 | 11.8 | 11.7 | 12.6 | 12.8 | 12.0 | 11.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 124.4 | 125.4 | 169.0 | 158.1 | 148.0 | 142.2 | 135.7 | 127.5 | 99.7 | 110.4 |
| Annual result and interest paid | 4.8 | 3.9 | 6.2 | 6.6 | 5.8 | 5.7 | 6.1 | 5.6 | 3.3 | 1.2 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 9.7 | 8.4 | 15.7 | 16.0 | 13.5 | 13.3 | 12.3 | 11.2 | 6.2 | 3.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 184.1 | 187.4 | 200.7 | 211.7 | 220.6 | 228.1 | 230.8 | 225.5 | 142.7 | 146.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 60.8 | 61.0 | 78.6 | 73.4 | 64.9 | 63.0 | 64.9 | 60.1 | 54.4 | 59.1 |
| Cash resources, short-term receivables and inventories | 137.9 | 137.7 | 146.3 | 144.4 | 142.6 | 141.9 | 145.6 | 141.8 | 129.8 | 131.5 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 11.2 | 10.9 | 13.4 | 13.2 | 11.7 | 11.2 | 10.6 | 10.3 | 11.2 | 11.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 18.71 | 20.20 | 0.88 | 1.04 | 4.06 | 4.58 | 5.69 | 6.38 | 8.08 | 8.19 |
| Sales in € billion | 23.27 | 25.33 | 1.48 | 1.64 | 6.01 | 6.52 | 7.72 | 8.14 | 8.06 | 9.04 |
| Number of enterprises | 3 420 | 3 420 | 1 559 | 1 559 | 1 387 | 1 387 | 399 | 399 | 75 | 75 |

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 35.5 | 34.9 | 29.9 | 29.7 | 39.8 | 39.7 | 46.2 | 46.0 | 48.1 | 48.1 |
| | 50 | 46.7 | 46.6 | 40.4 | 40.3 | 49.8 | 49.4 | 56.2 | 56.0 | 59.6 | 58.8 |
| | 75 | 57.9 | 57.7 | 51.7 | 51.1 | 59.2 | 59.1 | 67.2 | 65.5 | 68.4 | 69.4 |
| Personnel expenses | 25 | 24.5 | 25.0 | 28.3 | 28.5 | 24.1 | 24.2 | 18.4 | 18.2 | 20.2 | 20.5 |
| | 50 | 33.6 | 33.6 | 37.9 | 37.8 | 31.9 | 32.2 | 26.0 | 26.4 | 24.9 | 26.2 |
| | 75 | 42.9 | 42.4 | 47.0 | 47.3 | 39.7 | 39.5 | 34.3 | 34.3 | 32.5 | 33.6 |
| Depreciation | 25 | 0.8 | 0.9 | 1.0 | 1.0 | 0.8 | 0.8 | 0.6 | 0.6 | 0.7 | 0.8 |
| | 50 | 1.5 | 1.6 | 1.8 | 1.9 | 1.4 | 1.4 | 1.1 | 1.1 | 1.2 | 1.2 |
| | 75 | 2.6 | 2.7 | 3.0 | 3.1 | 2.4 | 2.4 | 1.8 | 1.9 | 2.2 | 2.1 |
| Annual result | 25 | 0.7 | 0.8 | 0.4 | 0.5 | 0.8 | 0.9 | 1.4 | 1.3 | 1.5 | 0.0 |
| | 50 | 2.4 | 2.6 | 2.2 | 2.5 | 2.5 | 2.6 | 2.8 | 3.0 | 2.8 | 2.7 |
| | 75 | 5.2 | 5.3 | 5.5 | 5.5 | 5.0 | 5.2 | 5.5 | 5.6 | 4.2 | 4.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.1 | 3.7 | 5.3 | 5.0 | 3.8 | 3.6 | 2.5 | 2.3 | 2.6 | 2.3 |
| | 50 | 10.1 | 9.6 | 12.6 | 12.7 | 9.0 | 9.0 | 5.8 | 5.4 | 6.1 | 5.7 |
| | 75 | 22.4 | 21.9 | 27.2 | 26.4 | 19.8 | 19.5 | 13.9 | 13.3 | 9.7 | 11.3 |
| Inventories | 25 | 9.2 | 9.1 | 4.8 | 4.3 | 13.2 | 12.9 | 25.6 | 25.3 | 27.8 | 30.6 |
| | 50 | 29.5 | 30.8 | 19.7 | 20.4 | 36.0 | 36.3 | 44.2 | 47.7 | 48.3 | 45.1 |
| | 75 | 56.3 | 56.3 | 45.9 | 46.6 | 60.6 | 59.7 | 63.6 | 67.4 | 67.7 | 62.9 |
| Equity | 25 | 10.6 | 11.3 | 8.4 | 9.8 | 12.3 | 13.1 | 11.8 | 11.6 | 9.7 | 9.1 |
| | 50 | 24.6 | 25.2 | 24.7 | 26.1 | 26.0 | 22.6 | 22.0 | 19.2 | 19.1 | 19.1 |
| | 75 | 44.7 | 45.0 | 47.9 | 48.7 | 44.3 | 44.5 | 37.2 | 35.6 | 32.4 | 32.0 |
| Short-term liabilities | 25 | 32.3 | 31.5 | 26.9 | 26.9 | 35.1 | 33.8 | 42.1 | 42.7 | 43.6 | 43.9 |
| | 50 | 54.9 | 53.7 | 50.8 | 49.8 | 56.3 | 54.3 | 60.3 | 60.6 | 60.2 | 58.2 |
| | 75 | 74.0 | 73.7 | 73.8 | 73.1 | 74.4 | 73.0 | 73.3 | 75.9 | 72.4 | 73.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.2 | 4.1 | 7.0 | 7.2 | 4.4 | 4.0 | 0.4 | 0.3 | 0.0 | 0.0 |
| | 75 | 17.6 | 16.7 | 23.7 | 22.4 | 15.5 | 14.2 | 6.7 | 6.7 | 2.3 | 3.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.0 | 1.1 | 0.6 | 0.7 | 1.3 | 1.3 | 2.0 | 2.0 | 1.8 | 0.0 |
| | 50 | 3.4 | 3.6 | 3.0 | 3.3 | 3.5 | 3.8 | 4.2 | 4.3 | 4.2 | 3.7 |
| | 75 | 7.3 | 7.6 | 7.5 | 7.8 | 7.2 | 7.3 | 7.6 | 7.9 | 6.0 | 5.7 |
| Annual result and Depreciation | 25 | 2.7 | 2.8 | 2.4 | 2.7 | 2.8 | 2.9 | 3.1 | 3.4 | 3.2 | 2.1 |
| | 50 | 5.5 | 5.8 | 5.4 | 5.7 | 5.6 | 5.8 | 5.6 | 6.0 | 5.8 | 4.9 |
| | 75 | 9.9 | 10.3 | 10.4 | 10.8 | 9.6 | 10.1 | 9.6 | 9.8 | 7.4 | 7.6 |
| Trade receivables | 25 | 5.5 | 5.5 | 4.6 | 4.6 | 6.2 | 6.0 | 7.4 | 7.2 | 7.6 | 7.8 |
| | 50 | 9.5 | 9.4 | 8.4 | 8.3 | 9.9 | 10.2 | 11.6 | 11.1 | 11.0 | 12.2 |
| | 75 | 15.0 | 14.9 | 13.8 | 14.0 | 15.5 | 15.2 | 16.8 | 16.6 | 15.2 | 15.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.2 | 2.2 | 1.8 | 1.9 | 2.4 | 2.3 | 2.6 | 2.4 | 2.0 | 0.8 |
| | 50 | 5.5 | 5.6 | 6.0 | 6.1 | 5.2 | 5.5 | 5.4 | 5.2 | 4.2 | 3.8 |
| | 75 | 11.4 | 11.3 | 13.7 | 13.6 | 10.3 | 10.4 | 9.3 | 9.3 | 6.4 | 7.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 4.0 | 4.0 | 2.3 | 2.9 | 4.9 | 4.4 | 5.4 | 5.5 | 4.5 | 2.3 |
| | 50 | 13.4 | 13.8 | 12.7 | 14.2 | 13.8 | 14.1 | 14.6 | 13.4 | 10.1 | 8.9 |
| | 75 | 35.2 | 36.0 | 38.8 | 38.7 | 34.7 | 36.7 | 28.2 | 28.4 | 18.0 | 17.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 127.4 | 137.8 | 113.3 | 120.9 | 147.2 | 155.4 | 164.0 | 158.3 | 103.4 | 112.5 |
| | 50 | 252.2 | 273.3 | 220.4 | 244.6 | 268.3 | 292.6 | 331.0 | 309.3 | 245.6 | 263.8 |
| | 75 | 582.3 | 590.9 | 531.1 | 532.5 | 612.5 | 625.1 | 710.2 | 664.2 | 512.8 | 496.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 41.3 | 41.8 | 46.8 | 47.7 | 39.4 | 40.1 | 37.8 | 36.4 | 33.1 | 38.5 |
| | 50 | 88.3 | 89.5 | 104.7 | 104.5 | 81.9 | 86.5 | 69.6 | 62.6 | 71.3 | 70.4 |
| | 75 | 183.5 | 185.3 | 225.9 | 227.0 | 166.5 | 172.9 | 127.1 | 123.3 | 107.5 | 116.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.3 | 5.2 | 4.7 | 4.8 | 5.6 | 5.0 | 6.1 | 6.0 | 6.4 | 6.5 |
| | 50 | 9.7 | 9.4 | 10.4 | 10.1 | 9.5 | 9.1 | 9.1 | 9.0 | 8.9 | 9.3 |
| | 75 | 17.3 | 16.4 | 20.4 | 19.3 | 15.7 | 15.2 | 13.7 | 13.1 | 13.0 | 13.9 |

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindred sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 94.8 | 96.0 | 97.5 | 96.5 | 95.5 | 96.8 | 95.0 | 97.9 | 92.2 | 91.9 |
| Change in finished goods | 5.2 | 4.0 | 2.5 | 3.5 | 4.5 | 3.2 | 5.0 | 2.1 | 7.8 | 8.1 |
| Interest and similar income | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.9 | 2.0 | 2.6 | 2.4 | 1.9 | 1.9 | 2.2 | 2.2 | 1.3 | 1.4 |
| of which: Income from long-term equity investments | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| Total income | 102.0 | 102.0 | 102.7 | 102.5 | 101.9 | 102.0 | 102.3 | 102.3 | 101.4 | 101.5 |
| Expenses | | | | | | | | | | |
| Cost of materials | 50.2 | 50.1 | 40.6 | 40.5 | 47.3 | 47.2 | 54.5 | 53.8 | 51.6 | 52.3 |
| Personnel expenses | 29.2 | 28.6 | 30.2 | 30.0 | 30.7 | 30.5 | 27.4 | 27.3 | 29.6 | 27.9 |
| Depreciation | 2.6 | 2.5 | 3.2 | 3.2 | 2.9 | 2.8 | 2.4 | 2.5 | 2.2 | 2.0 |
| of which: Depreciation of tangible fixed assets | 2.3 | 2.4 | 3.2 | 3.2 | 2.7 | 2.7 | 2.1 | 2.3 | 1.9 | 1.8 |
| Interest and similar expenses | 0.5 | 0.5 | 0.8 | 0.7 | 0.6 | 0.6 | 0.5 | 0.4 | 0.5 | 0.6 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other expenses | 13.2 | 13.0 | 15.5 | 14.7 | 13.6 | 13.6 | 12.6 | 12.7 | 12.5 | 12.1 |
| Total expenses before taxes on income | 95.8 | 94.9 | 90.4 | 89.4 | 95.2 | 94.8 | 97.4 | 96.7 | 96.5 | 94.9 |
| Annual result before taxes on income | 6.2 | 7.1 | 12.2 | 13.1 | 6.7 | 7.1 | 4.9 | 5.5 | 4.9 | 6.6 |
| Taxes on income | 1.0 | 1.2 | 1.5 | 1.6 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 1.8 |
| Annual result | 5.2 | 5.8 | 10.8 | 11.5 | 5.7 | 6.1 | 3.9 | 4.6 | 4.0 | 4.8 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.2 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.4 | 0.5 | 0.0 | 0.0 |
| Profit for the year | 5.0 | 5.6 | 10.7 | 11.5 | 5.6 | 6.0 | 3.5 | 4.1 | 4.1 | 4.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.3 | 0.3 | 0.2 | 0.2 | 0.3 | 0.2 | 0.1 | 0.1 | 0.7 | 0.5 |
| Tangible fixed assets | 15.4 | 14.8 | 30.9 | 29.4 | 19.1 | 18.8 | 14.5 | 14.6 | 8.4 | 7.3 |
| of which: Land and buildings | 4.2 | 4.2 | 11.8 | 11.3 | 6.0 | 5.7 | 3.8 | 4.6 | 0.7 | 0.6 |
| Inventories | 47.7 | 48.1 | 29.3 | 32.1 | 44.5 | 46.2 | 51.8 | 50.6 | 50.4 | 50.9 |
| of which: Finished goods and merchandise | 2.1 | 1.4 | 3.1 | 2.9 | 2.4 | 2.1 | 2.2 | 0.7 | 1.4 | 1.4 |
| Cash | 9.6 | 10.7 | 10.5 | 10.8 | 10.0 | 9.6 | 9.8 | 11.1 | 8.7 | 11.1 |
| Receivables | 25.2 | 24.6 | 26.4 | 25.2 | 24.9 | 24.0 | 22.8 | 22.5 | 28.7 | 27.7 |
| Short-term | 24.6 | 24.3 | 25.4 | 24.6 | 24.5 | 23.6 | 22.5 | 22.2 | 27.3 | 27.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 16.1 | 15.5 | 17.9 | 17.7 | 17.5 | 16.4 | 15.7 | 15.6 | 14.9 | 13.8 |
| Receivables from affiliated companies | 6.3 | 6.8 | 4.1 | 3.7 | 4.2 | 4.3 | 5.2 | 4.8 | 10.7 | 12.3 |
| Long-term | 0.7 | 0.3 | 1.0 | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | 1.4 | 0.2 |
| of which: Loans to affiliated companies | 0.1 | 0.1 | 0.7 | 0.3 | 0.0 | 0.0 | 0.2 | 0.1 | 0.0 | 0.0 |
| Securities | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.0 |
| Other long-term equity investments | 1.2 | 1.1 | 1.7 | 1.4 | 0.7 | 0.7 | 0.6 | 0.6 | 2.6 | 2.1 |
| of which: Goodwill | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 | 1.5 | 1.1 |
| Capital | | | | | | | | | | |
| Equity | 10.6 | 11.2 | 13.2 | 13.9 | 10.4 | 11.2 | 9.2 | 10.2 | 11.8 | 11.8 |
| Liabilities | | | | | | | | | | |
| Short-term | 72.7 | 71.5 | 62.4 | 62.2 | 72.3 | 71.2 | 74.7 | 73.3 | 73.3 | 72.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.0 | 4.6 | 12.6 | 11.5 | 7.5 | 6.2 | 3.7 | 3.4 | 2.1 | 2.7 |
| Trade payables | 8.9 | 8.2 | 12.3 | 11.3 | 10.1 | 9.5 | 8.3 | 8.0 | 7.4 | 6.6 |
| Liabilities to affiliated companies | 11.5 | 10.5 | 5.3 | 4.5 | 11.1 | 9.7 | 13.2 | 12.1 | 11.4 | 10.7 |
| Long-term | 7.6 | 8.4 | 17.4 | 17.0 | 9.2 | 9.8 | 6.9 | 7.6 | 4.0 | 5.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.1 | 5.1 | 13.7 | 13.4 | 6.7 | 6.8 | 4.0 | 4.5 | 2.8 | 2.2 |
| Liabilities to affiliated companies | 1.6 | 1.8 | 2.2 | 2.1 | 1.9 | 2.0 | 1.7 | 2.0 | 1.2 | 1.1 |
| Provisions | 9.1 | 8.9 | 6.9 | 6.8 | 7.9 | 7.7 | 9.1 | 8.9 | 10.9 | 10.5 |
| of which: Provisions for pensions | 0.9 | 0.9 | 0.4 | 0.4 | 0.3 | 0.3 | 0.4 | 0.4 | 2.4 | 2.1 |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.6 | 7.4 | 12.5 | 13.5 | 7.0 | 7.4 | 5.1 | 5.6 | 5.3 | 7.1 |
| Annual result and depreciation | 8.2 | 8.7 | 14.4 | 15.3 | 9.0 | 9.2 | 6.7 | 7.2 | 6.7 | 7.3 |
| Trade receivables | 11.7 | 11.4 | 9.2 | 9.5 | 11.7 | 11.0 | 12.0 | 11.5 | 12.3 | 12.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 138.5 | 135.1 | 193.9 | 186.4 | 150.4 | 149.7 | 131.1 | 135.7 | 121.1 | 107.1 |
| Annual result and interest paid | 8.4 | 9.0 | 22.9 | 23.7 | 10.0 | 10.3 | 6.1 | 6.9 | 5.9 | 6.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 14.3 | 15.1 | 36.5 | 37.8 | 17.1 | 17.4 | 10.8 | 12.5 | 10.2 | 10.2 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 107.3 | 123.8 | 91.9 | 99.3 | 96.9 | 105.8 | 106.4 | 115.6 | 136.2 | 193.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 47.0 | 49.0 | 57.7 | 57.1 | 47.7 | 46.6 | 43.3 | 45.5 | 49.1 | 53.6 |
| Cash resources, short-term receivables and inventories | 112.6 | 116.2 | 104.6 | 108.6 | 109.3 | 111.6 | 112.6 | 114.6 | 117.9 | 124.2 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 12.1 | 11.7 | 15.3 | 14.4 | 13.6 | 13.0 | 11.0 | 10.7 | 11.0 | 10.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 4.01 | 4.49 | 0.33 | 0.37 | 1.03 | 1.13 | 1.58 | 1.68 | 1.08 | 1.31 |
| Sales in € billion | 5.55 | 6.06 | 0.64 | 0.69 | 1.54 | 1.69 | 2.07 | 2.28 | 1.30 | 1.40 |
| Number of enterprises | 1 295 | 1 295 | 815 | 815 | 355 | 355 | 111 | 111 | 14 | 14 |

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Ratios | | Of the enterprises captured ... | | | | | | | | | |
| ... % | | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 31.6 | 31.7 | 29.3 | 29.0 | 36.2 | 35.5 | 44.6 | 43.7 | 42.8 | 45.1 |
| | 50 | 42.5 | 42.0 | 39.4 | 38.9 | 46.4 | 45.8 | 51.8 | 50.8 | 51.5 | 52.7 |
| | 75 | 52.3 | 52.0 | 48.9 | 48.6 | 56.3 | 55.3 | 62.9 | 62.7 | 59.8 | 61.0 |
| Personnel expenses | 25 | 20.8 | 21.5 | 19.8 | 20.5 | 24.0 | 24.9 | 20.3 | 19.6 | 24.4 | 23.8 |
| | 50 | 29.2 | 29.6 | 28.1 | 28.5 | 31.5 | 31.4 | 27.3 | 27.5 | 29.7 | 28.2 |
| | 75 | 38.0 | 38.3 | 38.0 | 38.1 | 39.1 | 39.7 | 36.3 | 36.4 | 33.5 | 31.4 |
| Depreciation | 25 | 1.3 | 1.3 | 1.6 | 1.7 | 1.1 | 1.1 | 0.8 | 0.9 | 1.1 | 1.0 |
| | 50 | 2.4 | 2.3 | 2.6 | 2.7 | 1.8 | 1.8 | 1.5 | 1.6 | 2.1 | 2.0 |
| | 75 | 4.0 | 3.9 | 4.4 | 4.2 | 3.3 | 3.2 | 3.2 | 3.4 | 2.7 | 2.8 |
| Annual result | 25 | 3.7 | 4.3 | 6.0 | 6.9 | 2.4 | 2.5 | 1.4 | 2.1 | 2.2 | 2.9 |
| | 50 | 8.4 | 8.7 | 11.9 | 11.8 | 5.0 | 5.4 | 3.1 | 3.8 | 3.8 | 5.2 |
| | 75 | 15.0 | 15.4 | 18.7 | 19.3 | 8.9 | 8.8 | 6.7 | 6.5 | 7.8 | 7.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.5 | 8.2 | 12.9 | 11.6 | 5.4 | 5.8 | 3.1 | 3.7 | 2.0 | 1.9 |
| | 50 | 20.8 | 19.8 | 27.1 | 26.7 | 14.3 | 12.6 | 10.6 | 10.8 | 7.0 | 6.2 |
| | 75 | 42.5 | 41.6 | 52.6 | 48.7 | 29.8 | 29.6 | 19.6 | 18.8 | 17.8 | 17.7 |
| Inventories | 25 | 4.8 | 4.2 | 2.6 | 2.2 | 13.4 | 13.4 | 15.5 | 16.5 | 20.6 | 18.3 |
| | 50 | 18.7 | 19.6 | 13.0 | 12.6 | 35.7 | 35.6 | 44.9 | 45.5 | 45.8 | 48.5 |
| | 75 | 46.4 | 48.0 | 35.3 | 34.3 | 57.0 | 58.3 | 66.8 | 64.6 | 70.2 | 74.0 |
| Equity | 25 | 0.0 | 0.3 | - 10.6 | - 5.4 | 2.0 | 1.6 | 2.7 | 2.8 | 2.9 | 3.9 |
| | 50 | 7.8 | 8.4 | 7.9 | 9.0 | 7.6 | 8.0 | 7.3 | 8.4 | 10.6 | 10.7 |
| | 75 | 27.5 | 29.4 | 34.5 | 37.1 | 19.5 | 19.0 | 15.1 | 19.0 | 27.9 | 30.9 |
| Short-term liabilities | 25 | 40.6 | 38.8 | 31.8 | 31.2 | 53.7 | 57.0 | 57.4 | 56.2 | 52.0 | 44.3 |
| | 50 | 67.5 | 66.8 | 62.6 | 61.1 | 72.9 | 72.8 | 73.3 | 71.6 | 74.0 | 70.3 |
| | 75 | 86.2 | 85.7 | 87.7 | 86.5 | 85.1 | 85.2 | 86.9 | 83.6 | 78.8 | 82.7 |
| Liabilities to banks | 25 | 0.5 | 1.0 | 4.0 | 5.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 15.6 | 15.8 | 23.6 | 22.7 | 9.3 | 7.8 | 3.0 | 2.1 | 0.0 | 0.0 |
| | 75 | 41.0 | 38.3 | 51.1 | 48.8 | 28.5 | 25.1 | 9.6 | 9.1 | 14.0 | 16.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 4.5 | 5.0 | 6.7 | 8.0 | 3.4 | 3.2 | 2.0 | 3.0 | 2.6 | 3.4 |
| | 50 | 9.7 | 10.1 | 13.5 | 13.8 | 6.1 | 6.6 | 4.2 | 4.6 | 5.2 | 6.3 |
| | 75 | 17.7 | 17.8 | 21.7 | 22.0 | 10.7 | 10.7 | 8.0 | 8.2 | 8.1 | 8.6 |
| Annual result and Depreciation | 25 | 7.3 | 7.7 | 10.0 | 10.8 | 5.4 | 5.5 | 3.3 | 4.6 | 5.1 | 6.3 |
| | 50 | 12.8 | 13.1 | 16.8 | 17.2 | 8.9 | 8.9 | 6.8 | 7.1 | 8.2 | 8.6 |
| | 75 | 21.3 | 21.7 | 25.4 | 26.3 | 13.4 | 13.4 | 10.8 | 10.9 | 13.4 | 14.6 |
| Trade receivables | 25 | 4.0 | 4.2 | 3.1 | 3.3 | 6.0 | 5.7 | 7.4 | 7.3 | 10.3 | 10.6 |
| | 50 | 7.8 | 7.9 | 6.3 | 6.6 | 9.5 | 9.4 | 10.8 | 11.5 | 12.6 | 12.6 |
| | 75 | 12.8 | 12.8 | 11.2 | 11.4 | 14.5 | 13.6 | 15.9 | 15.7 | 18.4 | 14.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 7.3 | 8.6 | 14.2 | 15.7 | 5.4 | 5.2 | 3.4 | 3.7 | 3.3 | 4.1 |
| | 50 | 19.1 | 19.8 | 30.1 | 31.3 | 10.7 | 11.1 | 6.4 | 6.5 | 6.4 | 6.0 |
| | 75 | 42.0 | 42.4 | 59.8 | 59.5 | 20.6 | 20.3 | 12.2 | 12.7 | 9.3 | 10.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 11.9 | 13.0 | 16.8 | 17.9 | 10.0 | 9.5 | 7.0 | 6.9 | 11.1 | 9.5 |
| | 50 | 29.3 | 30.6 | 40.4 | 43.7 | 20.5 | 21.2 | 12.2 | 14.3 | 15.6 | 16.0 |
| | 75 | 72.0 | 75.3 | 96.7 | 100.0 | 44.4 | 41.7 | 28.8 | 27.1 | 17.6 | 30.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 30.9 | 35.9 | 17.3 | 27.3 | 43.8 | 42.1 | 47.9 | 53.5 | 48.1 | 84.8 |
| | 50 | 98.3 | 103.0 | 94.6 | 100.0 | 103.7 | 108.0 | 102.1 | 139.7 | 136.1 | 233.3 |
| | 75 | 212.7 | 221.3 | 190.3 | 195.1 | 250.0 | 246.1 | 336.2 | 349.0 | 342.8 | 365.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 30.0 | 32.8 | 30.5 | 32.6 | 29.9 | 32.9 | 26.6 | 34.3 | 31.2 | 26.6 |
| | 50 | 62.0 | 63.6 | 66.8 | 71.9 | 55.6 | 55.8 | 59.6 | 61.3 | 62.0 | 50.2 |
| | 75 | 117.0 | 117.3 | 141.7 | 146.0 | 95.0 | 90.8 | 94.9 | 97.5 | 69.8 | 109.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.1 | 5.2 | 4.4 | 4.7 | 5.7 | 5.9 | 6.5 | 6.8 | 8.7 | 7.8 |
| | 50 | 11.0 | 10.2 | 11.0 | 9.8 | 11.4 | 10.8 | 9.7 | 9.8 | 10.6 | 11.2 |
| | 75 | 20.3 | 19.1 | 22.0 | 20.7 | 20.0 | 18.9 | 16.3 | 14.1 | 12.7 | 12.7 |

I. Enterprises by economic sector

8. Wholesale and retail trade; repair of motor vehicles and motorcycles

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|----------|---|-------|--------------------|--------|---------------------|---------|-------------|---------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 100.0 | 99.8 | 99.6 | 99.8 | 99.8 | 99.9 | 99.9 | 99.9 | 100.0 |
| Change in finished goods | 0.1 | 0.0 | 0.2 | 0.4 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.0 |
| Interest and similar income | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.6 | 1.5 | 2.4 | 2.4 | 1.6 | 1.6 | 1.3 | 1.3 | 1.7 | 1.5 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.4 |
| Total income | 101.8 | 101.6 | 102.6 | 102.5 | 101.7 | 101.7 | 101.4 | 101.4 | 101.8 | 101.7 |
| Expenses | | | | | | | | | | |
| Cost of materials | 80.8 | 81.0 | 59.0 | 58.5 | 68.9 | 68.7 | 74.5 | 74.4 | 82.0 | 82.2 |
| Personnel expenses | 7.2 | 7.2 | 18.9 | 19.1 | 15.1 | 15.1 | 11.4 | 11.5 | 6.4 | 6.4 |
| Depreciation | 1.0 | 1.0 | 2.0 | 2.0 | 1.6 | 1.5 | 1.2 | 1.3 | 1.0 | 0.9 |
| of which: Depreciation of tangible fixed assets | 0.8 | 0.9 | 1.9 | 2.0 | 1.4 | 1.4 | 1.1 | 1.1 | 0.8 | 0.8 |
| Interest and similar expenses | 0.3 | 0.4 | 0.8 | 0.7 | 0.6 | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 9.7 | 9.6 | 16.5 | 16.4 | 11.8 | 11.9 | 10.4 | 10.5 | 9.5 | 9.4 |
| Total expenses before taxes on income | 99.1 | 99.2 | 97.3 | 96.9 | 97.9 | 97.8 | 98.0 | 98.1 | 99.3 | 99.3 |
| Annual result before taxes on income | 2.7 | 2.5 | 5.3 | 5.6 | 3.8 | 3.9 | 3.4 | 3.3 | 2.6 | 2.3 |
| Taxes on income | 0.6 | 0.6 | 1.0 | 1.1 | 0.9 | 0.9 | 0.8 | 0.8 | 0.5 | 0.5 |
| Annual result | 2.1 | 1.9 | 4.3 | 4.5 | 2.9 | 3.0 | 2.5 | 2.4 | 2.0 | 1.8 |
| Profit and loss transfers (parent company) | 0.2 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.4 |
| Profit and loss transfers (subsidiary) | 0.7 | 0.8 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.4 | 0.8 | 0.8 |
| Profit for the year | 1.6 | 1.5 | 4.2 | 4.4 | 2.8 | 2.8 | 2.2 | 2.0 | 1.5 | 1.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 1.0 | 0.8 | 0.7 | 0.6 | 0.6 | 0.7 | 0.7 | 0.9 | 1.0 |
| Tangible fixed assets | 13.8 | 13.9 | 23.7 | 22.7 | 19.1 | 18.7 | 16.5 | 16.2 | 13.3 | 13.4 |
| of which: Land and buildings | 7.3 | 7.3 | 11.0 | 10.4 | 8.5 | 8.3 | 7.8 | 7.6 | 7.1 | 7.2 |
| Inventories | 22.9 | 23.0 | 30.8 | 30.7 | 35.6 | 36.2 | 33.7 | 34.3 | 21.1 | 21.0 |
| of which: Finished goods and merchandise | 20.0 | 20.3 | 26.7 | 26.3 | 31.4 | 31.8 | 30.8 | 31.4 | 18.2 | 18.5 |
| Cash | 6.5 | 6.8 | 13.1 | 14.0 | 12.4 | 12.4 | 9.8 | 9.5 | 5.9 | 6.2 |
| Receivables | 39.2 | 39.4 | 28.6 | 28.6 | 28.8 | 28.7 | 34.9 | 34.7 | 40.1 | 40.4 |
| Short-term | 36.3 | 37.7 | 27.7 | 27.7 | 27.9 | 27.8 | 33.7 | 33.6 | 37.0 | 38.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 14.1 | 14.2 | 14.8 | 14.7 | 16.6 | 16.4 | 17.9 | 17.6 | 13.6 | 13.7 |
| Receivables from affiliated companies | 18.0 | 19.2 | 6.6 | 6.5 | 6.3 | 6.3 | 10.5 | 10.4 | 19.4 | 20.8 |
| Long-term | 2.8 | 1.7 | 0.9 | 0.9 | 0.9 | 0.9 | 1.2 | 1.2 | 3.1 | 1.8 |
| of which: Loans to affiliated companies | 2.4 | 1.3 | 0.4 | 0.5 | 0.3 | 0.4 | 0.7 | 0.7 | 2.7 | 1.4 |
| Securities | 1.9 | 2.0 | 0.5 | 0.5 | 0.5 | 0.5 | 0.9 | 0.8 | 2.1 | 2.2 |
| Other long-term equity investments | 14.4 | 13.6 | 1.8 | 2.0 | 2.7 | 2.5 | 3.2 | 3.4 | 16.3 | 15.4 |
| of which: Goodwill | 0.5 | 0.4 | 0.7 | 0.6 | 0.8 | 0.7 | 0.4 | 0.4 | 0.5 | 0.4 |
| Capital | | | | | | | | | | |
| Equity | 33.0 | 32.8 | 26.8 | 27.6 | 34.1 | 35.0 | 35.2 | 35.1 | 32.7 | 32.5 |
| Liabilities | | | | | | | | | | |
| Short-term | 48.3 | 47.6 | 47.7 | 47.1 | 45.8 | 45.8 | 48.0 | 48.2 | 48.4 | 47.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.1 | 6.4 | 11.9 | 11.3 | 12.4 | 12.6 | 12.7 | 12.8 | 5.1 | 5.3 |
| Trade payables | 13.5 | 13.7 | 14.9 | 14.9 | 14.5 | 14.5 | 13.6 | 13.8 | 13.5 | 13.7 |
| Liabilities to affiliated companies | 22.3 | 21.4 | 8.6 | 8.0 | 10.8 | 10.3 | 15.3 | 15.2 | 23.6 | 22.6 |
| Long-term | 7.3 | 7.7 | 18.9 | 18.5 | 13.1 | 12.2 | 8.1 | 7.9 | 6.9 | 7.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.2 | 4.5 | 12.4 | 12.1 | 8.8 | 8.4 | 5.3 | 5.4 | 3.9 | 4.2 |
| Liabilities to affiliated companies | 1.9 | 2.0 | 3.9 | 3.9 | 2.7 | 2.4 | 2.1 | 1.9 | 1.9 | 2.0 |
| Provisions | 10.8 | 11.1 | 6.2 | 6.5 | 6.7 | 6.6 | 8.2 | 8.2 | 11.3 | 11.6 |
| of which: Provisions for pensions | 2.8 | 3.0 | 1.5 | 1.5 | 1.9 | 2.0 | 2.4 | 2.5 | 2.9 | 3.1 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.7 | 2.5 | 5.3 | 5.6 | 3.8 | 3.9 | 3.4 | 3.3 | 2.6 | 2.3 |
| Annual result and depreciation | 3.1 | 2.9 | 6.3 | 6.6 | 4.5 | 4.5 | 3.8 | 3.7 | 3.0 | 2.7 |
| Trade receivables | 5.5 | 5.5 | 7.1 | 7.2 | 7.2 | 7.1 | 7.3 | 7.3 | 5.3 | 5.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 254.9 | 256.0 | 208.3 | 205.4 | 231.7 | 229.6 | 244.8 | 241.3 | 257.1 | 259.0 |
| Annual result and interest paid | 6.2 | 5.8 | 10.6 | 10.8 | 8.0 | 8.0 | 7.2 | 6.9 | 6.1 | 5.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.2 | 12.1 | 21.8 | 23.2 | 19.3 | 19.6 | 16.7 | 16.2 | 12.6 | 11.4 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 130.0 | 138.4 | 171.2 | 178.5 | 209.0 | 214.2 | 208.0 | 208.0 | 122.0 | 130.6 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 90.2 | 94.4 | 85.8 | 89.1 | 88.3 | 88.1 | 91.7 | 90.1 | 90.1 | 95.2 |
| Cash resources, short-term receivables and inventories | 137.6 | 142.6 | 150.3 | 154.3 | 165.9 | 167.0 | 162.0 | 161.3 | 133.7 | 139.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.5 | 6.6 | 12.1 | 12.3 | 9.0 | 9.2 | 7.4 | 7.7 | 6.4 | 6.4 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 423.40 | 443.74 | 1.46 | 1.59 | 11.24 | 11.93 | 46.60 | 49.26 | 364.10 | 380.96 |
| Sales in € billion | 1 079.31 | 1 136.13 | 3 005 | 3 277 | 26 047 | 27 397 | 114 067 | 118 897 | 936 157 | 986 587 |
| Number of enterprises | 16 642 | 16 642 | 3 393 | 3 393 | 5 135 | 5 135 | 4 958 | 4 958 | 3 156 | 3 156 |

I. Enterprises by economic sector

cont'd: 8. Wholesale and retail trade; repair of motor vehicles and motorcycles

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 58.7 | 58.3 | 41.0 | 40.0 | 57.8 | 57.5 | 67.4 | 67.1 | 71.5 | 71.7 |
| | 50 | 73.4 | 73.4 | 58.6 | 57.5 | 71.1 | 71.1 | 76.9 | 76.8 | 81.3 | 81.1 |
| | 75 | 82.8 | 82.7 | 72.2 | 71.6 | 79.9 | 79.6 | 84.4 | 84.4 | 90.2 | 90.2 |
| Personnel expenses | 25 | 6.2 | 6.2 | 8.1 | 8.5 | 8.4 | 8.5 | 6.0 | 6.1 | 2.9 | 3.1 |
| | 50 | 11.5 | 11.7 | 16.5 | 17.0 | 13.5 | 13.7 | 10.1 | 10.3 | 7.5 | 7.6 |
| | 75 | 18.5 | 18.7 | 27.2 | 27.9 | 20.5 | 20.6 | 15.2 | 15.4 | 12.6 | 12.6 |
| Depreciation | 25 | 0.4 | 0.4 | 0.4 | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 | 0.2 | 0.2 |
| | 50 | 0.9 | 0.9 | 1.3 | 1.3 | 1.0 | 1.0 | 0.8 | 0.8 | 0.7 | 0.7 |
| | 75 | 1.8 | 1.8 | 2.7 | 2.8 | 1.9 | 1.9 | 1.5 | 1.5 | 1.4 | 1.4 |
| Annual result | 25 | 0.6 | 0.5 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.5 | 0.4 | 0.3 |
| | 50 | 2.0 | 2.0 | 3.5 | 3.6 | 2.2 | 2.2 | 1.8 | 1.7 | 1.4 | 1.4 |
| | 75 | 4.7 | 4.6 | 8.8 | 8.8 | 4.7 | 4.7 | 3.8 | 3.7 | 3.3 | 3.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 2.6 | 2.5 | 2.2 | 2.1 | 3.2 | 3.0 | 2.8 | 2.6 | 1.7 | 1.7 |
| | 50 | 9.9 | 9.6 | 10.3 | 9.6 | 10.3 | 9.9 | 9.5 | 9.3 | 9.4 | 9.3 |
| | 75 | 25.0 | 24.6 | 29.2 | 28.3 | 25.2 | 24.9 | 23.2 | 22.6 | 23.6 | 23.8 |
| Inventories | 25 | 12.5 | 12.5 | 5.2 | 5.2 | 14.7 | 14.9 | 17.0 | 17.1 | 11.9 | 11.4 |
| | 50 | 31.4 | 31.6 | 24.2 | 24.4 | 32.9 | 33.1 | 35.3 | 35.5 | 28.2 | 28.6 |
| | 75 | 50.7 | 51.2 | 49.0 | 49.9 | 53.4 | 54.1 | 51.7 | 52.1 | 45.4 | 45.5 |
| Equity | 25 | 11.1 | 11.2 | 2.7 | 3.6 | 11.2 | 12.3 | 14.0 | 13.7 | 12.3 | 12.3 |
| | 50 | 28.1 | 28.7 | 24.4 | 24.6 | 28.7 | 29.4 | 29.5 | 30.5 | 27.6 | 27.9 |
| | 75 | 49.6 | 50.5 | 52.7 | 53.2 | 50.9 | 52.1 | 49.3 | 50.8 | 45.2 | 45.4 |
| Short-term liabilities | 25 | 27.6 | 27.0 | 22.0 | 21.6 | 26.4 | 25.5 | 29.8 | 29.4 | 33.7 | 32.7 |
| | 50 | 49.3 | 49.2 | 45.7 | 45.1 | 46.4 | 47.0 | 51.4 | 50.9 | 52.9 | 52.8 |
| | 75 | 71.8 | 71.8 | 75.3 | 74.8 | 69.7 | 70.4 | 71.3 | 71.7 | 72.6 | 71.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 8.3 | 8.1 | 8.6 | 8.7 | 12.0 | 11.7 | 9.2 | 8.6 | 1.3 | 0.7 |
| | 75 | 32.5 | 32.6 | 36.9 | 37.2 | 35.2 | 34.6 | 32.2 | 32.6 | 23.2 | 23.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.7 | 0.8 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.6 | 0.5 |
| | 50 | 2.6 | 2.6 | 4.3 | 4.4 | 2.9 | 2.9 | 2.3 | 2.3 | 1.9 | 1.8 |
| | 75 | 5.9 | 5.9 | 10.3 | 10.3 | 6.0 | 6.0 | 5.1 | 4.9 | 4.1 | 4.0 |
| Annual result and depreciation | 25 | 1.8 | 1.7 | 2.1 | 2.3 | 2.1 | 2.0 | 1.7 | 1.7 | 1.3 | 1.2 |
| | 50 | 3.9 | 3.9 | 6.0 | 6.3 | 4.3 | 4.3 | 3.5 | 3.4 | 2.8 | 2.7 |
| | 75 | 7.6 | 7.6 | 13.0 | 13.3 | 7.7 | 7.8 | 6.4 | 6.3 | 5.3 | 5.1 |
| Trade receivables | 25 | 2.3 | 2.3 | 0.9 | 1.0 | 2.5 | 2.5 | 3.1 | 3.2 | 2.4 | 2.4 |
| | 50 | 5.4 | 5.4 | 4.3 | 4.2 | 5.5 | 5.5 | 5.8 | 5.8 | 5.6 | 5.6 |
| | 75 | 9.4 | 9.3 | 9.1 | 8.8 | 9.3 | 9.1 | 9.6 | 9.6 | 9.5 | 9.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.0 | 2.8 | 3.0 | 3.0 | 3.3 | 3.1 | 3.0 | 2.8 | 2.5 | 2.2 |
| | 50 | 6.8 | 6.6 | 10.0 | 9.8 | 7.2 | 6.9 | 6.3 | 6.2 | 5.6 | 5.3 |
| | 75 | 13.9 | 13.8 | 24.7 | 24.2 | 14.1 | 14.0 | 11.7 | 11.7 | 10.7 | 10.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.3 | 4.9 | 1.9 | 1.4 | 5.4 | 4.9 | 6.1 | 5.8 | 5.9 | 5.2 |
| | 50 | 15.7 | 14.9 | 17.1 | 16.8 | 16.3 | 15.6 | 15.7 | 15.0 | 14.2 | 13.0 |
| | 75 | 37.3 | 36.8 | 52.9 | 51.9 | 39.4 | 40.1 | 34.6 | 33.6 | 28.8 | 27.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 106.1 | 108.1 | 83.5 | 87.0 | 116.7 | 119.1 | 114.4 | 113.4 | 100.4 | 104.3 |
| | 50 | 230.3 | 234.8 | 203.0 | 211.1 | 255.2 | 266.4 | 242.8 | 244.6 | 197.3 | 196.2 |
| | 75 | 666.1 | 700.8 | 669.0 | 740.5 | 719.4 | 756.2 | 703.1 | 720.9 | 531.0 | 546.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 46.0 | 46.1 | 39.1 | 39.9 | 45.0 | 44.8 | 47.3 | 47.3 | 51.2 | 52.3 |
| | 50 | 87.0 | 88.0 | 88.3 | 91.1 | 87.2 | 87.4 | 84.5 | 84.8 | 90.2 | 90.3 |
| | 75 | 165.4 | 167.5 | 206.6 | 211.0 | 169.3 | 177.3 | 154.4 | 156.2 | 143.9 | 145.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 2.5 | 2.5 | 3.1 | 3.1 | 3.0 | 3.0 | 2.3 | 2.3 | 1.8 | 1.8 |
| | 50 | 6.2 | 6.2 | 8.1 | 8.1 | 7.0 | 7.1 | 5.6 | 5.4 | 4.9 | 4.9 |
| | 75 | 11.9 | 11.9 | 18.2 | 17.6 | 12.8 | 12.7 | 10.5 | 10.7 | 9.0 | 8.8 |

I. Enterprises by economic sector

cont'd: 8 Wholesale and retail trade; repair of motor vehicles and motorcycles

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 100.0 | 99.8 | 99.4 | 99.8 | 99.8 | 99.9 | 99.9 | 99.9 | 100.0 |
| Change in finished goods | 0.1 | 0.0 | 0.2 | 0.6 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.0 |
| Interest and similar income | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| Other income | 1.8 | 1.7 | 2.4 | 2.5 | 1.7 | 1.6 | 1.3 | 1.3 | 1.8 | 1.7 |
| of which: Income from long-term equity investments | 0.3 | 0.4 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.3 | 0.4 |
| Total income | 102.0 | 101.8 | 102.5 | 102.6 | 101.8 | 101.7 | 101.4 | 101.4 | 102.1 | 101.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 81.2 | 81.4 | 58.0 | 57.4 | 68.4 | 68.2 | 74.7 | 74.5 | 82.4 | 82.7 |
| Personnel expenses | 6.8 | 6.8 | 21.5 | 21.6 | 15.8 | 15.8 | 11.2 | 11.4 | 6.0 | 6.0 |
| Depreciation | 1.0 | 0.9 | 1.9 | 1.9 | 1.5 | 1.5 | 1.2 | 1.2 | 1.0 | 0.9 |
| of which: Depreciation of tangible fixed assets | 0.8 | 0.8 | 1.8 | 1.8 | 1.4 | 1.4 | 1.1 | 1.1 | 0.8 | 0.8 |
| Interest and similar expenses | 0.3 | 0.4 | 0.7 | 0.7 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 0.4 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 9.8 | 9.7 | 17.1 | 17.3 | 12.2 | 12.3 | 10.6 | 10.7 | 9.6 | 9.4 |
| Total expenses before taxes on income | 99.2 | 99.3 | 99.3 | 98.9 | 98.5 | 98.3 | 98.1 | 98.2 | 99.4 | 99.4 |
| Annual result before taxes on income | 2.8 | 2.5 | 3.2 | 3.6 | 3.3 | 3.4 | 3.3 | 3.2 | 2.7 | 2.4 |
| Taxes on income | 0.6 | 0.6 | 0.9 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.6 | 0.6 |
| Annual result | 2.1 | 1.9 | 2.3 | 2.6 | 2.3 | 2.4 | 2.4 | 2.3 | 2.1 | 1.8 |
| Profit and loss transfers (parent company) | 0.3 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.6 |
| Profit and loss transfers (subsidiary) | 1.0 | 1.0 | 0.1 | 0.2 | 0.2 | 0.2 | 0.5 | 0.6 | 1.0 | 1.1 |
| Profit for the year | 1.4 | 1.4 | 2.2 | 2.4 | 2.1 | 2.2 | 1.9 | 1.7 | 1.3 | 1.3 |
| Balance Sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 1.0 | 1.0 | 0.9 | 0.7 | 0.7 | 0.7 | 0.7 | 0.9 | 1.1 |
| Tangible fixed assets | 11.7 | 11.7 | 18.4 | 17.5 | 16.8 | 16.5 | 14.4 | 14.2 | 11.2 | 11.2 |
| of which: Land and buildings | 6.0 | 6.0 | 6.4 | 6.1 | 6.7 | 6.6 | 6.2 | 6.0 | 6.0 | 6.0 |
| Inventories | 22.4 | 22.5 | 30.9 | 30.7 | 35.1 | 35.8 | 33.6 | 34.3 | 20.6 | 20.6 |
| of which: Finished goods and merchandise | 18.9 | 19.4 | 26.5 | 25.6 | 30.6 | 30.9 | 30.4 | 31.1 | 17.1 | 17.5 |
| Cash | 6.6 | 6.9 | 14.5 | 15.5 | 13.4 | 13.5 | 10.4 | 9.9 | 5.9 | 6.3 |
| Receivables | 40.9 | 41.3 | 32.0 | 32.1 | 30.5 | 30.2 | 36.5 | 36.3 | 41.8 | 42.3 |
| Short-term | 37.8 | 39.7 | 30.7 | 30.8 | 29.6 | 29.2 | 35.4 | 35.1 | 38.4 | 40.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 14.8 | 14.8 | 15.8 | 15.9 | 17.4 | 17.1 | 18.0 | 17.8 | 14.3 | 14.4 |
| Receivables from affiliated companies | 19.4 | 21.1 | 7.6 | 7.6 | 7.0 | 6.9 | 11.7 | 11.6 | 20.8 | 22.8 |
| Long-term | 3.1 | 1.6 | 1.3 | 1.3 | 1.0 | 1.0 | 1.2 | 1.2 | 3.4 | 1.7 |
| of which: Loans to affiliated companies | 2.8 | 1.3 | 0.6 | 0.7 | 0.4 | 0.4 | 0.7 | 0.7 | 3.1 | 1.4 |
| Securities | 2.4 | 2.5 | 0.7 | 0.7 | 0.6 | 0.6 | 0.8 | 0.7 | 2.6 | 2.8 |
| Other long-term equity investments | 14.7 | 13.6 | 1.8 | 1.9 | 2.5 | 2.3 | 3.2 | 3.4 | 16.5 | 15.3 |
| of which: Goodwill | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.6 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 35.4 | 34.9 | 30.9 | 32.0 | 38.5 | 39.3 | 38.8 | 38.3 | 34.9 | 34.3 |
| Liabilities | | | | | | | | | | |
| Short-term | 46.0 | 45.7 | 46.3 | 45.1 | 42.7 | 42.5 | 44.6 | 45.1 | 46.3 | 45.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.5 | 5.8 | 9.9 | 8.6 | 11.3 | 11.3 | 11.3 | 11.5 | 4.6 | 4.9 |
| Trade payables | 11.8 | 12.3 | 14.7 | 14.5 | 14.1 | 14.1 | 14.0 | 14.3 | 11.5 | 12.0 |
| Liabilities to affiliated companies | 22.5 | 21.6 | 9.5 | 8.5 | 8.8 | 8.5 | 12.7 | 12.9 | 24.2 | 23.1 |
| Long-term | 5.9 | 6.3 | 15.3 | 15.4 | 10.9 | 10.4 | 6.8 | 6.9 | 5.6 | 6.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.0 | 3.3 | 7.9 | 8.2 | 6.8 | 6.7 | 4.5 | 4.5 | 2.6 | 3.0 |
| Liabilities to affiliated companies | 1.9 | 2.0 | 4.9 | 4.8 | 2.6 | 2.3 | 1.7 | 1.6 | 1.9 | 2.0 |
| Provisions | 12.0 | 12.3 | 7.1 | 7.2 | 7.6 | 7.5 | 9.1 | 9.0 | 12.5 | 12.9 |
| of which: Provisions for pensions | 3.3 | 3.5 | 2.2 | 2.2 | 2.5 | 2.5 | 2.9 | 2.9 | 3.4 | 3.6 |
| Other Ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.8 | 2.5 | 3.2 | 3.7 | 3.3 | 3.4 | 3.3 | 3.2 | 2.7 | 2.4 |
| Annual result and depreciation | 3.1 | 2.8 | 4.2 | 4.5 | 3.8 | 3.9 | 3.6 | 3.5 | 3.1 | 2.7 |
| Trade receivables | 6.2 | 6.2 | 7.9 | 8.1 | 7.8 | 7.7 | 7.5 | 7.5 | 6.0 | 6.0 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 238.7 | 240.0 | 201.1 | 197.2 | 224.3 | 221.6 | 240.2 | 235.8 | 239.1 | 241.3 |
| Annual result and interest paid | 5.9 | 5.5 | 6.0 | 6.5 | 6.4 | 6.5 | 6.6 | 6.3 | 5.8 | 5.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 12.9 | 11.6 | 15.3 | 17.0 | 17.9 | 18.2 | 16.8 | 15.9 | 12.3 | 11.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 139.9 | 151.0 | 211.2 | 225.7 | 244.8 | 250.8 | 244.9 | 241.2 | 130.0 | 141.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 98.4 | 103.4 | 98.2 | 103.2 | 101.2 | 100.9 | 103.5 | 100.5 | 97.7 | 103.8 |
| Cash resources, short-term receivables and inventories | 147.1 | 152.7 | 164.8 | 171.4 | 183.5 | 185.0 | 179.0 | 176.5 | 142.2 | 148.7 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.1 | 6.3 | 12.6 | 12.7 | 9.2 | 9.3 | 7.8 | 8.1 | 5.8 | 6.0 |
| Memo item | | | | | | | | | | |
| Balance sheet total in € billion | 317.24 | 333.41 | 0.95 | 1.05 | 7.96 | 8.53 | 34.49 | 36.66 | 273.84 | 287.17 |
| Sales in € billion | 757.27 | 800.28 | 1.92 | 2.08 | 17.86 | 18.89 | 82.85 | 86.44 | 654.64 | 692.88 |
| Number of enterprises | 11 517 | 11 517 | 2 148 | 2 148 | 3 513 | 3 513 | 3 586 | 3 586 | 2 270 | 2 270 |

I. Enterprises by economic sector

cont'd: 8 Wholesale and retail trade; repair of motor vehicles and motorcycles

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 58.6 | 58.3 | 39.6 | 39.0 | 57.0 | 56.6 | 67.0 | 66.9 | 71.6 | 71.8 |
| | 50 | 73.6 | 73.5 | 57.7 | 56.7 | 70.4 | 70.5 | 77.1 | 76.9 | 82.4 | 82.4 |
| | 75 | 83.4 | 83.3 | 71.4 | 71.1 | 80.1 | 79.9 | 84.8 | 84.8 | 90.7 | 90.8 |
| Personnel expenses | 25 | 6.2 | 6.2 | 9.9 | 10.7 | 8.7 | 8.7 | 5.9 | 6.0 | 2.7 | 2.7 |
| | 50 | 11.6 | 11.8 | 20.0 | 19.9 | 14.4 | 14.5 | 9.9 | 10.2 | 6.9 | 6.9 |
| | 75 | 19.4 | 19.4 | 30.9 | 31.5 | 21.8 | 22.0 | 15.1 | 15.3 | 12.3 | 12.2 |
| Depreciation | 25 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 |
| | 50 | 0.8 | 0.8 | 1.1 | 1.2 | 0.9 | 1.0 | 0.7 | 0.7 | 0.6 | 0.6 |
| | 75 | 1.7 | 1.7 | 2.4 | 2.5 | 1.8 | 1.9 | 1.4 | 1.4 | 1.3 | 1.3 |
| Annual result | 25 | 0.4 | 0.4 | 0.1 | 0.1 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.3 |
| | 50 | 1.6 | 1.6 | 1.9 | 1.9 | 1.6 | 1.6 | 1.6 | 1.6 | 1.4 | 1.3 |
| | 75 | 3.8 | 3.7 | 5.3 | 5.3 | 3.7 | 3.8 | 3.6 | 3.6 | 3.1 | 2.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 2.0 | 1.9 | 1.3 | 1.3 | 2.6 | 2.4 | 2.2 | 2.1 | 1.2 | 1.2 |
| | 50 | 7.9 | 7.7 | 7.6 | 7.1 | 8.5 | 8.3 | 7.8 | 7.6 | 7.2 | 7.4 |
| | 75 | 21.0 | 20.5 | 21.9 | 21.4 | 22.0 | 21.3 | 20.0 | 19.7 | 20.6 | 20.1 |
| Inventories | 25 | 11.5 | 11.7 | 3.5 | 3.6 | 13.7 | 14.0 | 16.8 | 17.4 | 9.8 | 10.2 |
| | 50 | 31.5 | 32.0 | 22.4 | 23.1 | 33.2 | 33.7 | 36.2 | 36.1 | 26.8 | 27.7 |
| | 75 | 51.2 | 51.8 | 49.7 | 51.3 | 53.2 | 54.2 | 52.6 | 52.8 | 45.7 | 45.9 |
| Equity | 25 | 14.6 | 14.9 | 7.1 | 8.6 | 15.4 | 16.6 | 16.9 | 16.5 | 15.0 | 14.8 |
| | 50 | 32.2 | 33.0 | 27.9 | 29.1 | 33.9 | 34.8 | 33.5 | 34.5 | 31.3 | 31.3 |
| | 75 | 53.9 | 55.1 | 55.7 | 57.0 | 55.3 | 56.5 | 54.0 | 55.4 | 49.7 | 49.8 |
| Short-term liabilities | 25 | 24.7 | 24.0 | 20.7 | 20.0 | 23.1 | 22.2 | 25.9 | 25.8 | 29.2 | 28.0 |
| | 50 | 45.5 | 44.8 | 43.5 | 42.2 | 42.6 | 42.5 | 47.4 | 46.4 | 48.0 | 47.9 |
| | 75 | 68.1 | 68.0 | 72.5 | 71.0 | 66.0 | 66.1 | 68.6 | 68.5 | 68.3 | 68.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.3 | 4.0 | 1.5 | 2.5 | 8.1 | 7.6 | 6.0 | 5.5 | 0.1 | 0.0 |
| | 75 | 26.5 | 26.8 | 25.1 | 24.3 | 28.8 | 28.7 | 28.4 | 28.8 | 20.6 | 20.4 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.5 | 0.2 | 0.2 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.5 |
| | 50 | 2.2 | 2.1 | 2.4 | 2.4 | 2.3 | 2.3 | 2.2 | 2.2 | 1.9 | 1.8 |
| | 75 | 5.0 | 5.0 | 6.8 | 6.9 | 5.1 | 5.1 | 5.0 | 4.8 | 4.0 | 3.9 |
| Annual result and Depreciation | 25 | 1.5 | 1.4 | 1.3 | 1.3 | 1.7 | 1.6 | 1.5 | 1.5 | 1.3 | 1.1 |
| | 50 | 3.3 | 3.3 | 4.1 | 4.3 | 3.5 | 3.6 | 3.3 | 3.2 | 2.7 | 2.7 |
| | 75 | 6.5 | 6.6 | 9.1 | 9.2 | 6.8 | 6.9 | 6.2 | 6.2 | 5.2 | 5.0 |
| Trade receivables | 25 | 2.7 | 2.7 | 1.6 | 1.5 | 2.8 | 2.7 | 3.1 | 3.2 | 2.6 | 2.7 |
| | 50 | 5.7 | 5.7 | 5.1 | 5.0 | 5.8 | 5.7 | 5.9 | 5.9 | 5.9 | 6.0 |
| | 75 | 10.1 | 10.1 | 10.4 | 10.3 | 10.0 | 10.0 | 9.8 | 10.0 | 10.4 | 10.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.5 | 2.3 | 1.5 | 1.5 | 2.7 | 2.5 | 2.8 | 2.5 | 2.2 | 1.9 |
| | 50 | 5.6 | 5.4 | 5.9 | 5.9 | 5.8 | 5.4 | 5.7 | 5.5 | 5.1 | 4.9 |
| | 75 | 10.9 | 10.7 | 13.7 | 13.1 | 10.7 | 10.5 | 10.6 | 10.5 | 9.8 | 9.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and Depreciation | 25 | 3.8 | 3.3 | -3.2 | -3.1 | 3.5 | 2.8 | 5.4 | 5.1 | 5.3 | 4.6 |
| | 50 | 13.6 | 12.7 | 10.4 | 10.2 | 13.3 | 12.5 | 15.0 | 14.3 | 13.7 | 12.6 |
| | 75 | 33.9 | 32.4 | 34.8 | 33.1 | 35.1 | 34.7 | 35.7 | 34.0 | 29.0 | 27.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 132.6 | 133.3 | 105.1 | 114.1 | 147.9 | 152.5 | 145.0 | 137.0 | 121.9 | 125.3 |
| | 50 | 289.1 | 295.8 | 277.0 | 291.5 | 325.6 | 332.7 | 309.4 | 304.0 | 239.9 | 239.4 |
| | 75 | 848.9 | 883.3 | 900.0 | 994.8 | 883.6 | 932.3 | 860.8 | 863.1 | 687.6 | 727.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 53.0 | 53.2 | 46.2 | 48.8 | 52.9 | 52.5 | 53.0 | 52.5 | 59.7 | 58.6 |
| | 50 | 100.0 | 101.8 | 105.2 | 107.4 | 101.1 | 103.8 | 93.9 | 95.7 | 102.5 | 102.5 |
| | 75 | 194.6 | 197.7 | 259.8 | 268.5 | 205.3 | 213.9 | 180.6 | 179.5 | 169.2 | 172.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 2.3 | 2.3 | 3.1 | 3.1 | 2.9 | 2.8 | 2.3 | 2.3 | 1.5 | 1.5 |
| | 50 | 6.1 | 6.1 | 8.4 | 8.3 | 6.9 | 6.9 | 5.7 | 5.6 | 4.4 | 4.3 |
| | 75 | 12.3 | 12.1 | 18.8 | 18.6 | 13.2 | 13.0 | 11.3 | 11.2 | 8.6 | 8.5 |

I. Enterprises by economic sector

cont'd: 8 Wholesale and retail trade; repair of motor vehicles and motorcycles

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|--------------------|---------------------|-------------|-------|-------|--------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindered sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.0 | 99.7 | 99.9 | 99.9 | 99.9 | 100.0 | 99.9 | 100.0 | 100.0 |
| Change in finished goods | 0.0 | 0.0 | 0.3 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 |
| Interest and similar income | 0.1 | 0.1 | 0.4 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.2 | 1.2 | 2.4 | 2.3 | 1.5 | 1.5 | 1.2 | 1.2 | 1.2 | 1.1 |
| of which: Income from long-term equity investments | 0.2 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.3 |
| Total income | 101.4 | 101.3 | 102.7 | 102.3 | 101.5 | 101.5 | 101.3 | 101.3 | 101.4 | 101.2 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 80.0 | 80.0 | 60.9 | 60.5 | 69.9 | 69.7 | 74.1 | 74.1 | 81.0 | 81.0 |
| Personnel expenses | 8.1 | 8.1 | 14.5 | 14.8 | 13.5 | 13.6 | 11.8 | 11.8 | 7.5 | 7.5 |
| Depreciation | 1.0 | 1.0 | 2.2 | 2.3 | 1.6 | 1.6 | 1.4 | 1.4 | 1.0 | 1.0 |
| of which: Depreciation of tangible fixed assets | 0.9 | 0.9 | 2.2 | 2.3 | 1.5 | 1.6 | 1.3 | 1.3 | 0.9 | 0.9 |
| Interest and similar expenses | 0.3 | 0.3 | 0.9 | 0.8 | 0.6 | 0.6 | 0.5 | 0.5 | 0.3 | 0.3 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 9.4 | 9.5 | 15.4 | 14.8 | 10.9 | 11.0 | 9.9 | 10.0 | 9.2 | 9.4 |
| Total expenses before taxes on income | 98.9 | 99.0 | 94.0 | 93.4 | 96.6 | 96.6 | 97.8 | 97.9 | 99.1 | 99.2 |
| Annual result before taxes on income | 2.5 | 2.3 | 8.7 | 9.0 | 4.9 | 5.0 | 3.5 | 3.4 | 2.3 | 2.1 |
| Taxes on income | 0.4 | 0.4 | 1.0 | 1.1 | 0.8 | 0.8 | 0.6 | 0.6 | 0.4 | 0.3 |
| Annual result | 2.1 | 1.9 | 7.7 | 7.9 | 4.2 | 4.2 | 2.9 | 2.8 | 1.9 | 1.7 |
| Profit and loss transfers (parent company) | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.2 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.2 | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 |
| Profit for the year | 2.1 | 1.9 | 7.7 | 7.9 | 4.2 | 4.2 | 2.9 | 2.8 | 1.9 | 1.7 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 0.9 | 0.3 | 0.4 | 0.4 | 0.4 | 0.8 | 0.8 | 1.0 | 0.9 |
| Tangible fixed assets | 20.1 | 20.4 | 33.8 | 33.0 | 24.8 | 24.3 | 22.5 | 21.9 | 19.6 | 20.0 |
| of which: Land and buildings | 11.0 | 10.9 | 19.5 | 18.8 | 12.9 | 12.7 | 12.4 | 12.0 | 10.7 | 10.7 |
| Inventories | 24.3 | 24.3 | 30.6 | 30.7 | 36.6 | 37.2 | 33.8 | 34.3 | 22.5 | 22.4 |
| of which: Finished goods and merchandise | 23.3 | 23.3 | 27.1 | 27.7 | 33.4 | 34.0 | 31.8 | 32.2 | 21.8 | 21.7 |
| Cash | 6.3 | 6.3 | 10.4 | 11.2 | 9.9 | 9.6 | 8.1 | 8.4 | 5.9 | 5.9 |
| Receivables | 34.0 | 33.5 | 22.3 | 21.8 | 24.5 | 24.9 | 30.2 | 30.0 | 34.9 | 34.4 |
| Short-term | 31.9 | 31.6 | 22.1 | 21.6 | 23.9 | 24.3 | 29.0 | 28.9 | 32.6 | 32.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 12.2 | 12.3 | 12.7 | 12.4 | 14.6 | 14.6 | 17.6 | 17.2 | 11.3 | 11.6 |
| Receivables from affiliated companies | 13.7 | 13.3 | 4.8 | 4.5 | 4.5 | 4.9 | 6.9 | 6.9 | 15.0 | 14.6 |
| Long-term | 2.1 | 2.0 | 0.2 | 0.2 | 0.7 | 0.7 | 1.1 | 1.1 | 2.2 | 2.1 |
| of which: Loans to affiliated companies | 1.4 | 1.4 | 0.0 | 0.1 | 0.3 | 0.2 | 0.5 | 0.6 | 1.6 | 1.5 |
| Securities | 0.4 | 0.4 | 0.1 | 0.1 | 0.2 | 0.2 | 1.1 | 1.1 | 0.3 | 0.3 |
| Other long-term equity investments | 13.7 | 13.8 | 1.8 | 2.2 | 3.2 | 2.9 | 3.3 | 3.3 | 15.5 | 15.7 |
| of which: Goodwill | 0.4 | 0.3 | 1.2 | 1.0 | 1.6 | 1.4 | 0.3 | 0.3 | 0.4 | 0.3 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 25.8 | 26.7 | 19.0 | 19.1 | 23.5 | 24.3 | 24.9 | 25.7 | 26.0 | 27.0 |
| Liabilities | 66.4 | 65.3 | 76.2 | 75.4 | 71.8 | 71.0 | 69.1 | 68.3 | 65.8 | 64.7 |
| Short-term | 55.1 | 53.5 | 50.4 | 51.0 | 53.5 | 54.1 | 57.5 | 57.2 | 54.8 | 53.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 7.9 | 8.1 | 15.6 | 16.6 | 15.1 | 15.8 | 16.4 | 16.6 | 6.5 | 6.7 |
| Trade payables | 18.5 | 18.1 | 15.3 | 15.7 | 15.3 | 15.6 | 12.3 | 12.3 | 19.4 | 19.0 |
| Liabilities to affiliated companies | 21.7 | 20.8 | 7.0 | 6.9 | 15.6 | 14.9 | 22.8 | 22.1 | 21.8 | 20.9 |
| Long-term | 11.3 | 11.8 | 25.8 | 24.4 | 18.3 | 16.9 | 11.6 | 11.1 | 11.0 | 11.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 8.0 | 8.1 | 21.0 | 19.9 | 13.8 | 12.8 | 7.7 | 7.8 | 7.7 | 7.9 |
| Liabilities to affiliated companies | 2.0 | 2.0 | 2.0 | 2.2 | 3.1 | 2.5 | 3.1 | 2.6 | 1.8 | 1.9 |
| Provisions | 7.3 | 7.5 | 4.4 | 5.1 | 4.5 | 4.4 | 5.7 | 5.7 | 7.7 | 7.8 |
| of which: Provisions for pensions | 1.5 | 1.6 | 0.1 | 0.1 | 0.6 | 0.6 | 1.1 | 1.1 | 1.6 | 1.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.5 | 2.3 | 8.8 | 9.0 | 4.9 | 5.0 | 3.5 | 3.4 | 2.3 | 2.1 |
| Annual result and depreciation | 3.1 | 2.9 | 9.9 | 10.2 | 5.8 | 5.9 | 4.3 | 4.3 | 2.9 | 2.7 |
| Trade receivables | 4.0 | 4.1 | 5.7 | 5.6 | 5.8 | 5.9 | 6.8 | 6.7 | 3.6 | 3.7 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 303.4 | 304.4 | 221.8 | 221.5 | 249.8 | 249.6 | 257.8 | 257.5 | 311.9 | 313.2 |
| Annual result and interest paid | 7.3 | 6.8 | 19.0 | 19.3 | 11.9 | 12.0 | 8.7 | 8.6 | 6.9 | 6.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 14.0 | 13.4 | 31.2 | 32.4 | 21.8 | 22.2 | 16.4 | 16.6 | 13.3 | 12.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 104.7 | 107.9 | 124.1 | 122.0 | 145.7 | 147.1 | 133.8 | 138.0 | 100.6 | 103.9 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 69.9 | 71.4 | 64.7 | 64.6 | 63.3 | 62.8 | 65.7 | 66.3 | 70.7 | 72.5 |
| Cash resources, short-term receivables and inventories | 113.9 | 116.7 | 125.4 | 124.8 | 131.8 | 131.6 | 124.4 | 126.2 | 111.8 | 114.8 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.6 | 7.4 | 11.3 | 11.7 | 8.7 | 8.9 | 6.4 | 6.4 | 7.7 | 7.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 106.15 | 110.33 | 0.51 | 0.54 | 3.28 | 3.40 | 12.11 | 12.60 | 90.26 | 93.78 |
| Sales in € billion | 322.04 | 335.85 | 1.13 | 1.19 | 8.18 | 8.50 | 31.22 | 32.45 | 281.51 | 293.71 |
| Number of enterprises | 5 125 | 5 125 | 1 245 | 1 245 | 1 622 | 1 622 | 1 372 | 1 372 | 886 | 886 |

I. Enterprises by economic sector

cont'd: 8. Wholesale and retail trade; repair of motor vehicles and motorcycles

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | | Cylindered sample 2017/2018 | | | | | | | | | |
| | | Of the enterprises captured ... | | | | | | | | | |
| Ratios | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 58.9 | 58.4 | 43.0 | 41.8 | 59.6 | 59.2 | 67.7 | 67.7 | 71.4 | 71.3 |
| | 50 | 73.2 | 73.1 | 60.1 | 59.3 | 72.5 | 72.5 | 76.5 | 76.5 | 79.6 | 79.1 |
| | 75 | 81.4 | 81.3 | 73.2 | 72.6 | 79.3 | 78.8 | 83.6 | 83.4 | 88.0 | 88.1 |
| Personnel expenses | 25 | 6.2 | 6.2 | 5.1 | 5.9 | 7.7 | 7.9 | 6.2 | 6.3 | 3.9 | 4.0 |
| | 50 | 11.2 | 11.3 | 12.3 | 12.7 | 12.4 | 12.5 | 10.6 | 10.7 | 9.2 | 9.3 |
| | 75 | 16.9 | 17.1 | 20.4 | 21.4 | 17.7 | 18.0 | 15.5 | 15.4 | 13.2 | 13.3 |
| Depreciation | 25 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.4 | 0.4 |
| | 50 | 1.1 | 1.1 | 1.5 | 1.6 | 1.1 | 1.2 | 1.0 | 1.0 | 0.8 | 0.9 |
| | 75 | 2.0 | 2.1 | 3.2 | 3.2 | 2.1 | 2.1 | 1.7 | 1.7 | 1.4 | 1.4 |
| Annual result | 25 | 1.2 | 1.2 | 3.6 | 3.8 | 1.7 | 1.7 | 0.9 | 0.9 | 0.6 | 0.5 |
| | 50 | 3.3 | 3.3 | 7.7 | 7.9 | 3.8 | 3.7 | 2.2 | 2.2 | 1.6 | 1.5 |
| | 75 | 7.0 | 6.9 | 13.8 | 14.7 | 6.5 | 6.4 | 4.5 | 4.3 | 3.8 | 3.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 5.3 | 4.8 | 4.7 | 4.1 | 5.4 | 5.0 | 5.3 | 5.0 | 5.2 | 5.3 |
| | 50 | 15.5 | 14.7 | 17.2 | 16.1 | 14.9 | 14.1 | 15.3 | 14.6 | 16.0 | 15.5 |
| | 75 | 33.7 | 33.6 | 44.2 | 43.8 | 33.3 | 32.8 | 32.1 | 31.2 | 29.6 | 31.3 |
| Inventories | 25 | 14.3 | 14.1 | 7.6 | 7.7 | 16.5 | 16.1 | 17.3 | 16.3 | 16.7 | 16.2 |
| | 50 | 31.2 | 30.8 | 26.0 | 25.7 | 32.4 | 32.2 | 33.6 | 33.8 | 31.2 | 30.2 |
| | 75 | 49.7 | 49.7 | 48.1 | 48.3 | 53.9 | 54.0 | 49.9 | 50.0 | 45.2 | 44.9 |
| Equity | 25 | 4.6 | 5.0 | - 7.7 | - 5.4 | 4.6 | 4.8 | 7.7 | 8.6 | 7.1 | 8.2 |
| | 50 | 19.0 | 19.7 | 16.9 | 16.2 | 18.5 | 19.1 | 20.6 | 21.5 | 18.6 | 20.5 |
| | 75 | 37.6 | 38.8 | 45.1 | 44.1 | 36.3 | 37.8 | 36.9 | 39.1 | 34.0 | 36.1 |
| Short-term liabilities | 25 | 35.9 | 35.8 | 24.1 | 25.2 | 33.8 | 35.2 | 43.0 | 41.2 | 45.9 | 45.6 |
| | 50 | 57.5 | 57.7 | 49.3 | 50.8 | 55.6 | 57.0 | 60.2 | 59.4 | 63.9 | 62.8 |
| | 75 | 78.7 | 78.8 | 81.6 | 81.6 | 76.3 | 77.3 | 77.9 | 77.5 | 82.2 | 79.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.4 | 1.4 | 1.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 18.7 | 19.3 | 25.8 | 26.7 | 22.8 | 22.0 | 18.4 | 18.7 | 8.1 | 8.0 |
| | 75 | 43.7 | 44.4 | 57.1 | 57.8 | 47.6 | 48.3 | 40.2 | 40.9 | 29.3 | 29.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.5 | 1.4 | 3.9 | 4.1 | 2.0 | 2.0 | 1.1 | 1.1 | 0.7 | 0.6 |
| | 50 | 3.9 | 3.9 | 8.6 | 8.8 | 4.4 | 4.3 | 2.7 | 2.7 | 2.0 | 1.9 |
| | 75 | 8.0 | 8.0 | 15.5 | 16.2 | 7.5 | 7.5 | 5.3 | 5.1 | 4.4 | 4.2 |
| Annual result and depreciation | 25 | 2.7 | 2.6 | 5.5 | 5.6 | 3.5 | 3.4 | 2.2 | 2.2 | 1.5 | 1.3 |
| | 50 | 5.3 | 5.2 | 10.8 | 11.0 | 5.9 | 5.7 | 3.9 | 3.9 | 3.1 | 2.9 |
| | 75 | 10.0 | 9.9 | 18.1 | 19.6 | 9.3 | 9.4 | 6.9 | 6.7 | 5.7 | 5.4 |
| Trade receivables | 25 | 1.6 | 1.6 | 0.4 | 0.3 | 2.0 | 2.0 | 3.1 | 3.0 | 1.5 | 1.6 |
| | 50 | 4.8 | 4.7 | 2.9 | 2.7 | 5.1 | 4.9 | 5.7 | 5.7 | 5.0 | 4.9 |
| | 75 | 8.0 | 7.9 | 6.8 | 6.8 | 8.0 | 7.8 | 9.1 | 8.8 | 7.8 | 7.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 5.2 | 4.9 | 10.8 | 11.4 | 6.2 | 6.0 | 4.1 | 3.9 | 3.4 | 2.8 |
| | 50 | 11.3 | 11.0 | 24.6 | 23.8 | 12.3 | 12.3 | 8.2 | 8.0 | 7.2 | 6.5 |
| | 75 | 23.2 | 22.6 | 46.9 | 47.4 | 23.1 | 22.2 | 14.2 | 14.5 | 12.5 | 11.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 9.0 | 8.6 | 12.0 | 11.9 | 9.9 | 9.9 | 7.7 | 7.7 | 7.8 | 6.7 |
| | 50 | 20.8 | 20.0 | 34.7 | 33.9 | 23.1 | 22.0 | 17.3 | 16.6 | 14.9 | 13.8 |
| | 75 | 45.2 | 45.2 | 84.1 | 81.3 | 46.5 | 46.1 | 32.3 | 33.3 | 28.3 | 27.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 70.9 | 73.9 | 50.7 | 45.7 | 85.7 | 82.3 | 74.0 | 80.6 | 65.7 | 70.7 |
| | 50 | 139.1 | 140.3 | 133.3 | 129.6 | 153.8 | 157.1 | 141.2 | 146.6 | 117.1 | 124.1 |
| | 75 | 349.5 | 366.7 | 375.0 | 380.5 | 400.0 | 420.8 | 335.4 | 353.0 | 248.1 | 252.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 35.8 | 36.3 | 29.2 | 28.7 | 35.2 | 35.3 | 37.6 | 39.1 | 41.9 | 41.3 |
| | 50 | 64.7 | 65.8 | 66.6 | 66.3 | 63.6 | 64.7 | 64.5 | 66.5 | 64.7 | 66.7 |
| | 75 | 110.7 | 111.8 | 140.2 | 140.0 | 112.3 | 110.4 | 106.4 | 108.1 | 99.0 | 100.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 2.9 | 2.9 | 3.0 | 3.1 | 3.2 | 3.4 | 2.3 | 2.4 | 2.8 | 2.9 |
| | 50 | 6.5 | 6.4 | 7.5 | 7.8 | 7.4 | 7.5 | 5.3 | 5.2 | 6.1 | 6.0 |
| | 75 | 11.3 | 11.4 | 17.2 | 15.9 | 12.2 | 12.4 | 9.2 | 9.2 | 9.7 | 9.4 |

I. Enterprises by economic sector

8.a) Wholesale and retail trade and repair of motor vehicles and motorcycles

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.0 | 99.8 | 99.9 | 99.8 | 99.9 | 100.0 | 100.0 | 100.0 | 100.0 |
| Change in finished goods | 0.0 | 0.0 | 0.2 | 0.1 | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.3 | 1.1 | 2.0 | 2.2 | 1.1 | 1.1 | 0.9 | 0.8 | 1.3 | 1.2 |
| of which: Income from long-term equity investments | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 |
| Total income | 101.3 | 101.2 | 102.1 | 102.3 | 101.2 | 101.2 | 100.9 | 100.9 | 101.4 | 101.3 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 82.9 | 82.9 | 59.1 | 59.3 | 73.3 | 73.1 | 80.3 | 80.0 | 84.0 | 84.0 |
| Personnel expenses | 7.1 | 7.2 | 20.0 | 19.9 | 13.8 | 13.8 | 9.9 | 10.0 | 6.2 | 6.3 |
| Depreciation | 0.9 | 0.9 | 2.5 | 2.6 | 1.6 | 1.7 | 1.3 | 1.2 | 0.8 | 0.8 |
| of which: Depreciation of tangible fixed assets | 0.8 | 0.8 | 2.4 | 2.5 | 1.6 | 1.6 | 1.2 | 1.1 | 0.7 | 0.7 |
| Interest and similar expenses | 0.4 | 0.4 | 1.0 | 1.0 | 0.6 | 0.6 | 0.4 | 0.4 | 0.3 | 0.3 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 8.3 | 8.2 | 14.5 | 14.4 | 9.1 | 9.1 | 7.1 | 7.1 | 8.4 | 8.4 |
| Total expenses before taxes on income | 99.6 | 99.6 | 97.3 | 97.3 | 98.5 | 98.3 | 99.0 | 98.9 | 99.8 | 99.8 |
| Annual result before taxes on income | 1.7 | 1.7 | 4.9 | 5.1 | 2.7 | 2.9 | 2.0 | 2.0 | 1.6 | 1.5 |
| Taxes on income | 0.4 | 0.4 | 0.8 | 0.9 | 0.6 | 0.7 | 0.5 | 0.5 | 0.4 | 0.4 |
| Annual result | 1.3 | 1.2 | 4.1 | 4.2 | 2.0 | 2.2 | 1.5 | 1.5 | 1.2 | 1.1 |
| Profit and loss transfers (parent company) | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| Profit and loss transfers (subsidiary) | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 |
| Profit for the year | 1.1 | 1.0 | 4.0 | 4.1 | 1.9 | 2.1 | 1.3 | 1.3 | 0.9 | 0.8 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.4 | 0.4 | 0.3 | 0.4 | 0.2 | 0.2 | 0.3 | 0.3 | 0.4 | 0.4 |
| Tangible fixed assets | 15.7 | 15.2 | 35.6 | 34.8 | 24.2 | 24.2 | 20.6 | 20.2 | 14.1 | 13.5 |
| of which: Land and buildings | 7.3 | 7.1 | 19.2 | 18.2 | 9.1 | 8.9 | 7.5 | 7.7 | 7.1 | 6.8 |
| Inventories | 36.1 | 36.9 | 31.9 | 32.5 | 44.3 | 44.8 | 47.5 | 48.1 | 33.3 | 34.3 |
| of which: Finished goods and merchandise | 35.0 | 35.9 | 28.7 | 29.6 | 41.9 | 41.8 | 45.5 | 46.5 | 32.5 | 33.5 |
| Cash | 4.3 | 4.5 | 9.3 | 9.9 | 8.6 | 8.6 | 5.6 | 5.7 | 3.8 | 4.0 |
| Receivables | 38.0 | 37.6 | 21.6 | 21.3 | 21.3 | 20.8 | 24.3 | 23.6 | 41.9 | 41.6 |
| Short-term | 37.2 | 36.8 | 20.1 | 19.5 | 20.7 | 20.2 | 23.5 | 22.8 | 41.0 | 40.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 12.1 | 12.0 | 10.1 | 9.9 | 11.1 | 11.1 | 11.8 | 11.7 | 12.2 | 12.2 |
| Receivables from affiliated companies | 21.0 | 20.1 | 5.0 | 4.4 | 4.4 | 4.1 | 6.5 | 6.1 | 25.0 | 24.0 |
| Long-term | 0.8 | 0.9 | 1.5 | 1.8 | 0.6 | 0.6 | 0.8 | 0.8 | 0.8 | 0.9 |
| of which: Loans to affiliated companies | 0.6 | 0.7 | 0.9 | 1.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.7 | 0.7 |
| Securities | 0.4 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.4 | 0.4 | 0.3 |
| Other long-term equity investments | 4.9 | 4.8 | 0.6 | 0.5 | 0.9 | 0.8 | 1.2 | 1.6 | 5.9 | 5.7 |
| of which: Goodwill | 1.3 | 1.1 | 0.3 | 0.2 | 0.3 | 0.3 | 0.1 | 0.1 | 1.6 | 1.3 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 22.0 | 21.7 | 23.1 | 24.3 | 27.0 | 27.8 | 25.4 | 25.1 | 21.1 | 20.7 |
| Liabilities | 63.9 | 64.2 | 71.9 | 70.6 | 67.9 | 67.2 | 69.1 | 69.5 | 62.6 | 62.9 |
| Short-term | 56.7 | 56.9 | 48.1 | 49.0 | 54.6 | 54.5 | 62.0 | 61.4 | 55.8 | 56.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 19.3 | 19.7 | 18.2 | 18.7 | 25.2 | 25.5 | 31.4 | 30.8 | 16.5 | 17.2 |
| Trade payables | 9.9 | 10.1 | 10.9 | 11.2 | 15.3 | 14.9 | 12.9 | 13.3 | 8.9 | 9.2 |
| Liabilities to affiliated companies | 22.4 | 22.0 | 7.2 | 7.4 | 6.9 | 6.3 | 11.1 | 11.0 | 25.7 | 25.2 |
| Long-term | 7.3 | 7.3 | 23.8 | 21.6 | 13.2 | 12.7 | 7.1 | 8.0 | 6.8 | 6.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.5 | 4.4 | 17.8 | 16.3 | 9.1 | 8.8 | 5.0 | 5.6 | 4.0 | 3.8 |
| Liabilities to affiliated companies | 2.1 | 2.4 | 3.2 | 2.8 | 2.4 | 2.4 | 1.3 | 1.5 | 2.3 | 2.5 |
| Provisions | 13.7 | 13.7 | 4.8 | 4.9 | 5.0 | 4.9 | 5.4 | 5.3 | 15.9 | 16.0 |
| of which: Provisions for pensions | 1.7 | 1.8 | 1.1 | 1.1 | 1.4 | 1.4 | 1.2 | 1.2 | 1.8 | 1.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 1.7 | 1.7 | 4.9 | 5.1 | 2.7 | 2.9 | 2.0 | 2.0 | 1.6 | 1.5 |
| Annual result and depreciation | 2.2 | 2.1 | 6.6 | 6.7 | 3.7 | 3.9 | 2.7 | 2.7 | 2.0 | 1.9 |
| Trade receivables | 4.3 | 4.4 | 5.2 | 5.0 | 4.5 | 4.6 | 4.5 | 4.5 | 4.3 | 4.3 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 279.5 | 274.5 | 195.2 | 197.8 | 244.1 | 241.6 | 262.9 | 258.6 | 285.5 | 280.2 |
| Annual result and interest paid | 4.6 | 4.4 | 10.0 | 10.1 | 6.5 | 6.8 | 5.0 | 4.9 | 4.4 | 4.1 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 8.2 | 7.8 | 18.9 | 20.3 | 13.9 | 14.7 | 10.4 | 10.0 | 7.4 | 6.9 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 140.6 | 144.2 | 126.5 | 125.2 | 160.6 | 161.9 | 145.6 | 148.1 | 138.3 | 142.4 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 73.5 | 72.9 | 61.4 | 60.1 | 53.8 | 53.1 | 47.1 | 46.5 | 80.7 | 79.9 |
| Cash resources, short-term receivables and inventories | 137.1 | 137.8 | 127.9 | 126.3 | 135.0 | 135.3 | 123.7 | 124.7 | 140.4 | 140.9 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 4.3 | 4.4 | 9.4 | 9.6 | 8.5 | 8.4 | 6.1 | 6.4 | 3.7 | 3.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 44.73 | 47.53 | 0.29 | 0.30 | 1.95 | 2.06 | 7.27 | 7.70 | 35.22 | 37.47 |
| Sales in € billion | 125.00 | 130.49 | 0.56 | 0.60 | 4.76 | 4.98 | 19.12 | 19.92 | 100.56 | 104.99 |
| Number of enterprises | 2 862 | 2 862 | 600 | 600 | 936 | 936 | 819 | 819 | 507 | 507 |

I. Enterprises by economic sector

cont'd: 8.a) Wholesale and retail trade and repair of motor vehicles and motorcycles

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 64.1 | 64.3 | 37.6 | 37.5 | 62.3 | 62.5 | 77.1 | 76.8 | 76.9 | 76.6 |
| | 50 | 78.9 | 78.6 | 56.4 | 54.6 | 77.0 | 77.0 | 82.0 | 81.9 | 83.1 | 82.9 |
| | 75 | 85.0 | 84.8 | 74.0 | 74.0 | 83.2 | 82.9 | 86.4 | 85.9 | 87.3 | 87.2 |
| Personnel expenses | 25 | 6.4 | 6.4 | 8.4 | 8.3 | 7.3 | 7.3 | 6.0 | 6.1 | 5.3 | 5.5 |
| | 50 | 10.6 | 10.7 | 19.7 | 19.6 | 11.7 | 11.7 | 9.2 | 9.4 | 8.5 | 8.8 |
| | 75 | 17.9 | 18.0 | 30.8 | 31.9 | 19.6 | 20.1 | 12.4 | 12.6 | 11.9 | 12.3 |
| Depreciation | 25 | 0.5 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 | 0.4 | 0.4 |
| | 50 | 1.1 | 1.1 | 1.6 | 1.7 | 1.2 | 1.3 | 1.0 | 1.0 | 0.8 | 0.8 |
| | 75 | 2.0 | 1.9 | 3.2 | 3.2 | 2.2 | 2.2 | 1.6 | 1.6 | 1.4 | 1.4 |
| Annual result | 25 | 0.4 | 0.4 | 1.0 | 0.6 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 |
| | 50 | 1.4 | 1.4 | 4.0 | 3.5 | 1.6 | 1.6 | 1.1 | 1.1 | 1.1 | 1.1 |
| | 75 | 3.4 | 3.4 | 8.5 | 8.2 | 3.3 | 3.4 | 2.2 | 2.1 | 2.1 | 2.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 6.8 | 6.5 | 7.3 | 5.8 | 6.3 | 6.5 | 7.6 | 7.0 | 6.0 | 5.8 |
| | 50 | 17.6 | 16.7 | 20.7 | 21.3 | 17.8 | 17.3 | 16.8 | 16.0 | 16.0 | 14.8 |
| | 75 | 31.7 | 31.5 | 46.3 | 48.4 | 32.5 | 32.1 | 28.0 | 27.2 | 28.2 | 27.0 |
| Inventories | 25 | 25.5 | 24.9 | 6.9 | 6.6 | 24.8 | 23.9 | 38.8 | 38.2 | 32.1 | 33.6 |
| | 50 | 44.7 | 45.5 | 24.4 | 23.8 | 44.5 | 45.5 | 51.4 | 51.3 | 46.8 | 46.5 |
| | 75 | 60.4 | 61.2 | 52.6 | 53.4 | 63.0 | 64.1 | 62.7 | 63.5 | 58.0 | 58.1 |
| Equity | 25 | 7.7 | 8.0 | 1.6 | 3.0 | 9.1 | 9.6 | 8.2 | 8.5 | 8.4 | 8.1 |
| | 50 | 19.4 | 20.4 | 21.0 | 21.5 | 20.7 | 22.5 | 18.5 | 20.0 | 19.1 | 17.8 |
| | 75 | 38.7 | 40.3 | 47.6 | 47.9 | 43.2 | 44.8 | 34.8 | 37.5 | 31.2 | 31.9 |
| Short-term liabilities | 25 | 36.3 | 35.2 | 21.8 | 21.7 | 31.9 | 31.0 | 48.1 | 44.9 | 47.7 | 49.5 |
| | 50 | 60.7 | 60.6 | 46.0 | 46.0 | 58.5 | 57.8 | 67.4 | 66.5 | 64.9 | 64.2 |
| | 75 | 79.6 | 79.4 | 74.3 | 74.1 | 77.9 | 78.2 | 82.7 | 82.2 | 78.4 | 78.9 |
| Liabilities to banks | 25 | 4.0 | 3.0 | 0.0 | 0.0 | 5.4 | 5.4 | 10.0 | 7.1 | 2.3 | 0.4 |
| | 50 | 30.5 | 30.2 | 23.0 | 21.8 | 26.7 | 27.8 | 36.4 | 37.0 | 35.3 | 32.4 |
| | 75 | 56.1 | 55.7 | 55.3 | 54.9 | 55.0 | 53.8 | 60.0 | 59.9 | 54.5 | 53.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.5 | 0.5 | 1.1 | 0.8 | 0.5 | 0.6 | 0.4 | 0.4 | 0.5 | 0.5 |
| | 50 | 1.9 | 1.9 | 4.6 | 4.2 | 2.1 | 2.2 | 1.3 | 1.5 | 1.4 | 1.4 |
| | 75 | 4.3 | 4.3 | 9.4 | 9.7 | 4.2 | 4.4 | 2.8 | 2.9 | 2.8 | 2.8 |
| Annual result and depreciation | 25 | 1.6 | 1.6 | 2.8 | 2.6 | 1.8 | 1.9 | 1.5 | 1.4 | 1.2 | 1.2 |
| | 50 | 3.2 | 3.2 | 6.7 | 6.7 | 3.5 | 3.6 | 2.6 | 2.6 | 2.3 | 2.5 |
| | 75 | 5.9 | 6.0 | 12.7 | 12.6 | 6.1 | 6.2 | 4.1 | 4.2 | 3.9 | 4.1 |
| Trade receivables | 25 | 1.8 | 1.8 | 1.0 | 1.1 | 1.7 | 1.6 | 2.1 | 2.1 | 2.4 | 2.5 |
| | 50 | 3.6 | 3.6 | 3.4 | 3.1 | 3.4 | 3.4 | 3.5 | 3.6 | 4.1 | 4.2 |
| | 75 | 6.0 | 6.3 | 6.9 | 6.8 | 6.4 | 6.5 | 5.5 | 5.5 | 6.0 | 6.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.6 | 2.6 | 4.4 | 3.6 | 3.0 | 3.1 | 2.2 | 2.3 | 2.0 | 2.1 |
| | 50 | 5.5 | 5.3 | 11.1 | 10.5 | 5.8 | 5.6 | 4.4 | 4.3 | 4.3 | 4.1 |
| | 75 | 10.8 | 10.9 | 21.6 | 22.2 | 10.2 | 11.3 | 7.6 | 7.5 | 7.6 | 7.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.1 | 4.8 | 5.2 | 4.5 | 5.5 | 5.6 | 5.3 | 4.9 | 4.3 | 4.4 |
| | 50 | 11.8 | 11.7 | 19.4 | 18.5 | 12.4 | 12.5 | 9.9 | 9.9 | 9.7 | 9.5 |
| | 75 | 25.7 | 26.1 | 46.4 | 47.0 | 28.0 | 29.7 | 19.2 | 20.7 | 18.8 | 17.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 72.8 | 75.5 | 68.0 | 73.0 | 84.7 | 86.7 | 67.3 | 71.5 | 69.0 | 70.9 |
| | 50 | 148.2 | 150.2 | 137.9 | 138.5 | 177.8 | 178.1 | 141.0 | 150.5 | 132.9 | 130.7 |
| | 75 | 375.4 | 379.0 | 418.0 | 416.3 | 456.3 | 467.6 | 329.1 | 344.3 | 273.1 | 262.9 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 25.9 | 25.7 | 26.4 | 26.8 | 25.0 | 24.0 | 24.4 | 24.6 | 29.4 | 29.6 |
| | 50 | 45.7 | 46.1 | 62.6 | 63.1 | 49.2 | 49.3 | 37.2 | 38.4 | 46.1 | 45.7 |
| | 75 | 96.7 | 99.1 | 162.9 | 167.4 | 115.5 | 112.6 | 66.5 | 70.8 | 75.5 | 72.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 1.3 | 1.4 | 2.3 | 2.1 | 1.6 | 1.7 | 1.1 | 1.1 | 1.1 | 1.1 |
| | 50 | 4.9 | 4.7 | 6.7 | 6.7 | 5.5 | 5.1 | 3.9 | 3.6 | 3.9 | 3.8 |
| | 75 | 11.2 | 11.2 | 14.8 | 13.6 | 13.4 | 13.4 | 9.3 | 10.0 | 8.4 | 8.5 |

I. Enterprises by economic sector

cont'd: 8a) Wholesale and retail trade and repair of motor vehicles and motorcycles

| Ratios | Corporations | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.0 | 99.8 | 99.9 | 99.8 | 99.8 | 100.0 | 100.0 | 100.0 | 100.0 |
| Change in finished goods | 0.0 | 0.0 | 0.2 | 0.1 | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| Interest and similar income | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.3 | 1.2 | 1.9 | 2.1 | 1.2 | 1.1 | 0.9 | 0.8 | 1.4 | 1.3 |
| of which: Income from long-term equity investments | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Total income | 101.4 | 101.3 | 102.0 | 102.2 | 101.2 | 101.2 | 101.0 | 100.8 | 101.5 | 101.4 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 83.7 | 83.7 | 56.3 | 56.5 | 72.8 | 72.5 | 80.3 | 80.0 | 84.8 | 84.9 |
| Personnel expenses | 6.4 | 6.4 | 24.0 | 23.9 | 14.6 | 14.6 | 9.7 | 9.8 | 5.4 | 5.4 |
| Depreciation | 0.8 | 0.7 | 2.2 | 2.3 | 1.6 | 1.6 | 1.3 | 1.2 | 0.7 | 0.6 |
| of which: Depreciation of tangible fixed assets | 0.7 | 0.7 | 2.2 | 2.3 | 1.5 | 1.6 | 1.2 | 1.1 | 0.6 | 0.6 |
| Interest and similar expenses | 0.4 | 0.4 | 0.8 | 0.8 | 0.6 | 0.6 | 0.4 | 0.4 | 0.3 | 0.3 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 8.5 | 8.5 | 15.7 | 15.6 | 9.3 | 9.3 | 7.3 | 7.3 | 8.7 | 8.6 |
| Total expenses before taxes on income | 99.8 | 99.7 | 99.3 | 99.2 | 99.0 | 98.7 | 99.0 | 98.8 | 99.9 | 99.9 |
| Annual result before taxes on income | 1.6 | 1.6 | 2.8 | 3.0 | 2.2 | 2.5 | 2.0 | 2.0 | 1.6 | 1.5 |
| Taxes on income | 0.4 | 0.4 | 0.7 | 0.9 | 0.6 | 0.7 | 0.6 | 0.6 | 0.4 | 0.4 |
| Annual result | 1.2 | 1.1 | 2.1 | 2.1 | 1.5 | 1.7 | 1.4 | 1.4 | 1.2 | 1.1 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.3 | 0.4 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.4 |
| Profit for the year | 0.9 | 0.8 | 2.0 | 2.1 | 1.4 | 1.6 | 1.2 | 1.1 | 0.8 | 0.7 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.4 | 0.4 | 0.4 | 0.5 | 0.2 | 0.2 | 0.2 | 0.3 | 0.4 | 0.4 |
| Tangible fixed assets | 13.6 | 13.2 | 27.0 | 27.1 | 22.4 | 22.5 | 18.6 | 18.4 | 12.2 | 11.7 |
| of which: Land and buildings | 6.1 | 5.9 | 10.2 | 9.9 | 7.4 | 7.4 | 5.9 | 6.1 | 6.0 | 5.8 |
| Inventories | 34.8 | 35.6 | 33.6 | 32.8 | 44.4 | 45.0 | 48.0 | 48.4 | 31.9 | 32.8 |
| of which: Finished goods and merchandise | 33.8 | 34.6 | 29.6 | 29.3 | 41.6 | 41.8 | 45.6 | 46.6 | 31.2 | 32.1 |
| Cash | 4.3 | 4.6 | 10.4 | 11.5 | 8.8 | 9.0 | 5.9 | 6.0 | 3.7 | 4.1 |
| Receivables | 41.4 | 40.8 | 27.1 | 26.6 | 22.8 | 21.9 | 25.4 | 24.4 | 45.4 | 44.8 |
| Short-term | 40.7 | 39.9 | 24.6 | 23.6 | 22.1 | 21.2 | 24.8 | 23.7 | 44.7 | 44.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 12.0 | 12.0 | 11.6 | 10.9 | 11.7 | 11.5 | 11.9 | 11.7 | 12.1 | 12.0 |
| Receivables from affiliated companies | 24.7 | 23.3 | 6.7 | 5.9 | 5.0 | 4.4 | 7.6 | 6.9 | 28.9 | 27.4 |
| Long-term | 0.7 | 0.8 | 2.5 | 3.0 | 0.7 | 0.7 | 0.6 | 0.7 | 0.7 | 0.8 |
| of which: Loans to affiliated companies | 0.6 | 0.7 | 1.7 | 2.3 | 0.4 | 0.4 | 0.4 | 0.5 | 0.6 | 0.7 |
| Securities | 0.3 | 0.2 | 0.1 | 0.1 | 0.3 | 0.3 | 0.4 | 0.5 | 0.3 | 0.2 |
| Other long-term equity investments | 5.0 | 5.0 | 0.7 | 0.7 | 0.8 | 0.8 | 1.2 | 1.8 | 5.9 | 5.8 |
| of which: Goodwill | 1.3 | 1.1 | 0.4 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 1.6 | 1.4 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 22.5 | 22.1 | 26.9 | 29.2 | 29.4 | 30.3 | 28.4 | 27.8 | 21.0 | 20.6 |
| Liabilities | 61.4 | 61.8 | 66.3 | 64.1 | 64.9 | 64.2 | 65.6 | 66.3 | 60.4 | 60.9 |
| Short-term | 54.7 | 54.9 | 47.4 | 46.5 | 51.8 | 51.8 | 59.6 | 58.9 | 54.0 | 54.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 16.7 | 17.0 | 15.7 | 15.3 | 23.6 | 24.2 | 29.3 | 28.3 | 14.0 | 14.6 |
| Trade payables | 9.3 | 9.4 | 11.9 | 11.2 | 14.7 | 13.9 | 12.9 | 13.1 | 8.4 | 8.5 |
| Liabilities to affiliated companies | 23.8 | 23.5 | 8.7 | 8.7 | 6.1 | 5.7 | 10.6 | 10.8 | 27.2 | 26.8 |
| Long-term | 6.7 | 6.9 | 18.9 | 17.6 | 13.1 | 12.4 | 6.0 | 7.4 | 6.4 | 6.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.9 | 3.8 | 11.1 | 10.5 | 8.6 | 8.5 | 4.1 | 4.8 | 3.6 | 3.4 |
| Liabilities to affiliated companies | 2.1 | 2.5 | 5.4 | 4.7 | 2.7 | 2.6 | 1.0 | 1.7 | 2.3 | 2.7 |
| Provisions | 15.8 | 15.7 | 6.6 | 6.5 | 5.5 | 5.3 | 5.9 | 5.8 | 18.1 | 18.1 |
| of which: Provisions for pensions | 1.9 | 2.0 | 2.0 | 2.0 | 1.7 | 1.7 | 1.5 | 1.5 | 2.0 | 2.0 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 1.6 | 1.6 | 2.8 | 3.0 | 2.2 | 2.5 | 2.0 | 2.0 | 1.6 | 1.5 |
| Annual result and depreciation | 2.0 | 1.9 | 4.3 | 4.4 | 3.2 | 3.4 | 2.7 | 2.6 | 1.8 | 1.7 |
| Trade receivables | 4.2 | 4.3 | 5.6 | 5.3 | 4.8 | 4.8 | 4.6 | 4.6 | 4.2 | 4.2 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 283.6 | 278.1 | 207.1 | 204.4 | 242.1 | 239.5 | 260.8 | 256.9 | 290.3 | 284.3 |
| Annual result and interest paid | 4.4 | 4.2 | 6.1 | 6.0 | 5.2 | 5.6 | 4.9 | 4.6 | 4.3 | 4.0 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 7.7 | 7.2 | 14.4 | 15.2 | 12.4 | 13.3 | 10.7 | 10.0 | 7.0 | 6.4 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 155.7 | 158.1 | 155.6 | 155.3 | 182.6 | 182.9 | 172.1 | 170.6 | 150.8 | 154.0 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 82.3 | 81.1 | 74.1 | 75.7 | 59.9 | 58.6 | 51.8 | 50.7 | 89.6 | 88.3 |
| Cash resources, short-term receivables and inventories | 145.9 | 145.9 | 144.9 | 146.3 | 145.6 | 145.5 | 132.4 | 132.9 | 148.8 | 148.6 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 3.9 | 4.1 | 10.2 | 9.7 | 8.3 | 8.0 | 6.1 | 6.4 | 3.4 | 3.5 |
| Memo item: | Percentage of cost of materials | | | | | | | | | |
| Balance sheet total in € billion | 35.69 | 38.09 | 0.16 | 0.17 | 1.42 | 1.51 | 5.35 | 5.68 | 28.76 | 30.73 |
| Sales in € billion | 101.22 | 105.93 | 0.33 | 0.35 | 3.44 | 3.61 | 13.96 | 14.60 | 83.49 | 87.38 |
| Number of enterprises | 1 957 | 1 957 | 340 | 340 | 665 | 665 | 587 | 587 | 365 | 365 |

I. Enterprises by economic sector

cont'd: 8.a) Wholesale and retail trade and repair of motor vehicles and motorcycles

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 64.3 | 64.9 | 37.5 | 36.7 | 61.5 | 61.1 | 77.3 | 76.9 | 78.7 | 78.1 |
| | 50 | 79.1 | 78.9 | 53.4 | 53.3 | 76.7 | 76.6 | 82.3 | 82.0 | 83.5 | 83.3 |
| | 75 | 85.0 | 84.8 | 72.2 | 72.3 | 82.3 | 82.2 | 86.5 | 86.3 | 87.5 | 87.6 |
| Personnel expenses | 25 | 6.7 | 6.7 | 13.1 | 13.0 | 8.4 | 8.4 | 5.9 | 6.0 | 4.8 | 5.1 |
| | 50 | 10.8 | 10.9 | 24.3 | 24.3 | 12.2 | 12.6 | 9.0 | 9.3 | 7.6 | 8.1 |
| | 75 | 18.3 | 18.4 | 34.5 | 35.8 | 20.9 | 21.2 | 12.2 | 12.4 | 11.2 | 11.5 |
| Depreciation | 25 | 0.5 | 0.5 | 0.6 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 | 0.4 | 0.4 |
| | 50 | 1.0 | 1.0 | 1.5 | 1.5 | 1.2 | 1.2 | 0.9 | 0.9 | 0.8 | 0.8 |
| | 75 | 1.8 | 1.8 | 2.7 | 2.9 | 2.0 | 2.1 | 1.5 | 1.5 | 1.3 | 1.3 |
| Annual result | 25 | 0.2 | 0.2 | 0.1 | -0.1 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.3 |
| | 50 | 1.1 | 1.1 | 1.8 | 1.4 | 1.2 | 1.1 | 0.9 | 1.0 | 1.0 | 1.0 |
| | 75 | 2.5 | 2.5 | 5.0 | 4.4 | 2.6 | 2.5 | 2.1 | 2.0 | 2.1 | 2.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 5.9 | 5.4 | 5.7 | 4.6 | 6.0 | 6.0 | 6.4 | 6.2 | 5.5 | 4.9 |
| | 50 | 15.5 | 14.9 | 16.8 | 16.0 | 16.2 | 16.1 | 15.5 | 14.4 | 13.7 | 12.3 |
| | 75 | 27.3 | 26.7 | 33.7 | 33.3 | 28.9 | 28.2 | 24.7 | 24.4 | 24.1 | 22.9 |
| Inventories | 25 | 27.1 | 26.2 | 7.9 | 7.1 | 24.1 | 24.0 | 39.6 | 39.7 | 32.6 | 34.4 |
| | 50 | 46.6 | 47.2 | 25.5 | 23.8 | 44.9 | 46.2 | 52.3 | 52.5 | 47.1 | 47.7 |
| | 75 | 61.4 | 62.2 | 53.1 | 52.0 | 62.9 | 63.9 | 64.2 | 65.0 | 58.8 | 58.7 |
| Equity | 25 | 10.2 | 10.8 | 6.4 | 7.6 | 11.2 | 12.5 | 10.8 | 11.3 | 8.7 | 8.5 |
| | 50 | 22.8 | 23.7 | 23.1 | 25.4 | 24.0 | 25.4 | 22.4 | 23.7 | 21.2 | 19.2 |
| | 75 | 42.3 | 43.8 | 50.5 | 53.1 | 46.4 | 49.1 | 39.1 | 42.3 | 35.0 | 35.2 |
| Short-term liabilities | 25 | 33.4 | 31.8 | 21.7 | 20.3 | 28.7 | 27.4 | 44.7 | 38.5 | 44.6 | 43.6 |
| | 50 | 58.4 | 57.8 | 44.2 | 43.6 | 54.3 | 54.4 | 63.3 | 62.6 | 62.2 | 62.9 |
| | 75 | 77.0 | 76.4 | 72.3 | 71.7 | 75.0 | 74.6 | 81.1 | 79.0 | 75.7 | 78.3 |
| Liabilities to banks | 25 | 0.6 | 0.1 | 0.0 | 0.0 | 1.9 | 1.9 | 7.5 | 3.8 | 0.0 | 0.0 |
| | 50 | 24.1 | 24.6 | 8.7 | 7.3 | 23.3 | 24.8 | 32.2 | 32.6 | 27.6 | 25.8 |
| | 75 | 52.2 | 51.8 | 38.5 | 41.4 | 51.2 | 49.2 | 58.2 | 58.4 | 52.6 | 52.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.4 | 0.3 | 0.1 | -0.1 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| | 50 | 1.5 | 1.5 | 2.2 | 1.9 | 1.6 | 1.5 | 1.3 | 1.4 | 1.3 | 1.4 |
| | 75 | 3.3 | 3.4 | 6.0 | 5.6 | 3.5 | 3.5 | 2.8 | 2.8 | 2.9 | 2.8 |
| Annual result and depreciation | 25 | 1.4 | 1.3 | 1.4 | 1.3 | 1.6 | 1.5 | 1.4 | 1.3 | 1.1 | 1.1 |
| | 50 | 2.7 | 2.8 | 4.2 | 3.7 | 2.9 | 3.1 | 2.4 | 2.5 | 2.2 | 2.3 |
| | 75 | 5.0 | 5.0 | 8.8 | 8.4 | 5.2 | 5.5 | 4.0 | 4.0 | 3.9 | 4.0 |
| Trade receivables | 25 | 2.0 | 1.9 | 1.5 | 1.3 | 2.0 | 1.8 | 2.0 | 2.1 | 2.2 | 2.2 |
| | 50 | 3.7 | 3.7 | 4.1 | 3.9 | 3.7 | 3.6 | 3.4 | 3.6 | 3.8 | 3.9 |
| | 75 | 6.3 | 6.5 | 7.8 | 7.3 | 6.6 | 6.8 | 5.4 | 5.5 | 6.0 | 6.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.2 | 2.2 | 1.8 | 1.8 | 2.5 | 2.6 | 2.2 | 2.1 | 1.8 | 1.9 |
| | 50 | 4.5 | 4.3 | 6.5 | 5.6 | 4.8 | 4.6 | 4.0 | 4.0 | 4.1 | 3.8 |
| | 75 | 8.4 | 8.3 | 13.4 | 12.6 | 8.1 | 8.3 | 7.2 | 7.1 | 7.2 | 7.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.2 | 3.6 | 0.6 | -0.8 | 4.3 | 3.9 | 5.1 | 4.3 | 4.1 | 4.0 |
| | 50 | 10.4 | 10.1 | 12.3 | 9.9 | 10.5 | 11.3 | 9.9 | 9.7 | 9.4 | 9.3 |
| | 75 | 23.2 | 23.1 | 34.3 | 28.4 | 24.2 | 26.6 | 19.9 | 21.9 | 19.2 | 18.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 91.1 | 97.6 | 82.3 | 95.5 | 103.4 | 101.3 | 91.5 | 99.0 | 83.5 | 83.7 |
| | 50 | 184.2 | 186.0 | 188.0 | 188.1 | 208.2 | 218.0 | 178.5 | 186.8 | 153.1 | 148.3 |
| | 75 | 426.3 | 462.5 | 470.5 | 587.5 | 507.6 | 514.4 | 380.5 | 430.3 | 319.2 | 336.1 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 28.2 | 28.2 | 33.8 | 32.8 | 28.6 | 26.9 | 25.0 | 25.9 | 31.3 | 31.6 |
| | 50 | 50.9 | 51.5 | 86.3 | 91.0 | 58.1 | 54.2 | 39.2 | 41.6 | 49.3 | 51.0 |
| | 75 | 113.3 | 113.9 | 231.8 | 232.4 | 130.2 | 139.1 | 75.7 | 82.8 | 85.6 | 82.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 1.3 | 1.3 | 2.9 | 2.3 | 1.6 | 1.5 | 1.1 | 1.0 | 1.0 | 1.0 |
| | 50 | 4.8 | 4.5 | 7.2 | 7.0 | 5.4 | 5.1 | 3.4 | 3.4 | 3.2 | 3.1 |
| | 75 | 11.2 | 11.1 | 14.2 | 14.2 | 13.2 | 13.2 | 9.4 | 10.0 | 8.1 | 8.5 |

I. Enterprises by economic sector

cont'd: 8.a) Wholesale and retail trade and repair of motor vehicles and motorcycles

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindered sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.0 | 99.8 | 100.0 | 99.8 | 99.9 | 99.9 | 100.0 | 100.0 | 100.0 |
| Change in finished goods | 0.0 | 0.0 | 0.2 | 0.0 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| Interest and similar income | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other income | 0.8 | 0.9 | 2.2 | 2.5 | 1.0 | 1.1 | 0.8 | 0.9 | 0.8 | 0.8 |
| of which: Income from long-term equity investments | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 |
| Total income | 100.9 | 100.9 | 102.2 | 102.5 | 101.1 | 101.1 | 100.8 | 101.0 | 100.9 | 100.9 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 79.7 | 79.3 | 63.2 | 63.2 | 74.6 | 74.6 | 80.2 | 79.9 | 80.1 | 79.8 |
| Personnel expenses | 10.3 | 10.5 | 14.3 | 14.4 | 11.7 | 11.6 | 10.4 | 10.5 | 10.1 | 10.4 |
| Depreciation | 1.3 | 1.4 | 2.8 | 3.0 | 1.7 | 1.7 | 1.2 | 1.3 | 1.3 | 1.4 |
| of which: Depreciation of tangible fixed assets | 1.3 | 1.3 | 2.8 | 2.9 | 1.6 | 1.7 | 1.2 | 1.2 | 1.2 | 1.3 |
| Interest and similar expenses | 0.5 | 0.4 | 1.3 | 1.2 | 0.7 | 0.7 | 0.5 | 0.5 | 0.4 | 0.4 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 7.1 | 7.2 | 12.7 | 12.7 | 8.4 | 8.4 | 6.6 | 6.6 | 7.1 | 7.2 |
| Total expenses before taxes on income | 98.9 | 99.0 | 94.4 | 94.6 | 97.2 | 97.1 | 98.9 | 98.9 | 99.1 | 99.2 |
| Annual result before taxes on income | 2.0 | 2.0 | 7.8 | 7.9 | 3.9 | 4.0 | 1.9 | 2.1 | 1.7 | 1.7 |
| Taxes on income | 0.4 | 0.4 | 0.9 | 0.9 | 0.6 | 0.6 | 0.3 | 0.4 | 0.4 | 0.4 |
| Annual result | 1.6 | 1.6 | 6.9 | 7.0 | 3.3 | 3.4 | 1.6 | 1.7 | 1.4 | 1.3 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Profit for the year | 1.6 | 1.6 | 6.9 | 7.0 | 3.3 | 3.4 | 1.6 | 1.7 | 1.5 | 1.4 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.5 | 0.4 | 0.2 | 0.1 | 0.2 | 0.1 | 0.3 | 0.3 | 0.6 | 0.5 |
| Tangible fixed assets | 24.1 | 23.1 | 46.4 | 44.6 | 28.8 | 28.7 | 26.4 | 25.2 | 22.6 | 21.6 |
| of which: Land and buildings | 12.3 | 11.8 | 30.4 | 28.7 | 13.8 | 13.1 | 11.9 | 12.0 | 11.9 | 11.3 |
| Inventories | 41.1 | 42.3 | 29.9 | 32.0 | 44.3 | 44.3 | 46.0 | 47.1 | 39.6 | 40.9 |
| of which: Finished goods and merchandise | 39.9 | 41.3 | 27.6 | 30.0 | 42.6 | 42.0 | 45.2 | 46.1 | 38.4 | 40.0 |
| Cash | 4.5 | 4.3 | 8.0 | 7.9 | 8.0 | 7.7 | 4.7 | 4.7 | 4.0 | 3.9 |
| Receivables | 24.6 | 25.0 | 14.7 | 14.4 | 17.3 | 17.9 | 21.2 | 21.4 | 26.3 | 26.8 |
| Short-term | 23.2 | 23.9 | 14.5 | 14.3 | 16.9 | 17.5 | 19.7 | 20.2 | 24.9 | 25.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 12.3 | 12.3 | 8.3 | 8.6 | 9.5 | 10.0 | 11.6 | 11.5 | 12.8 | 12.8 |
| Receivables from affiliated companies | 6.4 | 7.1 | 3.0 | 2.5 | 2.9 | 3.2 | 3.4 | 3.8 | 7.7 | 8.6 |
| Long-term | 1.3 | 1.1 | 0.2 | 0.2 | 0.4 | 0.4 | 1.5 | 1.1 | 1.4 | 1.1 |
| of which: Loans to affiliated companies | 0.7 | 0.6 | 0.0 | 0.0 | 0.3 | 0.2 | 0.5 | 0.2 | 0.8 | 0.7 |
| Securities | 0.7 | 0.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.9 | 0.9 |
| Other long-term equity investments | 4.5 | 4.1 | 0.4 | 0.3 | 1.2 | 1.0 | 1.2 | 1.2 | 5.8 | 5.3 |
| of which: Goodwill | 1.2 | 0.8 | 0.1 | 0.1 | 0.5 | 0.4 | 0.2 | 0.2 | 1.6 | 1.0 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 20.2 | 20.3 | 18.4 | 18.0 | 20.4 | 20.9 | 16.7 | 17.3 | 21.3 | 21.2 |
| Liabilities | 74.1 | 73.9 | 78.9 | 78.9 | 75.7 | 75.4 | 78.8 | 78.5 | 72.5 | 72.3 |
| Short-term | 64.5 | 64.8 | 48.9 | 52.3 | 62.1 | 61.9 | 68.7 | 68.6 | 63.8 | 64.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 29.8 | 30.6 | 21.3 | 23.0 | 29.5 | 29.0 | 37.3 | 37.8 | 27.8 | 28.7 |
| Trade payables | 11.9 | 12.7 | 9.6 | 11.2 | 16.7 | 17.4 | 12.9 | 13.7 | 11.2 | 12.1 |
| Liabilities to affiliated companies | 17.0 | 16.0 | 5.2 | 5.8 | 9.1 | 8.0 | 12.3 | 11.7 | 19.3 | 18.2 |
| Long-term | 9.6 | 9.1 | 30.0 | 26.7 | 13.6 | 13.5 | 10.2 | 9.9 | 8.7 | 8.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.8 | 6.6 | 26.1 | 23.7 | 10.3 | 9.9 | 7.4 | 8.0 | 5.9 | 5.6 |
| Liabilities to affiliated companies | 2.2 | 1.8 | 0.4 | 0.3 | 1.6 | 1.8 | 2.1 | 1.2 | 2.3 | 2.0 |
| Provisions | 5.5 | 5.7 | 2.6 | 2.9 | 3.8 | 3.6 | 4.3 | 4.1 | 6.1 | 6.5 |
| of which: Provisions for pensions | 0.9 | 1.0 | 0.0 | 0.0 | 0.7 | 0.7 | 0.4 | 0.4 | 1.1 | 1.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.0 | 2.0 | 7.9 | 7.9 | 3.9 | 4.0 | 1.9 | 2.1 | 1.7 | 1.7 |
| Annual result and depreciation | 2.9 | 3.0 | 9.7 | 9.9 | 5.0 | 5.2 | 2.8 | 3.0 | 2.6 | 2.7 |
| Trade receivables | 4.7 | 4.7 | 4.6 | 4.5 | 3.8 | 4.0 | 4.3 | 4.4 | 4.8 | 4.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 263.1 | 259.9 | 180.2 | 189.3 | 249.7 | 247.4 | 268.7 | 263.3 | 264.2 | 261.3 |
| Annual result and interest paid | 5.3 | 5.2 | 14.8 | 15.4 | 10.0 | 10.2 | 5.6 | 5.8 | 4.7 | 4.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 10.1 | 10.2 | 23.8 | 25.4 | 17.5 | 17.9 | 9.7 | 10.0 | 9.4 | 9.3 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 101.2 | 105.9 | 102.7 | 98.6 | 113.6 | 116.1 | 93.0 | 99.3 | 102.5 | 107.3 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 43.9 | 44.6 | 46.0 | 42.5 | 40.1 | 40.7 | 35.6 | 36.4 | 46.8 | 47.6 |
| Cash resources, short-term receivables and inventories | 107.6 | 109.9 | 107.2 | 103.8 | 111.3 | 112.3 | 102.6 | 105.0 | 108.9 | 111.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 5.7 | 6.2 | 8.4 | 9.4 | 8.9 | 9.4 | 6.0 | 6.5 | 5.3 | 5.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 9.04 | 9.45 | 0.13 | 0.13 | 0.53 | 0.55 | 1.92 | 2.02 | 6.46 | 6.74 |
| Sales in € billion | 23.78 | 24.55 | 0.23 | 0.25 | 1.32 | 1.37 | 5.16 | 5.32 | 17.07 | 17.61 |
| Number of enterprises | 905 | 905 | 260 | 260 | 271 | 271 | 232 | 232 | 142 | 142 |

I. Enterprises by economic sector

cont'd: 8a) Wholesale and retail trade and repair of motor vehicles and motorcycles

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | | Cylindered sample 2017/2018 | | | | | | | | | |
| | | Of the enterprises captured ... | | | | | | | | | |
| Ratios | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 63.9 | 63.4 | 37.8 | 38.8 | 65.6 | 65.5 | 76.2 | 76.2 | 73.5 | 73.9 |
| | 50 | 77.8 | 77.5 | 60.8 | 60.2 | 77.4 | 77.5 | 81.7 | 81.3 | 81.4 | 81.3 |
| | 75 | 84.9 | 84.8 | 78.0 | 77.3 | 87.0 | 86.8 | 85.8 | 85.4 | 86.1 | 86.1 |
| Personnel expenses | 25 | 5.3 | 5.8 | 3.6 | 4.4 | 3.8 | 3.7 | 6.2 | 6.7 | 6.9 | 7.3 |
| | 50 | 10.2 | 10.4 | 13.3 | 14.0 | 9.5 | 9.9 | 9.7 | 9.8 | 9.8 | 10.0 |
| | 75 | 16.8 | 17.3 | 24.1 | 24.1 | 16.9 | 17.8 | 13.0 | 13.0 | 13.4 | 13.8 |
| Depreciation | 25 | 0.6 | 0.7 | 0.7 | 0.7 | 0.5 | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 |
| | 50 | 1.3 | 1.3 | 1.9 | 1.8 | 1.3 | 1.3 | 1.2 | 1.2 | 1.0 | 1.1 |
| | 75 | 2.2 | 2.3 | 3.7 | 3.5 | 2.3 | 2.4 | 1.7 | 1.8 | 1.6 | 1.6 |
| Annual result | 25 | 1.1 | 1.0 | 4.2 | 3.6 | 1.5 | 1.7 | 0.5 | 0.5 | 0.4 | 0.6 |
| | 50 | 2.6 | 2.6 | 7.2 | 7.6 | 2.9 | 3.0 | 1.4 | 1.3 | 1.2 | 1.2 |
| | 75 | 5.9 | 5.7 | 11.5 | 12.8 | 5.1 | 5.0 | 2.5 | 2.6 | 2.3 | 2.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 9.6 | 9.4 | 9.3 | 9.1 | 8.3 | 7.9 | 11.5 | 10.7 | 11.3 | 10.7 |
| | 50 | 24.7 | 24.3 | 34.1 | 31.1 | 22.7 | 24.1 | 23.3 | 21.3 | 22.9 | 21.8 |
| | 75 | 44.0 | 44.2 | 68.3 | 65.1 | 43.2 | 44.2 | 34.7 | 33.8 | 36.6 | 34.8 |
| Inventories | 25 | 23.0 | 22.0 | 5.7 | 6.3 | 25.2 | 23.2 | 35.5 | 36.2 | 31.2 | 32.2 |
| | 50 | 42.0 | 42.0 | 23.0 | 23.7 | 43.1 | 43.8 | 47.6 | 48.3 | 43.0 | 44.2 |
| | 75 | 58.2 | 59.0 | 51.9 | 55.4 | 64.2 | 64.4 | 59.1 | 59.6 | 54.7 | 54.5 |
| Equity | 25 | 3.5 | 4.0 | - 7.0 | - 1.9 | 3.9 | 4.0 | 4.1 | 4.5 | 8.3 | 7.3 |
| | 50 | 13.5 | 13.7 | 15.8 | 15.9 | 13.7 | 13.1 | 10.2 | 11.1 | 14.9 | 15.2 |
| | 75 | 29.7 | 29.7 | 40.5 | 39.8 | 31.9 | 32.9 | 24.0 | 24.8 | 22.8 | 24.7 |
| Short-term liabilities | 25 | 42.0 | 42.7 | 22.7 | 23.9 | 39.9 | 42.3 | 57.8 | 60.0 | 57.1 | 56.4 |
| | 50 | 66.4 | 66.8 | 48.5 | 50.1 | 65.7 | 67.1 | 75.0 | 75.3 | 70.3 | 69.2 |
| | 75 | 83.8 | 84.2 | 80.5 | 81.7 | 84.0 | 83.9 | 87.1 | 87.2 | 80.0 | 81.3 |
| Liabilities to banks | 25 | 17.0 | 16.4 | 8.8 | 13.1 | 12.9 | 12.0 | 22.0 | 23.3 | 26.2 | 26.0 |
| | 50 | 42.3 | 41.5 | 42.8 | 43.2 | 37.8 | 35.2 | 45.0 | 45.9 | 42.9 | 40.7 |
| | 75 | 62.8 | 63.9 | 65.1 | 66.9 | 64.1 | 65.2 | 62.2 | 64.1 | 56.1 | 57.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.2 | 1.3 | 4.5 | 3.9 | 1.8 | 1.9 | 0.6 | 0.7 | 0.6 | 0.7 |
| | 50 | 3.0 | 3.0 | 8.0 | 8.5 | 3.4 | 3.5 | 1.7 | 1.6 | 1.6 | 1.4 |
| | 75 | 6.7 | 6.7 | 12.7 | 14.3 | 5.9 | 5.6 | 2.9 | 3.0 | 2.8 | 2.6 |
| Annual result and depreciation | 25 | 2.4 | 2.5 | 6.2 | 6.2 | 3.1 | 3.1 | 1.8 | 1.7 | 1.3 | 1.4 |
| | 50 | 4.5 | 4.5 | 10.8 | 11.1 | 4.8 | 5.1 | 2.9 | 3.1 | 2.8 | 2.7 |
| | 75 | 8.7 | 8.9 | 16.7 | 17.9 | 7.9 | 7.4 | 4.5 | 4.3 | 3.9 | 4.3 |
| Trade receivables | 25 | 1.5 | 1.6 | 0.6 | 0.7 | 1.1 | 1.3 | 2.4 | 2.2 | 3.0 | 3.0 |
| | 50 | 3.3 | 3.3 | 2.5 | 2.4 | 2.6 | 2.9 | 3.6 | 3.9 | 4.5 | 4.5 |
| | 75 | 5.7 | 5.8 | 5.8 | 5.2 | 5.7 | 5.4 | 5.5 | 5.5 | 6.0 | 6.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.4 | 4.5 | 11.1 | 11.2 | 5.5 | 6.1 | 3.1 | 2.9 | 2.5 | 2.8 |
| | 50 | 8.9 | 8.8 | 20.2 | 20.3 | 10.0 | 10.7 | 5.8 | 5.5 | 4.7 | 4.8 |
| | 75 | 17.5 | 17.1 | 34.5 | 33.1 | 17.2 | 16.4 | 9.3 | 8.6 | 8.2 | 7.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 7.1 | 7.5 | 13.5 | 14.5 | 8.4 | 8.2 | 6.0 | 6.0 | 5.4 | 5.0 |
| | 50 | 15.1 | 15.2 | 26.7 | 32.8 | 17.1 | 17.3 | 10.1 | 10.4 | 9.9 | 9.8 |
| | 75 | 30.7 | 33.1 | 64.0 | 65.1 | 34.6 | 35.1 | 17.9 | 17.8 | 17.3 | 15.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 48.2 | 49.9 | 55.1 | 53.9 | 48.3 | 42.7 | 39.5 | 45.2 | 54.5 | 60.2 |
| | 50 | 97.8 | 99.9 | 111.4 | 103.2 | 109.9 | 117.8 | 75.8 | 84.9 | 92.1 | 91.4 |
| | 75 | 217.5 | 210.6 | 267.6 | 220.1 | 303.9 | 319.4 | 151.6 | 165.7 | 152.4 | 156.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 21.6 | 22.0 | 20.6 | 22.1 | 18.4 | 18.1 | 23.1 | 22.0 | 25.6 | 26.0 |
| | 50 | 37.4 | 37.7 | 46.5 | 44.2 | 36.9 | 37.6 | 32.3 | 33.8 | 38.1 | 37.1 |
| | 75 | 65.3 | 68.7 | 96.6 | 98.2 | 69.6 | 74.6 | 49.8 | 50.5 | 52.4 | 53.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 1.5 | 1.6 | 1.9 | 1.7 | 1.7 | 1.8 | 1.2 | 1.3 | 1.8 | 1.4 |
| | 50 | 5.3 | 5.2 | 6.1 | 6.1 | 6.0 | 5.0 | 4.4 | 4.3 | 5.4 | 5.3 |
| | 75 | 11.2 | 11.6 | 15.5 | 12.8 | 14.2 | 14.2 | 9.2 | 9.9 | 8.9 | 8.5 |

I. Enterprises by economic sector

8.b) Wholesale trade, except of motor vehicles and motorcycles

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 100.0 | 99.9 | 99.5 | 99.8 | 99.8 | 99.9 | 99.9 | 99.9 | 100.0 |
| Change in finished goods | 0.1 | 0.0 | 0.1 | 0.5 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.0 |
| Interest and similar income | 0.2 | 0.2 | 0.4 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| Other income | 1.8 | 1.6 | 2.8 | 2.6 | 1.8 | 1.8 | 1.4 | 1.3 | 1.8 | 1.7 |
| of which: Income from long-term equity investments | 0.3 | 0.4 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.4 |
| Total income | 102.0 | 101.8 | 103.3 | 102.8 | 102.0 | 101.9 | 101.6 | 101.5 | 102.0 | 101.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 84.2 | 84.5 | 59.7 | 59.3 | 69.6 | 69.4 | 75.2 | 75.2 | 85.7 | 86.0 |
| Personnel expenses | 5.8 | 5.8 | 18.7 | 18.8 | 14.7 | 14.7 | 11.0 | 11.1 | 4.9 | 4.9 |
| Depreciation | 0.9 | 0.8 | 1.8 | 1.9 | 1.5 | 1.5 | 1.2 | 1.2 | 0.8 | 0.7 |
| of which: Depreciation of tangible fixed assets | 0.7 | 0.7 | 1.8 | 1.8 | 1.4 | 1.4 | 1.0 | 1.0 | 0.6 | 0.6 |
| Interest and similar expenses | 0.3 | 0.4 | 0.7 | 0.7 | 0.6 | 0.5 | 0.4 | 0.4 | 0.3 | 0.4 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 7.7 | 7.6 | 17.0 | 16.4 | 11.6 | 11.6 | 10.0 | 9.9 | 7.3 | 7.2 |
| Total expenses before taxes on income | 99.0 | 99.0 | 98.1 | 97.2 | 98.0 | 97.8 | 97.8 | 97.8 | 99.2 | 99.2 |
| Annual result before taxes on income | 2.9 | 2.8 | 5.2 | 5.5 | 4.0 | 4.1 | 3.7 | 3.6 | 2.8 | 2.6 |
| Taxes on income | 0.6 | 0.6 | 1.1 | 1.2 | 1.0 | 1.0 | 0.9 | 0.9 | 0.5 | 0.5 |
| Annual result | 2.3 | 2.2 | 4.1 | 4.4 | 3.0 | 3.1 | 2.8 | 2.7 | 2.3 | 2.1 |
| Profit and loss transfers (parent company) | 0.3 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.3 | 0.6 |
| Profit and loss transfers (subsidiary) | 0.9 | 0.9 | 0.1 | 0.2 | 0.2 | 0.2 | 0.4 | 0.4 | 0.9 | 1.0 |
| Profit for the year | 1.8 | 1.8 | 4.0 | 4.2 | 2.9 | 3.0 | 2.5 | 2.3 | 1.6 | 1.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.8 | 0.9 | 0.9 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 1.0 |
| Tangible fixed assets | 10.5 | 10.5 | 18.7 | 17.8 | 16.9 | 16.5 | 14.7 | 14.4 | 9.8 | 9.8 |
| of which: Land and buildings | 5.9 | 5.8 | 8.0 | 7.4 | 7.8 | 7.6 | 7.3 | 7.0 | 5.6 | 5.6 |
| Inventories | 19.8 | 19.8 | 26.4 | 26.4 | 32.7 | 33.4 | 30.6 | 31.4 | 18.0 | 18.0 |
| of which: Finished goods and merchandise | 16.0 | 16.4 | 21.5 | 21.0 | 27.6 | 28.1 | 27.2 | 27.9 | 14.3 | 14.6 |
| Cash | 6.0 | 6.3 | 14.9 | 16.1 | 13.8 | 13.7 | 10.4 | 10.1 | 5.2 | 5.6 |
| Receivables | 43.1 | 43.4 | 35.2 | 34.7 | 32.1 | 32.1 | 38.5 | 38.2 | 44.0 | 44.4 |
| Short-term | 40.0 | 41.8 | 34.2 | 33.9 | 31.1 | 31.0 | 37.2 | 36.9 | 40.5 | 42.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 16.7 | 16.7 | 18.3 | 18.1 | 19.5 | 19.2 | 20.8 | 20.4 | 16.1 | 16.1 |
| Receivables from affiliated companies | 19.3 | 21.1 | 9.2 | 8.9 | 7.0 | 7.1 | 11.5 | 11.4 | 20.6 | 22.7 |
| Long-term | 3.1 | 1.6 | 1.0 | 0.9 | 1.0 | 1.1 | 1.3 | 1.3 | 3.4 | 1.7 |
| of which: Loans to affiliated companies | 2.9 | 1.3 | 0.5 | 0.4 | 0.4 | 0.4 | 0.8 | 0.8 | 3.2 | 1.4 |
| Securities | 2.3 | 2.5 | 0.8 | 0.7 | 0.6 | 0.6 | 1.0 | 0.9 | 2.5 | 2.8 |
| Other long-term equity investments | 17.1 | 16.1 | 2.4 | 2.8 | 2.8 | 2.6 | 3.7 | 3.9 | 19.2 | 18.0 |
| of which: Goodwill | 0.3 | 0.3 | 0.6 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 35.7 | 35.6 | 30.6 | 31.3 | 38.0 | 38.9 | 38.3 | 38.7 | 35.3 | 35.2 |
| Liabilities | 53.1 | 52.8 | 62.4 | 61.2 | 54.7 | 53.7 | 52.4 | 52.1 | 53.1 | 52.8 |
| Short-term | 46.2 | 45.6 | 48.0 | 46.2 | 43.1 | 43.3 | 44.6 | 44.5 | 46.5 | 45.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.1 | 5.3 | 10.4 | 8.7 | 9.8 | 9.8 | 9.9 | 10.2 | 4.3 | 4.5 |
| Trade payables | 12.5 | 12.8 | 15.0 | 14.5 | 13.3 | 13.6 | 12.3 | 12.3 | 12.4 | 12.9 |
| Liabilities to affiliated companies | 22.3 | 21.6 | 10.7 | 9.9 | 11.9 | 11.6 | 16.3 | 15.7 | 23.4 | 22.6 |
| Long-term | 6.8 | 7.1 | 14.4 | 15.0 | 11.6 | 10.5 | 7.8 | 7.6 | 6.6 | 7.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.9 | 4.2 | 8.5 | 8.9 | 7.1 | 6.7 | 5.0 | 5.0 | 3.6 | 4.0 |
| Liabilities to affiliated companies | 1.9 | 1.8 | 4.1 | 4.0 | 3.0 | 2.3 | 2.2 | 1.9 | 1.9 | 1.8 |
| Provisions | 10.6 | 10.9 | 6.7 | 7.2 | 7.1 | 7.1 | 9.0 | 9.0 | 10.9 | 11.2 |
| of which: Provisions for pensions | 3.3 | 3.5 | 1.9 | 1.9 | 2.1 | 2.2 | 2.9 | 3.0 | 3.3 | 3.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.9 | 2.8 | 5.2 | 5.6 | 4.0 | 4.1 | 3.7 | 3.6 | 2.8 | 2.6 |
| Annual result and depreciation | 3.2 | 3.0 | 6.0 | 6.3 | 4.5 | 4.6 | 4.0 | 3.9 | 3.1 | 2.8 |
| Trade receivables | 6.9 | 6.9 | 9.6 | 9.6 | 8.9 | 8.9 | 8.7 | 8.7 | 6.6 | 6.6 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 240.9 | 243.0 | 192.0 | 189.2 | 217.9 | 216.0 | 238.2 | 235.7 | 241.9 | 244.8 |
| Annual result and interest paid | 6.5 | 6.2 | 9.3 | 9.6 | 7.7 | 7.8 | 7.7 | 7.4 | 6.3 | 6.0 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.3 | 12.5 | 21.0 | 22.8 | 20.5 | 20.9 | 18.6 | 18.1 | 12.6 | 11.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 138.3 | 149.8 | 200.2 | 212.7 | 239.0 | 244.1 | 235.6 | 237.5 | 129.3 | 141.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 101.1 | 106.7 | 103.0 | 108.8 | 104.8 | 103.9 | 108.1 | 106.7 | 100.1 | 106.8 |
| Cash resources, short-term receivables and inventories | 143.8 | 150.2 | 158.1 | 165.9 | 180.8 | 181.1 | 176.8 | 177.3 | 138.9 | 146.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.1 | 6.2 | 13.0 | 12.9 | 8.8 | 9.1 | 6.8 | 6.9 | 6.0 | 6.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 297.78 | 311.08 | 0.69 | 0.75 | 6.88 | 7.31 | 32.10 | 33.88 | 258.11 | 269.14 |
| Sales in € billion | 717.23 | 756.03 | 1.32 | 1.42 | 14.99 | 15.78 | 76.46 | 79.87 | 624.46 | 658.95 |
| Number of enterprises | 9 784 | 9 784 | 1 427 | 1 427 | 2 853 | 2 853 | 3 339 | 3 339 | 2 165 | 2 165 |

I. Enterprises by economic sector

cont'd: 8.b) Wholesale trade, except of motor vehicles and motorcycles

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 63.3 | 63.1 | 42.2 | 40.9 | 60.2 | 59.7 | 68.1 | 67.9 | 73.5 | 73.6 |
| | 50 | 75.0 | 74.9 | 60.9 | 59.8 | 71.6 | 71.6 | 76.7 | 76.6 | 83.4 | 83.5 |
| | 75 | 84.7 | 84.7 | 74.2 | 73.6 | 80.6 | 80.1 | 84.8 | 85.0 | 92.2 | 92.3 |
| Personnel expenses | 25 | 4.9 | 5.0 | 6.3 | 6.7 | 7.7 | 7.8 | 5.3 | 5.5 | 2.3 | 2.3 |
| | 50 | 10.5 | 10.7 | 15.8 | 16.2 | 13.3 | 13.5 | 10.1 | 10.2 | 6.1 | 6.0 |
| | 75 | 17.0 | 17.2 | 26.6 | 26.9 | 19.9 | 20.2 | 15.1 | 15.1 | 11.4 | 11.3 |
| Depreciation | 25 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.3 | 0.3 | 0.1 | 0.1 |
| | 50 | 0.8 | 0.8 | 1.0 | 1.1 | 0.9 | 0.9 | 0.7 | 0.7 | 0.5 | 0.5 |
| | 75 | 1.6 | 1.6 | 2.5 | 2.7 | 1.8 | 1.8 | 1.4 | 1.4 | 1.2 | 1.2 |
| Annual result | 25 | 0.6 | 0.5 | 0.5 | 0.6 | 0.7 | 0.6 | 0.7 | 0.6 | 0.5 | 0.4 |
| | 50 | 2.0 | 2.0 | 2.9 | 3.2 | 2.2 | 2.2 | 1.9 | 1.9 | 1.6 | 1.5 |
| | 75 | 4.5 | 4.5 | 8.5 | 8.4 | 4.6 | 4.7 | 4.0 | 4.0 | 3.5 | 3.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.6 | 1.6 | 1.0 | 1.0 | 2.0 | 2.0 | 2.0 | 1.9 | 1.0 | 1.0 |
| | 50 | 7.0 | 6.9 | 6.5 | 6.4 | 7.7 | 7.2 | 7.4 | 7.1 | 6.1 | 6.1 |
| | 75 | 21.1 | 20.4 | 23.0 | 21.3 | 21.9 | 21.3 | 20.7 | 20.5 | 19.5 | 18.9 |
| Inventories | 25 | 9.2 | 9.2 | 0.5 | 0.8 | 11.3 | 11.4 | 13.2 | 12.8 | 8.4 | 8.1 |
| | 50 | 27.3 | 27.7 | 16.3 | 17.8 | 29.8 | 30.3 | 30.8 | 31.2 | 22.9 | 23.7 |
| | 75 | 46.2 | 46.9 | 42.8 | 45.0 | 49.8 | 50.6 | 47.7 | 48.3 | 40.9 | 41.1 |
| Equity | 25 | 14.5 | 15.2 | 4.5 | 6.0 | 14.5 | 15.6 | 17.6 | 18.6 | 14.4 | 15.0 |
| | 50 | 31.9 | 33.0 | 27.9 | 28.1 | 32.3 | 33.6 | 33.6 | 35.2 | 30.9 | 31.3 |
| | 75 | 53.0 | 53.9 | 58.1 | 58.5 | 54.9 | 56.2 | 53.1 | 54.4 | 48.1 | 47.7 |
| Short-term liabilities | 25 | 25.9 | 24.9 | 19.7 | 18.5 | 24.0 | 22.8 | 26.8 | 26.7 | 31.8 | 30.0 |
| | 50 | 46.4 | 45.9 | 44.3 | 42.1 | 43.5 | 43.6 | 47.0 | 46.2 | 49.7 | 49.6 |
| | 75 | 68.2 | 67.7 | 76.3 | 73.9 | 66.7 | 67.0 | 66.4 | 65.8 | 69.4 | 68.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.2 | 4.1 | 2.0 | 2.7 | 7.0 | 7.1 | 6.5 | 6.2 | 0.1 | 0.0 |
| | 75 | 25.4 | 25.4 | 29.4 | 28.1 | 28.3 | 27.5 | 26.2 | 27.2 | 18.3 | 18.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.8 | 0.6 | 0.7 | 1.0 | 0.8 | 0.9 | 0.9 | 0.7 | 0.6 |
| | 50 | 2.6 | 2.6 | 3.6 | 4.0 | 2.9 | 2.9 | 2.5 | 2.5 | 2.1 | 2.0 |
| | 75 | 5.7 | 5.8 | 10.2 | 9.9 | 6.0 | 6.0 | 5.3 | 5.2 | 4.4 | 4.4 |
| Annual result and depreciation | 25 | 1.6 | 1.6 | 1.7 | 1.9 | 1.9 | 1.9 | 1.7 | 1.7 | 1.3 | 1.2 |
| | 50 | 3.7 | 3.7 | 5.4 | 6.0 | 4.2 | 4.3 | 3.6 | 3.6 | 2.9 | 2.8 |
| | 75 | 7.4 | 7.4 | 12.8 | 12.4 | 7.8 | 8.0 | 6.8 | 6.7 | 5.6 | 5.4 |
| Trade receivables | 25 | 4.0 | 4.0 | 2.6 | 2.5 | 4.2 | 4.1 | 4.5 | 4.4 | 4.0 | 3.9 |
| | 50 | 7.0 | 6.9 | 6.0 | 5.9 | 7.0 | 7.0 | 7.2 | 7.2 | 7.1 | 7.0 |
| | 75 | 11.0 | 11.1 | 11.6 | 11.7 | 11.0 | 11.1 | 11.0 | 10.9 | 11.0 | 11.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.0 | 2.8 | 2.5 | 2.3 | 3.2 | 2.9 | 3.2 | 3.1 | 2.8 | 2.5 |
| | 50 | 6.7 | 6.5 | 8.0 | 8.0 | 7.0 | 6.7 | 6.6 | 6.5 | 6.0 | 5.8 |
| | 75 | 12.9 | 12.8 | 20.0 | 19.6 | 13.1 | 13.1 | 12.0 | 12.1 | 11.0 | 10.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.9 | 4.6 | -0.7 | -2.0 | 4.0 | 3.3 | 6.1 | 6.1 | 6.1 | 5.7 |
| | 50 | 15.3 | 14.8 | 12.9 | 13.3 | 15.2 | 14.5 | 16.5 | 16.2 | 14.6 | 13.7 |
| | 75 | 36.9 | 36.7 | 45.2 | 43.9 | 38.9 | 39.5 | 37.8 | 37.6 | 30.3 | 30.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 129.3 | 132.1 | 94.1 | 104.0 | 138.9 | 143.9 | 140.9 | 143.9 | 122.6 | 125.3 |
| | 50 | 287.0 | 296.9 | 242.3 | 265.5 | 326.3 | 334.3 | 318.3 | 317.6 | 245.4 | 245.3 |
| | 75 | 905.4 | 954.8 | 899.5 | 1 071.4 | 970.5 | 1 010.9 | 939.1 | 948.4 | 767.9 | 809.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 61.0 | 60.4 | 52.9 | 54.5 | 57.7 | 57.4 | 60.9 | 59.9 | 68.9 | 68.8 |
| | 50 | 103.2 | 104.8 | 114.5 | 114.6 | 102.4 | 104.6 | 101.2 | 103.0 | 103.3 | 104.5 |
| | 75 | 193.0 | 197.0 | 267.1 | 304.7 | 207.0 | 213.9 | 185.9 | 185.6 | 165.3 | 166.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 2.4 | 2.3 | 2.6 | 2.7 | 2.8 | 2.7 | 2.4 | 2.4 | 1.8 | 1.8 |
| | 50 | 5.7 | 5.5 | 8.3 | 7.9 | 6.5 | 6.6 | 5.3 | 5.1 | 4.5 | 4.5 |
| | 75 | 10.6 | 10.7 | 19.4 | 19.3 | 12.5 | 12.5 | 9.4 | 9.2 | 8.0 | 7.8 |

I. Enterprises by economic sector

cont'd: 8.b) Wholesale trade, except of motor vehicles and motorcycles

| Ratios | Corporations | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 100.0 | 100.0 | 99.3 | 99.8 | 99.8 | 99.9 | 99.9 | 99.9 | 100.0 |
| Change in finished goods | 0.1 | 0.0 | 0.0 | 0.7 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.0 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| Other income | 2.0 | 1.9 | 2.6 | 2.6 | 1.9 | 1.8 | 1.5 | 1.4 | 2.1 | 1.9 |
| of which: Income from long-term equity investments | 0.3 | 0.5 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.2 | 0.4 | 0.5 |
| Total income | 102.3 | 102.1 | 102.8 | 102.8 | 102.0 | 101.9 | 101.6 | 101.6 | 102.3 | 102.1 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 83.3 | 83.6 | 59.9 | 59.5 | 69.3 | 69.1 | 75.1 | 75.0 | 84.7 | 85.1 |
| Personnel expenses | 6.0 | 6.0 | 20.1 | 20.1 | 15.2 | 15.2 | 11.1 | 11.2 | 5.1 | 5.1 |
| Depreciation | 0.9 | 0.8 | 1.7 | 1.7 | 1.5 | 1.4 | 1.1 | 1.1 | 0.9 | 0.7 |
| of which: Depreciation of tangible fixed assets | 0.7 | 0.7 | 1.6 | 1.6 | 1.3 | 1.3 | 1.0 | 1.0 | 0.6 | 0.6 |
| Interest and similar expenses | 0.4 | 0.4 | 0.7 | 0.6 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 |
| Other expenses | 8.5 | 8.3 | 16.6 | 16.6 | 11.7 | 11.8 | 10.3 | 10.2 | 8.2 | 7.9 |
| Total expenses before taxes on income | 99.2 | 99.1 | 99.0 | 98.6 | 98.3 | 98.0 | 98.0 | 98.0 | 99.3 | 99.3 |
| Annual result before taxes on income | 3.1 | 2.9 | 3.7 | 4.1 | 3.7 | 3.8 | 3.6 | 3.6 | 3.0 | 2.8 |
| Taxes on income | 0.7 | 0.7 | 1.0 | 1.1 | 1.1 | 1.1 | 1.0 | 1.0 | 0.6 | 0.6 |
| Annual result | 2.4 | 2.3 | 2.7 | 3.0 | 2.6 | 2.7 | 2.6 | 2.6 | 2.4 | 2.2 |
| Profit and loss transfers (parent company) | 0.3 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.7 |
| Profit and loss transfers (subsidiary) | 1.1 | 1.2 | 0.1 | 0.3 | 0.2 | 0.2 | 0.5 | 0.5 | 1.2 | 1.3 |
| Profit for the year | 1.6 | 1.7 | 2.6 | 2.8 | 2.4 | 2.6 | 2.2 | 2.0 | 1.5 | 1.6 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.8 | 1.0 | 1.0 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.9 | 1.1 |
| Tangible fixed assets | 8.2 | 8.2 | 15.7 | 14.5 | 15.2 | 14.9 | 13.1 | 12.9 | 7.4 | 7.5 |
| of which: Land and buildings | 4.0 | 4.0 | 5.7 | 5.1 | 6.7 | 6.5 | 6.1 | 5.9 | 3.7 | 3.7 |
| Inventories | 19.7 | 19.8 | 26.7 | 26.9 | 32.1 | 32.8 | 30.2 | 31.1 | 18.1 | 18.1 |
| of which: Finished goods and merchandise | 15.2 | 15.8 | 22.0 | 20.9 | 26.8 | 27.2 | 26.5 | 27.3 | 13.6 | 14.1 |
| Cash | 6.2 | 6.6 | 16.1 | 17.0 | 14.6 | 14.6 | 11.2 | 10.7 | 5.4 | 5.9 |
| Receivables | 44.1 | 44.6 | 36.2 | 36.5 | 33.3 | 33.2 | 39.9 | 39.4 | 44.9 | 45.5 |
| Short-term | 40.5 | 42.9 | 35.0 | 35.5 | 32.3 | 32.1 | 38.5 | 38.1 | 40.9 | 43.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 16.6 | 16.6 | 18.3 | 18.7 | 20.2 | 19.8 | 20.6 | 20.2 | 16.0 | 16.1 |
| Receivables from affiliated companies | 20.8 | 23.0 | 9.3 | 9.1 | 7.5 | 7.3 | 12.9 | 12.7 | 22.0 | 24.7 |
| Long-term | 3.6 | 1.7 | 1.2 | 1.0 | 1.0 | 1.1 | 1.4 | 1.4 | 4.0 | 1.7 |
| of which: Loans to affiliated companies | 3.4 | 1.4 | 0.6 | 0.4 | 0.4 | 0.4 | 0.9 | 0.8 | 3.7 | 1.5 |
| Securities | 2.8 | 3.0 | 1.0 | 0.9 | 0.7 | 0.7 | 0.8 | 0.7 | 3.1 | 3.4 |
| Other long-term equity investments | 17.7 | 16.3 | 2.6 | 2.5 | 2.8 | 2.6 | 3.8 | 4.0 | 19.7 | 18.1 |
| of which: Goodwill | 0.4 | 0.3 | 0.5 | 0.4 | 0.5 | 0.4 | 0.5 | 0.4 | 0.3 | 0.3 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 37.1 | 36.8 | 34.2 | 34.5 | 41.9 | 42.6 | 42.0 | 42.2 | 36.4 | 36.0 |
| Liabilities | 50.4 | 50.2 | 58.4 | 57.9 | 50.0 | 49.4 | 47.6 | 47.5 | 50.7 | 50.5 |
| Short-term | 44.9 | 44.3 | 46.2 | 45.0 | 39.6 | 39.8 | 40.7 | 40.8 | 45.5 | 44.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.4 | 4.6 | 9.4 | 7.1 | 8.9 | 8.7 | 8.6 | 9.0 | 3.8 | 4.0 |
| Trade payables | 10.9 | 11.4 | 15.0 | 14.6 | 13.5 | 13.7 | 12.4 | 12.4 | 10.6 | 11.2 |
| Liabilities to affiliated companies | 23.2 | 22.3 | 9.9 | 9.0 | 9.1 | 9.1 | 13.3 | 12.9 | 24.8 | 23.8 |
| Long-term | 5.5 | 5.9 | 12.1 | 12.9 | 10.4 | 9.5 | 6.8 | 6.7 | 5.2 | 5.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.5 | 2.9 | 6.2 | 6.8 | 6.3 | 6.0 | 4.4 | 4.4 | 2.2 | 2.7 |
| Liabilities to affiliated companies | 1.8 | 1.7 | 4.3 | 4.1 | 2.6 | 2.1 | 1.9 | 1.7 | 1.8 | 1.7 |
| Provisions | 11.9 | 12.2 | 7.1 | 7.3 | 7.8 | 7.9 | 10.1 | 10.0 | 12.2 | 12.5 |
| of which: Provisions for pensions | 3.8 | 4.1 | 2.4 | 2.3 | 2.5 | 2.7 | 3.5 | 3.6 | 3.9 | 4.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.1 | 2.9 | 3.7 | 4.2 | 3.7 | 3.9 | 3.6 | 3.6 | 3.0 | 2.8 |
| Annual result and depreciation | 3.3 | 3.0 | 4.4 | 4.8 | 4.1 | 4.2 | 3.8 | 3.7 | 3.3 | 2.9 |
| Trade receivables | 7.4 | 7.3 | 9.6 | 9.9 | 9.4 | 9.3 | 8.9 | 8.9 | 7.2 | 7.1 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 223.7 | 225.9 | 191.1 | 187.7 | 214.2 | 212.1 | 230.8 | 227.8 | 223.2 | 226.1 |
| Annual result and interest paid | 6.2 | 6.0 | 6.4 | 6.9 | 6.8 | 6.9 | 7.0 | 6.8 | 6.1 | 5.9 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 13.2 | 12.2 | 16.8 | 18.5 | 20.3 | 20.6 | 18.5 | 18.0 | 12.5 | 11.4 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 143.5 | 158.8 | 231.3 | 255.2 | 272.5 | 277.9 | 271.6 | 270.8 | 132.9 | 148.3 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 106.0 | 113.1 | 111.3 | 117.6 | 119.2 | 117.9 | 123.1 | 120.4 | 103.9 | 112.1 |
| Cash resources, short-term receivables and inventories | 149.8 | 157.8 | 169.2 | 177.3 | 200.2 | 200.3 | 197.2 | 196.6 | 143.6 | 152.5 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 5.8 | 6.0 | 13.1 | 13.0 | 9.1 | 9.4 | 7.1 | 7.3 | 5.6 | 5.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 236.59 | 246.87 | 0.52 | 0.58 | 5.22 | 5.58 | 24.21 | 25.63 | 206.65 | 215.08 |
| Sales in € billion | 529.20 | 557.70 | 0.99 | 1.08 | 11.18 | 11.84 | 55.86 | 58.38 | 461.17 | 486.39 |
| Number of enterprises | 7 295 | 7 295 | 1 082 | 1 082 | 2 154 | 2 154 | 2 443 | 2 443 | 1 616 | 1 616 |

I. Enterprises by economic sector

cont'd: 8.b) Wholesale trade, except of motor vehicles and motorcycles

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|---------|---|---------|--------------------|---------|---------------------|---------|-------------|---------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 62.6 | 62.3 | 42.2 | 41.0 | 59.6 | 59.1 | 67.4 | 67.2 | 73.2 | 73.6 |
| | 50 | 75.0 | 74.8 | 61.0 | 60.0 | 71.4 | 71.2 | 76.8 | 76.6 | 84.1 | 84.0 |
| | 75 | 85.0 | 85.1 | 74.5 | 74.0 | 80.6 | 80.1 | 85.2 | 85.4 | 92.5 | 92.6 |
| Personnel expenses | 25 | 5.1 | 5.1 | 8.0 | 8.7 | 8.0 | 8.1 | 5.3 | 5.4 | 2.1 | 2.2 |
| | 50 | 10.7 | 10.9 | 18.0 | 18.0 | 13.8 | 14.1 | 10.0 | 10.2 | 5.6 | 5.6 |
| | 75 | 17.8 | 17.9 | 28.7 | 28.7 | 20.7 | 20.9 | 15.1 | 15.4 | 10.9 | 10.9 |
| Depreciation | 25 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 |
| | 50 | 0.7 | 0.7 | 0.9 | 1.0 | 0.8 | 0.8 | 0.7 | 0.7 | 0.4 | 0.4 |
| | 75 | 1.5 | 1.5 | 2.3 | 2.4 | 1.7 | 1.7 | 1.3 | 1.3 | 1.2 | 1.1 |
| Annual result | 25 | 0.5 | 0.4 | 0.3 | 0.3 | 0.6 | 0.5 | 0.6 | 0.5 | 0.4 | 0.4 |
| | 50 | 1.7 | 1.7 | 2.0 | 2.1 | 1.8 | 1.8 | 1.7 | 1.7 | 1.5 | 1.4 |
| | 75 | 3.9 | 4.0 | 5.8 | 5.8 | 4.0 | 4.2 | 3.8 | 3.8 | 3.3 | 3.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.3 | 1.2 | 0.7 | 0.8 | 1.7 | 1.7 | 1.6 | 1.6 | 0.7 | 0.7 |
| | 50 | 5.6 | 5.5 | 5.3 | 5.2 | 6.1 | 6.0 | 6.0 | 5.7 | 4.9 | 4.8 |
| | 75 | 17.9 | 17.5 | 18.9 | 16.7 | 18.9 | 18.2 | 17.8 | 17.7 | 17.2 | 17.0 |
| Inventories | 25 | 8.6 | 8.9 | 0.4 | 0.7 | 11.0 | 11.4 | 12.4 | 12.6 | 7.1 | 7.3 |
| | 50 | 26.7 | 27.5 | 16.9 | 18.5 | 29.1 | 29.8 | 30.6 | 31.3 | 22.1 | 23.1 |
| | 75 | 46.6 | 47.3 | 43.9 | 45.9 | 49.5 | 50.4 | 48.1 | 48.9 | 39.9 | 40.6 |
| Equity | 25 | 17.4 | 18.6 | 8.0 | 9.8 | 18.7 | 19.8 | 21.7 | 22.6 | 16.5 | 16.8 |
| | 50 | 35.7 | 37.0 | 30.9 | 32.7 | 37.6 | 38.6 | 37.6 | 38.6 | 33.5 | 33.2 |
| | 75 | 57.0 | 57.6 | 61.6 | 63.0 | 58.2 | 59.7 | 58.3 | 58.7 | 51.6 | 51.7 |
| Short-term liabilities | 25 | 23.0 | 22.2 | 18.4 | 17.0 | 20.9 | 20.1 | 22.9 | 23.4 | 27.4 | 26.6 |
| | 50 | 42.5 | 41.9 | 42.1 | 40.3 | 39.9 | 39.3 | 42.3 | 41.4 | 46.3 | 46.1 |
| | 75 | 64.5 | 64.0 | 73.4 | 70.9 | 62.0 | 62.6 | 62.4 | 62.2 | 66.1 | 65.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.0 | 2.0 | 0.0 | 0.2 | 4.8 | 5.0 | 4.1 | 3.9 | 0.0 | 0.0 |
| | 75 | 21.9 | 21.9 | 21.7 | 20.6 | 25.4 | 24.9 | 22.5 | 24.5 | 15.3 | 14.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.7 | 0.3 | 0.4 | 0.8 | 0.7 | 0.8 | 0.8 | 0.6 | 0.6 |
| | 50 | 2.3 | 2.3 | 2.5 | 2.8 | 2.5 | 2.6 | 2.3 | 2.4 | 2.0 | 1.9 |
| | 75 | 5.3 | 5.3 | 7.4 | 7.8 | 5.4 | 5.6 | 5.2 | 5.1 | 4.3 | 4.2 |
| Annual result and depreciation | 25 | 1.5 | 1.4 | 1.3 | 1.4 | 1.7 | 1.6 | 1.5 | 1.5 | 1.2 | 1.1 |
| | 50 | 3.4 | 3.4 | 4.2 | 4.5 | 3.7 | 3.9 | 3.4 | 3.4 | 2.7 | 2.6 |
| | 75 | 6.8 | 6.9 | 9.8 | 9.6 | 7.1 | 7.4 | 6.6 | 6.6 | 5.4 | 5.2 |
| Trade receivables | 25 | 4.1 | 4.1 | 2.8 | 2.7 | 4.2 | 4.2 | 4.5 | 4.4 | 4.0 | 4.0 |
| | 50 | 7.2 | 7.1 | 6.3 | 6.2 | 7.3 | 7.1 | 7.3 | 7.3 | 7.4 | 7.3 |
| | 75 | 11.6 | 11.6 | 12.3 | 12.5 | 11.4 | 11.5 | 11.4 | 11.3 | 12.0 | 11.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.7 | 2.4 | 1.6 | 1.7 | 2.8 | 2.6 | 2.9 | 2.7 | 2.4 | 2.2 |
| | 50 | 5.9 | 5.8 | 6.1 | 6.1 | 6.2 | 6.0 | 5.9 | 6.0 | 5.5 | 5.3 |
| | 75 | 11.2 | 11.2 | 14.1 | 13.9 | 11.2 | 11.2 | 10.8 | 11.1 | 10.4 | 9.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.6 | 3.4 | -6.9 | -5.5 | 2.2 | 1.9 | 5.1 | 5.1 | 5.5 | 4.9 |
| | 50 | 13.8 | 13.3 | 9.1 | 9.6 | 13.4 | 12.6 | 15.6 | 15.5 | 14.2 | 13.1 |
| | 75 | 35.4 | 34.4 | 34.4 | 33.3 | 35.7 | 36.1 | 40.2 | 38.7 | 30.2 | 29.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 156.2 | 160.1 | 110.3 | 119.3 | 171.6 | 179.8 | 172.9 | 175.6 | 142.7 | 146.4 |
| | 50 | 359.7 | 365.0 | 294.4 | 338.5 | 412.9 | 415.0 | 395.0 | 392.9 | 287.3 | 295.4 |
| | 75 | 1 128.6 | 1 173.8 | 1 100.0 | 1 316.7 | 1 185.8 | 1 195.1 | 1 155.6 | 1 167.3 | 999.2 | 1 036.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 68.0 | 67.1 | 59.4 | 60.9 | 66.1 | 63.6 | 67.3 | 67.1 | 78.1 | 77.3 |
| | 50 | 114.9 | 117.4 | 122.8 | 126.0 | 114.5 | 117.3 | 114.0 | 115.9 | 113.1 | 115.7 |
| | 75 | 226.3 | 225.8 | 310.0 | 336.8 | 243.5 | 247.5 | 213.4 | 212.2 | 192.5 | 189.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 2.3 | 2.2 | 2.5 | 2.7 | 3.0 | 2.7 | 2.4 | 2.3 | 1.5 | 1.5 |
| | 50 | 5.7 | 5.6 | 8.5 | 8.1 | 6.7 | 6.8 | 5.4 | 5.2 | 4.1 | 4.0 |
| | 75 | 11.1 | 10.9 | 19.8 | 20.1 | 12.8 | 12.5 | 9.9 | 9.8 | 8.0 | 7.8 |

I. Enterprises by economic sector

cont'd: 8.b) Wholesale trade, except of motor vehicles and motorcycles

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|--------------------|---------------------|-------------|-------|-------|--------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindered sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.0 | 99.5 | 100.1 | 100.0 | 99.9 | 100.0 | 99.9 | 100.0 | 100.0 |
| Change in finished goods | 0.0 | 0.0 | 0.5 | -0.1 | 0.0 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 |
| Interest and similar income | 0.1 | 0.1 | 1.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.0 | 1.0 | 3.7 | 2.6 | 1.8 | 1.9 | 1.2 | 1.1 | 0.9 | 0.9 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 0.1 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 |
| Total income | 101.1 | 101.1 | 104.8 | 102.7 | 101.9 | 102.0 | 101.4 | 101.2 | 101.0 | 101.0 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 86.8 | 86.8 | 59.2 | 58.6 | 70.6 | 70.4 | 75.5 | 75.6 | 88.6 | 88.7 |
| Personnel expenses | 5.3 | 5.2 | 14.4 | 14.8 | 13.0 | 13.2 | 10.9 | 10.8 | 4.4 | 4.3 |
| Depreciation | 0.8 | 0.8 | 2.3 | 2.5 | 1.7 | 1.7 | 1.3 | 1.3 | 0.7 | 0.7 |
| of which: Depreciation of tangible fixed assets | 0.7 | 0.7 | 2.2 | 2.4 | 1.5 | 1.5 | 1.1 | 1.1 | 0.6 | 0.6 |
| Interest and similar expenses | 0.3 | 0.3 | 0.9 | 0.9 | 0.6 | 0.6 | 0.5 | 0.5 | 0.2 | 0.2 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 5.5 | 5.6 | 18.3 | 15.8 | 11.1 | 11.2 | 9.1 | 9.1 | 4.8 | 5.0 |
| Total expenses before taxes on income | 98.6 | 98.7 | 95.2 | 92.6 | 97.1 | 97.0 | 97.3 | 97.4 | 98.8 | 98.9 |
| Annual result before taxes on income | 2.5 | 2.4 | 9.7 | 10.1 | 4.8 | 5.0 | 4.0 | 3.8 | 2.2 | 2.1 |
| Taxes on income | 0.4 | 0.3 | 1.2 | 1.3 | 0.8 | 0.8 | 0.7 | 0.6 | 0.3 | 0.3 |
| Annual result | 2.1 | 2.0 | 8.5 | 8.8 | 4.0 | 4.2 | 3.4 | 3.2 | 1.9 | 1.8 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 | 0.1 |
| Profit and loss transfers (subsidiary) | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Profit for the year | 2.1 | 2.0 | 8.3 | 8.7 | 4.1 | 4.2 | 3.4 | 3.1 | 1.9 | 1.8 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.7 | 0.7 | 0.5 | 0.5 |
| Tangible fixed assets | 19.5 | 19.1 | 28.2 | 28.7 | 22.1 | 21.7 | 19.7 | 19.0 | 19.3 | 19.0 |
| of which: Land and buildings | 13.0 | 12.7 | 15.1 | 14.9 | 11.0 | 10.9 | 10.9 | 10.3 | 13.4 | 13.1 |
| Inventories | 20.1 | 19.9 | 25.5 | 24.7 | 34.6 | 35.3 | 31.9 | 32.3 | 17.8 | 17.6 |
| of which: Finished goods and merchandise | 18.9 | 18.8 | 20.0 | 21.2 | 30.1 | 31.1 | 29.4 | 29.7 | 16.9 | 16.7 |
| Cash | 5.1 | 5.4 | 11.2 | 13.1 | 11.3 | 10.7 | 8.1 | 8.3 | 4.4 | 4.8 |
| Receivables | 39.1 | 39.1 | 31.8 | 28.7 | 28.1 | 28.7 | 34.3 | 34.3 | 40.3 | 40.2 |
| Short-term | 37.9 | 37.7 | 31.6 | 28.5 | 27.2 | 27.7 | 33.2 | 33.2 | 39.0 | 38.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 16.9 | 16.9 | 18.4 | 16.3 | 17.3 | 17.3 | 21.5 | 20.9 | 16.2 | 16.3 |
| Receivables from affiliated companies | 13.7 | 13.8 | 9.1 | 8.0 | 5.6 | 6.3 | 7.1 | 7.4 | 15.0 | 15.0 |
| Long-term | 1.2 | 1.4 | 0.2 | 0.3 | 0.9 | 1.0 | 1.1 | 1.1 | 1.3 | 1.4 |
| of which: Loans to affiliated companies | 1.0 | 1.1 | 0.1 | 0.2 | 0.4 | 0.4 | 0.6 | 0.7 | 1.0 | 1.2 |
| Securities | 0.5 | 0.5 | 0.2 | 0.2 | 0.2 | 0.2 | 1.6 | 1.6 | 0.3 | 0.3 |
| Other long-term equity investments | 15.0 | 15.2 | 2.0 | 3.5 | 2.7 | 2.4 | 3.5 | 3.5 | 17.2 | 17.4 |
| of which: Goodwill | 0.2 | 0.2 | 0.9 | 0.7 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 30.4 | 31.0 | 19.6 | 21.0 | 25.8 | 27.2 | 26.9 | 27.6 | 31.2 | 31.7 |
| Liabilities | 63.5 | 62.8 | 74.9 | 72.0 | 69.2 | 67.8 | 67.1 | 66.3 | 62.7 | 62.0 |
| Short-term | 51.3 | 50.8 | 53.3 | 50.2 | 53.9 | 54.4 | 56.3 | 56.0 | 50.4 | 49.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 7.7 | 7.8 | 13.4 | 13.8 | 12.9 | 13.5 | 13.5 | 13.7 | 6.7 | 6.7 |
| Trade payables | 18.4 | 18.3 | 14.9 | 14.4 | 12.8 | 13.2 | 11.9 | 11.8 | 19.7 | 19.5 |
| Liabilities to affiliated companies | 18.7 | 18.7 | 12.9 | 12.9 | 20.5 | 19.7 | 25.4 | 24.6 | 17.7 | 17.8 |
| Long-term | 12.1 | 11.9 | 21.6 | 21.8 | 15.4 | 13.5 | 10.8 | 10.4 | 12.2 | 12.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 9.1 | 9.1 | 15.5 | 15.8 | 9.5 | 9.0 | 6.9 | 6.9 | 9.4 | 9.4 |
| Liabilities to affiliated companies | 2.4 | 2.2 | 3.7 | 3.9 | 4.0 | 2.7 | 3.1 | 2.7 | 2.2 | 2.1 |
| Provisions | 5.9 | 6.0 | 5.2 | 6.8 | 4.8 | 4.7 | 5.9 | 5.9 | 6.0 | 6.1 |
| of which: Provisions for pensions | 1.2 | 1.2 | 0.4 | 0.3 | 0.6 | 0.6 | 1.3 | 1.3 | 1.2 | 1.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.5 | 2.4 | 9.7 | 10.1 | 4.8 | 5.0 | 4.0 | 3.8 | 2.2 | 2.1 |
| Annual result and depreciation | 2.9 | 2.8 | 10.8 | 11.2 | 5.7 | 5.9 | 4.7 | 4.5 | 2.6 | 2.5 |
| Trade receivables | 5.5 | 5.5 | 9.4 | 8.4 | 7.6 | 7.6 | 8.3 | 8.0 | 5.1 | 5.1 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 307.3 | 308.9 | 194.8 | 194.2 | 229.4 | 228.6 | 261.0 | 260.5 | 317.3 | 319.2 |
| Annual result and interest paid | 7.3 | 7.1 | 18.3 | 18.7 | 10.7 | 10.9 | 10.0 | 9.5 | 6.7 | 6.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 14.0 | 13.7 | 30.4 | 33.1 | 20.9 | 21.6 | 18.8 | 18.3 | 12.9 | 12.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 120.5 | 121.8 | 134.5 | 130.5 | 158.5 | 160.4 | 152.4 | 157.4 | 116.4 | 117.4 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 84.5 | 85.6 | 80.6 | 83.1 | 71.6 | 70.7 | 75.0 | 75.8 | 86.6 | 87.8 |
| Cash resources, short-term receivables and inventories | 123.6 | 124.8 | 128.4 | 132.4 | 135.9 | 135.7 | 131.6 | 133.4 | 121.8 | 123.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.9 | 6.8 | 12.8 | 12.7 | 7.9 | 8.2 | 6.0 | 6.0 | 7.0 | 6.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 61.19 | 64.21 | 0.17 | 0.18 | 1.66 | 1.72 | 7.89 | 8.25 | 51.47 | 54.06 |
| Sales in € billion | 188.03 | 198.33 | 0.33 | 0.34 | 3.81 | 3.94 | 20.60 | 21.49 | 163.29 | 172.56 |
| Number of enterprises | 2 489 | 2 489 | 345 | 345 | 699 | 699 | 896 | 896 | 549 | 549 |

I. Enterprises by economic sector

cont'd: 8.b) Wholesale trade, except of motor vehicles and motorcycles

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Ratios | | Of the enterprises captured ... | | | | | | | | | |
| ... % | | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 65.7 | 65.1 | 42.3 | 39.8 | 62.0 | 61.4 | 69.4 | 69.2 | 73.9 | 73.6 |
| | 50 | 75.1 | 75.2 | 60.9 | 59.4 | 72.3 | 72.4 | 76.6 | 76.5 | 81.4 | 81.3 |
| | 75 | 83.6 | 83.5 | 73.7 | 72.8 | 80.5 | 80.4 | 83.6 | 83.4 | 91.6 | 91.3 |
| Personnel expenses | 25 | 4.7 | 4.8 | 3.2 | 3.7 | 6.6 | 6.7 | 5.9 | 5.9 | 2.5 | 2.6 |
| | 50 | 10.1 | 10.2 | 9.8 | 10.4 | 12.0 | 12.0 | 10.3 | 10.2 | 7.2 | 7.1 |
| | 75 | 15.2 | 15.2 | 19.0 | 19.8 | 17.4 | 17.5 | 14.8 | 14.7 | 12.0 | 11.9 |
| Depreciation | 25 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.2 | 0.3 |
| | 50 | 0.9 | 0.9 | 1.4 | 1.5 | 1.0 | 1.1 | 0.9 | 0.9 | 0.7 | 0.7 |
| | 75 | 1.8 | 1.8 | 3.6 | 3.5 | 2.0 | 2.0 | 1.6 | 1.6 | 1.3 | 1.3 |
| Annual result | 25 | 1.1 | 1.0 | 3.0 | 4.0 | 1.4 | 1.3 | 1.1 | 1.0 | 0.7 | 0.6 |
| | 50 | 2.9 | 2.9 | 8.3 | 8.1 | 3.3 | 3.3 | 2.4 | 2.4 | 2.0 | 1.9 |
| | 75 | 6.1 | 6.1 | 14.9 | 16.9 | 6.5 | 6.5 | 4.9 | 4.5 | 4.1 | 4.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.6 | 3.5 | 3.0 | 2.9 | 4.0 | 3.7 | 4.2 | 3.8 | 3.0 | 3.0 |
| | 50 | 12.3 | 11.7 | 12.9 | 12.4 | 13.3 | 12.7 | 12.6 | 12.1 | 10.5 | 9.9 |
| | 75 | 29.5 | 29.2 | 38.5 | 40.0 | 31.4 | 30.5 | 28.9 | 28.2 | 25.5 | 24.2 |
| Inventories | 25 | 10.9 | 9.9 | 1.1 | 1.7 | 11.7 | 11.4 | 15.0 | 13.9 | 12.5 | 10.5 |
| | 50 | 28.7 | 28.4 | 14.7 | 15.7 | 32.1 | 32.5 | 31.0 | 30.5 | 25.7 | 25.2 |
| | 75 | 45.6 | 46.0 | 39.2 | 38.0 | 51.0 | 51.4 | 46.2 | 46.8 | 41.8 | 42.0 |
| Equity | 25 | 7.7 | 8.5 | 0.0 | 0.3 | 7.0 | 7.3 | 10.6 | 11.2 | 10.6 | 10.3 |
| | 50 | 22.0 | 23.0 | 14.4 | 15.7 | 19.9 | 20.5 | 23.7 | 25.3 | 23.8 | 24.7 |
| | 75 | 39.1 | 40.8 | 44.4 | 46.3 | 37.6 | 40.0 | 39.4 | 41.4 | 37.9 | 38.9 |
| Short-term liabilities | 25 | 38.4 | 37.3 | 24.1 | 22.2 | 35.6 | 36.0 | 41.2 | 40.3 | 43.2 | 43.2 |
| | 50 | 56.8 | 57.2 | 51.8 | 48.8 | 56.9 | 58.0 | 57.7 | 56.8 | 58.6 | 59.1 |
| | 75 | 77.3 | 76.6 | 83.9 | 82.4 | 78.2 | 77.0 | 74.3 | 73.9 | 77.8 | 76.8 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 12.6 | 13.0 | 18.3 | 20.3 | 13.6 | 13.7 | 13.9 | 13.5 | 6.5 | 6.9 |
| | 75 | 34.6 | 34.9 | 47.8 | 48.6 | 38.4 | 38.1 | 33.5 | 34.7 | 24.6 | 25.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.4 | 1.3 | 3.4 | 4.3 | 1.7 | 1.5 | 1.3 | 1.3 | 0.9 | 0.8 |
| | 50 | 3.5 | 3.4 | 9.2 | 9.2 | 4.0 | 3.9 | 2.9 | 2.9 | 2.5 | 2.3 |
| | 75 | 7.1 | 7.2 | 16.8 | 18.9 | 7.3 | 7.7 | 5.8 | 5.3 | 5.1 | 5.1 |
| Annual result and depreciation | 25 | 2.3 | 2.3 | 5.2 | 6.1 | 3.1 | 2.9 | 2.3 | 2.3 | 1.6 | 1.4 |
| | 50 | 4.7 | 4.7 | 11.5 | 11.6 | 5.5 | 5.5 | 4.0 | 4.0 | 3.3 | 3.2 |
| | 75 | 8.9 | 8.8 | 19.8 | 23.2 | 9.4 | 9.6 | 7.3 | 6.9 | 6.3 | 6.3 |
| Trade receivables | 25 | 3.9 | 3.8 | 2.4 | 2.0 | 4.0 | 3.9 | 4.6 | 4.5 | 3.8 | 3.5 |
| | 50 | 6.6 | 6.4 | 4.8 | 4.7 | 6.4 | 6.4 | 7.1 | 6.9 | 6.4 | 6.3 |
| | 75 | 9.8 | 9.7 | 9.5 | 8.7 | 9.8 | 9.7 | 10.2 | 10.0 | 9.2 | 9.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.8 | 4.5 | 7.4 | 8.3 | 5.2 | 4.7 | 4.7 | 4.5 | 4.1 | 3.5 |
| | 50 | 9.6 | 9.5 | 21.5 | 21.7 | 10.4 | 10.3 | 8.7 | 8.6 | 7.9 | 7.4 |
| | 75 | 18.6 | 19.3 | 44.9 | 44.6 | 20.2 | 21.0 | 15.6 | 15.1 | 13.1 | 13.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 8.7 | 8.2 | 10.6 | 8.5 | 8.8 | 8.5 | 8.6 | 8.5 | 8.4 | 7.5 |
| | 50 | 19.4 | 18.6 | 33.2 | 29.7 | 21.4 | 20.1 | 18.5 | 17.5 | 15.8 | 15.1 |
| | 75 | 40.2 | 41.9 | 81.9 | 79.2 | 44.2 | 47.3 | 34.2 | 35.5 | 30.5 | 34.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 89.9 | 91.8 | 44.1 | 45.5 | 94.2 | 89.0 | 94.6 | 96.4 | 93.0 | 95.0 |
| | 50 | 168.7 | 170.1 | 136.9 | 154.6 | 175.7 | 178.6 | 176.3 | 178.9 | 165.8 | 158.6 |
| | 75 | 435.6 | 460.0 | 408.9 | 461.1 | 465.4 | 512.8 | 425.4 | 472.4 | 404.5 | 389.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 48.3 | 48.8 | 38.7 | 39.6 | 42.6 | 41.7 | 48.8 | 50.0 | 56.3 | 59.3 |
| | 50 | 76.8 | 78.4 | 94.3 | 92.1 | 70.3 | 72.3 | 75.9 | 77.4 | 80.6 | 83.4 |
| | 75 | 120.8 | 122.1 | 170.2 | 176.6 | 120.4 | 122.2 | 118.0 | 120.2 | 109.1 | 111.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 2.5 | 2.6 | 2.8 | 2.7 | 2.6 | 2.8 | 2.3 | 2.5 | 2.7 | 2.8 |
| | 50 | 5.6 | 5.5 | 7.5 | 7.4 | 6.0 | 6.2 | 5.0 | 5.0 | 5.4 | 5.3 |
| | 75 | 9.7 | 9.8 | 18.4 | 17.3 | 11.8 | 12.1 | 8.3 | 8.3 | 8.1 | 7.9 |

I. Enterprises by economic sector

8.c) Retail trade, except of motor vehicles and motorcycles

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.0 | 99.7 | 99.6 | 99.8 | 99.8 | 99.9 | 99.9 | 100.0 | 100.0 |
| Change in finished goods | 0.0 | 0.0 | 0.3 | 0.4 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.4 | 1.3 | 2.0 | 2.2 | 1.4 | 1.4 | 1.1 | 1.4 | 1.4 | 1.3 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Total income | 101.6 | 101.4 | 102.1 | 102.3 | 101.5 | 101.5 | 101.2 | 101.4 | 101.6 | 101.4 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 69.4 | 69.5 | 58.3 | 57.4 | 63.8 | 63.8 | 65.8 | 65.5 | 70.0 | 70.1 |
| Personnel expenses | 11.6 | 11.6 | 18.7 | 19.1 | 16.9 | 16.9 | 14.5 | 14.8 | 11.1 | 11.1 |
| Depreciation | 1.5 | 1.5 | 2.0 | 1.9 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 |
| of which: Depreciation of tangible fixed assets | 1.4 | 1.4 | 1.9 | 1.9 | 1.5 | 1.5 | 1.4 | 1.5 | 1.4 | 1.4 |
| Interest and similar expenses | 0.3 | 0.3 | 0.7 | 0.6 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 16.3 | 16.5 | 16.8 | 17.3 | 14.5 | 14.6 | 15.6 | 16.2 | 16.5 | 16.6 |
| Total expenses before taxes on income | 99.1 | 99.4 | 96.5 | 96.4 | 97.3 | 97.4 | 97.9 | 98.4 | 99.3 | 99.6 |
| Annual result before taxes on income | 2.4 | 2.0 | 5.5 | 5.9 | 4.2 | 4.1 | 3.3 | 3.0 | 2.3 | 1.8 |
| Taxes on income | 0.5 | 0.6 | 0.9 | 1.0 | 0.9 | 0.9 | 1.0 | 0.8 | 0.5 | 0.6 |
| Annual result | 1.9 | 1.4 | 4.6 | 4.9 | 3.3 | 3.2 | 2.3 | 2.3 | 1.8 | 1.2 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.6 | 0.5 | 0.0 | 0.0 | 0.2 | 0.1 | 0.4 | 0.7 | 0.6 | 0.5 |
| Profit for the year | 1.5 | 1.1 | 4.6 | 4.8 | 3.2 | 3.1 | 1.9 | 1.6 | 1.4 | 1.0 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.7 | 1.6 | 0.9 | 0.9 | 0.7 | 0.7 | 1.3 | 1.2 | 1.8 | 1.6 |
| Tangible fixed assets | 25.0 | 25.5 | 23.8 | 22.8 | 21.3 | 20.6 | 20.5 | 20.3 | 25.6 | 26.3 |
| of which: Land and buildings | 12.3 | 12.6 | 10.3 | 10.3 | 10.0 | 10.1 | 10.3 | 10.1 | 12.6 | 13.0 |
| Inventories | 27.1 | 26.6 | 36.2 | 35.9 | 36.5 | 37.1 | 33.3 | 33.4 | 26.1 | 25.5 |
| of which: Finished goods and merchandise | 26.4 | 26.0 | 32.7 | 32.0 | 33.9 | 34.2 | 31.8 | 31.9 | 25.6 | 25.0 |
| Cash | 9.6 | 9.5 | 12.7 | 13.4 | 11.3 | 11.7 | 11.3 | 10.5 | 9.3 | 9.3 |
| Receivables | 25.3 | 25.6 | 23.6 | 24.2 | 25.4 | 25.5 | 29.5 | 30.6 | 24.9 | 25.1 |
| Short-term | 22.6 | 23.2 | 23.1 | 23.7 | 24.7 | 24.7 | 28.6 | 29.7 | 21.9 | 22.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.9 | 6.4 | 12.4 | 12.7 | 12.8 | 12.5 | 10.9 | 11.4 | 5.1 | 5.6 |
| Receivables from affiliated companies | 11.6 | 11.6 | 4.0 | 4.5 | 5.8 | 5.8 | 10.0 | 10.2 | 12.0 | 12.0 |
| Long-term | 2.7 | 2.4 | 0.5 | 0.6 | 0.8 | 0.8 | 0.9 | 0.9 | 3.0 | 2.6 |
| of which: Loans to affiliated companies | 1.8 | 1.5 | 0.1 | 0.2 | 0.2 | 0.3 | 0.4 | 0.4 | 2.0 | 1.6 |
| Securities | 1.0 | 0.9 | 0.3 | 0.4 | 0.4 | 0.4 | 0.8 | 0.8 | 1.1 | 1.0 |
| Other long-term equity investments | 9.8 | 9.7 | 1.8 | 1.6 | 3.8 | 3.6 | 2.8 | 2.8 | 10.7 | 10.7 |
| of which: Goodwill | 0.8 | 0.7 | 1.2 | 1.0 | 2.1 | 1.9 | 0.6 | 0.6 | 0.7 | 0.7 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 28.9 | 28.9 | 23.5 | 24.3 | 28.9 | 29.8 | 31.3 | 29.5 | 28.7 | 28.9 |
| Liabilities | 60.1 | 59.7 | 69.7 | 68.9 | 63.5 | 63.0 | 59.1 | 60.9 | 60.1 | 59.4 |
| Short-term | 51.3 | 49.7 | 47.1 | 47.3 | 46.5 | 46.1 | 48.9 | 51.4 | 51.7 | 49.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.7 | 3.0 | 10.4 | 10.8 | 9.4 | 10.2 | 6.2 | 6.4 | 2.0 | 2.4 |
| Trade payables | 19.4 | 19.1 | 17.3 | 17.4 | 17.0 | 16.9 | 20.1 | 20.8 | 19.4 | 19.1 |
| Liabilities to affiliated companies | 22.2 | 20.4 | 6.5 | 5.6 | 10.8 | 9.8 | 15.4 | 17.2 | 23.4 | 21.2 |
| Long-term | 8.9 | 10.0 | 22.6 | 21.7 | 17.0 | 16.9 | 10.2 | 9.5 | 8.4 | 9.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.3 | 5.5 | 14.9 | 14.4 | 13.5 | 12.9 | 6.9 | 6.7 | 4.8 | 5.1 |
| Liabilities to affiliated companies | 1.8 | 2.3 | 4.1 | 4.4 | 2.3 | 2.7 | 2.4 | 2.0 | 1.7 | 2.3 |
| Provisions | 9.8 | 10.3 | 6.2 | 6.4 | 7.0 | 6.6 | 7.2 | 7.2 | 10.2 | 10.7 |
| of which: Provisions for pensions | 1.9 | 2.0 | 1.1 | 1.1 | 2.0 | 1.9 | 1.3 | 1.2 | 2.0 | 2.1 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.4 | 2.0 | 5.5 | 5.9 | 4.2 | 4.1 | 3.3 | 3.0 | 2.3 | 1.8 |
| Annual result and depreciation | 3.4 | 2.9 | 6.6 | 6.8 | 4.9 | 4.8 | 3.8 | 3.8 | 3.3 | 2.7 |
| Trade receivables | 2.0 | 2.2 | 5.2 | 5.4 | 4.9 | 4.8 | 4.3 | 4.6 | 1.7 | 1.9 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 293.1 | 293.2 | 238.9 | 232.5 | 261.2 | 258.6 | 255.9 | 248.7 | 298.4 | 299.5 |
| Annual result and interest paid | 6.3 | 5.0 | 12.6 | 12.8 | 10.0 | 9.6 | 6.7 | 6.6 | 6.1 | 4.6 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 16.0 | 13.7 | 24.6 | 25.4 | 21.3 | 21.0 | 16.7 | 15.8 | 15.7 | 13.2 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 101.2 | 103.9 | 173.4 | 179.7 | 178.1 | 186.9 | 165.2 | 157.0 | 95.0 | 98.3 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 64.5 | 67.2 | 76.2 | 78.8 | 77.5 | 79.0 | 82.4 | 78.8 | 62.3 | 65.6 |
| Cash resources, short-term receivables and inventories | 117.4 | 120.8 | 153.1 | 154.7 | 156.1 | 159.6 | 150.5 | 143.9 | 112.8 | 116.8 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 9.5 | 9.4 | 12.4 | 13.0 | 10.2 | 10.2 | 11.9 | 12.8 | 9.3 | 9.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 80.89 | 85.13 | 0.49 | 0.54 | 2.41 | 2.56 | 7.22 | 7.68 | 70.76 | 74.35 |
| Sales in € billion | 237.08 | 249.62 | 1.17 | 1.25 | 6.30 | 6.63 | 18.48 | 19.09 | 211.13 | 222.65 |
| Number of enterprises | 3 996 | 3 996 | 1 366 | 1 366 | 1 346 | 1 346 | 800 | 800 | 484 | 484 |

I. Enterprises by economic sector

cont'd: 8.c) Retail trade, except of motor vehicles and motorcycles

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 50.2 | 49.4 | 42.6 | 41.1 | 53.4 | 52.8 | 53.0 | 51.8 | 52.9 | 53.2 |
| | 50 | 62.4 | 62.3 | 56.9 | 56.5 | 64.4 | 64.1 | 69.2 | 69.7 | 69.7 | 69.1 |
| | 75 | 75.1 | 75.2 | 69.8 | 68.6 | 74.9 | 75.2 | 77.1 | 77.2 | 79.5 | 78.5 |
| Personnel expenses | 25 | 9.1 | 9.3 | 9.4 | 9.8 | 10.3 | 10.4 | 8.4 | 8.6 | 8.3 | 8.6 |
| | 50 | 14.6 | 14.9 | 16.3 | 16.9 | 15.4 | 15.4 | 12.3 | 12.2 | 12.6 | 12.8 |
| | 75 | 22.3 | 22.8 | 26.4 | 26.8 | 22.3 | 22.5 | 19.8 | 20.2 | 17.7 | 18.4 |
| Depreciation | 25 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.7 | 0.8 |
| | 50 | 1.1 | 1.2 | 1.3 | 1.4 | 1.1 | 1.2 | 0.9 | 0.9 | 1.2 | 1.2 |
| | 75 | 2.2 | 2.2 | 2.7 | 2.7 | 2.1 | 2.1 | 1.9 | 1.9 | 1.9 | 2.0 |
| Annual result | 25 | 0.7 | 0.6 | 0.8 | 0.9 | 1.0 | 0.8 | 0.6 | 0.6 | 0.3 | -0.2 |
| | 50 | 2.8 | 2.7 | 4.0 | 4.0 | 3.0 | 2.8 | 2.4 | 2.2 | 1.4 | 1.0 |
| | 75 | 6.0 | 5.9 | 9.5 | 9.6 | 5.6 | 5.6 | 4.5 | 4.6 | 3.4 | 2.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.7 | 4.2 | 3.0 | 2.8 | 4.8 | 4.5 | 5.2 | 4.8 | 8.4 | 8.4 |
| | 50 | 12.1 | 11.4 | 10.9 | 9.8 | 11.7 | 10.9 | 10.9 | 10.3 | 19.9 | 21.0 |
| | 75 | 27.7 | 27.6 | 28.2 | 28.1 | 25.1 | 24.8 | 25.5 | 24.4 | 32.6 | 36.0 |
| Inventories | 25 | 15.0 | 15.0 | 11.0 | 10.7 | 16.0 | 16.1 | 20.8 | 19.1 | 16.3 | 16.0 |
| | 50 | 32.1 | 31.2 | 29.7 | 30.2 | 31.7 | 31.0 | 35.7 | 34.6 | 29.8 | 26.9 |
| | 75 | 51.1 | 51.5 | 55.0 | 55.1 | 53.2 | 53.8 | 48.8 | 48.6 | 44.0 | 42.2 |
| Equity | 25 | 6.6 | 5.7 | 0.6 | 1.0 | 7.4 | 7.6 | 10.7 | 6.2 | 5.9 | 7.5 |
| | 50 | 24.3 | 24.5 | 23.3 | 21.6 | 26.0 | 26.0 | 22.2 | 22.8 | 24.5 | 26.5 |
| | 75 | 46.7 | 47.6 | 49.5 | 50.0 | 46.2 | 46.8 | 44.3 | 45.1 | 46.2 | 48.1 |
| Short-term liabilities | 25 | 27.5 | 27.7 | 24.2 | 24.6 | 27.8 | 27.8 | 31.2 | 32.3 | 31.9 | 31.0 |
| | 50 | 49.2 | 49.2 | 47.4 | 47.1 | 47.2 | 47.7 | 55.3 | 54.7 | 54.1 | 51.4 |
| | 75 | 72.4 | 75.1 | 74.8 | 76.3 | 68.6 | 70.0 | 72.1 | 78.2 | 80.4 | 77.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 7.6 | 7.5 | 10.8 | 11.3 | 13.0 | 13.1 | 1.5 | 1.0 | 0.0 | 0.0 |
| | 75 | 30.3 | 31.5 | 36.4 | 38.1 | 37.1 | 36.3 | 23.8 | 23.5 | 12.2 | 10.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.0 | 0.9 | 1.0 | 1.2 | 1.2 | 1.1 | 1.0 | 0.8 | 0.5 | -0.1 |
| | 50 | 3.6 | 3.3 | 4.8 | 4.7 | 3.8 | 3.5 | 3.3 | 3.0 | 1.9 | 1.5 |
| | 75 | 7.3 | 7.1 | 10.9 | 11.2 | 7.0 | 6.8 | 5.9 | 5.7 | 4.4 | 3.6 |
| Annual result and depreciation | 25 | 2.3 | 2.2 | 2.4 | 2.8 | 2.6 | 2.4 | 2.3 | 2.1 | 1.6 | 1.0 |
| | 50 | 5.1 | 4.9 | 6.4 | 6.7 | 5.2 | 5.0 | 4.6 | 4.3 | 3.3 | 2.9 |
| | 75 | 9.2 | 9.0 | 13.4 | 14.1 | 8.6 | 8.3 | 7.2 | 7.1 | 5.9 | 5.4 |
| Trade receivables | 25 | 0.4 | 0.5 | 0.2 | 0.2 | 0.7 | 0.7 | 1.0 | 1.1 | 0.1 | 0.1 |
| | 50 | 2.6 | 2.9 | 2.5 | 2.8 | 3.4 | 3.7 | 2.9 | 3.5 | 0.9 | 0.8 |
| | 75 | 6.6 | 6.6 | 7.1 | 7.2 | 7.4 | 7.2 | 6.0 | 6.1 | 3.3 | 3.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.5 | 3.0 | 3.5 | 3.7 | 4.4 | 3.9 | 3.3 | 2.6 | 1.9 | 0.2 |
| | 50 | 9.3 | 8.6 | 12.5 | 12.4 | 9.8 | 9.3 | 8.2 | 7.2 | 5.9 | 4.4 |
| | 75 | 20.5 | 19.2 | 31.4 | 28.7 | 20.7 | 18.9 | 14.5 | 14.7 | 12.1 | 9.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.9 | 6.1 | 3.1 | 3.0 | 8.4 | 7.3 | 8.3 | 7.1 | 8.7 | 4.2 |
| | 50 | 21.4 | 18.6 | 21.1 | 20.0 | 23.3 | 20.2 | 21.2 | 17.8 | 18.8 | 14.7 |
| | 75 | 48.0 | 46.7 | 64.0 | 60.1 | 49.4 | 46.4 | 37.9 | 36.5 | 33.4 | 28.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 91.5 | 86.3 | 82.7 | 82.7 | 108.0 | 112.4 | 95.3 | 74.7 | 42.3 | 45.1 |
| | 50 | 186.7 | 186.5 | 206.3 | 208.8 | 221.7 | 226.1 | 177.8 | 157.2 | 120.4 | 128.8 |
| | 75 | 467.8 | 491.5 | 588.2 | 616.6 | 513.6 | 526.2 | 409.7 | 412.6 | 233.7 | 226.4 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 39.7 | 39.8 | 35.6 | 35.4 | 40.8 | 40.9 | 47.3 | 45.7 | 36.5 | 38.0 |
| | 50 | 76.7 | 77.2 | 77.0 | 80.9 | 79.8 | 81.4 | 76.1 | 73.5 | 64.7 | 67.7 |
| | 75 | 141.9 | 142.8 | 170.0 | 164.3 | 146.4 | 143.0 | 125.7 | 122.0 | 113.3 | 120.5 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.4 | 4.4 | 3.9 | 4.0 | 4.8 | 4.8 | 4.7 | 4.6 | 4.0 | 3.7 |
| | 50 | 8.7 | 8.8 | 8.7 | 9.0 | 8.6 | 8.7 | 9.3 | 9.5 | 8.6 | 8.2 |
| | 75 | 15.5 | 15.2 | 18.5 | 18.2 | 12.9 | 13.0 | 17.5 | 19.6 | 13.0 | 12.5 |

I. Enterprises by economic sector

cont'd: 8.c) Retail trade, except of motor vehicles and motorcycles

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 99.9 | 99.5 | 99.4 | 99.8 | 99.8 | 99.8 | 99.9 | 99.9 | 100.0 |
| Change in finished goods | 0.1 | 0.1 | 0.5 | 0.6 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.2 | 1.1 | 2.2 | 2.4 | 1.7 | 1.7 | 1.0 | 1.1 | 1.2 | 1.1 |
| of which: Income from long-term equity investments | 0.2 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 |
| Total income | 101.2 | 101.2 | 102.3 | 102.5 | 101.8 | 101.7 | 101.1 | 101.2 | 101.2 | 101.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 70.2 | 70.6 | 55.7 | 54.6 | 60.9 | 60.9 | 66.9 | 66.5 | 70.9 | 71.5 |
| Personnel expenses | 10.8 | 10.6 | 22.5 | 22.8 | 18.9 | 18.8 | 13.6 | 13.9 | 10.1 | 9.9 |
| Depreciation | 1.6 | 1.6 | 2.0 | 1.9 | 1.5 | 1.5 | 1.3 | 1.4 | 1.7 | 1.6 |
| of which: Depreciation of tangible fixed assets | 1.5 | 1.5 | 1.9 | 1.9 | 1.5 | 1.5 | 1.3 | 1.4 | 1.5 | 1.5 |
| Interest and similar expenses | 0.3 | 0.3 | 0.7 | 0.7 | 0.5 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 |
| Operating taxes | 0.0 | 0.0 | 0.2 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 16.2 | 16.3 | 18.7 | 19.3 | 17.0 | 17.1 | 15.5 | 16.2 | 16.3 | 16.3 |
| Total expenses before taxes on income | 99.0 | 99.4 | 99.8 | 99.3 | 98.8 | 98.9 | 97.7 | 98.3 | 99.2 | 99.6 |
| Annual result before taxes on income | 2.2 | 1.8 | 2.6 | 3.2 | 3.0 | 2.8 | 3.5 | 2.9 | 2.0 | 1.6 |
| Taxes on income | 0.6 | 0.7 | 0.8 | 1.0 | 0.9 | 0.9 | 1.2 | 0.8 | 0.6 | 0.7 |
| Annual result | 1.6 | 1.0 | 1.7 | 2.2 | 2.0 | 1.9 | 2.3 | 2.1 | 1.5 | 0.9 |
| Profit and loss transfers (parent company) | 0.1 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.7 | 0.7 | 0.0 | 0.1 | 0.3 | 0.2 | 0.5 | 1.0 | 0.7 | 0.7 |
| Profit for the year | 1.0 | 0.5 | 1.7 | 2.1 | 1.8 | 1.7 | 1.8 | 1.1 | 0.9 | 0.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.6 | 1.4 | 1.3 | 1.1 | 0.9 | 1.0 | 1.0 | 1.0 | 1.7 | 1.5 |
| Tangible fixed assets | 28.7 | 28.2 | 18.4 | 17.7 | 16.7 | 16.3 | 16.6 | 16.4 | 30.8 | 30.2 |
| of which: Land and buildings | 16.4 | 16.4 | 5.5 | 5.9 | 5.8 | 6.0 | 6.7 | 6.6 | 18.1 | 18.1 |
| Inventories | 27.0 | 26.2 | 37.1 | 36.9 | 37.0 | 37.5 | 34.9 | 34.8 | 25.6 | 24.6 |
| of which: Finished goods and merchandise | 26.3 | 25.5 | 33.1 | 32.4 | 33.8 | 33.9 | 33.2 | 33.3 | 25.1 | 24.2 |
| Cash | 10.2 | 10.3 | 13.9 | 14.8 | 13.4 | 13.8 | 11.5 | 10.0 | 9.9 | 10.2 |
| Receivables | 23.5 | 25.3 | 26.9 | 26.8 | 27.7 | 27.6 | 32.2 | 34.1 | 22.2 | 24.1 |
| Short-term | 21.5 | 23.5 | 26.2 | 26.0 | 26.7 | 26.5 | 31.3 | 33.3 | 20.0 | 22.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.4 | 8.0 | 13.6 | 13.4 | 12.8 | 12.2 | 11.9 | 12.5 | 6.6 | 7.2 |
| Receivables from affiliated companies | 8.3 | 9.6 | 5.1 | 5.6 | 7.4 | 7.5 | 10.3 | 11.3 | 8.1 | 9.5 |
| Long-term | 2.0 | 1.7 | 0.7 | 0.9 | 1.1 | 1.1 | 0.9 | 0.8 | 2.2 | 1.9 |
| of which: Loans to affiliated companies | 1.4 | 1.0 | 0.1 | 0.3 | 0.4 | 0.5 | 0.5 | 0.5 | 1.6 | 1.1 |
| Securities | 1.8 | 1.5 | 0.5 | 0.6 | 0.6 | 0.5 | 1.0 | 1.0 | 2.0 | 1.6 |
| Other long-term equity investments | 6.6 | 6.5 | 1.1 | 1.2 | 3.0 | 2.8 | 2.2 | 2.1 | 7.3 | 7.3 |
| of which: Goodwill | 1.0 | 0.8 | 0.5 | 0.6 | 0.7 | 0.6 | 0.5 | 0.5 | 1.0 | 0.9 |
| Capital | | | | | | | | | | |
| Equity | 36.7 | 35.0 | 27.1 | 28.8 | 35.1 | 36.1 | 34.2 | 30.9 | 37.2 | 35.6 |
| Liabilities | | | | | | | | | | |
| Short-term | 44.9 | 45.5 | 45.6 | 44.6 | 44.7 | 43.2 | 47.3 | 51.2 | 44.6 | 44.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.7 | 3.1 | 7.7 | 7.6 | 7.7 | 8.1 | 5.1 | 5.4 | 2.1 | 2.6 |
| Trade payables | 18.8 | 19.1 | 15.9 | 16.1 | 16.0 | 15.7 | 23.2 | 24.3 | 18.3 | 18.6 |
| Liabilities to affiliated companies | 17.7 | 16.3 | 9.0 | 7.5 | 10.2 | 9.0 | 12.1 | 15.0 | 18.7 | 16.8 |
| Long-term | 7.7 | 8.2 | 19.4 | 19.0 | 10.4 | 11.5 | 7.7 | 7.2 | 7.5 | 8.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.6 | 4.5 | 9.2 | 9.4 | 6.6 | 7.3 | 5.1 | 4.9 | 4.4 | 4.3 |
| Liabilities to affiliated companies | 2.3 | 2.9 | 5.9 | 6.2 | 2.3 | 2.7 | 1.6 | 1.4 | 2.3 | 3.0 |
| Provisions | 9.6 | 10.2 | 7.3 | 7.3 | 9.1 | 8.5 | 7.8 | 7.5 | 9.9 | 10.6 |
| of which: Provisions for pensions | 1.7 | 1.7 | 1.9 | 2.0 | 3.2 | 3.0 | 1.4 | 1.3 | 1.6 | 1.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.2 | 1.8 | 2.6 | 3.2 | 3.0 | 2.8 | 3.5 | 2.9 | 2.0 | 1.6 |
| Annual result and depreciation | 3.2 | 2.6 | 3.7 | 4.1 | 3.6 | 3.4 | 3.6 | 3.5 | 3.1 | 2.5 |
| Trade receivables | 2.6 | 2.8 | 6.3 | 6.4 | 5.2 | 5.1 | 4.5 | 4.9 | 2.3 | 2.5 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 282.2 | 282.0 | 216.6 | 211.1 | 245.1 | 239.6 | 264.5 | 251.9 | 286.2 | 287.9 |
| Annual result and interest paid | 5.1 | 3.7 | 5.3 | 6.0 | 6.2 | 5.7 | 6.8 | 6.0 | 4.9 | 3.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 17.0 | 13.6 | 13.6 | 15.4 | 16.9 | 16.4 | 17.7 | 15.0 | 17.0 | 13.4 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 117.8 | 117.8 | 221.2 | 232.0 | 218.5 | 235.0 | 203.7 | 187.4 | 110.1 | 110.6 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 74.2 | 77.1 | 88.1 | 91.7 | 89.8 | 93.5 | 91.6 | 85.2 | 71.2 | 75.2 |
| Cash resources, short-term receivables and inventories | 134.4 | 134.6 | 169.4 | 174.5 | 172.5 | 180.4 | 165.4 | 153.2 | 128.6 | 130.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.5 | 9.6 | 13.1 | 13.9 | 10.7 | 10.8 | 13.1 | 14.5 | 9.0 | 9.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 44.96 | 48.45 | 0.27 | 0.31 | 1.33 | 1.44 | 4.93 | 5.34 | 38.43 | 41.37 |
| Sales in € billion | 126.85 | 136.65 | 0.59 | 0.65 | 3.25 | 3.44 | 13.03 | 13.45 | 109.98 | 119.11 |
| Number of enterprises | 2 265 | 2 265 | 726 | 726 | 694 | 694 | 556 | 556 | 289 | 289 |

I. Enterprises by economic sector

cont'd: 8.c) Retail trade, except of motor vehicles and motorcycles

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 48.7 | 47.6 | 39.3 | 38.7 | 50.0 | 49.3 | 52.9 | 51.9 | 52.6 | 51.9 |
| | 50 | 60.6 | 60.4 | 54.3 | 54.3 | 60.2 | 60.2 | 71.9 | 71.6 | 68.0 | 68.3 |
| | 75 | 74.8 | 74.7 | 66.2 | 65.2 | 71.9 | 72.2 | 77.1 | 77.2 | 76.2 | 76.6 |
| Personnel expenses | 25 | 9.4 | 9.7 | 12.0 | 13.0 | 11.4 | 11.4 | 8.4 | 8.6 | 7.5 | 7.4 |
| | 50 | 16.0 | 16.4 | 21.1 | 21.4 | 17.4 | 17.7 | 11.1 | 10.8 | 13.1 | 13.8 |
| | 75 | 24.8 | 25.4 | 31.6 | 32.5 | 25.4 | 25.8 | 19.2 | 19.1 | 17.8 | 18.5 |
| Depreciation | 25 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.7 | 0.6 |
| | 50 | 1.0 | 1.1 | 1.3 | 1.3 | 1.0 | 1.1 | 0.8 | 0.8 | 1.2 | 1.3 |
| | 75 | 2.1 | 2.1 | 2.4 | 2.5 | 1.9 | 2.0 | 1.7 | 1.7 | 2.2 | 2.2 |
| Annual result | 25 | 0.4 | 0.2 | 0.0 | 0.0 | 0.5 | 0.3 | 0.6 | 0.5 | 0.3 | -0.2 |
| | 50 | 1.8 | 1.6 | 1.7 | 1.8 | 1.6 | 1.5 | 2.2 | 2.0 | 1.3 | 1.0 |
| | 75 | 4.2 | 4.1 | 4.9 | 4.9 | 3.9 | 3.8 | 4.3 | 4.3 | 3.2 | 2.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.6 | 3.3 | 1.9 | 1.9 | 3.9 | 3.4 | 4.6 | 4.4 | 6.5 | 6.1 |
| | 50 | 9.5 | 9.1 | 7.6 | 7.6 | 9.6 | 8.7 | 9.3 | 8.6 | 16.0 | 14.6 |
| | 75 | 22.2 | 22.1 | 20.8 | 20.7 | 21.5 | 20.7 | 19.6 | 19.0 | 32.1 | 31.1 |
| Inventories | 25 | 14.0 | 13.7 | 8.0 | 8.8 | 15.2 | 14.7 | 24.0 | 23.4 | 13.0 | 12.3 |
| | 50 | 34.0 | 32.9 | 30.9 | 30.7 | 34.1 | 33.9 | 37.8 | 36.8 | 26.7 | 26.5 |
| | 75 | 52.3 | 53.0 | 56.9 | 59.1 | 54.4 | 54.7 | 49.1 | 48.8 | 44.0 | 43.4 |
| Equity | 25 | 11.8 | 9.8 | 6.7 | 7.3 | 14.1 | 14.0 | 12.1 | 6.3 | 17.5 | 15.0 |
| | 50 | 29.1 | 29.1 | 26.2 | 27.1 | 32.5 | 31.3 | 23.9 | 24.0 | 35.1 | 35.4 |
| | 75 | 51.5 | 53.9 | 50.9 | 53.1 | 53.0 | 55.1 | 46.7 | 47.8 | 53.4 | 56.5 |
| Short-term liabilities | 25 | 25.6 | 25.1 | 23.4 | 22.7 | 25.3 | 24.8 | 27.4 | 30.4 | 25.3 | 25.8 |
| | 50 | 45.7 | 45.0 | 45.1 | 43.9 | 43.2 | 43.7 | 55.3 | 55.4 | 40.4 | 39.9 |
| | 75 | 69.3 | 71.7 | 71.4 | 70.8 | 66.1 | 66.9 | 71.7 | 79.3 | 63.0 | 63.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 1.6 | 1.8 | 3.3 | 4.4 | 5.5 | 5.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 20.6 | 20.7 | 24.4 | 22.8 | 22.6 | 23.6 | 17.4 | 16.1 | 13.4 | 12.2 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.5 | 0.4 | 0.0 | 0.0 | 0.6 | 0.5 | 1.0 | 0.8 | 0.5 | -0.1 |
| | 50 | 2.4 | 2.3 | 2.2 | 2.3 | 2.3 | 2.1 | 3.2 | 2.8 | 2.0 | 1.7 |
| | 75 | 5.7 | 5.2 | 6.3 | 6.5 | 5.4 | 4.9 | 6.0 | 5.3 | 4.7 | 4.0 |
| Annual result and depreciation | 25 | 1.7 | 1.4 | 1.2 | 1.2 | 1.8 | 1.5 | 2.2 | 1.8 | 1.8 | 1.1 |
| | 50 | 3.9 | 3.7 | 4.0 | 4.1 | 3.6 | 3.5 | 4.4 | 3.9 | 3.7 | 3.3 |
| | 75 | 7.2 | 7.0 | 8.4 | 8.6 | 7.1 | 6.8 | 7.2 | 6.5 | 6.0 | 5.7 |
| Trade receivables | 25 | 0.7 | 0.7 | 0.4 | 0.6 | 0.7 | 0.7 | 1.5 | 1.7 | 0.2 | 0.2 |
| | 50 | 2.9 | 3.4 | 3.4 | 3.8 | 3.0 | 3.1 | 3.1 | 3.8 | 1.7 | 1.6 |
| | 75 | 7.0 | 7.0 | 8.7 | 8.7 | 7.1 | 7.1 | 5.9 | 6.2 | 4.3 | 4.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 1.7 | 1.1 | 0.9 | 2.5 | 2.2 | 3.1 | 2.6 | 1.6 | 0.2 |
| | 50 | 6.1 | 5.5 | 5.6 | 5.6 | 6.1 | 5.4 | 7.6 | 6.6 | 5.2 | 3.9 |
| | 75 | 12.3 | 11.8 | 13.5 | 12.6 | 11.4 | 10.8 | 13.5 | 13.6 | 10.7 | 10.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.9 | 2.4 | -2.6 | -2.1 | 5.3 | 3.3 | 7.9 | 5.8 | 7.5 | 3.0 |
| | 50 | 16.8 | 13.8 | 11.6 | 11.3 | 17.2 | 14.1 | 20.3 | 15.6 | 19.3 | 14.4 |
| | 75 | 40.1 | 35.4 | 36.2 | 34.8 | 44.9 | 41.1 | 37.2 | 30.4 | 38.1 | 32.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 117.4 | 112.4 | 112.0 | 120.6 | 147.8 | 148.5 | 117.3 | 73.5 | 98.1 | 96.9 |
| | 50 | 241.8 | 240.6 | 295.6 | 301.1 | 287.0 | 305.8 | 207.4 | 174.8 | 166.7 | 169.5 |
| | 75 | 593.3 | 616.6 | 839.1 | 826.7 | 653.3 | 684.6 | 471.3 | 481.3 | 292.3 | 314.9 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 47.2 | 48.3 | 41.0 | 40.9 | 48.9 | 51.2 | 53.5 | 52.6 | 46.1 | 49.9 |
| | 50 | 86.7 | 87.4 | 89.7 | 93.3 | 93.5 | 98.2 | 81.7 | 77.1 | 84.4 | 84.9 |
| | 75 | 167.7 | 170.2 | 198.7 | 207.0 | 173.9 | 181.7 | 136.1 | 133.8 | 156.4 | 159.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.4 | 4.3 | 4.0 | 4.1 | 4.5 | 4.3 | 5.2 | 5.1 | 3.6 | 3.0 |
| | 50 | 8.8 | 9.0 | 8.9 | 9.2 | 8.3 | 8.3 | 11.1 | 11.2 | 7.8 | 7.1 |
| | 75 | 17.4 | 17.9 | 19.1 | 20.4 | 14.6 | 14.9 | 18.5 | 21.8 | 13.7 | 13.5 |

I. Enterprises by economic sector

cont'd: 8.c) Retail trade, except of motor vehicles and motorcycles

| Ratios | Non-corporations | | | | | | | | | | |
|--|---------------------------------------|--------|---|--------------------|---------------------|-------------|-------|-------|--------|--------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 | |
| Cylindered sample 2017/2018 | | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | | |
| Sales | 100.0 | 100.0 | 99.8 | 99.8 | 99.9 | 99.9 | 99.9 | 99.9 | 99.9 | 100.0 | 100.0 |
| Change in finished goods | 0.0 | 0.0 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Interest and similar income | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 1.7 | 1.6 | 1.7 | 2.0 | 1.2 | 1.1 | 1.3 | 2.0 | 1.8 | 1.5 | 1.5 |
| of which: Income from long-term equity investments | 0.1 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.1 | 0.3 | 0.3 |
| Total income | 101.9 | 101.7 | 101.8 | 102.0 | 101.2 | 101.2 | 101.3 | 102.1 | 102.0 | 101.7 | 101.7 |
| Expenses | Percentage of gross revenue | | | | | | | | | | |
| Cost of materials | 68.5 | 68.1 | 61.0 | 60.4 | 66.9 | 66.8 | 63.2 | 63.1 | 68.9 | 68.4 | 68.4 |
| Personnel expenses | 12.6 | 12.8 | 14.7 | 15.0 | 14.9 | 14.9 | 16.9 | 16.8 | 12.2 | 12.5 | 12.5 |
| Depreciation | 1.3 | 1.4 | 1.9 | 1.9 | 1.6 | 1.5 | 1.8 | 1.8 | 1.3 | 1.3 | 1.3 |
| of which: Depreciation of tangible fixed assets | 1.3 | 1.3 | 1.9 | 1.9 | 1.5 | 1.5 | 1.8 | 1.8 | 1.2 | 1.3 | 1.3 |
| Interest and similar expenses | 0.3 | 0.3 | 0.7 | 0.6 | 0.5 | 0.5 | 0.6 | 0.5 | 0.3 | 0.3 | 0.3 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| Other expenses | 16.5 | 16.9 | 14.8 | 15.2 | 11.8 | 11.9 | 16.0 | 16.3 | 16.7 | 17.0 | 17.0 |
| Total expenses before taxes on income | 99.3 | 99.4 | 93.2 | 93.2 | 95.7 | 95.8 | 98.4 | 98.7 | 99.5 | 99.6 | 99.6 |
| Annual result before taxes on income | 2.7 | 2.3 | 8.6 | 8.8 | 5.5 | 5.4 | 2.9 | 3.4 | 2.5 | 2.1 | 2.1 |
| Taxes on income | 0.4 | 0.5 | 1.0 | 1.0 | 0.8 | 0.8 | 0.7 | 0.7 | 0.4 | 0.4 | 0.4 |
| Annual result | 2.2 | 1.8 | 7.6 | 7.8 | 4.7 | 4.6 | 2.2 | 2.7 | 2.1 | 1.6 | 1.6 |
| Profit and loss transfers (parent company) | 0.3 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.4 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.4 | 0.4 |
| Profit for the year | 2.1 | 1.8 | 7.6 | 7.7 | 4.7 | 4.6 | 2.2 | 2.7 | 2.0 | 1.6 | 1.6 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | | |
| Intangible fixed assets | 1.9 | 1.8 | 0.3 | 0.5 | 0.4 | 0.3 | 1.7 | 1.6 | 1.9 | 1.8 | 1.8 |
| Tangible fixed assets | 20.3 | 22.0 | 30.7 | 29.6 | 26.8 | 26.2 | 28.8 | 29.1 | 19.4 | 21.3 | 21.3 |
| of which: Land and buildings | 7.2 | 7.6 | 16.5 | 16.1 | 15.2 | 15.2 | 17.9 | 18.3 | 6.1 | 6.6 | 6.6 |
| Inventories | 27.2 | 27.2 | 35.0 | 34.4 | 36.0 | 36.6 | 30.0 | 30.2 | 26.6 | 26.6 | 26.6 |
| of which: Finished goods and merchandise | 26.6 | 26.5 | 32.2 | 31.4 | 34.0 | 34.5 | 28.9 | 28.7 | 26.1 | 26.1 | 26.1 |
| Cash | 8.8 | 8.4 | 11.2 | 11.7 | 8.7 | 8.9 | 10.9 | 11.7 | 8.6 | 8.1 | 8.1 |
| Receivables | 27.5 | 26.0 | 19.4 | 20.7 | 22.6 | 22.7 | 23.5 | 22.4 | 28.0 | 26.4 | 26.4 |
| Short-term | 23.9 | 22.8 | 19.1 | 20.6 | 22.2 | 22.3 | 22.6 | 21.4 | 24.1 | 22.9 | 22.9 |
| of which: | | | | | | | | | | | |
| Trade receivables | 4.1 | 4.3 | 10.9 | 11.7 | 12.9 | 12.8 | 8.9 | 9.0 | 3.4 | 3.6 | 3.6 |
| Receivables from affiliated companies | 15.6 | 14.2 | 2.5 | 3.0 | 3.8 | 3.6 | 9.3 | 7.6 | 16.5 | 15.1 | 15.1 |
| Long-term | 3.6 | 3.2 | 0.3 | 0.1 | 0.4 | 0.4 | 0.9 | 1.0 | 3.9 | 3.5 | 3.5 |
| of which: Loans to affiliated companies | 2.3 | 2.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.2 | 0.4 | 2.6 | 2.3 | 2.3 |
| Securities | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 |
| Other long-term equity investments | 13.8 | 14.0 | 2.6 | 2.2 | 4.9 | 4.7 | 4.2 | 4.4 | 14.8 | 15.0 | 15.0 |
| of which: Goodwill | 0.5 | 0.5 | 2.0 | 1.6 | 4.0 | 3.7 | 0.8 | 0.9 | 0.4 | 0.4 | 0.4 |
| Capital | Percentage of the balance sheet total | | | | | | | | | | |
| Equity | 19.2 | 20.9 | 18.9 | 18.3 | 21.4 | 21.7 | 24.9 | 26.0 | 18.7 | 20.5 | 20.5 |
| Liabilities | 69.6 | 67.7 | 75.6 | 76.0 | 73.8 | 73.5 | 68.0 | 66.6 | 69.5 | 67.5 | 67.5 |
| Short-term | 59.2 | 55.2 | 48.9 | 50.8 | 48.6 | 49.7 | 52.4 | 51.7 | 60.1 | 55.7 | 55.7 |
| of which: | | | | | | | | | | | |
| Liabilities to banks | 2.7 | 2.9 | 13.9 | 15.1 | 11.5 | 12.9 | 8.6 | 8.6 | 1.9 | 2.1 | 2.1 |
| Trade payables | 20.1 | 19.1 | 19.1 | 19.2 | 18.4 | 18.3 | 13.4 | 12.9 | 20.7 | 19.6 | 19.6 |
| Liabilities to affiliated companies | 27.8 | 25.7 | 3.4 | 3.1 | 11.4 | 10.9 | 22.6 | 22.2 | 28.9 | 26.7 | 26.7 |
| Long-term | 10.4 | 12.4 | 26.7 | 25.2 | 25.2 | 23.8 | 15.5 | 14.9 | 9.4 | 11.8 | 11.8 |
| of which: | | | | | | | | | | | |
| Liabilities to banks | 6.3 | 6.8 | 22.2 | 20.9 | 22.0 | 20.1 | 10.8 | 10.8 | 5.3 | 6.0 | 6.0 |
| Liabilities to affiliated companies | 1.2 | 1.6 | 1.7 | 1.9 | 2.3 | 2.6 | 4.1 | 3.5 | 0.9 | 1.5 | 1.5 |
| Provisions | 10.2 | 10.4 | 4.9 | 5.1 | 4.4 | 4.3 | 6.1 | 6.3 | 10.7 | 10.9 | 10.9 |
| of which: Provisions for pensions | 2.3 | 2.3 | 0.0 | 0.0 | 0.5 | 0.4 | 1.1 | 1.0 | 2.5 | 2.5 | 2.5 |
| Other ratios | Percentage of sales | | | | | | | | | | |
| Annual result before taxes on income | 2.7 | 2.3 | 8.6 | 8.8 | 5.5 | 5.4 | 2.9 | 3.4 | 2.5 | 2.1 | 2.1 |
| Annual result and depreciation | 3.5 | 3.2 | 9.5 | 9.7 | 6.3 | 6.2 | 4.1 | 4.5 | 3.4 | 3.0 | 3.0 |
| Trade receivables | 1.3 | 1.4 | 4.1 | 4.5 | 4.6 | 4.5 | 3.8 | 3.7 | 1.1 | 1.2 | 1.2 |
| Percentage of the balance sheet total | | | | | | | | | | | |
| Sales | 306.8 | 308.0 | 267.4 | 260.9 | 281.0 | 282.8 | 237.7 | 241.6 | 312.8 | 313.9 | 313.9 |
| Annual result and interest paid | 7.9 | 6.6 | 22.1 | 22.0 | 14.7 | 14.5 | 6.7 | 7.9 | 7.6 | 6.1 | 6.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | | |
| Annual result and depreciation | 15.1 | 13.8 | 36.5 | 36.2 | 25.3 | 25.2 | 15.1 | 17.7 | 14.6 | 13.0 | 13.0 |
| Percentage of fixed assets | | | | | | | | | | | |
| Long-term equity and liabilities | 80.6 | 86.8 | 134.2 | 134.0 | 144.4 | 145.1 | 116.2 | 116.3 | 76.3 | 83.2 | 83.2 |
| Percentage of short-term liabilities | | | | | | | | | | | |
| Cash resources and short-term receivables | 55.3 | 56.5 | 62.2 | 63.7 | 63.8 | 63.0 | 64.5 | 64.4 | 54.5 | 55.8 | 55.8 |
| Cash resources, short-term receivables and inventories | 101.2 | 105.7 | 133.7 | 131.5 | 137.7 | 136.6 | 121.7 | 122.7 | 98.8 | 103.5 | 103.5 |
| Percentage of cost of materials | | | | | | | | | | | |
| Trade payables | 9.6 | 9.1 | 11.7 | 12.2 | 9.8 | 9.7 | 9.0 | 8.4 | 9.6 | 9.1 | 9.1 |
| Memo item: | | | | | | | | | | | |
| Balance sheet total in € billion | 35.93 | 36.67 | 0.21 | 0.23 | 1.09 | 1.12 | 2.30 | 2.33 | 32.33 | 32.98 | 32.98 |
| Sales in € billion | 110.23 | 112.96 | 0.57 | 0.60 | 3.05 | 3.18 | 5.46 | 5.64 | 101.15 | 103.54 | 103.54 |
| Number of enterprises | 1 731 | 1 731 | 640 | 640 | 652 | 652 | 244 | 244 | 195 | 195 | 195 |

I. Enterprises by economic sector

cont'd: 8.c) Retail trade, except of motor vehicles and motorcycles

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 52.8 | 52.3 | 45.2 | 44.8 | 57.5 | 56.9 | 53.0 | 51.7 | 54.0 | 54.4 |
| | 50 | 65.4 | 65.3 | 60.0 | 59.0 | 70.2 | 70.6 | 66.5 | 65.8 | 72.5 | 72.6 |
| | 75 | 75.6 | 75.6 | 72.0 | 72.1 | 75.8 | 76.1 | 77.0 | 77.6 | 79.8 | 79.2 |
| Personnel expenses | 25 | 8.7 | 9.0 | 7.9 | 8.0 | 9.7 | 9.8 | 8.2 | 8.5 | 8.5 | 9.2 |
| | 50 | 13.2 | 13.4 | 12.8 | 13.2 | 13.4 | 13.4 | 14.2 | 14.3 | 11.8 | 11.8 |
| | 75 | 18.9 | 19.4 | 19.5 | 20.4 | 18.3 | 18.5 | 21.8 | 21.5 | 17.4 | 17.7 |
| Depreciation | 25 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.6 | 0.7 | 0.9 |
| | 50 | 1.3 | 1.3 | 1.4 | 1.5 | 1.2 | 1.2 | 1.3 | 1.2 | 1.1 | 1.2 |
| | 75 | 2.3 | 2.3 | 2.9 | 3.0 | 2.2 | 2.2 | 2.1 | 2.2 | 1.6 | 1.7 |
| Annual result | 25 | 1.8 | 1.7 | 3.6 | 3.8 | 2.2 | 2.2 | 0.9 | 0.7 | 0.2 | -0.2 |
| | 50 | 4.6 | 4.4 | 7.7 | 7.9 | 4.6 | 4.4 | 2.7 | 3.0 | 1.4 | 1.0 |
| | 75 | 8.6 | 8.6 | 14.4 | 14.7 | 7.1 | 6.9 | 5.0 | 5.1 | 3.7 | 2.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 6.7 | 5.8 | 5.3 | 4.1 | 6.4 | 5.7 | 6.8 | 6.6 | 13.4 | 14.5 |
| | 50 | 16.4 | 15.7 | 14.9 | 13.6 | 14.0 | 13.2 | 19.5 | 18.6 | 24.6 | 28.2 |
| | 75 | 33.9 | 34.9 | 37.4 | 36.4 | 30.3 | 29.4 | 39.3 | 37.3 | 33.2 | 38.3 |
| Inventories | 25 | 15.4 | 15.8 | 13.1 | 13.6 | 16.3 | 16.6 | 13.9 | 13.1 | 20.7 | 20.8 |
| | 50 | 29.4 | 29.4 | 29.0 | 29.4 | 28.4 | 29.2 | 29.8 | 28.8 | 33.6 | 30.0 |
| | 75 | 49.4 | 49.1 | 51.5 | 49.6 | 52.0 | 52.7 | 46.2 | 45.0 | 43.6 | 41.5 |
| Equity | 25 | 0.8 | 0.8 | - 10.1 | - 10.1 | 1.5 | 2.1 | 5.4 | 5.2 | 2.5 | 2.6 |
| | 50 | 17.9 | 18.2 | 18.3 | 16.9 | 19.5 | 19.9 | 19.6 | 20.2 | 7.9 | 13.1 |
| | 75 | 38.9 | 39.4 | 47.0 | 44.5 | 36.7 | 37.1 | 38.6 | 39.9 | 27.9 | 32.6 |
| Short-term liabilities | 25 | 31.1 | 31.4 | 25.0 | 27.1 | 30.2 | 31.7 | 35.9 | 35.2 | 53.2 | 48.2 |
| | 50 | 53.7 | 54.0 | 49.3 | 51.9 | 50.8 | 52.1 | 55.1 | 52.6 | 74.4 | 68.3 |
| | 75 | 77.4 | 79.1 | 79.6 | 80.7 | 70.1 | 73.2 | 75.6 | 75.1 | 88.2 | 84.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 3.6 | 3.3 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 17.8 | 18.9 | 23.0 | 25.2 | 26.0 | 26.3 | 13.8 | 13.8 | 0.0 | 0.0 |
| | 75 | 43.4 | 46.0 | 53.7 | 56.4 | 53.1 | 52.3 | 33.6 | 32.1 | 11.3 | 9.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.1 | 2.0 | 3.9 | 4.0 | 2.6 | 2.6 | 1.0 | 1.0 | 0.4 | -0.1 |
| | 50 | 5.3 | 5.1 | 8.4 | 8.7 | 5.3 | 5.1 | 3.3 | 3.5 | 1.7 | 1.3 |
| | 75 | 9.7 | 9.7 | 15.9 | 16.2 | 8.3 | 8.0 | 5.8 | 6.2 | 4.4 | 2.9 |
| Annual result and depreciation | 25 | 3.6 | 3.6 | 5.4 | 5.3 | 4.2 | 4.2 | 2.6 | 2.8 | 1.4 | 0.9 |
| | 50 | 6.8 | 6.6 | 10.6 | 10.7 | 6.8 | 6.5 | 5.0 | 5.0 | 2.8 | 2.5 |
| | 75 | 11.7 | 11.7 | 18.0 | 18.9 | 9.8 | 9.9 | 7.4 | 7.7 | 5.7 | 4.6 |
| Trade receivables | 25 | 0.2 | 0.2 | 0.0 | 0.0 | 0.8 | 0.8 | 0.5 | 0.4 | 0.1 | 0.1 |
| | 50 | 2.1 | 2.1 | 1.8 | 1.7 | 4.0 | 4.1 | 1.5 | 1.9 | 0.3 | 0.3 |
| | 75 | 6.4 | 6.3 | 6.0 | 6.1 | 7.4 | 7.2 | 6.2 | 6.0 | 1.5 | 1.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 7.1 | 6.8 | 13.3 | 13.9 | 8.1 | 8.0 | 4.1 | 3.2 | 2.2 | -0.3 |
| | 50 | 16.7 | 15.8 | 28.3 | 27.2 | 15.9 | 15.6 | 10.2 | 10.0 | 7.5 | 5.4 |
| | 75 | 32.6 | 31.5 | 51.9 | 51.4 | 28.2 | 26.8 | 18.7 | 17.7 | 14.6 | 9.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 11.1 | 11.3 | 12.2 | 12.2 | 12.2 | 13.5 | 9.2 | 9.0 | 9.7 | 5.4 |
| | 50 | 27.5 | 26.0 | 40.0 | 36.1 | 27.5 | 27.3 | 23.1 | 23.2 | 18.4 | 15.1 |
| | 75 | 58.9 | 59.0 | 97.4 | 93.2 | 52.4 | 52.6 | 39.7 | 45.7 | 28.9 | 23.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 61.3 | 61.4 | 53.3 | 45.0 | 92.5 | 87.5 | 68.5 | 75.6 | 11.7 | 15.0 |
| | 50 | 132.5 | 134.1 | 150.0 | 139.7 | 153.7 | 156.9 | 120.1 | 125.4 | 61.7 | 71.8 |
| | 75 | 309.0 | 335.7 | 376.2 | 406.7 | 357.8 | 380.8 | 235.4 | 261.5 | 122.2 | 140.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 32.8 | 32.2 | 29.3 | 28.6 | 36.4 | 35.3 | 32.5 | 35.7 | 32.5 | 28.7 |
| | 50 | 62.4 | 64.3 | 66.5 | 68.2 | 67.1 | 67.2 | 61.8 | 62.9 | 48.2 | 47.8 |
| | 75 | 109.3 | 111.5 | 130.6 | 133.7 | 116.2 | 112.2 | 97.0 | 103.0 | 72.6 | 79.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.5 | 4.5 | 3.7 | 4.0 | 5.2 | 5.3 | 4.0 | 3.9 | 5.2 | 5.3 |
| | 50 | 8.6 | 8.7 | 8.4 | 8.7 | 8.8 | 8.9 | 7.5 | 7.0 | 10.3 | 9.4 |
| | 75 | 13.0 | 12.7 | 17.0 | 16.5 | 12.1 | 12.2 | 12.3 | 11.6 | 12.6 | 12.0 |

I. Enterprises by economic sector

9. Transportation and storage

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.2 | 99.2 | 99.9 | 100.0 | 99.9 | 99.8 | 99.9 | 99.9 | 99.1 | 99.0 |
| Change in finished goods | 0.8 | 0.8 | 0.1 | 0.0 | 0.1 | 0.2 | 0.1 | 0.1 | 0.9 | 1.0 |
| Interest and similar income | 0.3 | 0.3 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 |
| Other income | 6.3 | 5.3 | 5.8 | 5.6 | 5.5 | 5.2 | 4.4 | 4.3 | 6.6 | 5.4 |
| of which: Income from long-term equity investments | 0.8 | 0.8 | 0.2 | 0.2 | 0.3 | 0.2 | 0.6 | 0.7 | 0.8 | 0.8 |
| Total income | 106.6 | 105.6 | 106.0 | 105.8 | 105.6 | 105.3 | 104.5 | 104.5 | 106.9 | 105.7 |
| Expenses | | | | | | | | | | |
| Cost of materials | 57.8 | 58.7 | 17.4 | 17.2 | 30.5 | 30.3 | 49.0 | 48.7 | 60.9 | 62.0 |
| Personnel expenses | 23.1 | 23.5 | 33.9 | 34.0 | 32.0 | 31.9 | 26.9 | 27.5 | 22.0 | 22.4 |
| Depreciation | 5.0 | 4.8 | 8.9 | 8.6 | 6.4 | 6.5 | 5.5 | 5.7 | 4.8 | 4.5 |
| of which: Depreciation of tangible fixed assets | 4.9 | 4.6 | 8.8 | 8.5 | 6.3 | 6.3 | 5.4 | 5.5 | 4.7 | 4.4 |
| Interest and similar expenses | 1.6 | 2.5 | 1.3 | 1.3 | 1.1 | 0.9 | 1.1 | 1.0 | 1.6 | 2.8 |
| Operating taxes | 0.2 | 0.2 | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 |
| Other expenses | 14.5 | 14.2 | 37.7 | 38.0 | 31.5 | 31.9 | 19.3 | 19.3 | 12.7 | 12.3 |
| Total expenses before taxes on income | 102.2 | 103.8 | 99.6 | 99.5 | 101.7 | 101.8 | 102.0 | 102.3 | 102.3 | 104.2 |
| Annual result before taxes on income | 4.4 | 1.8 | 6.4 | 6.3 | 3.9 | 3.5 | 2.6 | 2.2 | 4.6 | 1.6 |
| Taxes on income | 0.8 | 0.6 | 1.1 | 1.1 | 1.0 | 1.0 | 0.8 | 0.8 | 0.8 | 0.6 |
| Annual result | 3.5 | 1.1 | 5.2 | 5.2 | 2.9 | 2.5 | 1.7 | 1.3 | 3.8 | 1.0 |
| Profit and loss transfers (parent company) | 1.6 | 1.3 | 0.0 | 0.0 | 0.2 | 0.1 | 0.0 | 0.0 | 1.9 | 1.6 |
| Profit and loss transfers (subsidiary) | 0.6 | 0.6 | -0.2 | -0.1 | 0.2 | 0.0 | -0.9 | -0.7 | 0.9 | 0.8 |
| Profit for the year | 4.5 | 1.9 | 5.4 | 5.3 | 2.9 | 2.6 | 2.6 | 2.0 | 4.9 | 1.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.8 | 0.7 | 0.2 | 0.3 | 1.2 | 1.1 | 2.0 | 1.9 | 0.6 | 0.6 |
| Tangible fixed assets | 49.2 | 49.5 | 59.6 | 59.2 | 52.9 | 52.0 | 56.8 | 57.1 | 48.3 | 48.6 |
| of which: Land and buildings | 17.8 | 17.6 | 19.6 | 18.9 | 13.7 | 13.2 | 19.8 | 20.2 | 17.7 | 17.4 |
| Inventories | 3.8 | 3.9 | 1.2 | 1.1 | 2.0 | 2.3 | 2.1 | 1.9 | 4.1 | 4.1 |
| of which: Finished goods and merchandise | 2.4 | 2.3 | 0.5 | 0.5 | 0.8 | 0.9 | 0.7 | 0.6 | 2.6 | 2.6 |
| Cash | 3.7 | 3.8 | 10.0 | 10.8 | 9.8 | 9.7 | 7.5 | 7.1 | 3.1 | 3.3 |
| Receivables | 27.0 | 27.0 | 24.6 | 24.6 | 27.9 | 28.2 | 25.7 | 26.1 | 27.1 | 27.1 |
| Short-term | 20.1 | 20.3 | 23.7 | 23.7 | 26.2 | 26.4 | 24.7 | 25.1 | 19.5 | 19.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.2 | 5.6 | 12.0 | 12.4 | 13.3 | 13.3 | 11.4 | 11.6 | 4.4 | 4.8 |
| Receivables from affiliated companies | 12.9 | 12.4 | 6.6 | 6.3 | 9.4 | 9.4 | 10.6 | 10.6 | 13.2 | 12.7 |
| Long-term | 6.9 | 6.7 | 0.9 | 0.9 | 1.7 | 1.8 | 1.0 | 1.0 | 7.6 | 7.4 |
| of which: Loans to affiliated companies | 6.6 | 6.6 | 0.7 | 0.8 | 1.1 | 1.3 | 0.5 | 0.7 | 7.4 | 7.3 |
| Securities | 1.6 | 1.3 | 0.1 | 0.1 | 1.1 | 1.2 | 0.5 | 0.9 | 1.7 | 1.4 |
| Other long-term equity investments | 13.7 | 13.5 | 3.4 | 3.2 | 4.7 | 4.9 | 5.1 | 4.7 | 14.8 | 14.6 |
| of which: Goodwill | 0.6 | 0.6 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.7 | 0.6 |
| Capital | | | | | | | | | | |
| Equity | 37.5 | 36.9 | 27.3 | 27.2 | 32.4 | 32.7 | 38.0 | 39.1 | 37.6 | 36.8 |
| Liabilities | 48.8 | 48.9 | 67.1 | 67.0 | 59.4 | 59.5 | 51.7 | 50.4 | 48.2 | 48.3 |
| Short-term | 24.9 | 25.7 | 37.9 | 36.4 | 33.3 | 33.6 | 28.8 | 29.1 | 24.2 | 25.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.8 | 2.8 | 14.6 | 13.2 | 10.7 | 10.7 | 5.1 | 4.7 | 2.3 | 2.3 |
| Trade payables | 4.7 | 4.7 | 7.6 | 7.6 | 8.5 | 8.7 | 7.6 | 7.9 | 4.3 | 4.3 |
| Liabilities to affiliated companies | 13.8 | 13.8 | 7.5 | 7.7 | 8.0 | 7.6 | 12.3 | 12.9 | 14.2 | 14.1 |
| Long-term | 24.0 | 23.2 | 29.2 | 30.6 | 26.1 | 25.9 | 22.9 | 21.3 | 24.0 | 23.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 9.0 | 9.1 | 23.8 | 25.8 | 20.0 | 20.2 | 15.7 | 14.4 | 8.0 | 8.2 |
| Liabilities to affiliated companies | 7.1 | 7.0 | 3.4 | 3.0 | 3.1 | 3.2 | 5.2 | 4.7 | 7.4 | 7.4 |
| Provisions | 12.8 | 13.4 | 5.3 | 5.5 | 7.8 | 7.5 | 9.2 | 9.4 | 13.3 | 14.0 |
| of which: Provisions for pensions | 3.4 | 3.9 | 0.9 | 0.9 | 2.1 | 2.1 | 2.6 | 2.6 | 3.5 | 4.0 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.4 | 1.8 | 6.4 | 6.3 | 3.9 | 3.5 | 2.6 | 2.2 | 4.7 | 1.6 |
| Annual result and depreciation | 8.6 | 6.0 | 14.1 | 13.8 | 9.3 | 9.0 | 7.3 | 7.0 | 8.7 | 5.6 |
| Trade receivables | 6.5 | 6.9 | 9.8 | 9.9 | 9.5 | 9.3 | 9.8 | 9.9 | 5.9 | 6.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 79.9 | 81.8 | 123.0 | 124.6 | 139.8 | 142.7 | 116.4 | 117.5 | 74.5 | 76.4 |
| Annual result and interest paid | 4.1 | 3.0 | 8.1 | 8.0 | 5.6 | 4.9 | 3.3 | 2.8 | 4.1 | 2.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 11.7 | 8.2 | 27.7 | 27.7 | 22.6 | 22.3 | 15.5 | 15.3 | 11.0 | 7.1 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 91.4 | 90.2 | 89.3 | 92.4 | 98.9 | 99.8 | 97.3 | 96.2 | 90.7 | 89.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 100.3 | 97.2 | 89.0 | 95.0 | 108.4 | 107.9 | 112.3 | 110.9 | 98.8 | 95.3 |
| Cash resources, short-term receivables and inventories | 115.8 | 112.3 | 92.2 | 97.9 | 114.3 | 114.8 | 119.5 | 117.2 | 115.6 | 111.8 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.0 | 9.8 | 35.4 | 35.2 | 19.9 | 20.0 | 13.4 | 13.8 | 9.3 | 9.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 211.79 | 218.03 | 0.90 | 0.97 | 5.37 | 5.63 | 17.68 | 18.32 | 187.84 | 193.11 |
| Sales in € billion | 169.18 | 178.36 | 1.11 | 1.21 | 7.50 | 8.03 | 20.58 | 21.54 | 139.99 | 147.59 |
| Number of enterprises | 4 143 | 4 143 | 1 209 | 1 209 | 1 574 | 1 574 | 952 | 952 | 408 | 408 |

I. Enterprises by economic sector
 cont'd: 9. Transportation and storage

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 2.0 | 2.1 | 0.0 | 0.0 | 3.4 | 3.6 | 24.2 | 24.4 | 43.3 | 44.5 |
| | 50 | 24.1 | 24.3 | 2.2 | 2.0 | 20.8 | 21.0 | 46.5 | 45.6 | 68.4 | 68.5 |
| | 75 | 55.6 | 55.3 | 21.4 | 21.4 | 45.3 | 45.2 | 70.0 | 70.1 | 84.9 | 84.1 |
| Personnel expenses | 25 | 16.7 | 16.9 | 21.5 | 21.6 | 22.2 | 22.0 | 13.6 | 13.9 | 7.4 | 7.3 |
| | 50 | 29.3 | 29.9 | 32.4 | 33.2 | 31.7 | 31.6 | 24.6 | 25.7 | 16.0 | 16.1 |
| | 75 | 40.6 | 41.0 | 44.0 | 44.7 | 40.9 | 41.2 | 35.7 | 36.7 | 29.5 | 30.6 |
| Depreciation | 25 | 1.1 | 1.1 | 2.0 | 2.0 | 1.3 | 1.4 | 0.7 | 0.8 | 0.5 | 0.5 |
| | 50 | 4.6 | 4.7 | 6.5 | 6.6 | 5.2 | 5.2 | 3.0 | 3.0 | 1.6 | 1.5 |
| | 75 | 9.7 | 9.7 | 11.7 | 11.9 | 9.6 | 9.6 | 7.8 | 7.6 | 5.9 | 6.0 |
| Annual result | 25 | 0.3 | 0.2 | 0.8 | 0.7 | 0.5 | 0.2 | 0.1 | 0.1 | 0.0 | -0.1 |
| | 50 | 2.6 | 2.3 | 4.7 | 4.6 | 2.4 | 2.0 | 1.8 | 1.6 | 1.4 | 1.6 |
| | 75 | 6.6 | 6.4 | 11.4 | 11.1 | 5.9 | 5.2 | 4.8 | 4.6 | 3.9 | 3.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 12.3 | 12.6 | 18.8 | 19.6 | 15.4 | 15.8 | 8.2 | 8.4 | 5.0 | 4.5 |
| | 50 | 46.6 | 46.0 | 52.4 | 52.8 | 51.1 | 50.9 | 37.2 | 36.1 | 23.5 | 21.7 |
| | 75 | 69.8 | 69.9 | 73.9 | 74.3 | 71.1 | 71.0 | 63.6 | 62.5 | 57.2 | 56.7 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 |
| | 50 | 0.2 | 0.2 | 0.0 | 0.0 | 0.3 | 0.3 | 0.7 | 0.7 | 0.6 | 0.6 |
| | 75 | 1.6 | 1.6 | 0.3 | 0.3 | 1.7 | 1.8 | 2.1 | 2.2 | 2.8 | 2.8 |
| Equity | 25 | 7.0 | 7.3 | 1.8 | 2.8 | 8.0 | 7.7 | 10.4 | 11.9 | 10.7 | 9.8 |
| | 50 | 22.5 | 22.8 | 19.0 | 19.1 | 22.7 | 22.2 | 24.5 | 27.3 | 25.8 | 24.0 |
| | 75 | 43.8 | 44.4 | 43.4 | 43.5 | 42.2 | 42.4 | 46.3 | 47.3 | 44.2 | 44.6 |
| Short-term liabilities | 25 | 21.2 | 20.7 | 20.1 | 19.0 | 22.4 | 22.2 | 20.4 | 20.2 | 18.7 | 18.9 |
| | 50 | 39.9 | 38.9 | 39.8 | 37.6 | 39.2 | 38.8 | 40.8 | 39.5 | 39.9 | 39.8 |
| | 75 | 66.0 | 62.9 | 71.0 | 66.9 | 65.6 | 62.4 | 63.3 | 59.4 | 62.4 | 64.3 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 18.3 | 18.6 | 31.5 | 35.1 | 28.4 | 27.9 | 6.9 | 6.5 | 0.2 | 0.0 |
| | 75 | 49.6 | 49.0 | 60.9 | 64.6 | 52.8 | 52.5 | 34.1 | 30.5 | 17.7 | 16.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.5 | 0.4 | 1.1 | 0.9 | 0.7 | 0.4 | 0.3 | 0.2 | 0.0 | 0.0 |
| | 50 | 3.3 | 3.0 | 6.0 | 5.5 | 3.2 | 2.6 | 2.5 | 2.2 | 1.9 | 2.0 |
| | 75 | 8.2 | 7.8 | 13.4 | 13.3 | 7.4 | 6.7 | 6.0 | 5.7 | 5.0 | 4.5 |
| Annual result and depreciation | 25 | 3.5 | 3.3 | 6.4 | 6.6 | 4.0 | 3.7 | 2.3 | 2.1 | 0.9 | 0.8 |
| | 50 | 9.0 | 8.9 | 13.9 | 13.6 | 9.4 | 9.0 | 6.1 | 5.9 | 4.1 | 4.2 |
| | 75 | 16.8 | 16.2 | 24.8 | 23.7 | 15.9 | 15.0 | 12.5 | 12.1 | 9.0 | 9.0 |
| Trade receivables | 25 | 4.2 | 4.3 | 3.2 | 3.3 | 5.1 | 5.1 | 4.2 | 4.5 | 3.1 | 3.5 |
| | 50 | 8.4 | 8.2 | 7.7 | 7.3 | 8.7 | 8.3 | 9.0 | 8.9 | 8.5 | 9.0 |
| | 75 | 12.2 | 12.0 | 11.7 | 11.3 | 11.9 | 11.7 | 12.7 | 13.0 | 12.9 | 13.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 1.7 | 3.1 | 2.7 | 2.5 | 1.9 | 1.5 | 1.4 | 0.7 | 0.2 |
| | 50 | 6.7 | 6.1 | 10.0 | 9.6 | 6.6 | 5.7 | 5.4 | 5.1 | 4.8 | 4.6 |
| | 75 | 14.7 | 13.6 | 23.3 | 22.7 | 13.1 | 11.8 | 11.4 | 10.9 | 9.5 | 9.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 10.2 | 9.6 | 12.2 | 12.2 | 12.4 | 11.3 | 8.6 | 7.6 | 3.2 | 4.2 |
| | 50 | 24.9 | 23.9 | 30.1 | 30.8 | 26.1 | 24.2 | 21.9 | 21.3 | 15.4 | 14.7 |
| | 75 | 49.5 | 47.6 | 63.7 | 58.5 | 49.5 | 45.6 | 43.0 | 42.7 | 28.3 | 31.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 66.4 | 68.2 | 50.0 | 56.9 | 63.8 | 66.8 | 74.1 | 77.7 | 80.7 | 75.3 |
| | 50 | 101.6 | 103.9 | 96.4 | 99.7 | 100.6 | 101.9 | 107.1 | 111.3 | 110.0 | 109.7 |
| | 75 | 171.4 | 177.4 | 152.9 | 153.2 | 167.8 | 168.6 | 187.7 | 202.7 | 221.5 | 224.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 64.7 | 65.5 | 50.0 | 50.1 | 61.9 | 62.3 | 80.3 | 81.4 | 82.8 | 82.2 |
| | 50 | 113.8 | 116.4 | 103.8 | 109.3 | 108.2 | 109.8 | 126.3 | 129.9 | 129.6 | 133.6 |
| | 75 | 201.6 | 202.9 | 209.1 | 208.6 | 190.3 | 192.5 | 203.1 | 210.4 | 206.5 | 212.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 7.5 | 7.8 | 8.4 | 8.6 | 9.2 | 9.2 | 6.8 | 7.1 | 5.6 | 5.8 |
| | 50 | 14.9 | 14.9 | 24.0 | 26.4 | 18.6 | 17.8 | 11.8 | 11.4 | 9.2 | 9.1 |
| | 75 | 36.0 | 37.8 | 110.5 | 120.0 | 47.5 | 46.0 | 20.1 | 20.4 | 14.7 | 14.6 |

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.1 | 99.0 | 100.0 | 99.9 | 99.9 | 99.7 | 99.9 | 100.0 | 99.0 | 98.8 |
| Change in finished goods | 0.9 | 1.0 | 0.0 | 0.1 | 0.1 | 0.3 | 0.1 | 0.0 | 1.0 | 1.2 |
| Interest and similar income | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.4 | 0.4 |
| Other income | 6.6 | 5.6 | 7.1 | 6.2 | 4.8 | 4.7 | 4.4 | 4.5 | 7.0 | 5.8 |
| of which: Income from long-term equity investments | 0.9 | 0.9 | 0.0 | 0.0 | 0.3 | 0.3 | 0.7 | 0.8 | 1.0 | 0.9 |
| Total income | 106.9 | 106.0 | 107.3 | 106.4 | 105.0 | 104.9 | 104.6 | 104.7 | 107.3 | 106.2 |
| Expenses | | | | | | | | | | |
| Cost of materials | 55.5 | 56.1 | 22.1 | 21.8 | 33.5 | 33.3 | 51.8 | 51.2 | 57.2 | 58.1 |
| Personnel expenses | 25.3 | 25.9 | 36.1 | 35.9 | 32.2 | 32.1 | 26.8 | 27.5 | 24.7 | 25.3 |
| Depreciation | 5.5 | 5.2 | 6.8 | 6.5 | 5.7 | 5.6 | 5.1 | 5.2 | 5.5 | 5.2 |
| of which: Depreciation of tangible fixed assets | 5.3 | 5.0 | 6.7 | 6.5 | 5.6 | 5.6 | 4.9 | 4.9 | 5.4 | 5.0 |
| Interest and similar expenses | 1.7 | 2.9 | 1.2 | 1.1 | 0.8 | 0.8 | 0.8 | 0.7 | 1.9 | 3.3 |
| Operating taxes | 0.2 | 0.2 | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 |
| Other expenses | 14.3 | 14.0 | 37.0 | 37.0 | 29.4 | 30.0 | 18.2 | 18.2 | 12.9 | 12.5 |
| Total expenses before taxes on income | 102.4 | 104.3 | 103.5 | 102.7 | 101.7 | 102.0 | 102.8 | 103.0 | 102.4 | 104.6 |
| Annual result before taxes on income | 4.5 | 1.7 | 3.8 | 3.7 | 3.3 | 2.8 | 1.8 | 1.7 | 4.9 | 1.6 |
| Taxes on income | 0.9 | 0.7 | 1.1 | 1.1 | 1.1 | 1.1 | 0.9 | 0.9 | 0.9 | 0.6 |
| Annual result | 3.6 | 1.0 | 2.7 | 2.6 | 2.2 | 1.8 | 1.0 | 0.9 | 4.0 | 1.0 |
| Profit and loss transfers (parent company) | 2.0 | 1.6 | 0.0 | 0.0 | 0.3 | 0.1 | -0.1 | 0.0 | 2.4 | 1.9 |
| Profit and loss transfers (subsidiary) | 0.8 | 0.7 | -0.3 | -0.2 | 0.2 | -0.1 | -0.8 | -0.8 | 1.1 | 1.0 |
| Profit for the year | 4.8 | 1.9 | 3.0 | 2.9 | 2.3 | 2.0 | 1.7 | 1.6 | 5.3 | 2.0 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.7 | 0.6 | 0.3 | 0.4 | 0.6 | 0.6 | 1.1 | 1.1 | 0.6 | 0.6 |
| Tangible fixed assets | 48.9 | 49.5 | 53.6 | 52.9 | 49.5 | 48.9 | 53.1 | 53.8 | 48.6 | 49.1 |
| of which: Land and buildings | 18.2 | 17.9 | 21.7 | 20.2 | 13.8 | 13.3 | 20.8 | 21.2 | 18.1 | 17.8 |
| Inventories | 3.8 | 3.9 | 1.3 | 1.2 | 2.2 | 2.7 | 2.2 | 2.1 | 4.0 | 4.0 |
| of which: Finished goods and merchandise | 2.6 | 2.5 | 0.7 | 0.6 | 1.0 | 1.1 | 0.7 | 0.7 | 2.8 | 2.7 |
| Cash | 3.5 | 3.6 | 11.5 | 12.3 | 10.2 | 10.3 | 8.0 | 7.5 | 3.0 | 3.1 |
| Receivables | 26.6 | 26.5 | 28.3 | 28.4 | 30.3 | 30.4 | 28.4 | 28.4 | 26.4 | 26.2 |
| Short-term | 19.4 | 19.5 | 26.7 | 26.9 | 28.7 | 28.9 | 27.2 | 27.3 | 18.6 | 18.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 4.2 | 4.6 | 13.3 | 13.9 | 14.0 | 14.1 | 12.2 | 12.3 | 3.4 | 3.8 |
| Receivables from affiliated companies | 13.2 | 12.6 | 8.7 | 8.1 | 10.8 | 10.8 | 12.1 | 11.9 | 13.4 | 12.8 |
| Long-term | 7.2 | 7.0 | 1.5 | 1.5 | 1.5 | 1.5 | 1.2 | 1.1 | 7.8 | 7.6 |
| of which: Loans to affiliated companies | 7.0 | 6.9 | 1.2 | 1.3 | 0.8 | 0.8 | 0.7 | 0.7 | 7.6 | 7.5 |
| Securities | 1.7 | 1.4 | 0.1 | 0.2 | 1.5 | 1.4 | 0.7 | 1.2 | 1.8 | 1.5 |
| Other long-term equity investments | 14.5 | 14.3 | 4.3 | 4.0 | 5.1 | 5.1 | 6.2 | 5.5 | 15.4 | 15.2 |
| of which: Goodwill | 0.7 | 0.6 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.2 | 0.7 | 0.6 |
| Capital | | | | | | | | | | |
| Equity | 38.2 | 37.6 | 34.7 | 34.8 | 39.3 | 39.4 | 41.1 | 41.9 | 38.0 | 37.2 |
| Liabilities | | | | | | | | | | |
| Short-term | 23.7 | 24.9 | 33.6 | 33.2 | 32.1 | 31.5 | 29.0 | 30.0 | 23.1 | 24.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.5 | 2.6 | 9.9 | 9.3 | 9.2 | 9.0 | 4.2 | 4.1 | 2.3 | 2.3 |
| Trade payables | 4.0 | 4.1 | 8.2 | 8.0 | 8.9 | 9.1 | 8.4 | 8.6 | 3.6 | 3.7 |
| Liabilities to affiliated companies | 13.7 | 13.8 | 7.4 | 7.9 | 7.9 | 7.0 | 12.7 | 13.7 | 13.9 | 14.0 |
| Long-term | 24.1 | 23.0 | 24.8 | 24.9 | 19.5 | 20.0 | 18.6 | 16.8 | 24.6 | 23.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 8.2 | 8.3 | 18.5 | 18.9 | 15.9 | 16.2 | 11.4 | 10.6 | 7.7 | 7.9 |
| Liabilities to affiliated companies | 7.4 | 7.1 | 4.5 | 4.0 | 2.4 | 2.7 | 5.4 | 4.4 | 7.7 | 7.4 |
| Provisions | 13.2 | 13.7 | 6.6 | 6.9 | 8.9 | 8.8 | 10.7 | 10.7 | 13.5 | 14.1 |
| of which: Provisions for pensions | 3.6 | 4.0 | 1.5 | 1.6 | 2.8 | 2.7 | 3.1 | 3.0 | 3.7 | 4.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.5 | 1.7 | 3.8 | 3.7 | 3.3 | 2.8 | 1.8 | 1.7 | 5.0 | 1.7 |
| Annual result and depreciation | 9.1 | 6.3 | 9.5 | 9.2 | 7.8 | 7.4 | 6.0 | 6.0 | 9.6 | 6.2 |
| Trade receivables | 6.0 | 6.5 | 11.2 | 11.3 | 9.8 | 9.7 | 9.9 | 10.1 | 5.2 | 5.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 70.0 | 71.6 | 119.2 | 123.2 | 142.5 | 144.8 | 122.9 | 122.3 | 64.3 | 65.9 |
| Annual result and interest paid | 3.8 | 2.9 | 4.6 | 4.5 | 4.2 | 3.7 | 2.1 | 2.0 | 3.9 | 2.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 10.9 | 7.6 | 21.1 | 21.3 | 22.1 | 21.4 | 14.6 | 14.6 | 10.5 | 6.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 91.8 | 89.9 | 102.1 | 104.1 | 106.0 | 108.3 | 101.1 | 98.7 | 90.9 | 89.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 102.1 | 96.4 | 114.1 | 118.7 | 122.0 | 124.8 | 121.5 | 116.4 | 99.6 | 93.6 |
| Cash resources, short-term receivables and inventories | 118.1 | 112.0 | 117.9 | 122.4 | 129.0 | 133.4 | 129.3 | 123.6 | 116.7 | 110.2 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.2 | 10.2 | 31.3 | 29.9 | 18.7 | 18.8 | 13.3 | 13.8 | 9.6 | 9.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 191.96 | 197.32 | 0.51 | 0.55 | 3.72 | 3.93 | 13.09 | 13.81 | 174.64 | 179.03 |
| Sales in € billion | 134.33 | 141.24 | 0.61 | 0.68 | 5.31 | 5.69 | 16.08 | 16.89 | 112.33 | 117.97 |
| Number of enterprises | 2 791 | 2 791 | 656 | 656 | 1 086 | 1 086 | 737 | 737 | 312 | 312 |

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 6.6 | 6.7 | 0.0 | 0.0 | 5.1 | 4.9 | 29.3 | 28.7 | 42.4 | 43.7 |
| | 50 | 31.6 | 31.2 | 8.0 | 7.3 | 24.0 | 24.5 | 49.5 | 49.7 | 68.4 | 68.5 |
| | 75 | 63.0 | 63.0 | 30.0 | 28.1 | 51.3 | 50.9 | 73.3 | 72.7 | 84.6 | 84.0 |
| Personnel expenses | 25 | 15.8 | 15.7 | 22.2 | 22.4 | 21.8 | 21.3 | 13.1 | 13.6 | 8.2 | 8.0 |
| | 50 | 29.4 | 30.0 | 35.1 | 35.7 | 31.6 | 31.6 | 24.7 | 25.7 | 16.3 | 16.3 |
| | 75 | 41.5 | 42.3 | 47.6 | 47.7 | 41.9 | 42.2 | 36.3 | 37.3 | 30.1 | 31.4 |
| Depreciation | 25 | 0.8 | 0.8 | 1.0 | 1.1 | 0.9 | 1.0 | 0.7 | 0.8 | 0.5 | 0.5 |
| | 50 | 3.3 | 3.4 | 4.3 | 4.5 | 3.9 | 4.1 | 2.5 | 2.6 | 1.6 | 1.6 |
| | 75 | 8.7 | 8.5 | 10.1 | 10.0 | 8.9 | 8.7 | 7.6 | 7.2 | 6.7 | 6.3 |
| Annual result | 25 | 0.1 | 0.0 | -0.1 | 0.0 | 0.3 | 0.0 | 0.0 | 0.1 | -0.2 | -0.3 |
| | 50 | 1.8 | 1.5 | 2.6 | 2.3 | 1.8 | 1.4 | 1.6 | 1.4 | 1.4 | 1.6 |
| | 75 | 4.7 | 4.5 | 6.3 | 6.2 | 4.5 | 3.9 | 4.1 | 4.2 | 4.1 | 3.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.6 | 8.3 | 7.0 | 9.1 | 9.9 | 11.0 | 7.2 | 7.5 | 4.6 | 4.4 |
| | 50 | 37.0 | 36.7 | 37.0 | 38.2 | 42.4 | 41.3 | 34.3 | 33.9 | 24.6 | 23.4 |
| | 75 | 64.3 | 63.5 | 65.9 | 65.9 | 66.2 | 65.1 | 62.3 | 60.1 | 59.5 | 59.5 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.2 | 0.3 | 0.0 | 0.0 | 0.3 | 0.3 | 0.7 | 0.7 | 0.5 | 0.6 |
| | 75 | 1.8 | 1.9 | 0.4 | 0.5 | 1.8 | 2.1 | 2.1 | 2.3 | 2.5 | 2.3 |
| Equity | 25 | 12.2 | 12.7 | 8.7 | 10.7 | 13.1 | 12.2 | 13.5 | 14.7 | 12.9 | 12.9 |
| | 50 | 27.7 | 28.6 | 27.1 | 27.7 | 27.1 | 27.3 | 30.1 | 32.1 | 28.3 | 28.0 |
| | 75 | 48.7 | 49.3 | 51.6 | 50.4 | 47.9 | 48.3 | 49.3 | 49.9 | 48.2 | 48.6 |
| Short-term liabilities | 25 | 19.6 | 19.1 | 17.4 | 17.5 | 21.2 | 20.8 | 19.6 | 19.3 | 16.7 | 17.2 |
| | 50 | 37.0 | 36.3 | 37.0 | 34.7 | 37.3 | 36.6 | 37.2 | 37.4 | 34.0 | 34.8 |
| | 75 | 61.8 | 58.9 | 64.7 | 62.2 | 62.4 | 59.4 | 59.3 | 56.9 | 56.0 | 56.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 9.2 | 10.4 | 12.6 | 16.2 | 18.5 | 18.4 | 3.6 | 4.1 | 0.0 | 0.0 |
| | 75 | 37.9 | 37.2 | 44.5 | 44.3 | 44.6 | 43.7 | 29.2 | 27.1 | 17.9 | 15.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.2 | 0.1 | 0.1 | 0.2 | 0.4 | 0.1 | 0.1 | 0.2 | -0.1 | -0.2 |
| | 50 | 2.5 | 2.1 | 3.2 | 3.1 | 2.6 | 1.9 | 2.2 | 2.0 | 1.9 | 2.1 |
| | 75 | 6.2 | 5.9 | 8.1 | 7.7 | 6.2 | 5.4 | 5.4 | 5.4 | 5.1 | 5.0 |
| Annual result and depreciation | 25 | 2.5 | 2.5 | 3.6 | 3.6 | 3.2 | 2.9 | 1.9 | 1.9 | 0.7 | 0.7 |
| | 50 | 6.9 | 6.7 | 9.0 | 9.4 | 7.6 | 7.0 | 5.3 | 5.3 | 4.2 | 4.3 |
| | 75 | 13.6 | 13.0 | 16.3 | 16.3 | 14.2 | 12.9 | 11.5 | 11.5 | 9.6 | 9.6 |
| Trade receivables | 25 | 4.0 | 4.2 | 2.5 | 2.8 | 5.1 | 5.3 | 3.9 | 4.1 | 3.0 | 3.5 |
| | 50 | 8.7 | 8.5 | 8.1 | 7.8 | 9.0 | 8.6 | 9.0 | 8.9 | 8.2 | 8.9 |
| | 75 | 12.8 | 12.8 | 14.2 | 13.2 | 12.2 | 12.1 | 12.8 | 13.2 | 13.0 | 13.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.3 | 1.0 | 0.8 | 1.0 | 1.8 | 1.3 | 0.9 | 1.2 | 0.3 | 0.2 |
| | 50 | 5.1 | 4.8 | 6.0 | 5.6 | 5.3 | 4.6 | 4.8 | 4.6 | 4.5 | 4.3 |
| | 75 | 10.8 | 10.4 | 12.6 | 13.2 | 10.6 | 9.3 | 10.2 | 10.4 | 8.9 | 9.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.8 | 6.4 | 4.7 | 5.8 | 9.9 | 8.3 | 6.6 | 6.5 | 2.1 | 2.5 |
| | 50 | 21.6 | 21.0 | 20.5 | 20.8 | 24.1 | 22.5 | 21.6 | 21.4 | 14.8 | 14.6 |
| | 75 | 45.3 | 44.5 | 44.4 | 47.1 | 48.0 | 45.3 | 46.0 | 44.2 | 30.3 | 36.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 78.1 | 79.8 | 70.4 | 75.6 | 77.4 | 79.0 | 80.4 | 83.5 | 84.3 | 81.6 |
| | 50 | 114.3 | 116.9 | 114.5 | 116.0 | 112.0 | 115.0 | 115.2 | 118.2 | 117.6 | 116.3 |
| | 75 | 221.5 | 230.8 | 211.6 | 221.0 | 223.2 | 228.8 | 210.7 | 234.6 | 242.8 | 284.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 79.4 | 82.2 | 68.6 | 73.1 | 75.9 | 75.9 | 88.3 | 92.1 | 94.1 | 93.8 |
| | 50 | 131.9 | 136.1 | 128.1 | 138.5 | 124.2 | 130.6 | 140.1 | 139.8 | 138.9 | 143.3 |
| | 75 | 232.7 | 236.9 | 283.3 | 269.9 | 224.5 | 229.4 | 224.5 | 235.2 | 228.1 | 234.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 7.1 | 7.3 | 6.9 | 8.0 | 8.6 | 8.7 | 6.6 | 6.5 | 5.7 | 5.9 |
| | 50 | 13.6 | 13.7 | 21.1 | 23.5 | 16.8 | 16.4 | 11.1 | 10.9 | 9.4 | 9.6 |
| | 75 | 28.3 | 30.3 | 81.4 | 75.0 | 40.3 | 39.9 | 18.1 | 18.8 | 15.0 | 15.2 |

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindred sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.9 | 99.8 | 100.0 | 99.9 | 100.0 | 99.9 | 99.9 | 99.6 | 99.9 |
| Change in finished goods | 0.3 | 0.1 | 0.2 | 0.0 | 0.1 | 0.0 | 0.1 | 0.1 | 0.4 | 0.1 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 |
| Other income | 5.0 | 3.9 | 4.2 | 4.9 | 7.1 | 6.3 | 4.2 | 3.4 | 5.0 | 3.7 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 0.4 | 0.5 | 0.2 | 0.2 | 0.4 | 0.3 | 0.3 | 0.3 |
| Total income | 105.1 | 104.0 | 104.3 | 104.9 | 107.2 | 106.4 | 104.3 | 103.5 | 105.1 | 103.9 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 67.0 | 68.4 | 11.6 | 11.3 | 23.2 | 23.1 | 39.1 | 39.4 | 76.0 | 77.5 |
| Personnel expenses | 14.7 | 14.7 | 31.2 | 31.6 | 31.6 | 31.4 | 27.2 | 27.5 | 11.1 | 11.0 |
| Depreciation | 3.3 | 3.2 | 11.4 | 11.2 | 8.3 | 8.5 | 7.1 | 7.5 | 2.1 | 2.0 |
| of which: Depreciation of tangible fixed assets | 3.2 | 3.1 | 11.2 | 11.1 | 7.9 | 8.2 | 7.0 | 7.4 | 2.1 | 1.9 |
| Interest and similar expenses | 0.8 | 0.7 | 1.6 | 1.5 | 1.8 | 1.3 | 2.2 | 2.0 | 0.5 | 0.4 |
| Operating taxes | 0.1 | 0.1 | 0.5 | 0.5 | 0.4 | 0.4 | 0.2 | 0.2 | 0.1 | 0.1 |
| Other expenses | 15.3 | 15.0 | 38.6 | 39.3 | 36.5 | 36.6 | 23.2 | 23.2 | 11.9 | 11.6 |
| Total expenses before taxes on income | 101.2 | 102.0 | 94.8 | 95.4 | 101.7 | 101.3 | 99.0 | 99.8 | 101.7 | 102.6 |
| Annual result before taxes on income | 3.9 | 2.0 | 9.5 | 9.5 | 5.5 | 5.1 | 5.3 | 3.7 | 3.4 | 1.3 |
| Taxes on income | 0.5 | 0.4 | 1.1 | 1.0 | 0.8 | 0.8 | 0.8 | 0.7 | 0.4 | 0.3 |
| Annual result | 3.4 | 1.5 | 8.4 | 8.5 | 4.7 | 4.4 | 4.5 | 3.0 | 3.0 | 0.9 |
| Profit and loss transfers (parent company) | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.0 | -0.1 | 0.0 | 0.1 | 0.1 | 0.2 | -0.9 | -0.3 | 0.2 | -0.1 |
| Profit for the year | 3.4 | 1.7 | 8.3 | 8.5 | 4.6 | 4.1 | 5.5 | 3.4 | 2.9 | 1.1 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.8 | 1.7 | 0.1 | 0.1 | 2.6 | 2.5 | 4.6 | 4.5 | 0.7 | 0.7 |
| Tangible fixed assets | 51.9 | 49.4 | 67.6 | 67.5 | 60.4 | 59.1 | 67.2 | 67.1 | 45.1 | 42.0 |
| of which: Land and buildings | 14.0 | 14.0 | 16.8 | 17.1 | 13.5 | 12.8 | 16.8 | 16.9 | 13.1 | 13.2 |
| Inventories | 4.2 | 3.9 | 1.1 | 0.8 | 1.4 | 1.4 | 1.6 | 1.0 | 5.5 | 5.2 |
| of which: Finished goods and merchandise | 0.5 | 0.5 | 0.4 | 0.3 | 0.4 | 0.5 | 0.8 | 0.2 | 0.5 | 0.5 |
| Cash | 5.7 | 6.5 | 8.1 | 8.8 | 8.6 | 8.3 | 6.3 | 5.6 | 5.0 | 6.5 |
| Receivables | 30.2 | 31.9 | 19.8 | 19.7 | 22.5 | 23.1 | 18.0 | 19.2 | 35.7 | 37.4 |
| Short-term | 26.7 | 27.9 | 19.7 | 19.5 | 20.6 | 20.8 | 17.6 | 18.5 | 30.9 | 32.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 15.0 | 15.1 | 10.3 | 10.4 | 11.6 | 11.6 | 9.1 | 9.5 | 17.6 | 17.5 |
| Receivables from affiliated companies | 9.4 | 9.7 | 3.9 | 3.9 | 6.2 | 6.0 | 6.3 | 6.5 | 11.0 | 11.3 |
| Long-term | 3.5 | 4.0 | 0.1 | 0.2 | 1.9 | 2.3 | 0.4 | 0.8 | 4.9 | 5.3 |
| of which: Loans to affiliated companies | 3.1 | 3.7 | 0.0 | 0.1 | 1.9 | 2.3 | 0.2 | 0.6 | 4.4 | 5.0 |
| Securities | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.5 | 0.2 | 0.2 | 0.1 | 0.1 |
| Other long-term equity investments | 5.3 | 5.6 | 2.4 | 2.2 | 3.8 | 4.5 | 1.9 | 2.1 | 6.8 | 7.0 |
| of which: Goodwill | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.2 | 0.0 | 0.1 | 0.5 | 0.4 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 30.3 | 30.0 | 17.5 | 17.2 | 17.0 | 17.0 | 29.1 | 30.6 | 32.7 | 31.8 |
| Liabilities | 59.0 | 58.3 | 78.6 | 79.0 | 77.3 | 78.1 | 63.2 | 61.5 | 54.7 | 54.3 |
| Short-term | 36.3 | 33.3 | 43.6 | 40.8 | 36.2 | 38.4 | 28.1 | 26.5 | 38.9 | 34.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.2 | 4.5 | 20.8 | 18.3 | 14.2 | 14.6 | 7.6 | 6.6 | 2.7 | 2.2 |
| Trade payables | 11.0 | 10.5 | 6.7 | 6.9 | 7.5 | 7.7 | 5.3 | 5.7 | 13.6 | 12.5 |
| Liabilities to affiliated companies | 15.2 | 13.2 | 7.7 | 7.5 | 8.3 | 8.8 | 11.3 | 10.4 | 17.6 | 14.7 |
| Long-term | 22.7 | 24.9 | 34.9 | 38.2 | 41.1 | 39.7 | 35.1 | 35.0 | 15.7 | 19.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 17.1 | 17.1 | 31.0 | 34.9 | 29.4 | 29.3 | 28.0 | 26.1 | 11.4 | 12.2 |
| Liabilities to affiliated companies | 4.2 | 6.3 | 1.8 | 1.7 | 4.7 | 4.2 | 4.9 | 5.5 | 4.0 | 7.0 |
| Provisions | 9.0 | 9.9 | 3.6 | 3.6 | 5.4 | 4.5 | 4.8 | 5.2 | 11.0 | 12.3 |
| of which: Provisions for pensions | 1.6 | 2.0 | 0.1 | 0.1 | 0.6 | 0.5 | 1.2 | 1.3 | 2.0 | 2.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.9 | 2.0 | 9.5 | 9.5 | 5.5 | 5.1 | 5.3 | 3.7 | 3.4 | 1.3 |
| Annual result and depreciation | 6.7 | 4.7 | 19.8 | 19.7 | 13.0 | 12.8 | 11.6 | 10.6 | 5.1 | 2.9 |
| Trade receivables | 8.5 | 8.4 | 8.0 | 8.2 | 8.7 | 8.4 | 9.3 | 9.3 | 8.4 | 8.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 175.8 | 179.3 | 128.1 | 126.4 | 133.6 | 137.8 | 97.8 | 102.9 | 209.5 | 210.3 |
| Annual result and interest paid | 7.3 | 3.9 | 12.8 | 12.7 | 8.6 | 7.8 | 6.5 | 5.2 | 7.3 | 2.8 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 18.3 | 13.4 | 34.1 | 33.7 | 23.3 | 23.7 | 17.6 | 17.1 | 17.2 | 10.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 87.2 | 93.8 | 74.8 | 79.3 | 85.3 | 83.4 | 88.3 | 89.9 | 87.5 | 97.6 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 89.4 | 103.3 | 63.5 | 69.4 | 80.9 | 75.7 | 85.3 | 91.5 | 92.2 | 111.0 |
| Cash resources, short-term receivables and inventories | 100.9 | 114.8 | 66.0 | 71.4 | 84.7 | 79.4 | 90.9 | 95.2 | 106.4 | 125.8 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.4 | 8.6 | 44.9 | 48.5 | 24.2 | 24.3 | 14.0 | 14.0 | 8.5 | 7.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 19.82 | 20.71 | 0.39 | 0.42 | 1.64 | 1.69 | 4.59 | 4.52 | 13.20 | 14.08 |
| Sales in € billion | 34.84 | 37.12 | 0.50 | 0.53 | 2.20 | 2.33 | 4.49 | 4.65 | 27.66 | 29.61 |
| Number of enterprises | 1 352 | 1 352 | 553 | 553 | 488 | 488 | 215 | 215 | 96 | 96 |

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | | Cylindered sample 2017/2018 | | | | | | | | | |
| | | Of the enterprises captured ... | | | | | | | | | |
| Ratios | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.1 | 0.0 | 0.0 | 1.1 | 1.2 | 11.2 | 11.3 | 47.1 | 52.0 |
| | 50 | 10.3 | 10.1 | 0.4 | 0.5 | 15.1 | 15.6 | 31.1 | 32.3 | 68.6 | 68.9 |
| | 75 | 37.1 | 37.4 | 10.6 | 10.1 | 35.6 | 36.1 | 58.3 | 57.7 | 86.7 | 84.7 |
| Personnel expenses | 25 | 19.1 | 19.4 | 20.5 | 20.6 | 23.1 | 23.5 | 15.6 | 16.0 | 5.4 | 5.6 |
| | 50 | 29.3 | 29.6 | 30.3 | 30.7 | 31.8 | 31.4 | 24.6 | 26.0 | 14.1 | 14.9 |
| | 75 | 38.6 | 38.8 | 39.8 | 41.0 | 39.4 | 39.2 | 34.5 | 35.6 | 26.6 | 26.9 |
| Depreciation | 25 | 2.7 | 2.7 | 4.1 | 4.6 | 3.5 | 3.4 | 1.2 | 1.3 | 0.5 | 0.4 |
| | 50 | 6.7 | 7.0 | 8.4 | 8.5 | 7.2 | 7.2 | 4.9 | 4.8 | 1.3 | 1.4 |
| | 75 | 11.5 | 11.8 | 14.3 | 14.6 | 11.0 | 11.2 | 9.0 | 8.6 | 4.5 | 4.4 |
| Annual result | 25 | 1.6 | 1.2 | 3.9 | 3.4 | 1.2 | 1.2 | 0.9 | 0.3 | 0.1 | 0.1 |
| | 50 | 5.2 | 4.8 | 9.3 | 8.5 | 4.4 | 3.9 | 2.7 | 2.3 | 1.5 | 1.5 |
| | 75 | 11.7 | 10.5 | 16.7 | 15.9 | 8.3 | 7.6 | 7.4 | 5.8 | 3.5 | 3.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 32.3 | 33.4 | 42.9 | 43.4 | 46.0 | 44.2 | 16.2 | 16.9 | 6.4 | 4.8 |
| | 50 | 61.1 | 61.2 | 65.5 | 66.0 | 65.3 | 65.4 | 48.0 | 50.5 | 20.5 | 18.4 |
| | 75 | 76.5 | 76.8 | 78.6 | 78.8 | 77.0 | 77.6 | 68.5 | 69.6 | 52.2 | 46.9 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.1 | 0.2 | 0.1 |
| | 50 | 0.1 | 0.1 | 0.0 | 0.0 | 0.3 | 0.4 | 0.7 | 0.8 | 0.9 | 1.0 |
| | 75 | 1.2 | 1.1 | 0.2 | 0.1 | 1.4 | 1.5 | 2.1 | 1.9 | 4.0 | 4.2 |
| Equity | 25 | 1.3 | 1.5 | - 7.0 | - 10.3 | 2.3 | 2.6 | 5.2 | 5.0 | 4.4 | 7.1 |
| | 50 | 11.1 | 12.1 | 8.7 | 9.3 | 10.4 | 12.0 | 14.1 | 14.9 | 14.3 | 16.3 |
| | 75 | 28.7 | 29.3 | 31.9 | 31.6 | 26.6 | 26.9 | 27.2 | 32.5 | 28.4 | 28.1 |
| Short-term liabilities | 25 | 25.8 | 24.0 | 23.5 | 21.1 | 26.1 | 26.2 | 27.6 | 24.5 | 35.6 | 33.0 |
| | 50 | 46.6 | 45.5 | 44.3 | 40.9 | 44.5 | 45.6 | 52.0 | 47.0 | 56.3 | 59.5 |
| | 75 | 73.3 | 72.3 | 79.0 | 76.1 | 71.1 | 67.9 | 70.4 | 67.5 | 71.3 | 73.1 |
| Liabilities to banks | 25 | 7.8 | 8.8 | 21.5 | 26.1 | 15.7 | 17.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 42.5 | 43.1 | 53.8 | 56.3 | 46.8 | 46.5 | 19.0 | 18.6 | 1.2 | 1.2 |
| | 75 | 66.2 | 67.6 | 77.5 | 78.2 | 65.1 | 64.6 | 48.2 | 46.2 | 17.3 | 17.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.0 | 1.4 | 4.2 | 3.5 | 1.6 | 1.4 | 1.2 | 0.5 | 0.4 | 0.3 |
| | 50 | 6.0 | 5.4 | 10.3 | 9.1 | 5.0 | 4.5 | 3.3 | 2.8 | 1.9 | 1.9 |
| | 75 | 13.0 | 12.0 | 18.6 | 17.4 | 9.6 | 8.7 | 8.8 | 7.1 | 3.9 | 3.7 |
| Annual result and depreciation | 25 | 7.4 | 7.1 | 13.0 | 12.3 | 7.9 | 7.9 | 4.2 | 2.8 | 1.9 | 1.5 |
| | 50 | 14.4 | 13.6 | 20.5 | 19.9 | 13.4 | 12.3 | 9.3 | 7.9 | 4.0 | 4.0 |
| | 75 | 23.4 | 22.9 | 31.0 | 30.1 | 18.8 | 17.8 | 15.4 | 14.9 | 7.8 | 7.5 |
| Trade receivables | 25 | 4.4 | 4.5 | 3.6 | 3.6 | 5.2 | 4.9 | 4.8 | 5.4 | 4.0 | 3.9 |
| | 50 | 8.1 | 7.6 | 7.4 | 7.0 | 8.2 | 7.6 | 9.3 | 9.0 | 10.0 | 10.0 |
| | 75 | 11.1 | 11.0 | 10.4 | 9.9 | 11.5 | 11.0 | 12.1 | 12.3 | 12.9 | 13.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.9 | 4.1 | 8.3 | 7.7 | 4.2 | 3.9 | 3.3 | 2.2 | 1.8 | 1.2 |
| | 50 | 11.8 | 10.6 | 20.0 | 17.3 | 10.7 | 9.4 | 7.0 | 6.7 | 5.9 | 5.5 |
| | 75 | 24.3 | 22.6 | 39.3 | 36.6 | 18.7 | 17.6 | 14.3 | 12.1 | 10.7 | 10.3 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 16.5 | 15.8 | 23.3 | 23.0 | 16.6 | 16.5 | 11.5 | 10.6 | 7.7 | 6.6 |
| | 50 | 30.9 | 29.6 | 43.3 | 41.5 | 30.6 | 28.9 | 22.3 | 20.4 | 15.8 | 14.9 |
| | 75 | 55.4 | 52.5 | 76.4 | 72.5 | 50.4 | 46.5 | 34.4 | 33.5 | 25.3 | 24.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 43.9 | 46.3 | 26.1 | 28.3 | 43.5 | 49.1 | 60.9 | 61.8 | 56.2 | 55.1 |
| | 50 | 82.8 | 83.6 | 82.2 | 84.5 | 78.8 | 77.7 | 90.9 | 92.1 | 90.3 | 91.1 |
| | 75 | 112.4 | 115.7 | 112.4 | 114.1 | 105.6 | 107.6 | 133.1 | 131.1 | 162.8 | 156.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 46.7 | 43.6 | 34.6 | 33.0 | 44.6 | 43.2 | 62.7 | 65.1 | 69.2 | 69.1 |
| | 50 | 81.5 | 81.5 | 71.1 | 74.8 | 78.1 | 72.9 | 96.3 | 93.3 | 103.7 | 102.0 |
| | 75 | 136.4 | 140.4 | 147.9 | 148.8 | 120.4 | 119.4 | 137.2 | 151.6 | 152.3 | 147.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 9.3 | 8.9 | 11.8 | 10.8 | 11.3 | 11.3 | 7.7 | 8.4 | 5.5 | 5.3 |
| | 50 | 20.1 | 19.5 | 31.2 | 34.7 | 24.8 | 23.0 | 14.3 | 13.8 | 9.1 | 8.4 |
| | 75 | 64.2 | 68.8 | 172.7 | 200.0 | 63.5 | 76.8 | 30.1 | 28.1 | 12.4 | 12.2 |

I. Enterprises by economic sector

9.a) Land transport and transport via pipelines

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.2 | 100.0 | 100.0 | 99.8 | 100.0 | 99.9 | 99.9 | 99.4 | 99.0 |
| Change in finished goods | 0.5 | 0.8 | 0.0 | 0.0 | 0.2 | 0.0 | 0.1 | 0.1 | 0.6 | 1.0 |
| Interest and similar income | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 | 0.1 | 0.1 |
| Other income | 5.7 | 5.1 | 7.5 | 6.8 | 5.2 | 5.0 | 6.9 | 7.1 | 5.5 | 4.7 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.5 | 0.5 | 0.2 | 0.2 |
| Total income | 105.8 | 105.2 | 107.6 | 106.9 | 105.3 | 105.0 | 107.2 | 107.4 | 105.6 | 104.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 52.9 | 52.5 | 12.4 | 12.7 | 23.9 | 23.7 | 45.3 | 45.7 | 58.4 | 57.9 |
| Personnel expenses | 28.8 | 29.2 | 35.6 | 35.8 | 35.7 | 35.6 | 34.2 | 34.2 | 26.9 | 27.4 |
| Depreciation | 8.0 | 7.7 | 9.8 | 9.7 | 8.1 | 8.1 | 7.7 | 7.6 | 8.0 | 7.6 |
| of which: Depreciation of tangible fixed assets | 7.9 | 7.6 | 9.7 | 9.7 | 8.1 | 8.1 | 7.6 | 7.4 | 7.9 | 7.5 |
| Interest and similar expenses | 1.2 | 1.2 | 1.3 | 1.2 | 0.9 | 0.9 | 1.0 | 0.9 | 1.3 | 1.4 |
| Operating taxes | 0.1 | 0.1 | 0.5 | 0.5 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.0 |
| Other expenses | 14.2 | 14.5 | 41.1 | 41.1 | 33.0 | 33.6 | 20.1 | 19.7 | 10.5 | 10.8 |
| Total expenses before taxes on income | 105.2 | 105.3 | 100.7 | 101.0 | 101.9 | 102.2 | 108.4 | 108.3 | 105.1 | 105.1 |
| Annual result before taxes on income | 0.6 | 0.0 | 6.9 | 5.9 | 3.4 | 2.9 | -1.2 | -0.8 | 0.5 | -0.3 |
| Taxes on income | 0.6 | 0.7 | 1.0 | 0.8 | 1.0 | 0.9 | 0.7 | 0.7 | 0.6 | 0.6 |
| Annual result | 0.0 | -0.7 | 5.9 | 5.1 | 2.4 | 2.0 | -1.8 | -1.6 | -0.1 | -0.9 |
| Profit and loss transfers (parent company) | 0.5 | 0.4 | 0.0 | 0.0 | 0.4 | 0.0 | -0.2 | -0.3 | 0.6 | 0.5 |
| Profit and loss transfers (subsidiary) | -0.9 | -1.3 | -0.4 | -0.4 | -0.2 | -0.5 | -4.5 | -4.3 | -0.3 | -0.8 |
| Profit for the year | 1.4 | 1.0 | 6.3 | 5.5 | 3.1 | 2.5 | 2.4 | 2.4 | 0.9 | 0.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | 0.6 | 0.5 | 0.5 | 0.5 |
| Tangible fixed assets | 71.3 | 71.2 | 61.7 | 62.2 | 61.6 | 61.2 | 60.5 | 62.1 | 73.5 | 73.2 |
| of which: Land and buildings | 12.8 | 12.5 | 10.8 | 10.4 | 11.0 | 10.7 | 12.3 | 12.4 | 13.1 | 12.6 |
| Inventories | 2.4 | 2.7 | 1.1 | 1.0 | 2.1 | 2.1 | 2.3 | 2.3 | 2.5 | 2.8 |
| of which: Finished goods and merchandise | 0.1 | 0.1 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 0.2 | 0.1 | 0.1 |
| Cash | 3.2 | 2.8 | 10.1 | 10.2 | 8.7 | 9.2 | 8.2 | 7.8 | 2.1 | 1.7 |
| Receivables | 16.7 | 16.0 | 24.3 | 23.9 | 24.7 | 24.8 | 22.1 | 20.8 | 15.3 | 14.7 |
| Short-term | 15.9 | 15.4 | 23.3 | 22.9 | 23.7 | 23.9 | 21.2 | 20.3 | 14.6 | 14.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 4.6 | 5.0 | 12.4 | 12.7 | 11.9 | 12.2 | 7.2 | 7.6 | 3.8 | 4.1 |
| Receivables from affiliated companies | 9.1 | 7.8 | 6.1 | 5.5 | 7.8 | 7.5 | 11.1 | 9.6 | 8.9 | 7.6 |
| Long-term | 0.8 | 0.5 | 1.0 | 1.0 | 1.0 | 0.9 | 0.8 | 0.5 | 0.7 | 0.5 |
| of which: Loans to affiliated companies | 0.2 | 0.4 | 0.9 | 0.9 | 0.5 | 0.5 | 0.2 | 0.3 | 0.2 | 0.4 |
| Securities | 1.1 | 1.4 | 0.1 | 0.0 | 0.1 | 0.1 | 1.4 | 2.7 | 1.1 | 1.3 |
| Other long-term equity investments | 4.7 | 5.3 | 1.3 | 1.3 | 1.7 | 1.6 | 4.7 | 3.5 | 4.9 | 5.8 |
| of which: Goodwill | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Capital | 41.7 | 40.7 | 20.9 | 20.8 | 33.6 | 33.1 | 41.5 | 42.9 | 42.4 | 41.0 |
| Equity | 43.2 | 44.6 | 73.3 | 73.4 | 59.7 | 60.4 | 46.2 | 45.0 | 41.5 | 43.3 |
| Liabilities | 19.7 | 21.1 | 42.7 | 39.0 | 33.5 | 33.5 | 24.4 | 26.2 | 18.0 | 19.4 |
| Short-term | | | | | | | | | | |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.9 | 3.0 | 19.2 | 16.8 | 13.4 | 12.9 | 4.3 | 3.9 | 1.9 | 2.2 |
| Trade payables | 4.7 | 4.5 | 7.8 | 7.4 | 7.6 | 7.9 | 5.9 | 6.4 | 4.3 | 4.0 |
| Liabilities to affiliated companies | 8.8 | 9.8 | 6.1 | 6.0 | 6.5 | 6.1 | 10.7 | 12.3 | 8.7 | 9.7 |
| Long-term | 23.5 | 23.5 | 30.7 | 34.5 | 26.1 | 26.9 | 21.8 | 18.8 | 23.5 | 23.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 12.5 | 12.4 | 27.0 | 31.1 | 23.2 | 24.1 | 14.3 | 13.3 | 11.4 | 11.4 |
| Liabilities to affiliated companies | 9.4 | 9.7 | 1.5 | 1.4 | 1.6 | 1.8 | 6.3 | 4.1 | 10.4 | 11.0 |
| Provisions | 13.3 | 13.2 | 5.5 | 5.5 | 6.4 | 6.2 | 11.7 | 11.5 | 14.1 | 13.9 |
| of which: Provisions for pensions | 3.5 | 3.4 | 0.6 | 0.7 | 1.4 | 1.4 | 3.7 | 3.4 | 3.6 | 3.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 0.6 | 0.0 | 6.9 | 6.0 | 3.4 | 2.9 | -1.2 | -0.8 | 0.5 | -0.3 |
| Annual result and depreciation | 8.0 | 7.1 | 15.7 | 14.8 | 10.6 | 10.1 | 5.9 | 6.1 | 8.0 | 6.8 |
| Trade receivables | 5.5 | 6.1 | 8.9 | 9.0 | 8.3 | 8.4 | 7.0 | 7.5 | 4.9 | 5.6 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 84.1 | 80.9 | 139.1 | 140.6 | 143.7 | 146.5 | 102.9 | 101.4 | 77.3 | 73.5 |
| Annual result and interest paid | 1.0 | 0.5 | 10.1 | 9.0 | 4.8 | 4.2 | -0.9 | -0.7 | 1.0 | 0.3 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 12.2 | 10.2 | 31.7 | 30.2 | 26.3 | 25.6 | 12.0 | 12.4 | 11.1 | 8.7 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 88.0 | 85.9 | 81.0 | 86.0 | 94.5 | 95.9 | 98.7 | 94.1 | 86.5 | 84.4 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 98.0 | 87.5 | 78.4 | 84.9 | 97.0 | 99.1 | 121.4 | 107.8 | 94.1 | 82.5 |
| Cash resources, short-term receivables and inventories | 110.4 | 100.2 | 80.9 | 87.6 | 103.2 | 105.4 | 130.7 | 116.6 | 108.0 | 96.8 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 10.5 | 10.5 | 45.2 | 41.4 | 22.0 | 22.8 | 12.5 | 13.7 | 9.5 | 9.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 44.86 | 48.73 | 0.45 | 0.49 | 2.11 | 2.21 | 5.41 | 5.87 | 36.90 | 40.17 |
| Sales in € billion | 37.74 | 39.41 | 0.63 | 0.68 | 3.03 | 3.24 | 5.56 | 5.96 | 28.52 | 29.53 |
| Number of enterprises | 1 714 | 1 714 | 681 | 681 | 665 | 665 | 267 | 267 | 101 | 101 |

I. Enterprises by economic sector

cont'd: 9.a) Land transport and transport via pipelines

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.1 | 0.2 | 0.0 | 0.0 | 1.3 | 1.4 | 24.4 | 24.9 | 41.0 | 40.5 |
| | 50 | 11.7 | 12.2 | 0.5 | 0.6 | 15.1 | 15.5 | 38.5 | 39.9 | 62.7 | 60.6 |
| | 75 | 37.7 | 37.4 | 11.3 | 12.0 | 33.4 | 33.5 | 59.7 | 61.5 | 78.2 | 76.7 |
| Personnel expenses | 25 | 24.4 | 24.4 | 24.9 | 24.6 | 26.6 | 26.5 | 22.6 | 22.6 | 13.1 | 12.7 |
| | 50 | 33.3 | 33.8 | 33.6 | 34.6 | 34.3 | 34.7 | 31.3 | 31.8 | 21.1 | 23.3 |
| | 75 | 44.7 | 44.8 | 45.2 | 44.8 | 43.4 | 44.3 | 47.0 | 46.5 | 44.3 | 47.6 |
| Depreciation | 25 | 3.4 | 3.5 | 4.0 | 4.5 | 3.5 | 3.5 | 2.2 | 2.3 | 1.3 | 1.4 |
| | 50 | 7.6 | 7.5 | 8.5 | 8.5 | 7.3 | 7.4 | 6.7 | 6.1 | 5.5 | 5.4 |
| | 75 | 11.9 | 12.0 | 13.6 | 12.8 | 11.1 | 11.3 | 10.9 | 10.7 | 11.9 | 11.6 |
| Annual result | 25 | 0.4 | 0.2 | 1.2 | 0.9 | 0.6 | 0.2 | -0.4 | -0.2 | -8.1 | -11.0 |
| | 50 | 3.1 | 2.6 | 5.8 | 5.3 | 2.6 | 2.0 | 1.7 | 1.5 | 0.6 | 1.0 |
| | 75 | 7.8 | 7.0 | 12.7 | 11.3 | 6.1 | 5.0 | 4.0 | 4.6 | 3.6 | 3.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 35.2 | 37.1 | 37.7 | 40.0 | 39.9 | 37.9 | 26.2 | 27.2 | 23.4 | 19.4 |
| | 50 | 59.7 | 59.0 | 61.2 | 61.3 | 61.2 | 60.5 | 55.3 | 51.7 | 54.4 | 54.8 |
| | 75 | 75.1 | 75.0 | 77.0 | 77.5 | 74.2 | 73.8 | 71.5 | 70.5 | 73.9 | 75.0 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 | 0.3 | 0.3 |
| | 50 | 0.2 | 0.2 | 0.0 | 0.0 | 0.5 | 0.6 | 1.1 | 1.0 | 1.7 | 2.0 |
| | 75 | 1.6 | 1.7 | 0.3 | 0.3 | 1.8 | 2.1 | 2.7 | 2.7 | 4.0 | 3.8 |
| Equity | 25 | 5.5 | 5.6 | 0.0 | 0.3 | 8.1 | 7.3 | 11.6 | 12.5 | 12.5 | 12.8 |
| | 50 | 21.4 | 20.7 | 17.0 | 16.3 | 23.0 | 22.1 | 27.3 | 29.0 | 25.8 | 23.6 |
| | 75 | 42.6 | 41.8 | 37.3 | 38.4 | 41.8 | 41.9 | 50.2 | 50.7 | 45.9 | 44.0 |
| Short-term liabilities | 25 | 19.5 | 18.8 | 20.2 | 19.1 | 21.2 | 21.2 | 16.8 | 15.9 | 14.6 | 13.5 |
| | 50 | 35.1 | 34.6 | 38.3 | 35.8 | 35.9 | 36.4 | 29.6 | 28.9 | 26.0 | 26.0 |
| | 75 | 61.2 | 58.5 | 71.6 | 65.9 | 60.4 | 57.7 | 50.0 | 50.0 | 48.1 | 45.1 |
| Liabilities to banks | 25 | 5.5 | 6.6 | 13.3 | 17.9 | 10.7 | 10.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 35.8 | 36.5 | 47.1 | 48.2 | 40.2 | 39.7 | 13.7 | 12.7 | 13.7 | 12.4 |
| | 75 | 59.9 | 61.0 | 71.0 | 71.9 | 59.0 | 59.8 | 37.8 | 35.4 | 29.2 | 28.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.4 | 1.6 | 1.1 | 0.9 | 0.4 | -0.3 | -0.1 | -8.1 | -11.0 |
| | 50 | 4.0 | 3.3 | 6.7 | 6.1 | 3.3 | 2.5 | 2.1 | 1.9 | 0.9 | 1.4 |
| | 75 | 9.4 | 8.3 | 14.3 | 13.1 | 7.3 | 6.3 | 5.1 | 5.4 | 5.1 | 4.7 |
| Annual result and depreciation | 25 | 5.6 | 5.3 | 9.4 | 9.4 | 5.8 | 5.3 | 2.7 | 2.1 | -1.6 | -2.6 |
| | 50 | 12.3 | 11.5 | 16.5 | 15.6 | 11.3 | 10.5 | 8.0 | 7.9 | 4.5 | 5.2 |
| | 75 | 20.3 | 18.7 | 26.7 | 24.2 | 17.2 | 16.7 | 14.5 | 14.4 | 12.1 | 11.5 |
| Trade receivables | 25 | 3.6 | 3.9 | 3.2 | 3.6 | 4.9 | 4.8 | 2.4 | 3.2 | 2.4 | 2.9 |
| | 50 | 7.4 | 7.3 | 7.2 | 7.0 | 7.9 | 7.8 | 6.6 | 7.2 | 5.2 | 5.7 |
| | 75 | 10.8 | 10.6 | 10.8 | 10.1 | 10.9 | 10.9 | 10.8 | 10.9 | 10.2 | 10.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 1.7 | 3.9 | 3.1 | 2.7 | 1.9 | 0.1 | 0.1 | -6.7 | -6.2 |
| | 50 | 7.2 | 6.2 | 11.4 | 10.2 | 6.8 | 5.4 | 4.4 | 4.1 | 1.6 | 2.0 |
| | 75 | 16.5 | 14.6 | 26.8 | 24.8 | 12.9 | 11.9 | 8.8 | 9.0 | 6.2 | 7.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 14.4 | 13.2 | 18.1 | 16.6 | 15.5 | 14.7 | 10.0 | 6.9 | -4.3 | -2.3 |
| | 50 | 28.9 | 28.3 | 35.8 | 33.2 | 28.4 | 27.5 | 23.1 | 23.1 | 13.5 | 13.6 |
| | 75 | 54.2 | 51.8 | 68.1 | 57.8 | 50.2 | 49.7 | 46.1 | 43.7 | 28.5 | 30.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 59.8 | 63.8 | 40.7 | 51.8 | 63.2 | 65.3 | 77.9 | 77.0 | 75.5 | 73.2 |
| | 50 | 93.8 | 95.6 | 88.7 | 93.0 | 94.2 | 94.7 | 98.8 | 104.0 | 97.4 | 96.8 |
| | 75 | 133.1 | 133.7 | 128.2 | 128.4 | 136.1 | 133.9 | 142.3 | 149.1 | 118.5 | 118.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 52.7 | 54.3 | 43.7 | 43.8 | 53.3 | 54.7 | 77.0 | 78.2 | 75.6 | 68.4 |
| | 50 | 100.9 | 102.4 | 89.2 | 92.6 | 94.9 | 94.9 | 121.9 | 122.3 | 121.2 | 120.8 |
| | 75 | 188.3 | 189.4 | 186.3 | 183.0 | 175.4 | 181.3 | 224.9 | 243.7 | 184.3 | 178.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 8.4 | 8.5 | 9.3 | 10.0 | 10.2 | 10.4 | 6.6 | 6.5 | 6.2 | 6.2 |
| | 50 | 18.6 | 18.8 | 31.4 | 34.2 | 21.7 | 21.7 | 11.2 | 11.8 | 10.0 | 10.9 |
| | 75 | 59.8 | 63.9 | 154.6 | 176.0 | 59.8 | 67.7 | 19.4 | 21.9 | 17.6 | 19.9 |

I. Enterprises by economic sector

9.b) Water transport

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 100.1 | 99.8 | 99.7 | 100.0 | 100.3 | 99.9 | 100.0 | 99.7 | 100.1 |
| Change in finished goods | 0.3 | - 0.1 | 0.2 | 0.3 | 0.0 | - 0.3 | 0.1 | 0.0 | 0.3 | - 0.1 |
| Interest and similar income | 0.3 | 0.2 | 0.2 | 0.1 | 1.0 | 0.6 | 0.3 | 0.3 | 0.3 | 0.2 |
| Other income | 9.2 | 5.4 | 6.5 | 14.8 | 58.5 | 49.8 | 17.0 | 15.8 | 8.6 | 4.8 |
| of which: Income from long-term equity investments | 0.5 | 0.6 | 0.7 | 1.4 | 2.8 | 4.9 | 8.3 | 9.6 | 0.2 | 0.3 |
| Total income | 109.5 | 105.6 | 106.7 | 114.9 | 159.5 | 150.4 | 117.4 | 116.1 | 108.9 | 105.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 83.8 | 86.1 | 25.2 | 21.7 | 32.6 | 34.4 | 36.1 | 35.3 | 85.9 | 88.0 |
| Personnel expenses | 4.0 | 3.2 | 41.6 | 39.9 | 36.7 | 32.6 | 26.5 | 25.3 | 3.0 | 2.3 |
| Depreciation | 3.3 | 2.9 | 24.3 | 13.4 | 18.5 | 20.8 | 11.7 | 12.8 | 2.9 | 2.5 |
| of which: Depreciation of tangible fixed assets | 3.2 | 2.9 | 21.9 | 11.6 | 14.1 | 17.4 | 10.8 | 12.6 | 2.8 | 2.5 |
| Interest and similar expenses | 1.5 | 1.4 | 2.7 | 2.6 | 5.5 | 5.4 | 5.4 | 5.1 | 1.4 | 1.2 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 10.7 | 10.5 | 28.3 | 40.5 | 54.9 | 53.4 | 18.3 | 17.3 | 10.1 | 10.1 |
| Total expenses before taxes on income | 103.5 | 104.2 | 122.1 | 118.3 | 148.4 | 146.8 | 98.1 | 95.9 | 103.3 | 104.2 |
| Annual result before taxes on income | 6.0 | 1.4 | - 15.4 | - 3.3 | 11.1 | 3.6 | 19.3 | 20.2 | 5.5 | 0.8 |
| Taxes on income | 0.2 | 0.1 | 0.8 | 1.0 | 1.0 | - 0.3 | 1.1 | 0.8 | 0.1 | 0.1 |
| Annual result | 5.8 | 1.3 | - 16.2 | - 4.3 | 10.1 | 3.9 | 18.2 | 19.4 | 5.4 | 0.7 |
| Profit and loss transfers (parent company) | 0.1 | 0.0 | 0.0 | 0.0 | - 0.1 | - 0.1 | 0.2 | 0.2 | 0.1 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.3 | 0.3 | 0.5 | - 0.2 | 0.2 | 0.1 | 6.8 | 8.4 | 0.1 | 0.0 |
| Profit for the year | 5.7 | 1.0 | - 16.7 | - 4.1 | 9.8 | 3.7 | 11.6 | 11.2 | 5.4 | 0.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 |
| Tangible fixed assets | 57.4 | 55.0 | 68.5 | 59.3 | 54.1 | 49.3 | 64.7 | 63.0 | 56.6 | 54.3 |
| of which: Land and buildings | 1.0 | 1.0 | 1.3 | 1.3 | 5.1 | 4.7 | 8.4 | 9.3 | 0.0 | 0.0 |
| Inventories | 4.6 | 4.1 | 1.3 | 0.8 | 0.8 | 0.8 | 0.3 | 0.3 | 5.1 | 4.5 |
| of which: Finished goods and merchandise | 0.1 | 0.0 | 0.5 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 |
| Cash | 4.8 | 6.1 | 12.9 | 22.0 | 9.2 | 10.0 | 5.7 | 5.6 | 4.5 | 6.0 |
| Receivables | 15.5 | 16.9 | 10.2 | 10.8 | 15.3 | 14.3 | 15.6 | 17.5 | 15.5 | 16.9 |
| Short-term | 14.6 | 16.0 | 9.9 | 10.5 | 10.4 | 9.4 | 15.3 | 16.2 | 14.7 | 16.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.9 | 6.8 | 4.1 | 3.5 | 2.2 | 2.5 | 2.3 | 2.6 | 6.4 | 7.3 |
| Receivables from affiliated companies | 6.8 | 7.1 | 3.9 | 3.7 | 7.0 | 5.6 | 11.3 | 12.3 | 6.3 | 6.6 |
| Long-term | 0.9 | 0.9 | 0.3 | 0.3 | 4.9 | 4.9 | 0.3 | 1.2 | 0.9 | 0.8 |
| of which: Loans to affiliated companies | 0.8 | 0.8 | 0.0 | 0.0 | 3.0 | 3.7 | 0.2 | 1.1 | 0.8 | 0.7 |
| Securities | 0.0 | 0.0 | 0.6 | 0.8 | 0.2 | 0.1 | 0.2 | 0.1 | 0.0 | 0.0 |
| Other long-term equity investments | 17.0 | 17.2 | 6.1 | 5.8 | 20.2 | 25.2 | 13.1 | 13.1 | 17.4 | 17.4 |
| of which: Goodwill | 5.9 | 5.3 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 6.7 | 6.0 |
| Capital | | | | | | | | | | |
| Equity | 35.4 | 33.1 | 41.7 | 35.4 | 36.2 | 35.2 | 37.6 | 40.6 | 35.2 | 32.2 |
| Liabilities | 56.3 | 56.0 | 50.2 | 53.3 | 58.7 | 61.4 | 59.1 | 55.9 | 55.9 | 55.9 |
| Short-term | 25.8 | 22.5 | 18.2 | 17.7 | 15.9 | 19.4 | 25.5 | 23.4 | 26.0 | 22.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.4 | 2.9 | 3.2 | 3.9 | 7.6 | 8.5 | 5.1 | 3.9 | 4.3 | 2.6 |
| Trade payables | 5.0 | 5.2 | 4.0 | 3.5 | 1.3 | 1.5 | 1.8 | 1.8 | 5.5 | 5.6 |
| Liabilities to affiliated companies | 12.1 | 10.2 | 6.7 | 5.9 | 6.0 | 7.9 | 15.2 | 15.1 | 11.9 | 9.7 |
| Long-term | 30.5 | 33.5 | 32.0 | 35.6 | 42.8 | 42.0 | 33.6 | 32.5 | 29.9 | 33.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 18.4 | 17.6 | 27.6 | 29.3 | 34.0 | 32.6 | 27.8 | 23.9 | 16.9 | 16.5 |
| Liabilities to affiliated companies | 3.2 | 6.4 | 2.5 | 4.2 | 4.5 | 4.9 | 2.3 | 2.1 | 3.3 | 6.9 |
| Provisions | 7.3 | 9.9 | 7.5 | 11.3 | 5.0 | 3.3 | 3.0 | 3.2 | 7.9 | 10.7 |
| of which: Provisions for pensions | 1.0 | 1.5 | 0.0 | 0.0 | 0.3 | 0.3 | 1.1 | 1.1 | 1.1 | 1.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.0 | 1.4 | - 15.4 | - 3.3 | 11.1 | 3.6 | 19.3 | 20.2 | 5.5 | 0.8 |
| Annual result and depreciation | 9.2 | 4.2 | 8.1 | 9.2 | 28.7 | 24.6 | 29.9 | 32.2 | 8.3 | 3.2 |
| Trade receivables | 5.0 | 5.2 | 6.5 | 5.2 | 5.8 | 6.4 | 5.8 | 6.6 | 5.0 | 5.1 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 117.7 | 130.7 | 63.8 | 66.8 | 37.6 | 38.9 | 39.2 | 39.6 | 128.8 | 142.7 |
| Annual result and interest paid | 8.7 | 3.4 | - 8.6 | - 1.1 | 5.9 | 3.6 | 9.2 | 9.7 | 8.8 | 2.8 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 18.0 | 9.0 | 11.3 | 14.4 | 19.7 | 17.4 | 20.7 | 23.7 | 17.7 | 7.5 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 88.8 | 93.0 | 98.2 | 108.4 | 99.8 | 97.2 | 92.3 | 95.7 | 88.0 | 92.6 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 75.4 | 98.3 | 127.9 | 188.3 | 123.4 | 99.6 | 83.0 | 93.2 | 73.7 | 98.7 |
| Cash resources, short-term receivables and inventories | 93.0 | 116.3 | 135.0 | 192.8 | 128.4 | 103.6 | 84.2 | 94.6 | 93.5 | 118.9 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 5.1 | 4.6 | 24.8 | 24.1 | 10.6 | 11.6 | 12.9 | 12.8 | 5.0 | 4.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 20.04 | 20.85 | 0.03 | 0.03 | 0.42 | 0.41 | 2.03 | 2.00 | 17.56 | 18.41 |
| Sales in € billion | 23.59 | 27.25 | 0.02 | 0.02 | 0.16 | 0.16 | 0.80 | 0.79 | 22.61 | 26.28 |
| Number of enterprises | 114 | 114 | 20 | 20 | 33 | 33 | 41 | 41 | 20 | 20 |

I. Enterprises by economic sector

cont'd: 9.b) Water transport

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 11.7 | 11.3 | 5.9 | 5.1 | 12.0 | 17.1 | 8.9 | 9.3 | 80.0 | 83.8 |
| | 50 | 29.6 | 29.4 | 12.3 | 13.3 | 28.6 | 33.0 | 22.6 | 18.7 | 87.4 | 87.6 |
| | 75 | 68.2 | 67.2 | 30.7 | 26.4 | 54.1 | 49.6 | 52.8 | 55.3 | 91.5 | 95.2 |
| Personnel expenses | 25 | 7.5 | 7.0 | 31.1 | 29.7 | 12.1 | 11.6 | 7.7 | 8.1 | 2.4 | 1.7 |
| | 50 | 19.5 | 19.2 | 40.0 | 39.6 | 30.1 | 23.8 | 13.1 | 14.0 | 3.6 | 3.7 |
| | 75 | 39.6 | 38.8 | 50.5 | 47.5 | 40.7 | 44.8 | 35.1 | 34.5 | 8.1 | 7.8 |
| Depreciation | 25 | 1.7 | 1.2 | 5.5 | 6.8 | 1.8 | 1.1 | 2.3 | 2.4 | 0.4 | 0.3 |
| | 50 | 8.1 | 7.0 | 10.5 | 12.1 | 10.7 | 13.3 | 9.8 | 8.2 | 1.1 | 0.8 |
| | 75 | 20.9 | 18.6 | 24.7 | 18.5 | 31.7 | 29.5 | 20.9 | 21.0 | 5.1 | 4.0 |
| Annual result | 25 | -0.2 | -0.6 | -4.3 | -1.2 | -6.1 | -1.2 | 2.5 | 1.3 | 0.8 | -1.8 |
| | 50 | 4.2 | 4.1 | 0.2 | 3.7 | 5.0 | 6.9 | 10.3 | 7.8 | 3.4 | 1.6 |
| | 75 | 13.6 | 14.2 | 7.0 | 12.6 | 12.1 | 12.0 | 24.8 | 19.6 | 4.5 | 3.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.5 | 4.4 | 15.8 | 10.4 | 9.3 | 3.8 | 20.6 | 21.1 | 4.5 | 3.0 |
| | 50 | 54.6 | 51.5 | 66.7 | 68.7 | 65.1 | 52.4 | 65.5 | 62.6 | 13.5 | 10.8 |
| | 75 | 85.8 | 81.8 | 89.4 | 87.0 | 88.8 | 82.4 | 86.0 | 83.0 | 51.9 | 47.7 |
| Inventories | 25 | 0.2 | 0.1 | 0.1 | 0.0 | 0.1 | 0.0 | 0.2 | 0.2 | 0.7 | 0.7 |
| | 50 | 0.6 | 0.6 | 0.6 | 0.5 | 1.0 | 0.7 | 0.3 | 0.3 | 3.1 | 3.0 |
| | 75 | 2.3 | 1.9 | 2.6 | 1.6 | 2.7 | 3.2 | 0.7 | 0.8 | 7.7 | 7.2 |
| Equity | 25 | 11.5 | 10.6 | -3.2 | -18.6 | 5.3 | 6.9 | 19.7 | 22.6 | 9.9 | 9.2 |
| | 50 | 32.9 | 39.6 | 31.6 | 28.5 | 45.5 | 42.1 | 30.6 | 41.8 | 28.8 | 24.9 |
| | 75 | 59.0 | 61.2 | 64.0 | 59.8 | 52.2 | 61.2 | 56.1 | 59.8 | 45.3 | 53.0 |
| Short-term liabilities | 25 | 7.1 | 7.7 | 5.2 | 3.0 | 6.1 | 6.0 | 7.1 | 11.2 | 17.4 | 15.6 |
| | 50 | 22.4 | 21.8 | 14.5 | 18.6 | 18.7 | 22.0 | 27.3 | 18.6 | 28.3 | 25.1 |
| | 75 | 49.7 | 45.4 | 50.0 | 47.7 | 40.1 | 34.8 | 49.5 | 34.8 | 58.2 | 49.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 12.9 | 12.1 | 28.2 | 22.7 | 25.9 | 24.5 | 10.0 | 11.7 | 2.6 | 0.0 |
| | 75 | 44.1 | 41.3 | 41.0 | 46.6 | 52.2 | 47.1 | 39.4 | 37.7 | 29.3 | 17.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | -0.5 | -0.7 | -6.0 | -1.2 | -6.0 | -1.0 | 3.4 | 1.5 | 1.3 | -1.8 |
| | 50 | 5.1 | 4.9 | -0.3 | 4.1 | 6.7 | 7.3 | 12.0 | 8.0 | 3.5 | 1.9 |
| | 75 | 15.3 | 16.8 | 9.1 | 16.0 | 14.2 | 16.4 | 25.1 | 20.8 | 5.7 | 3.4 |
| Annual result and depreciation | 25 | 4.9 | 4.8 | 5.8 | 11.3 | 12.8 | 9.1 | 5.4 | 5.8 | 3.1 | 0.3 |
| | 50 | 14.0 | 14.4 | 11.9 | 19.1 | 21.5 | 17.0 | 23.1 | 17.7 | 6.1 | 3.3 |
| | 75 | 31.6 | 33.4 | 21.7 | 28.4 | 32.0 | 35.7 | 47.3 | 55.6 | 8.5 | 7.4 |
| Trade receivables | 25 | 0.7 | 1.1 | 0.1 | 0.1 | 0.8 | 1.1 | 0.7 | 1.2 | 2.2 | 1.7 |
| | 50 | 3.1 | 3.4 | 3.1 | 1.3 | 3.5 | 3.5 | 1.9 | 3.7 | 5.1 | 6.2 |
| | 75 | 8.4 | 9.0 | 6.8 | 3.7 | 10.1 | 12.0 | 7.3 | 8.2 | 8.3 | 10.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.2 | 1.8 | -0.7 | 1.0 | 0.3 | 1.8 | 5.7 | 3.4 | 3.1 | -4.0 |
| | 50 | 6.4 | 5.7 | 2.1 | 4.1 | 4.5 | 5.6 | 6.9 | 7.3 | 6.6 | 3.3 |
| | 75 | 15.3 | 13.5 | 7.3 | 21.8 | 18.3 | 28.5 | 14.7 | 13.5 | 13.6 | 10.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 9.3 | 5.8 | -7.8 | 13.4 | 9.6 | -2.5 | 11.4 | 10.2 | 8.2 | 3.4 |
| | 50 | 16.5 | 16.9 | 10.9 | 29.7 | 17.8 | 15.0 | 23.2 | 19.1 | 13.1 | 11.2 |
| | 75 | 42.4 | 35.2 | 29.1 | 47.5 | 35.8 | 28.0 | 49.8 | 51.4 | 22.1 | 24.1 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 79.8 | 86.0 | 54.7 | 57.0 | 81.2 | 81.0 | 86.6 | 92.2 | 108.3 | 84.1 |
| | 50 | 107.4 | 108.2 | 92.2 | 93.9 | 111.9 | 108.2 | 106.0 | 107.1 | 129.0 | 130.5 |
| | 75 | 142.9 | 138.7 | 135.4 | 125.9 | 136.9 | 177.6 | 130.4 | 135.2 | 406.8 | 609.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 64.3 | 71.2 | 50.6 | 41.2 | 65.3 | 70.4 | 66.7 | 74.7 | 71.9 | 77.6 |
| | 50 | 122.5 | 129.8 | 83.4 | 104.1 | 127.3 | 132.8 | 134.6 | 130.2 | 133.4 | 136.0 |
| | 75 | 263.3 | 332.4 | 615.4 | 1 015.1 | 355.4 | 355.5 | 254.5 | 275.6 | 230.9 | 246.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.3 | 4.8 | 6.3 | 2.6 | 3.5 | 5.5 | 6.2 | 7.9 | 2.4 | 2.7 |
| | 50 | 8.2 | 8.6 | 19.6 | 12.9 | 11.1 | 8.6 | 10.3 | 11.1 | 4.7 | 5.3 |
| | 75 | 15.6 | 14.8 | 42.4 | 45.0 | 14.3 | 13.6 | 15.9 | 16.4 | 6.3 | 7.3 |

I. Enterprises by economic sector

9.c) Warehousing and support activities for transportation

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 98.6 | 98.5 | 99.8 | 100.0 | 99.9 | 99.6 | 100.0 | 100.0 | 98.2 | 98.1 |
| Change in finished goods | 1.4 | 1.5 | 0.2 | 0.0 | 0.1 | 0.4 | 0.0 | 0.0 | 1.8 | 1.9 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 4.0 | 4.6 | 3.6 | 3.7 | 3.7 | 3.9 | 2.6 | 2.5 | 4.4 | 5.1 |
| of which: Income from long-term equity investments | 0.5 | 0.5 | 0.2 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.6 | 0.6 |
| Total income | 104.2 | 104.8 | 103.7 | 103.8 | 103.8 | 104.0 | 102.7 | 102.6 | 104.6 | 105.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 54.2 | 54.6 | 23.6 | 22.5 | 34.8 | 34.6 | 51.0 | 50.5 | 56.8 | 57.5 |
| Personnel expenses | 22.9 | 23.5 | 30.9 | 31.1 | 29.4 | 29.3 | 24.2 | 25.0 | 22.0 | 22.6 |
| Depreciation | 5.3 | 4.9 | 7.1 | 7.0 | 4.8 | 4.8 | 4.3 | 4.5 | 5.6 | 5.0 |
| of which: Depreciation of tangible fixed assets | 5.2 | 4.8 | 7.0 | 7.0 | 4.7 | 4.8 | 4.2 | 4.3 | 5.5 | 4.9 |
| Interest and similar expenses | 1.5 | 1.6 | 1.3 | 1.3 | 1.0 | 0.9 | 0.9 | 0.9 | 1.7 | 1.8 |
| Operating taxes | 0.1 | 0.1 | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 |
| Other expenses | 15.8 | 15.7 | 33.9 | 34.3 | 29.6 | 30.0 | 19.1 | 19.3 | 13.7 | 13.5 |
| Total expenses before taxes on income | 99.8 | 100.4 | 97.1 | 96.6 | 99.8 | 100.0 | 99.7 | 100.2 | 99.8 | 100.5 |
| Annual result before taxes on income | 4.4 | 4.4 | 6.6 | 7.3 | 4.0 | 4.1 | 3.0 | 2.4 | 4.8 | 4.9 |
| Taxes on income | 0.8 | 0.9 | 1.4 | 1.5 | 1.1 | 1.1 | 0.9 | 0.9 | 0.8 | 0.9 |
| Annual result | 3.5 | 3.5 | 5.2 | 5.8 | 2.9 | 3.0 | 2.1 | 1.6 | 3.9 | 4.0 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | 0.0 | 0.1 | 0.2 | 0.0 | 0.1 | 0.3 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.8 | 1.9 | 0.1 | 0.3 | 0.5 | 0.4 | 0.1 | 0.3 | 2.3 | 2.5 |
| Profit for the year | 2.0 | 1.8 | 5.1 | 5.5 | 2.5 | 2.8 | 2.0 | 1.3 | 1.9 | 1.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.1 | 1.0 | 0.1 | 0.1 | 1.9 | 1.7 | 3.2 | 3.1 | 0.8 | 0.7 |
| Tangible fixed assets | 62.5 | 61.5 | 57.0 | 56.4 | 45.7 | 45.2 | 53.6 | 53.6 | 64.4 | 63.4 |
| of which: Land and buildings | 36.6 | 36.1 | 31.4 | 30.1 | 17.2 | 16.3 | 26.4 | 27.1 | 38.8 | 38.3 |
| Inventories | 6.8 | 6.8 | 1.3 | 1.1 | 2.1 | 2.7 | 2.3 | 1.8 | 7.7 | 7.8 |
| of which: Finished goods and merchandise | 6.1 | 5.9 | 0.6 | 0.5 | 1.2 | 1.3 | 1.1 | 0.9 | 7.0 | 6.9 |
| Cash | 3.2 | 3.7 | 9.5 | 10.5 | 10.7 | 10.2 | 7.2 | 6.6 | 2.2 | 2.9 |
| Receivables | 18.8 | 19.5 | 25.8 | 25.9 | 32.4 | 32.8 | 29.5 | 30.6 | 16.7 | 17.3 |
| Short-term | 17.1 | 17.6 | 24.8 | 25.0 | 30.6 | 30.8 | 28.3 | 29.4 | 14.9 | 15.4 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.9 | 8.3 | 11.8 | 12.1 | 16.0 | 15.6 | 15.4 | 15.5 | 6.5 | 6.9 |
| Receivables from affiliated companies | 7.3 | 7.4 | 7.4 | 7.5 | 11.0 | 11.5 | 10.2 | 10.7 | 6.8 | 6.7 |
| Long-term | 1.7 | 1.9 | 1.0 | 0.9 | 1.7 | 2.0 | 1.2 | 1.3 | 1.8 | 2.0 |
| of which: Loans to affiliated companies | 1.5 | 1.7 | 0.5 | 0.7 | 1.3 | 1.5 | 0.8 | 0.8 | 1.6 | 1.8 |
| Securities | 2.0 | 1.6 | 0.1 | 0.2 | 2.0 | 2.1 | 0.2 | 0.1 | 2.2 | 1.8 |
| Other long-term equity investments | 5.4 | 5.6 | 5.7 | 5.2 | 4.7 | 4.7 | 3.7 | 3.8 | 5.7 | 5.9 |
| of which: Goodwill | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 | 0.1 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 37.8 | 37.9 | 33.3 | 34.1 | 31.2 | 32.5 | 36.7 | 37.2 | 38.2 | 38.2 |
| Liabilities | 51.1 | 51.0 | 61.4 | 60.7 | 59.1 | 58.1 | 52.6 | 51.9 | 50.5 | 50.5 |
| Short-term | 22.5 | 27.1 | 33.9 | 34.4 | 36.0 | 35.6 | 31.5 | 31.6 | 20.6 | 26.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.2 | 3.8 | 10.3 | 9.8 | 9.4 | 9.4 | 5.5 | 5.2 | 3.7 | 3.4 |
| Trade payables | 6.2 | 6.3 | 7.4 | 7.6 | 10.4 | 10.2 | 9.8 | 9.9 | 5.5 | 5.6 |
| Liabilities to affiliated companies | 9.0 | 10.7 | 9.4 | 9.9 | 9.6 | 8.6 | 12.5 | 12.8 | 8.5 | 10.5 |
| Long-term | 28.6 | 23.9 | 27.5 | 26.3 | 23.2 | 22.5 | 21.1 | 20.4 | 29.9 | 24.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 9.5 | 9.7 | 20.2 | 19.8 | 15.4 | 15.4 | 13.8 | 12.9 | 8.6 | 9.0 |
| Liabilities to affiliated companies | 12.3 | 10.7 | 5.6 | 4.7 | 3.6 | 3.6 | 5.3 | 5.5 | 13.7 | 11.7 |
| Provisions | 9.9 | 10.1 | 5.0 | 5.0 | 9.4 | 9.1 | 9.0 | 9.4 | 10.1 | 10.3 |
| of which: Provisions for pensions | 2.4 | 2.6 | 1.3 | 1.4 | 3.0 | 2.9 | 2.3 | 2.5 | 2.4 | 2.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.5 | 4.4 | 6.6 | 7.3 | 4.0 | 4.1 | 3.0 | 2.4 | 4.8 | 5.0 |
| Annual result and depreciation | 9.0 | 8.5 | 12.3 | 12.8 | 7.7 | 7.8 | 6.5 | 6.0 | 9.7 | 9.1 |
| Trade receivables | 9.1 | 9.2 | 11.2 | 11.4 | 10.6 | 10.2 | 11.2 | 11.1 | 8.4 | 8.7 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 87.1 | 89.6 | 105.3 | 105.6 | 151.5 | 152.4 | 137.0 | 140.1 | 77.2 | 79.6 |
| Annual result and interest paid | 4.4 | 4.6 | 6.9 | 7.5 | 6.0 | 5.8 | 4.1 | 3.4 | 4.4 | 4.7 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.3 | 13.0 | 22.7 | 24.5 | 20.1 | 20.8 | 15.8 | 15.0 | 12.6 | 12.3 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 96.4 | 91.2 | 97.5 | 98.6 | 102.5 | 104.4 | 97.3 | 97.2 | 96.1 | 90.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 96.0 | 82.6 | 101.4 | 103.8 | 115.4 | 115.5 | 112.8 | 114.0 | 90.9 | 75.1 |
| Cash resources, short-term receivables and inventories | 126.4 | 107.9 | 105.3 | 107.1 | 121.2 | 123.2 | 120.0 | 119.9 | 128.3 | 104.9 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 12.9 | 12.6 | 29.8 | 32.1 | 19.7 | 19.3 | 14.0 | 14.0 | 12.3 | 11.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 82.03 | 83.80 | 0.40 | 0.44 | 2.72 | 2.89 | 10.00 | 10.21 | 68.91 | 70.26 |
| Sales in € billion | 71.47 | 75.08 | 0.42 | 0.46 | 4.12 | 4.40 | 13.70 | 14.30 | 53.23 | 55.92 |
| Number of enterprises | 2 174 | 2 174 | 460 | 460 | 829 | 829 | 620 | 620 | 265 | 265 |

I. Enterprises by economic sector

cont'd: 9.c) Warehousing and support activities for transportation

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 8.4 | 7.7 | 0.0 | 0.0 | 6.5 | 6.3 | 25.6 | 25.8 | 41.4 | 42.7 |
| | 50 | 34.6 | 34.1 | 8.7 | 7.6 | 24.5 | 26.1 | 49.6 | 49.5 | 68.4 | 68.3 |
| | 75 | 65.8 | 65.8 | 33.2 | 30.7 | 54.6 | 53.9 | 73.9 | 73.3 | 84.9 | 84.3 |
| Personnel expenses | 25 | 12.9 | 13.4 | 13.3 | 14.2 | 18.0 | 18.4 | 11.8 | 12.2 | 7.0 | 7.3 |
| | 50 | 26.1 | 26.2 | 29.0 | 30.2 | 29.3 | 29.9 | 21.8 | 22.2 | 15.9 | 15.4 |
| | 75 | 37.3 | 37.7 | 42.1 | 44.2 | 39.0 | 38.6 | 32.1 | 33.4 | 28.0 | 29.0 |
| Depreciation | 25 | 0.6 | 0.7 | 0.8 | 0.9 | 0.8 | 0.8 | 0.6 | 0.7 | 0.4 | 0.4 |
| | 50 | 2.4 | 2.5 | 3.4 | 3.5 | 3.2 | 3.4 | 2.1 | 2.1 | 1.3 | 1.2 |
| | 75 | 7.0 | 7.1 | 9.1 | 9.6 | 7.9 | 7.6 | 5.7 | 5.9 | 3.8 | 4.2 |
| Annual result | 25 | 0.3 | 0.2 | 0.4 | 0.5 | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| | 50 | 2.3 | 2.1 | 3.7 | 4.1 | 2.3 | 2.0 | 1.8 | 1.5 | 1.7 | 1.8 |
| | 75 | 5.6 | 5.5 | 10.0 | 10.4 | 5.4 | 5.3 | 4.5 | 4.0 | 3.7 | 3.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 5.9 | 6.4 | 5.5 | 6.2 | 7.4 | 8.3 | 5.6 | 6.3 | 3.4 | 3.1 |
| | 50 | 30.3 | 31.4 | 31.4 | 32.5 | 39.9 | 38.8 | 29.1 | 28.0 | 17.6 | 16.6 |
| | 75 | 62.4 | 62.1 | 66.5 | 66.7 | 67.2 | 66.6 | 57.7 | 57.4 | 42.4 | 42.9 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.2 | 0.5 | 0.5 | 0.4 | 0.4 |
| | 75 | 1.5 | 1.5 | 0.3 | 0.2 | 1.6 | 1.6 | 2.0 | 1.9 | 1.6 | 1.5 |
| Equity | 25 | 8.4 | 9.1 | 5.7 | 7.3 | 8.3 | 8.6 | 9.0 | 10.9 | 10.7 | 9.6 |
| | 50 | 23.1 | 24.0 | 22.6 | 25.5 | 21.6 | 22.1 | 23.8 | 26.6 | 26.1 | 25.8 |
| | 75 | 44.2 | 46.0 | 51.3 | 49.8 | 41.3 | 42.3 | 44.5 | 45.2 | 44.7 | 47.7 |
| Short-term liabilities | 25 | 23.3 | 22.9 | 20.4 | 18.5 | 24.2 | 23.8 | 24.2 | 25.0 | 23.1 | 22.8 |
| | 50 | 44.4 | 42.6 | 42.6 | 39.0 | 43.3 | 41.4 | 45.5 | 45.0 | 44.8 | 45.4 |
| | 75 | 68.3 | 65.2 | 70.1 | 66.0 | 69.1 | 65.5 | 67.1 | 63.3 | 65.1 | 66.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 6.7 | 7.8 | 7.7 | 10.0 | 15.4 | 17.0 | 3.9 | 4.1 | 0.0 | 0.0 |
| | 75 | 37.1 | 36.2 | 45.1 | 44.3 | 44.4 | 44.4 | 31.5 | 28.4 | 13.4 | 12.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.5 | 0.4 | 0.8 | 0.8 | 0.6 | 0.3 | 0.5 | 0.4 | 0.4 | 0.3 |
| | 50 | 3.0 | 2.8 | 4.6 | 4.8 | 3.1 | 2.7 | 2.5 | 2.1 | 2.3 | 2.3 |
| | 75 | 7.1 | 7.0 | 11.2 | 13.3 | 7.1 | 6.8 | 5.9 | 5.3 | 4.9 | 4.5 |
| Annual result and depreciation | 25 | 2.6 | 2.6 | 4.0 | 4.4 | 3.2 | 2.9 | 2.1 | 2.0 | 1.3 | 1.3 |
| | 50 | 6.9 | 6.7 | 10.2 | 10.5 | 7.6 | 7.4 | 5.3 | 5.2 | 4.1 | 4.3 |
| | 75 | 13.4 | 13.2 | 21.4 | 22.9 | 14.2 | 13.3 | 11.1 | 10.7 | 8.8 | 9.0 |
| Trade receivables | 25 | 5.4 | 5.2 | 3.5 | 3.4 | 5.8 | 5.8 | 6.2 | 6.3 | 4.8 | 5.3 |
| | 50 | 9.6 | 9.4 | 8.6 | 8.3 | 9.3 | 8.9 | 10.1 | 9.9 | 10.6 | 10.6 |
| | 75 | 13.6 | 13.4 | 14.1 | 13.3 | 13.0 | 12.7 | 13.9 | 13.7 | 14.0 | 14.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.2 | 1.8 | 2.3 | 2.1 | 2.5 | 2.0 | 2.1 | 1.7 | 2.0 | 1.0 |
| | 50 | 6.3 | 6.0 | 8.2 | 8.9 | 6.4 | 5.8 | 5.5 | 5.5 | 5.6 | 5.4 |
| | 75 | 13.0 | 12.4 | 17.6 | 19.8 | 12.9 | 11.3 | 11.8 | 11.1 | 9.8 | 10.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 7.8 | 7.9 | 6.9 | 7.3 | 9.2 | 9.3 | 8.0 | 8.1 | 6.0 | 6.5 |
| | 50 | 21.9 | 21.6 | 24.1 | 25.9 | 24.5 | 23.0 | 21.4 | 19.7 | 16.2 | 15.0 |
| | 75 | 44.4 | 44.2 | 55.4 | 58.3 | 48.7 | 42.3 | 40.6 | 41.7 | 29.0 | 32.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 70.2 | 72.2 | 64.6 | 71.6 | 65.2 | 67.8 | 72.3 | 76.3 | 82.2 | 76.0 |
| | 50 | 111.0 | 111.5 | 121.7 | 111.9 | 106.3 | 107.9 | 112.6 | 115.7 | 126.1 | 122.1 |
| | 75 | 223.4 | 240.9 | 234.9 | 241.9 | 208.1 | 217.9 | 212.7 | 247.2 | 262.1 | 307.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 73.6 | 75.6 | 62.7 | 69.6 | 70.4 | 70.1 | 81.6 | 84.2 | 91.2 | 87.1 |
| | 50 | 122.8 | 128.0 | 121.4 | 136.8 | 113.4 | 116.7 | 126.2 | 130.1 | 135.2 | 140.9 |
| | 75 | 205.6 | 209.9 | 231.0 | 256.6 | 200.9 | 200.0 | 192.3 | 201.2 | 216.0 | 226.5 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 7.6 | 7.8 | 8.0 | 8.4 | 9.2 | 9.0 | 7.2 | 7.5 | 6.1 | 6.2 |
| | 50 | 14.1 | 13.8 | 19.2 | 23.4 | 17.7 | 16.5 | 12.4 | 11.7 | 9.7 | 9.2 |
| | 75 | 28.9 | 30.0 | 62.3 | 70.9 | 39.9 | 40.7 | 20.7 | 20.6 | 14.6 | 14.3 |

I. Enterprises by economic sector

cont'd: 9.c) Warehousing and support activities for transportation

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 98.3 | 98.2 | 99.9 | 99.9 | 99.9 | 99.4 | 100.0 | 100.0 | 97.7 | 97.6 |
| Change in finished goods | 1.7 | 1.8 | 0.1 | 0.1 | 0.1 | 0.6 | 0.0 | 0.0 | 2.3 | 2.4 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 |
| Other income | 4.0 | 4.5 | 3.3 | 3.1 | 3.9 | 4.1 | 2.5 | 2.5 | 4.4 | 5.1 |
| of which: Income from long-term equity investments | 0.5 | 0.6 | 0.0 | 0.0 | 0.3 | 0.2 | 0.3 | 0.3 | 0.6 | 0.6 |
| Total income | 104.2 | 104.7 | 103.5 | 103.2 | 104.1 | 104.3 | 102.6 | 102.6 | 104.6 | 105.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 52.4 | 52.7 | 25.2 | 24.1 | 37.3 | 37.0 | 53.3 | 52.6 | 53.5 | 54.1 |
| Personnel expenses | 24.1 | 24.8 | 33.4 | 33.2 | 29.1 | 29.2 | 23.5 | 24.3 | 23.9 | 24.5 |
| Depreciation | 5.9 | 5.4 | 5.3 | 5.1 | 4.2 | 4.2 | 4.0 | 4.1 | 6.6 | 5.8 |
| of which: Depreciation of tangible fixed assets | 5.8 | 5.3 | 5.3 | 5.1 | 4.1 | 4.1 | 3.8 | 3.8 | 6.4 | 5.7 |
| Interest and similar expenses | 1.7 | 1.8 | 1.1 | 1.0 | 0.7 | 0.7 | 0.7 | 0.7 | 2.0 | 2.2 |
| Operating taxes | 0.1 | 0.1 | 0.4 | 0.3 | 0.2 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 |
| Other expenses | 15.1 | 15.0 | 33.1 | 34.0 | 28.8 | 29.5 | 18.2 | 18.4 | 13.1 | 12.9 |
| Total expenses before taxes on income | 99.3 | 99.8 | 98.5 | 97.7 | 100.4 | 100.9 | 99.8 | 100.2 | 99.1 | 99.6 |
| Annual result before taxes on income | 4.9 | 4.9 | 5.0 | 5.5 | 3.7 | 3.4 | 2.8 | 2.4 | 5.5 | 5.7 |
| Taxes on income | 0.9 | 1.0 | 1.4 | 1.5 | 1.2 | 1.1 | 0.9 | 0.9 | 0.9 | 1.1 |
| Annual result | 4.0 | 3.9 | 3.6 | 4.0 | 2.5 | 2.3 | 1.9 | 1.5 | 4.6 | 4.7 |
| Profit and loss transfers (parent company) | 0.3 | 0.3 | 0.0 | 0.0 | 0.1 | 0.3 | 0.0 | 0.1 | 0.3 | 0.3 |
| Profit and loss transfers (subsidiary) | 2.4 | 2.5 | 0.1 | 0.3 | 0.6 | 0.3 | 0.5 | 0.4 | 3.1 | 3.2 |
| Profit for the year | 1.8 | 1.7 | 3.6 | 3.7 | 2.0 | 2.2 | 1.4 | 1.2 | 1.9 | 1.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.8 | 0.7 | 0.1 | 0.1 | 0.5 | 0.5 | 1.5 | 1.5 | 0.8 | 0.7 |
| Tangible fixed assets | 64.7 | 64.0 | 53.6 | 52.1 | 42.4 | 42.0 | 51.2 | 50.9 | 67.1 | 66.4 |
| of which: Land and buildings | 38.8 | 38.4 | 32.8 | 30.4 | 16.7 | 16.1 | 26.2 | 26.9 | 41.0 | 40.6 |
| Inventories | 7.5 | 7.4 | 1.2 | 1.2 | 2.5 | 3.4 | 2.3 | 2.1 | 8.3 | 8.3 |
| of which: Finished goods and merchandise | 6.9 | 6.8 | 0.6 | 0.6 | 1.4 | 1.6 | 1.0 | 1.1 | 7.8 | 7.7 |
| Cash | 2.9 | 3.4 | 9.9 | 11.6 | 10.8 | 10.4 | 7.5 | 6.9 | 2.1 | 2.7 |
| Receivables | 16.6 | 17.3 | 27.5 | 27.9 | 36.0 | 36.4 | 32.6 | 33.7 | 14.0 | 14.5 |
| Short-term | 15.5 | 16.0 | 26.1 | 26.6 | 34.5 | 34.8 | 31.2 | 32.2 | 12.9 | 13.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 6.8 | 7.2 | 13.4 | 13.5 | 17.3 | 16.8 | 16.6 | 16.6 | 5.3 | 5.6 |
| Receivables from affiliated companies | 6.9 | 7.0 | 9.0 | 9.3 | 13.7 | 14.3 | 11.5 | 12.2 | 6.1 | 6.1 |
| Long-term | 1.2 | 1.3 | 1.4 | 1.2 | 1.5 | 1.6 | 1.4 | 1.6 | 1.1 | 1.3 |
| of which: Loans to affiliated companies | 1.0 | 1.1 | 0.8 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 |
| Securities | 2.2 | 1.8 | 0.1 | 0.3 | 2.8 | 2.5 | 0.2 | 0.1 | 2.5 | 2.0 |
| Other long-term equity investments | 5.0 | 5.2 | 7.0 | 6.5 | 4.5 | 4.3 | 4.3 | 4.3 | 5.1 | 5.3 |
| of which: Goodwill | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.2 | 0.4 | 0.4 | 0.1 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 39.3 | 39.6 | 40.6 | 41.0 | 37.9 | 38.7 | 38.8 | 39.0 | 39.4 | 39.7 |
| Liabilities | 49.5 | 49.2 | 53.2 | 52.5 | 51.1 | 50.5 | 50.7 | 50.3 | 49.3 | 49.0 |
| Short-term | 19.7 | 25.1 | 28.7 | 29.1 | 35.0 | 33.8 | 31.9 | 32.1 | 17.7 | 23.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.0 | 3.8 | 7.5 | 6.6 | 8.1 | 8.0 | 4.7 | 4.8 | 3.7 | 3.5 |
| Trade payables | 5.0 | 5.1 | 7.5 | 7.5 | 11.0 | 10.8 | 10.7 | 10.7 | 4.1 | 4.2 |
| Liabilities to affiliated companies | 7.8 | 9.7 | 7.3 | 8.3 | 9.4 | 8.0 | 12.6 | 12.9 | 7.1 | 9.4 |
| Long-term | 29.9 | 24.1 | 24.4 | 23.4 | 16.1 | 16.6 | 18.9 | 18.2 | 31.6 | 25.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 8.8 | 8.7 | 16.5 | 15.8 | 12.0 | 12.1 | 10.7 | 9.8 | 8.4 | 8.5 |
| Liabilities to affiliated companies | 13.4 | 11.5 | 6.1 | 5.3 | 2.8 | 3.3 | 5.9 | 6.1 | 14.7 | 12.5 |
| Provisions | 10.0 | 10.2 | 6.0 | 6.3 | 10.8 | 10.7 | 9.9 | 10.2 | 10.0 | 10.2 |
| of which: Provisions for pensions | 2.3 | 2.6 | 1.9 | 2.1 | 4.0 | 3.8 | 2.4 | 2.6 | 2.3 | 2.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.0 | 5.0 | 5.0 | 5.5 | 3.7 | 3.4 | 2.8 | 2.4 | 5.6 | 5.9 |
| Annual result and depreciation | 10.1 | 9.5 | 8.9 | 9.1 | 6.7 | 6.5 | 5.9 | 5.6 | 11.4 | 10.7 |
| Trade receivables | 9.0 | 9.2 | 11.9 | 11.6 | 11.1 | 10.8 | 11.7 | 11.5 | 8.1 | 8.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 75.6 | 78.0 | 113.0 | 115.8 | 155.7 | 155.7 | 142.4 | 143.9 | 64.8 | 67.1 |
| Annual result and interest paid | 4.3 | 4.6 | 5.3 | 5.8 | 5.0 | 4.7 | 3.6 | 3.2 | 4.4 | 4.7 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.2 | 12.9 | 20.4 | 22.3 | 20.4 | 20.0 | 15.6 | 14.9 | 12.7 | 12.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 98.9 | 92.4 | 107.8 | 111.0 | 112.9 | 116.5 | 102.6 | 102.5 | 98.2 | 90.8 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 101.5 | 82.3 | 125.8 | 132.4 | 130.4 | 134.1 | 121.7 | 122.0 | 95.1 | 73.0 |
| Cash resources, short-term receivables and inventories | 139.6 | 112.1 | 129.9 | 136.4 | 137.5 | 144.1 | 128.9 | 128.7 | 142.1 | 107.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 12.4 | 12.3 | 26.2 | 26.9 | 18.9 | 18.7 | 14.1 | 14.2 | 11.6 | 11.4 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 71.16 | 72.32 | 0.27 | 0.29 | 1.95 | 2.09 | 7.46 | 7.72 | 61.48 | 62.22 |
| Sales in € billion | 53.82 | 56.44 | 0.30 | 0.33 | 3.04 | 3.25 | 10.63 | 11.11 | 39.85 | 41.75 |
| Number of enterprises | 1 609 | 1 609 | 324 | 324 | 613 | 613 | 478 | 478 | 194 | 194 |

I. Enterprises by economic sector

cont'd: 9.c) Warehousing and support activities for transportation

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 10.0 | 9.5 | 0.2 | 0.1 | 7.6 | 7.1 | 30.3 | 29.4 | 40.3 | 39.6 |
| | 50 | 38.0 | 37.5 | 11.4 | 10.5 | 27.4 | 28.2 | 53.8 | 53.0 | 69.7 | 69.9 |
| | 75 | 69.7 | 69.1 | 39.1 | 35.9 | 58.4 | 60.1 | 74.9 | 75.5 | 84.9 | 84.5 |
| Personnel expenses | 25 | 12.4 | 12.8 | 16.4 | 16.1 | 16.1 | 16.2 | 11.3 | 11.4 | 7.3 | 7.4 |
| | 50 | 26.2 | 26.2 | 31.5 | 32.3 | 29.2 | 29.7 | 20.7 | 20.6 | 15.5 | 15.2 |
| | 75 | 38.0 | 38.5 | 44.0 | 45.7 | 39.9 | 39.7 | 31.7 | 32.9 | 28.3 | 29.0 |
| Depreciation | 25 | 0.5 | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 | 0.4 | 0.6 | 0.3 | 0.3 |
| | 50 | 1.9 | 2.0 | 2.6 | 2.5 | 2.4 | 2.5 | 1.7 | 1.7 | 1.2 | 1.0 |
| | 75 | 6.1 | 6.2 | 7.2 | 7.5 | 6.9 | 6.8 | 5.0 | 5.1 | 3.6 | 3.9 |
| Annual result | 25 | 0.2 | 0.1 | 0.2 | 0.1 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 |
| | 50 | 1.8 | 1.7 | 2.7 | 2.9 | 1.8 | 1.4 | 1.5 | 1.4 | 1.7 | 1.8 |
| | 75 | 4.6 | 4.6 | 6.2 | 7.3 | 4.5 | 4.2 | 4.1 | 3.8 | 4.0 | 3.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.4 | 4.9 | 4.0 | 4.5 | 5.5 | 5.5 | 4.7 | 5.1 | 2.2 | 2.2 |
| | 50 | 24.0 | 24.2 | 23.4 | 24.2 | 28.6 | 30.9 | 25.1 | 23.7 | 14.2 | 14.2 |
| | 75 | 57.1 | 55.6 | 58.1 | 55.1 | 60.1 | 60.1 | 55.0 | 54.8 | 41.5 | 39.4 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.5 | 0.4 | 0.3 | 0.3 |
| | 75 | 1.5 | 1.5 | 0.4 | 0.4 | 1.6 | 1.6 | 2.0 | 1.9 | 1.2 | 1.2 |
| Equity | 25 | 11.5 | 12.7 | 9.5 | 13.1 | 11.7 | 11.4 | 11.6 | 13.1 | 13.7 | 13.0 |
| | 50 | 27.3 | 28.8 | 29.8 | 32.0 | 25.9 | 26.2 | 27.2 | 29.9 | 31.2 | 29.7 |
| | 75 | 48.3 | 49.3 | 54.8 | 57.8 | 46.0 | 47.5 | 46.6 | 47.4 | 53.8 | 54.8 |
| Short-term liabilities | 25 | 21.6 | 21.5 | 17.5 | 15.7 | 22.8 | 21.6 | 23.0 | 23.9 | 18.0 | 19.2 |
| | 50 | 41.3 | 39.4 | 39.0 | 35.1 | 40.5 | 39.0 | 43.5 | 43.3 | 38.1 | 39.1 |
| | 75 | 66.0 | 61.9 | 65.0 | 62.3 | 68.4 | 62.2 | 64.4 | 60.8 | 62.4 | 58.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.4 | 3.4 | 1.6 | 4.2 | 8.6 | 10.7 | 1.7 | 0.9 | 0.0 | 0.0 |
| | 75 | 31.4 | 30.3 | 32.1 | 33.5 | 39.1 | 38.2 | 27.2 | 24.9 | 12.3 | 10.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.4 | 0.2 | 0.4 | 0.3 | 0.4 | 0.2 | 0.3 | 0.4 | 0.3 | 0.2 |
| | 50 | 2.6 | 2.4 | 3.3 | 3.6 | 2.6 | 2.1 | 2.2 | 2.1 | 2.4 | 2.5 |
| | 75 | 6.1 | 6.2 | 8.0 | 9.0 | 6.2 | 6.0 | 5.4 | 5.2 | 5.0 | 4.9 |
| Annual result and depreciation | 25 | 2.1 | 2.0 | 2.9 | 3.3 | 2.6 | 2.3 | 1.7 | 1.8 | 1.1 | 1.1 |
| | 50 | 5.8 | 5.6 | 7.6 | 7.9 | 6.8 | 5.9 | 4.6 | 4.6 | 4.2 | 4.3 |
| | 75 | 11.9 | 11.7 | 15.4 | 16.9 | 12.8 | 11.6 | 9.8 | 10.3 | 8.8 | 9.5 |
| Trade receivables | 25 | 5.4 | 5.1 | 3.6 | 3.3 | 5.8 | 5.8 | 5.9 | 6.2 | 4.8 | 4.5 |
| | 50 | 9.9 | 9.6 | 9.3 | 8.8 | 9.6 | 9.3 | 10.3 | 10.0 | 10.8 | 10.3 |
| | 75 | 14.0 | 13.9 | 15.3 | 15.7 | 13.4 | 13.2 | 14.2 | 14.0 | 14.5 | 14.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.6 | 1.4 | 1.4 | 1.2 | 1.8 | 1.4 | 1.5 | 1.7 | 1.7 | 0.8 |
| | 50 | 5.5 | 5.3 | 6.7 | 6.6 | 5.6 | 4.8 | 5.0 | 5.2 | 5.3 | 5.2 |
| | 75 | 11.2 | 11.1 | 13.2 | 15.0 | 11.3 | 10.3 | 10.5 | 10.6 | 9.7 | 9.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.6 | 6.1 | 0.8 | 3.4 | 7.2 | 6.2 | 6.1 | 6.5 | 4.2 | 5.4 |
| | 50 | 20.3 | 20.1 | 18.1 | 21.0 | 22.8 | 21.2 | 20.2 | 19.5 | 16.2 | 15.3 |
| | 75 | 43.2 | 44.2 | 44.1 | 52.5 | 48.1 | 43.0 | 41.4 | 42.9 | 33.4 | 38.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 80.8 | 83.8 | 73.9 | 82.9 | 78.3 | 81.7 | 78.8 | 83.7 | 92.7 | 94.1 |
| | 50 | 124.6 | 127.6 | 132.0 | 137.5 | 120.5 | 124.2 | 121.8 | 122.6 | 167.5 | 155.3 |
| | 75 | 293.3 | 319.2 | 288.2 | 342.9 | 295.9 | 301.3 | 265.7 | 306.5 | 328.7 | 371.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 85.9 | 90.4 | 77.0 | 89.4 | 83.6 | 85.0 | 87.5 | 93.5 | 104.4 | 105.6 |
| | 50 | 136.0 | 139.7 | 138.5 | 151.6 | 129.7 | 132.6 | 138.9 | 136.7 | 155.2 | 152.7 |
| | 75 | 234.0 | 243.5 | 308.5 | 320.8 | 232.1 | 236.4 | 210.4 | 213.6 | 249.9 | 250.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 7.4 | 7.5 | 7.1 | 8.2 | 8.4 | 8.6 | 6.9 | 6.9 | 6.0 | 6.1 |
| | 50 | 13.7 | 13.5 | 19.8 | 22.0 | 16.5 | 15.4 | 11.8 | 11.1 | 9.9 | 9.6 |
| | 75 | 26.6 | 27.0 | 57.7 | 64.2 | 34.8 | 37.8 | 19.0 | 18.8 | 15.0 | 15.0 |

I. Enterprises by economic sector

cont'd: 9.c) Warehousing and support activities for transportation

| Ratios | Non-corporations | | | | | | | | | |
|--|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindered sample 2017/2018 | | | | | | | | | | |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.7 | 99.5 | 100.1 | 100.0 | 100.0 | 99.9 | 99.9 | 99.6 | 99.6 |
| Change in finished goods | 0.3 | 0.3 | 0.5 | -0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.4 | 0.4 |
| Interest and similar income | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 4.1 | 4.7 | 4.1 | 5.2 | 3.1 | 3.1 | 3.0 | 2.6 | 4.4 | 5.2 |
| of which: Income from long-term equity investments | 0.4 | 0.4 | 0.6 | 1.1 | 0.3 | 0.0 | 0.2 | 0.2 | 0.5 | 0.5 |
| Total income | 104.2 | 104.8 | 104.3 | 105.4 | 103.2 | 103.3 | 103.1 | 102.7 | 104.5 | 105.4 |
| Expenses | | | | | | | | | | |
| Cost of materials | 60.1 | 60.6 | 19.5 | 18.3 | 27.6 | 27.8 | 43.2 | 43.2 | 66.9 | 67.6 |
| Personnel expenses | 19.0 | 19.5 | 24.9 | 25.8 | 30.1 | 29.9 | 26.8 | 27.3 | 16.3 | 16.8 |
| Depreciation | 3.4 | 3.4 | 11.3 | 11.9 | 6.5 | 6.6 | 5.6 | 5.8 | 2.6 | 2.6 |
| of which: Depreciation of tangible fixed assets | 3.3 | 3.3 | 11.2 | 11.9 | 6.5 | 6.6 | 5.5 | 5.7 | 2.5 | 2.4 |
| Interest and similar expenses | 0.9 | 0.8 | 2.0 | 2.1 | 2.0 | 1.2 | 1.6 | 1.4 | 0.7 | 0.6 |
| Operating taxes | 0.2 | 0.1 | 0.4 | 0.5 | 0.4 | 0.4 | 0.2 | 0.2 | 0.1 | 0.1 |
| Other expenses | 17.8 | 17.7 | 35.8 | 35.2 | 31.9 | 31.6 | 22.0 | 22.3 | 15.5 | 15.4 |
| Total expenses before taxes on income | 101.3 | 102.2 | 93.9 | 93.7 | 98.4 | 97.4 | 99.3 | 100.2 | 102.1 | 103.1 |
| Annual result before taxes on income | 2.9 | 2.6 | 10.4 | 11.7 | 4.8 | 5.9 | 3.8 | 2.5 | 2.4 | 2.3 |
| Taxes on income | 0.6 | 0.5 | 1.2 | 1.3 | 0.8 | 1.0 | 0.8 | 0.7 | 0.6 | 0.4 |
| Annual result | 2.2 | 2.1 | 9.2 | 10.4 | 4.0 | 4.9 | 3.0 | 1.7 | 1.9 | 1.9 |
| Profit and loss transfers (parent company) | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 |
| Profit and loss transfers (subsidiary) | -0.2 | 0.1 | 0.2 | 0.3 | 0.1 | 0.4 | -0.9 | 0.0 | 0.0 | 0.1 |
| Profit for the year | 2.5 | 2.1 | 9.0 | 10.1 | 3.9 | 4.5 | 4.1 | 1.9 | 1.9 | 1.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.9 | 2.7 | 0.1 | 0.1 | 5.4 | 5.1 | 8.2 | 8.0 | 0.9 | 0.8 |
| Tangible fixed assets | 48.0 | 46.1 | 63.5 | 64.7 | 54.2 | 53.5 | 60.8 | 61.9 | 42.7 | 40.1 |
| of which: Land and buildings | 22.0 | 21.7 | 28.6 | 29.4 | 18.7 | 17.0 | 27.2 | 27.8 | 20.4 | 20.1 |
| Inventories | 2.5 | 2.9 | 1.6 | 1.1 | 1.1 | 1.2 | 2.1 | 1.0 | 2.9 | 3.7 |
| of which: Finished goods and merchandise | 0.9 | 0.6 | 0.4 | 0.3 | 0.5 | 0.5 | 1.3 | 0.2 | 0.7 | 0.7 |
| Cash | 4.8 | 5.1 | 8.7 | 8.5 | 10.3 | 9.5 | 6.2 | 5.3 | 3.8 | 4.6 |
| Receivables | 33.0 | 33.9 | 22.4 | 22.2 | 23.0 | 23.5 | 20.3 | 21.1 | 38.6 | 39.1 |
| Short-term | 27.7 | 28.3 | 22.3 | 22.0 | 20.6 | 20.5 | 20.0 | 20.8 | 31.2 | 31.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 15.2 | 15.4 | 8.6 | 9.3 | 12.6 | 12.5 | 11.7 | 12.1 | 16.7 | 16.8 |
| Receivables from affiliated companies | 10.0 | 9.9 | 4.4 | 4.1 | 4.3 | 4.1 | 6.2 | 6.1 | 12.0 | 11.7 |
| Long-term | 5.3 | 5.6 | 0.2 | 0.1 | 2.5 | 3.0 | 0.3 | 0.3 | 7.4 | 7.6 |
| of which: Loans to affiliated companies | 4.9 | 5.3 | 0.0 | 0.0 | 2.4 | 2.9 | 0.1 | 0.1 | 6.9 | 7.2 |
| Securities | 0.2 | 0.2 | 0.0 | 0.0 | 0.2 | 1.1 | 0.2 | 0.1 | 0.1 | 0.1 |
| Other long-term equity investments | 8.1 | 8.6 | 3.1 | 2.9 | 5.3 | 5.6 | 1.9 | 2.1 | 10.6 | 11.0 |
| of which: Goodwill | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.0 | 0.1 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 27.6 | 27.2 | 19.1 | 21.1 | 14.0 | 16.3 | 30.6 | 31.7 | 28.1 | 27.0 |
| Liabilities | | | | | | | | | | |
| Short-term | 61.7 | 62.1 | 77.5 | 76.2 | 79.6 | 77.9 | 58.2 | 56.9 | 60.7 | 61.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 41.3 | 39.9 | 44.0 | 44.6 | 38.4 | 40.2 | 30.6 | 30.0 | 45.2 | 42.8 |
| Trade payables | 5.5 | 4.1 | 15.8 | 15.8 | 12.6 | 13.3 | 7.8 | 6.5 | 3.8 | 2.2 |
| Liabilities to affiliated companies | 13.8 | 13.4 | 7.3 | 7.8 | 8.7 | 8.6 | 7.1 | 7.4 | 16.8 | 15.8 |
| Long-term | 17.1 | 17.0 | 13.4 | 13.0 | 10.1 | 10.5 | 12.2 | 12.5 | 19.5 | 19.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 20.4 | 22.2 | 33.5 | 31.7 | 41.1 | 37.6 | 27.6 | 26.9 | 15.6 | 19.1 |
| Liabilities to affiliated companies | 14.0 | 16.0 | 27.4 | 27.4 | 24.3 | 23.8 | 23.1 | 22.5 | 9.6 | 13.0 |
| Provisions | 5.2 | 5.2 | 4.6 | 3.6 | 5.8 | 4.4 | 3.5 | 3.6 | 5.7 | 5.8 |
| of which: Provisions for pensions | 9.5 | 9.6 | 3.2 | 2.5 | 6.0 | 5.1 | 6.4 | 6.9 | 11.0 | 11.0 |
| Other ratios | | | | | | | | | | |
| Annual result before taxes on income | 2.9 | 2.7 | 10.5 | 11.7 | 4.8 | 5.9 | 3.8 | 2.5 | 2.5 | 2.4 |
| Annual result and depreciation | 5.7 | 5.6 | 20.6 | 22.3 | 10.6 | 11.5 | 8.6 | 7.6 | 4.5 | 4.5 |
| Trade receivables | 9.3 | 9.5 | 9.6 | 10.8 | 9.0 | 8.7 | 9.7 | 9.5 | 9.3 | 9.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Sales | 162.4 | 162.4 | 90.3 | 86.3 | 140.7 | 143.9 | 121.1 | 128.2 | 180.1 | 176.2 |
| Annual result and interest paid | 5.1 | 4.7 | 10.1 | 10.8 | 8.4 | 8.7 | 5.6 | 4.1 | 4.5 | 4.3 |
| Other ratios | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 13.7 | 13.4 | 25.7 | 27.3 | 19.7 | 22.4 | 16.5 | 15.4 | 11.9 | 11.5 |
| Other ratios | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 78.5 | 82.5 | 78.8 | 77.7 | 82.3 | 80.7 | 84.4 | 83.9 | 75.7 | 82.3 |
| Other ratios | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 78.9 | 83.8 | 70.3 | 68.5 | 80.5 | 74.7 | 85.7 | 87.4 | 77.3 | 84.2 |
| Cash resources, short-term receivables and inventories | 85.1 | 91.2 | 73.9 | 71.0 | 83.4 | 77.6 | 92.6 | 90.7 | 83.7 | 93.0 |
| Other ratios | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 14.1 | 13.5 | 41.1 | 49.3 | 22.5 | 21.5 | 13.7 | 13.4 | 13.9 | 13.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 10.87 | 11.48 | 0.14 | 0.15 | 0.76 | 0.80 | 2.54 | 2.49 | 7.42 | 8.04 |
| Sales in € billion | 17.65 | 18.64 | 0.12 | 0.13 | 1.08 | 1.15 | 3.08 | 3.19 | 13.37 | 14.17 |
| Number of enterprises | 565 | 565 | 136 | 136 | 216 | 216 | 142 | 142 | 71 | 71 |

I. Enterprises by economic sector

cont'd: 9.c) Warehousing and support activities for transportation

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | | Cylindered sample 2017/2018 | | | | | | | | | |
| | | Of the enterprises captured ... | | | | | | | | | |
| Ratios | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 2.3 | 2.7 | 0.0 | 0.0 | 3.3 | 3.8 | 17.5 | 18.3 | 46.1 | 46.8 |
| | 50 | 24.4 | 25.2 | 1.3 | 1.9 | 20.7 | 22.1 | 37.6 | 39.0 | 64.3 | 66.9 |
| | 75 | 55.3 | 53.4 | 24.6 | 22.0 | 42.6 | 41.7 | 65.0 | 61.6 | 83.6 | 83.4 |
| Personnel expenses | 25 | 14.7 | 14.8 | 4.5 | 5.6 | 21.3 | 21.8 | 16.2 | 16.7 | 6.5 | 6.7 |
| | 50 | 25.9 | 26.4 | 25.7 | 25.7 | 29.6 | 30.2 | 24.3 | 24.7 | 16.5 | 17.1 |
| | 75 | 34.8 | 35.5 | 35.7 | 36.4 | 37.6 | 36.8 | 32.8 | 33.7 | 26.8 | 29.0 |
| Depreciation | 25 | 1.2 | 1.4 | 1.3 | 1.6 | 2.2 | 2.3 | 1.0 | 0.9 | 0.5 | 0.5 |
| | 50 | 4.5 | 4.8 | 6.2 | 6.5 | 5.6 | 5.8 | 3.5 | 3.8 | 1.3 | 1.5 |
| | 75 | 8.9 | 9.1 | 11.7 | 14.4 | 9.8 | 9.8 | 6.7 | 7.2 | 4.3 | 4.6 |
| Annual result | 25 | 1.0 | 0.8 | 3.1 | 2.9 | 0.8 | 1.2 | 0.8 | 0.1 | 0.2 | 0.2 |
| | 50 | 3.6 | 3.4 | 8.5 | 8.6 | 3.7 | 3.9 | 2.6 | 1.7 | 1.6 | 1.6 |
| | 75 | 8.5 | 7.9 | 17.4 | 17.1 | 8.2 | 7.4 | 6.2 | 4.7 | 3.6 | 3.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 16.3 | 15.5 | 16.5 | 17.7 | 27.5 | 24.9 | 12.8 | 13.7 | 9.5 | 7.9 |
| | 50 | 50.3 | 50.9 | 53.9 | 54.9 | 60.5 | 61.8 | 37.3 | 37.0 | 23.7 | 20.9 |
| | 75 | 71.5 | 72.0 | 75.5 | 76.7 | 75.0 | 76.0 | 60.9 | 62.1 | 56.5 | 48.1 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 |
| | 50 | 0.2 | 0.2 | 0.0 | 0.0 | 0.2 | 0.3 | 0.7 | 0.6 | 0.8 | 0.8 |
| | 75 | 1.5 | 1.5 | 0.0 | 0.0 | 1.4 | 1.6 | 1.9 | 1.9 | 2.6 | 3.1 |
| Equity | 25 | 3.8 | 3.8 | 0.1 | 0.8 | 3.8 | 4.0 | 5.3 | 5.2 | 5.7 | 7.1 |
| | 50 | 13.0 | 14.5 | 10.6 | 13.8 | 10.9 | 13.0 | 15.1 | 16.8 | 14.1 | 16.5 |
| | 75 | 27.5 | 28.6 | 32.9 | 34.7 | 25.3 | 24.9 | 28.7 | 32.5 | 28.8 | 29.4 |
| Short-term liabilities | 25 | 30.5 | 29.2 | 27.4 | 25.6 | 28.7 | 29.4 | 32.6 | 32.1 | 36.3 | 37.3 |
| | 50 | 53.4 | 50.6 | 51.7 | 50.0 | 50.3 | 50.3 | 53.9 | 50.1 | 56.3 | 60.2 |
| | 75 | 73.8 | 72.4 | 80.3 | 76.8 | 72.5 | 69.7 | 72.9 | 72.0 | 70.1 | 74.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 3.1 | 0.0 | 7.4 | 8.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 24.5 | 24.8 | 34.9 | 41.1 | 36.3 | 37.6 | 14.2 | 14.1 | 1.7 | 1.0 |
| | 75 | 52.0 | 53.4 | 61.1 | 65.6 | 59.4 | 59.3 | 44.5 | 41.3 | 15.5 | 16.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.4 | 1.1 | 3.3 | 2.9 | 1.3 | 1.5 | 1.0 | 0.5 | 0.6 | 0.5 |
| | 50 | 4.2 | 3.9 | 9.3 | 8.9 | 4.3 | 4.5 | 3.2 | 2.4 | 2.0 | 2.0 |
| | 75 | 9.7 | 8.9 | 19.8 | 19.3 | 9.1 | 8.6 | 7.6 | 5.5 | 4.0 | 3.8 |
| Annual result and depreciation | 25 | 4.7 | 4.4 | 8.7 | 9.6 | 6.1 | 6.3 | 3.8 | 2.6 | 1.9 | 1.6 |
| | 50 | 10.5 | 10.1 | 18.6 | 19.7 | 11.9 | 11.6 | 7.8 | 6.5 | 4.1 | 4.1 |
| | 75 | 17.4 | 17.1 | 37.1 | 34.8 | 16.6 | 16.3 | 12.9 | 12.0 | 8.7 | 7.5 |
| Trade receivables | 25 | 5.5 | 5.4 | 3.2 | 3.7 | 5.5 | 5.8 | 6.7 | 6.3 | 5.0 | 5.5 |
| | 50 | 8.9 | 8.6 | 7.8 | 7.0 | 8.5 | 8.4 | 9.7 | 9.5 | 10.4 | 10.8 |
| | 75 | 12.3 | 12.0 | 10.7 | 11.1 | 11.9 | 11.3 | 12.8 | 12.8 | 13.5 | 13.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.7 | 3.2 | 6.0 | 6.0 | 3.9 | 3.9 | 3.1 | 1.8 | 2.5 | 1.8 |
| | 50 | 9.4 | 9.0 | 15.1 | 16.6 | 9.7 | 9.2 | 7.6 | 6.8 | 6.0 | 5.6 |
| | 75 | 18.9 | 17.2 | 39.6 | 33.9 | 16.7 | 16.9 | 16.1 | 12.1 | 10.5 | 10.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 12.9 | 12.8 | 16.2 | 15.2 | 14.5 | 15.0 | 12.4 | 10.9 | 7.9 | 7.6 |
| | 50 | 26.1 | 25.1 | 35.4 | 37.2 | 28.4 | 26.9 | 23.3 | 20.8 | 15.6 | 14.9 |
| | 75 | 48.9 | 43.9 | 75.8 | 67.8 | 49.1 | 42.2 | 39.2 | 37.6 | 24.0 | 23.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 48.0 | 48.1 | 31.8 | 32.7 | 43.2 | 47.2 | 61.3 | 59.5 | 53.5 | 47.9 |
| | 50 | 85.0 | 85.2 | 86.6 | 88.9 | 78.4 | 77.2 | 90.5 | 91.8 | 84.5 | 85.1 |
| | 75 | 119.7 | 121.6 | 134.5 | 129.7 | 106.2 | 108.9 | 143.7 | 147.7 | 125.1 | 120.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 56.0 | 52.9 | 40.3 | 35.4 | 52.9 | 44.1 | 67.1 | 68.1 | 66.8 | 65.8 |
| | 50 | 92.5 | 89.4 | 89.7 | 93.1 | 83.4 | 82.8 | 97.2 | 97.2 | 103.1 | 96.3 |
| | 75 | 140.5 | 142.7 | 156.5 | 170.2 | 125.3 | 124.4 | 142.1 | 156.5 | 158.4 | 147.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 9.3 | 8.4 | 11.6 | 9.0 | 12.0 | 11.5 | 8.7 | 8.3 | 6.1 | 7.1 |
| | 50 | 16.2 | 16.0 | 17.7 | 25.7 | 22.6 | 22.9 | 14.3 | 13.8 | 9.7 | 9.0 |
| | 75 | 35.2 | 42.0 | 68.5 | 120.0 | 57.0 | 56.4 | 29.9 | 28.1 | 12.2 | 12.2 |

I. Enterprises by economic sector

10. Accommodation and food service activities

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.1 | 100.1 | 100.1 | 99.8 | 100.0 | 100.2 |
| Change in finished goods | 0.0 | 0.0 | 0.0 | 0.0 | - 0.1 | - 0.1 | - 0.1 | 0.2 | 0.0 | - 0.2 |
| Interest and similar income | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Other income | 5.9 | 2.5 | 2.8 | 2.9 | 2.9 | 3.2 | 2.6 | 2.6 | 9.1 | 2.2 |
| of which: Income from long-term equity investments | 0.1 | 0.2 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 |
| Total income | 106.1 | 102.7 | 102.9 | 103.0 | 103.1 | 103.4 | 102.8 | 102.8 | 109.3 | 102.4 |
| Expenses | | | | | | | | | | |
| Cost of materials | 28.0 | 28.0 | 25.2 | 24.9 | 22.5 | 22.5 | 26.9 | 26.6 | 30.4 | 30.8 |
| Personnel expenses | 31.2 | 31.1 | 34.3 | 34.0 | 34.7 | 34.6 | 32.2 | 32.2 | 29.2 | 29.1 |
| Depreciation | 3.1 | 3.2 | 3.7 | 3.8 | 3.8 | 3.8 | 3.3 | 3.6 | 2.7 | 2.7 |
| of which: Depreciation of tangible fixed assets | 3.0 | 3.1 | 3.7 | 3.8 | 3.7 | 3.7 | 3.1 | 3.4 | 2.6 | 2.7 |
| Interest and similar expenses | 0.6 | 0.6 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.3 | 0.4 |
| Operating taxes | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Other expenses | 34.9 | 34.8 | 30.7 | 31.0 | 36.5 | 37.0 | 36.2 | 36.3 | 34.1 | 33.6 |
| Total expenses before taxes on income | 97.9 | 97.9 | 95.0 | 94.8 | 98.5 | 99.0 | 99.6 | 99.7 | 97.0 | 96.9 |
| Annual result before taxes on income | 8.2 | 4.8 | 7.9 | 8.1 | 4.6 | 4.4 | 3.2 | 3.2 | 12.4 | 5.5 |
| Taxes on income | 2.2 | 1.0 | 1.4 | 1.5 | 1.3 | 1.4 | 1.0 | 1.1 | 3.3 | 0.9 |
| Annual result | 6.0 | 3.7 | 6.5 | 6.7 | 3.2 | 3.0 | 2.1 | 2.1 | 9.1 | 4.7 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.5 | 0.6 | 0.1 | 0.0 |
| Profit and loss transfers (subsidiary) | 1.5 | 1.9 | 0.0 | 0.0 | 0.4 | 0.5 | 0.9 | 0.8 | 2.3 | 3.1 |
| Profit for the year | 4.7 | 2.1 | 6.5 | 6.7 | 3.0 | 2.6 | 1.7 | 1.9 | 6.8 | 1.5 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.7 | 1.6 | 0.4 | 0.4 | 0.4 | 0.5 | 2.4 | 2.7 | 1.7 | 1.3 |
| Tangible fixed assets | 42.0 | 40.1 | 62.8 | 61.3 | 52.9 | 51.7 | 48.5 | 45.8 | 28.3 | 27.6 |
| of which: Land and buildings | 25.6 | 23.1 | 40.2 | 39.5 | 35.4 | 33.7 | 34.3 | 30.4 | 11.2 | 10.2 |
| Inventories | 3.0 | 2.9 | 2.6 | 2.8 | 3.8 | 3.4 | 2.2 | 2.6 | 3.6 | 3.0 |
| of which: Finished goods and merchandise | 1.7 | 1.6 | 2.1 | 2.3 | 2.0 | 1.9 | 1.2 | 1.1 | 1.9 | 1.9 |
| Cash | 11.8 | 11.7 | 12.3 | 13.0 | 12.5 | 13.3 | 13.9 | 13.2 | 9.5 | 9.5 |
| Receivables | 35.1 | 35.5 | 19.5 | 20.5 | 26.1 | 26.9 | 28.5 | 30.4 | 47.3 | 45.4 |
| Short-term | 31.6 | 31.5 | 18.8 | 19.4 | 25.1 | 25.3 | 26.3 | 28.1 | 41.2 | 38.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.8 | 7.9 | 4.9 | 4.8 | 5.5 | 5.4 | 6.8 | 6.7 | 10.2 | 10.4 |
| Receivables from affiliated companies | 18.8 | 18.4 | 6.3 | 6.4 | 13.8 | 13.6 | 15.3 | 16.2 | 25.9 | 23.8 |
| Long-term | 3.5 | 3.9 | 0.7 | 1.2 | 1.0 | 1.6 | 2.2 | 2.3 | 6.1 | 6.8 |
| of which: Loans to affiliated companies | 2.8 | 3.2 | 0.2 | 0.7 | 0.3 | 0.6 | 1.5 | 1.5 | 5.4 | 6.2 |
| Securities | 0.6 | 0.5 | 0.4 | 0.1 | 0.6 | 0.5 | 0.8 | 0.8 | 0.4 | 0.4 |
| Other long-term equity investments | 4.8 | 6.7 | 1.2 | 1.0 | 3.1 | 3.0 | 2.6 | 3.5 | 8.0 | 11.8 |
| of which: Goodwill | 0.8 | 1.1 | 0.9 | 0.7 | 1.4 | 1.3 | 0.7 | 0.6 | 0.6 | 1.5 |
| Capital | | | | | | | | | | |
| Equity | 29.9 | 29.2 | 19.5 | 20.6 | 26.3 | 26.2 | 30.8 | 29.8 | 32.0 | 31.0 |
| Liabilities | | | | | | | | | | |
| Short-term | 54.4 | 55.6 | 75.1 | 73.5 | 65.9 | 65.9 | 57.0 | 57.7 | 44.2 | 47.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.5 | 3.3 | 10.4 | 10.2 | 7.2 | 6.4 | 3.2 | 2.9 | 1.2 | 1.6 |
| Trade payables | 9.7 | 10.2 | 8.7 | 9.0 | 8.4 | 8.0 | 8.3 | 8.2 | 11.7 | 13.1 |
| Liabilities to affiliated companies | 12.2 | 13.6 | 8.2 | 6.7 | 13.0 | 12.8 | 12.1 | 12.8 | 12.4 | 15.6 |
| Long-term | 20.8 | 20.0 | 35.6 | 35.0 | 29.2 | 29.5 | 25.5 | 25.3 | 10.6 | 9.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 12.6 | 11.9 | 27.0 | 26.3 | 22.0 | 22.0 | 15.4 | 14.0 | 3.8 | 4.0 |
| Liabilities to affiliated companies | 6.7 | 6.4 | 4.1 | 4.5 | 4.8 | 4.9 | 9.2 | 9.4 | 5.5 | 4.5 |
| Provisions | 14.3 | 13.6 | 4.9 | 5.5 | 6.7 | 6.9 | 10.7 | 10.2 | 22.3 | 20.2 |
| of which: Provisions for pensions | 1.2 | 1.2 | 0.1 | 0.1 | 0.6 | 0.6 | 1.3 | 1.3 | 1.4 | 1.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 8.2 | 4.8 | 7.9 | 8.1 | 4.6 | 4.4 | 3.2 | 3.2 | 12.4 | 5.5 |
| Annual result and depreciation | 9.1 | 6.9 | 10.2 | 10.5 | 7.0 | 6.7 | 5.4 | 5.7 | 11.8 | 7.4 |
| Trade receivables | 4.0 | 4.2 | 2.6 | 2.5 | 3.5 | 3.4 | 4.3 | 4.3 | 4.1 | 4.5 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 195.0 | 187.6 | 185.3 | 191.7 | 155.9 | 159.1 | 160.2 | 154.1 | 246.5 | 229.1 |
| Annual result and interest paid | 12.9 | 8.2 | 13.9 | 14.6 | 6.5 | 6.3 | 4.8 | 4.5 | 23.1 | 11.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 30.3 | 22.0 | 27.8 | 30.2 | 17.8 | 17.7 | 15.8 | 15.3 | 49.6 | 28.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 99.1 | 95.6 | 84.5 | 87.0 | 97.3 | 98.9 | 101.9 | 102.7 | 99.6 | 88.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 129.6 | 121.9 | 79.2 | 84.2 | 103.3 | 106.9 | 127.5 | 127.8 | 152.2 | 127.9 |
| Cash resources, short-term receivables and inventories | 138.7 | 130.0 | 85.9 | 91.4 | 113.5 | 116.4 | 134.4 | 135.7 | 162.8 | 135.7 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 17.8 | 19.5 | 18.6 | 18.8 | 24.0 | 22.5 | 19.3 | 20.1 | 15.6 | 18.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 6.88 | 7.53 | 0.36 | 0.37 | 1.22 | 1.26 | 2.57 | 2.81 | 2.73 | 3.09 |
| Sales in € billion | 13.41 | 14.12 | 0.66 | 0.71 | 1.90 | 2.01 | 4.12 | 4.32 | 6.72 | 7.08 |
| Number of enterprises | 1 489 | 1 489 | 814 | 814 | 427 | 427 | 205 | 205 | 43 | 43 |

I. Enterprises by economic sector

cont'd: 10. Accommodation and food service activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 15.3 | 15.2 | 17.9 | 18.0 | 12.7 | 13.1 | 14.3 | 14.4 | 22.4 | 22.2 |
| | 50 | 25.4 | 25.3 | 26.5 | 26.3 | 22.5 | 22.7 | 24.3 | 24.0 | 28.6 | 28.7 |
| | 75 | 32.0 | 31.3 | 32.6 | 31.9 | 28.9 | 28.9 | 33.5 | 32.8 | 41.1 | 41.9 |
| Personnel expenses | 25 | 24.9 | 24.5 | 24.2 | 23.6 | 28.0 | 27.9 | 23.2 | 23.5 | 23.0 | 22.1 |
| | 50 | 33.0 | 33.1 | 32.8 | 32.7 | 34.8 | 34.7 | 30.1 | 30.5 | 30.5 | 30.8 |
| | 75 | 40.6 | 40.1 | 40.7 | 39.5 | 41.2 | 40.9 | 39.8 | 40.1 | 36.4 | 36.1 |
| Depreciation | 25 | 1.2 | 1.3 | 1.4 | 1.4 | 1.2 | 1.3 | 0.7 | 0.7 | 1.0 | 1.0 |
| | 50 | 2.6 | 2.7 | 2.8 | 2.8 | 2.6 | 2.7 | 2.1 | 2.1 | 2.6 | 2.6 |
| | 75 | 5.1 | 5.1 | 5.3 | 5.2 | 5.4 | 5.3 | 4.2 | 4.7 | 3.8 | 4.0 |
| Annual result | 25 | 0.6 | 0.5 | 1.3 | 1.5 | 0.3 | 0.1 | -1.0 | -0.2 | 0.3 | 0.7 |
| | 50 | 4.3 | 4.7 | 6.9 | 7.4 | 3.0 | 2.9 | 1.6 | 1.6 | 3.5 | 3.3 |
| | 75 | 10.9 | 11.4 | 14.1 | 14.8 | 8.0 | 7.5 | 6.1 | 5.5 | 7.5 | 6.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 13.9 | 12.6 | 17.7 | 15.2 | 12.9 | 11.3 | 7.0 | 6.9 | 13.7 | 12.2 |
| | 50 | 36.6 | 35.2 | 42.9 | 40.5 | 35.1 | 34.2 | 22.4 | 23.2 | 26.5 | 28.3 |
| | 75 | 67.8 | 66.1 | 72.8 | 70.5 | 66.5 | 64.1 | 53.0 | 49.1 | 45.1 | 43.4 |
| Inventories | 25 | 0.8 | 0.8 | 0.5 | 0.6 | 0.8 | 0.8 | 0.9 | 0.9 | 1.3 | 1.3 |
| | 50 | 2.6 | 2.6 | 2.9 | 2.9 | 2.5 | 2.5 | 2.3 | 2.2 | 4.1 | 3.4 |
| | 75 | 6.4 | 6.4 | 7.6 | 7.5 | 5.5 | 5.0 | 5.5 | 5.5 | 7.7 | 6.4 |
| Equity | 25 | -1.4 | 0.0 | -18.5 | -16.0 | 3.2 | 3.4 | 2.3 | 2.1 | 8.7 | 9.1 |
| | 50 | 17.7 | 19.8 | 12.5 | 16.5 | 22.5 | 25.8 | 20.5 | 19.7 | 26.7 | 23.5 |
| | 75 | 45.9 | 45.8 | 44.6 | 44.3 | 49.7 | 50.6 | 43.0 | 42.2 | 42.2 | 41.9 |
| Short-term liabilities | 25 | 20.5 | 20.4 | 22.0 | 21.5 | 19.6 | 19.5 | 18.7 | 19.5 | 20.5 | 24.5 |
| | 50 | 40.1 | 40.4 | 44.0 | 43.7 | 36.2 | 37.3 | 38.9 | 37.5 | 41.3 | 43.9 |
| | 75 | 74.8 | 71.4 | 83.9 | 80.2 | 66.5 | 65.1 | 65.4 | 63.8 | 59.2 | 63.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 5.5 | 7.4 | 14.2 | 14.5 | 4.2 | 5.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 42.5 | 42.9 | 53.8 | 52.2 | 36.1 | 35.2 | 14.5 | 15.3 | 2.7 | 3.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.8 | 1.6 | 2.0 | 0.6 | 0.4 | -1.0 | 0.0 | 0.8 | 1.0 |
| | 50 | 5.2 | 5.8 | 8.1 | 8.6 | 3.8 | 4.0 | 2.2 | 2.2 | 3.7 | 4.2 |
| | 75 | 12.9 | 13.7 | 15.9 | 16.8 | 10.0 | 9.7 | 7.5 | 7.6 | 8.6 | 7.7 |
| Annual result and depreciation | 25 | 3.4 | 3.4 | 4.5 | 5.4 | 3.4 | 3.0 | 0.8 | 1.3 | 3.2 | 3.4 |
| | 50 | 8.7 | 9.4 | 11.7 | 12.4 | 7.3 | 7.0 | 5.4 | 5.9 | 6.9 | 6.3 |
| | 75 | 17.1 | 17.6 | 20.4 | 20.9 | 13.8 | 14.3 | 11.0 | 11.4 | 12.1 | 10.9 |
| Trade receivables | 25 | 0.1 | 0.1 | 0.0 | 0.0 | 0.5 | 0.6 | 1.3 | 1.3 | 1.1 | 1.1 |
| | 50 | 1.3 | 1.4 | 0.5 | 0.6 | 2.0 | 2.0 | 3.2 | 3.2 | 3.1 | 3.4 |
| | 75 | 3.6 | 3.5 | 2.3 | 2.3 | 3.9 | 4.1 | 4.9 | 5.3 | 5.8 | 6.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.7 | 2.8 | 5.1 | 5.0 | 2.3 | 1.7 | -0.7 | 0.4 | 1.7 | 3.6 |
| | 50 | 11.5 | 11.6 | 17.6 | 17.9 | 8.2 | 8.4 | 5.0 | 5.0 | 11.9 | 10.1 |
| | 75 | 30.7 | 30.6 | 45.6 | 50.7 | 20.0 | 20.2 | 14.1 | 12.6 | 24.7 | 18.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.2 | 6.4 | 4.7 | 7.2 | 4.9 | 6.1 | 1.2 | 3.9 | 12.3 | 8.8 |
| | 50 | 25.0 | 28.1 | 28.3 | 35.4 | 23.0 | 22.4 | 16.5 | 17.1 | 29.7 | 25.6 |
| | 75 | 71.0 | 74.7 | 82.1 | 83.3 | 63.3 | 65.1 | 42.5 | 55.8 | 81.7 | 51.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 35.2 | 40.0 | 11.9 | 18.0 | 64.2 | 62.9 | 58.9 | 58.9 | 51.3 | 50.5 |
| | 50 | 94.0 | 98.3 | 89.2 | 94.6 | 101.4 | 106.3 | 92.8 | 95.6 | 88.0 | 81.5 |
| | 75 | 174.5 | 177.3 | 157.2 | 159.7 | 193.3 | 207.9 | 216.2 | 211.1 | 161.6 | 120.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 45.6 | 49.5 | 33.9 | 40.7 | 62.7 | 60.9 | 72.8 | 71.8 | 79.2 | 63.6 |
| | 50 | 100.3 | 105.6 | 89.6 | 90.8 | 111.1 | 118.3 | 115.4 | 126.8 | 113.0 | 103.0 |
| | 75 | 210.4 | 218.6 | 192.5 | 203.6 | 225.1 | 227.2 | 249.1 | 251.5 | 168.5 | 183.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.9 | 7.1 | 5.1 | 5.4 | 9.7 | 10.1 | 8.5 | 8.0 | 8.3 | 9.9 |
| | 50 | 14.3 | 14.3 | 11.6 | 11.8 | 17.4 | 17.3 | 15.5 | 16.1 | 13.7 | 15.9 |
| | 75 | 29.8 | 29.0 | 25.0 | 24.4 | 39.2 | 35.7 | 34.2 | 37.5 | 18.2 | 22.8 |

I. Enterprises by economic sector

11. Information and communication

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.5 | 99.0 | 98.0 | 98.7 | 98.4 | 99.2 | 99.5 | 99.9 | 99.6 |
| Change in finished goods | 0.2 | 0.5 | 1.0 | 2.0 | 1.3 | 1.6 | 0.8 | 0.5 | 0.1 | 0.4 |
| Interest and similar income | 0.8 | 0.7 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.9 | 0.8 |
| Other income | 7.2 | 6.7 | 4.3 | 3.8 | 3.0 | 3.4 | 3.2 | 3.0 | 7.8 | 7.2 |
| of which: Income from long-term equity investments | 1.6 | 1.5 | 0.1 | 0.2 | 0.3 | 0.3 | 0.6 | 0.6 | 1.8 | 1.6 |
| Total income | 108.0 | 107.4 | 104.5 | 103.9 | 103.2 | 103.6 | 103.4 | 103.3 | 108.7 | 108.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 44.7 | 45.0 | 28.1 | 27.5 | 33.2 | 33.2 | 34.6 | 34.8 | 46.3 | 46.8 |
| Personnel expenses | 22.8 | 23.5 | 43.8 | 43.8 | 41.1 | 41.4 | 37.0 | 37.2 | 20.4 | 21.1 |
| Depreciation | 11.1 | 10.5 | 3.8 | 3.8 | 3.8 | 3.6 | 4.4 | 4.3 | 12.1 | 11.5 |
| of which: Depreciation of tangible fixed assets | 9.7 | 9.8 | 3.5 | 3.6 | 3.4 | 3.5 | 4.0 | 4.1 | 10.6 | 10.8 |
| Interest and similar expenses | 2.6 | 2.8 | 0.8 | 0.8 | 0.6 | 0.6 | 0.7 | 0.8 | 2.8 | 3.1 |
| Operating taxes | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |
| Other expenses | 21.9 | 21.8 | 22.1 | 22.3 | 18.9 | 18.6 | 19.7 | 20.2 | 22.2 | 22.1 |
| Total expenses before taxes on income | 103.0 | 103.7 | 98.6 | 98.2 | 97.7 | 97.5 | 96.6 | 97.4 | 103.9 | 104.7 |
| Annual result before taxes on income | 5.0 | 3.7 | 5.9 | 5.7 | 5.5 | 6.1 | 6.8 | 5.9 | 4.7 | 3.4 |
| Taxes on income | 2.0 | 1.6 | 1.9 | 2.0 | 1.9 | 1.8 | 1.7 | 1.8 | 2.0 | 1.6 |
| Annual result | 3.0 | 2.1 | 3.9 | 3.7 | 3.6 | 4.3 | 5.1 | 4.1 | 2.7 | 1.8 |
| Profit and loss transfers (parent company) | 4.4 | 3.3 | 0.0 | 0.4 | 0.4 | 0.5 | 0.4 | 0.3 | 5.0 | 3.7 |
| Profit and loss transfers (subsidiary) | 2.1 | 2.1 | 0.5 | 0.4 | 0.7 | 0.7 | 1.9 | 1.5 | 2.2 | 2.2 |
| Profit for the year | 5.3 | 3.3 | 3.5 | 3.6 | 3.3 | 4.1 | 3.6 | 2.9 | 5.5 | 3.3 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 5.5 | 5.2 | 5.3 | 4.6 | 3.3 | 3.3 | 4.2 | 3.8 | 5.6 | 5.3 |
| Tangible fixed assets | 13.1 | 13.6 | 16.4 | 15.6 | 18.3 | 17.9 | 15.3 | 15.4 | 13.0 | 13.5 |
| of which: Land and buildings | 2.9 | 3.0 | 2.5 | 2.5 | 6.3 | 5.9 | 3.2 | 3.3 | 2.8 | 3.0 |
| Inventories | 1.3 | 1.4 | 8.3 | 9.3 | 7.5 | 7.6 | 5.5 | 5.6 | 1.1 | 1.2 |
| of which: Finished goods and merchandise | 0.5 | 0.6 | 3.6 | 3.4 | 2.3 | 2.2 | 1.8 | 1.7 | 0.5 | 0.6 |
| Cash | 3.4 | 4.8 | 23.3 | 23.4 | 19.0 | 18.7 | 16.5 | 16.2 | 2.7 | 4.2 |
| Receivables | 31.3 | 31.6 | 39.3 | 39.6 | 43.8 | 43.7 | 40.1 | 40.5 | 30.8 | 31.1 |
| Short-term | 22.5 | 23.4 | 38.2 | 38.6 | 41.6 | 41.3 | 37.6 | 37.7 | 21.7 | 22.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 4.3 | 4.2 | 20.8 | 20.7 | 22.3 | 21.6 | 16.1 | 16.5 | 3.7 | 3.5 |
| Receivables from affiliated companies | 16.6 | 17.5 | 11.0 | 11.7 | 14.7 | 15.1 | 17.9 | 18.0 | 16.6 | 17.5 |
| Long-term | 8.8 | 8.2 | 1.0 | 1.0 | 2.2 | 2.5 | 2.6 | 2.7 | 9.1 | 8.5 |
| of which: Loans to affiliated companies | 7.5 | 7.0 | 0.2 | 0.2 | 1.4 | 1.7 | 2.1 | 2.3 | 7.8 | 7.2 |
| Securities | 2.7 | 1.8 | 1.1 | 1.1 | 1.4 | 1.1 | 2.2 | 1.8 | 2.8 | 1.8 |
| Other long-term equity investments | 41.7 | 40.7 | 4.7 | 4.9 | 5.1 | 5.9 | 14.1 | 14.3 | 43.1 | 42.1 |
| of which: Goodwill | 2.4 | 1.3 | 0.8 | 0.5 | 0.4 | 0.4 | 2.6 | 2.1 | 2.4 | 1.3 |
| Capital | | | | | | | | | | |
| Equity | 36.8 | 35.4 | 33.9 | 32.6 | 35.6 | 35.1 | 36.7 | 36.6 | 36.8 | 35.3 |
| Liabilities | 50.3 | 51.4 | 53.2 | 54.1 | 47.1 | 47.8 | 41.7 | 42.4 | 50.6 | 51.8 |
| Short-term | 23.5 | 23.9 | 39.1 | 40.5 | 35.1 | 35.7 | 31.6 | 32.7 | 23.1 | 23.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.1 | 1.0 | 4.8 | 4.5 | 4.8 | 4.7 | 2.7 | 2.5 | 1.0 | 0.9 |
| Trade payables | 2.8 | 3.1 | 9.6 | 9.8 | 8.5 | 8.0 | 6.6 | 6.6 | 2.6 | 2.9 |
| Liabilities to affiliated companies | 16.5 | 16.2 | 10.4 | 12.0 | 12.1 | 13.8 | 14.8 | 16.3 | 16.6 | 16.2 |
| Long-term | 26.8 | 27.5 | 14.0 | 13.6 | 12.0 | 12.1 | 10.0 | 9.7 | 27.5 | 28.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.2 | 2.2 | 7.8 | 7.3 | 7.1 | 7.0 | 5.6 | 4.5 | 2.0 | 2.1 |
| Liabilities to affiliated companies | 22.0 | 21.4 | 4.4 | 4.2 | 4.0 | 4.0 | 3.5 | 4.3 | 22.9 | 22.3 |
| Provisions | 11.6 | 11.8 | 9.8 | 9.8 | 13.3 | 12.9 | 16.5 | 15.9 | 11.4 | 11.6 |
| of which: Provisions for pensions | 5.9 | 6.3 | 1.5 | 1.5 | 2.1 | 2.3 | 4.4 | 4.4 | 5.9 | 6.4 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.0 | 3.8 | 5.9 | 5.8 | 5.5 | 6.2 | 6.9 | 5.9 | 4.7 | 3.4 |
| Annual result and depreciation | 14.1 | 12.6 | 7.8 | 7.6 | 7.5 | 8.0 | 9.6 | 8.5 | 14.9 | 13.3 |
| Trade receivables | 9.2 | 8.9 | 13.1 | 13.5 | 13.7 | 13.8 | 12.3 | 12.9 | 8.7 | 8.2 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 46.5 | 47.4 | 159.4 | 153.0 | 162.5 | 157.4 | 130.9 | 127.4 | 42.2 | 42.9 |
| Annual result and interest paid | 2.6 | 2.3 | 7.6 | 7.0 | 6.9 | 7.8 | 7.7 | 6.3 | 2.4 | 2.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 11.0 | 10.0 | 29.0 | 26.4 | 26.7 | 27.2 | 26.9 | 23.0 | 10.4 | 9.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 96.7 | 99.7 | 177.7 | 180.5 | 169.6 | 165.2 | 136.2 | 135.2 | 95.7 | 98.6 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 110.6 | 118.5 | 159.3 | 154.9 | 175.4 | 170.0 | 173.6 | 166.9 | 106.4 | 114.9 |
| Cash resources, short-term receivables and inventories | 116.1 | 124.5 | 180.6 | 178.0 | 196.9 | 191.4 | 190.9 | 184.1 | 111.1 | 119.9 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 13.5 | 14.3 | 21.2 | 22.9 | 15.6 | 15.0 | 14.5 | 14.9 | 13.4 | 14.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 328.24 | 332.97 | 0.42 | 0.50 | 2.24 | 2.48 | 12.21 | 13.53 | 313.37 | 316.45 |
| Sales in € billion | 152.47 | 157.75 | 0.68 | 0.76 | 3.64 | 3.91 | 15.98 | 17.23 | 132.18 | 135.84 |
| Number of enterprises | 2 815 | 2 815 | 929 | 929 | 774 | 774 | 744 | 744 | 368 | 368 |

I. Enterprises by economic sector

cont'd: 11. Information and communication

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 9.9 | 10.1 | 3.3 | 2.6 | 10.4 | 10.9 | 15.0 | 14.7 | 22.1 | 23.6 |
| | 50 | 28.9 | 29.2 | 20.7 | 21.3 | 29.9 | 29.5 | 31.7 | 31.4 | 42.2 | 42.6 |
| | 75 | 48.9 | 49.1 | 41.3 | 42.9 | 48.7 | 48.2 | 51.5 | 51.0 | 60.9 | 61.9 |
| Personnel expenses | 25 | 21.3 | 21.5 | 21.8 | 21.8 | 25.1 | 25.0 | 22.1 | 22.2 | 12.1 | 11.7 |
| | 50 | 38.4 | 38.3 | 42.6 | 41.7 | 42.6 | 42.8 | 36.7 | 37.0 | 25.8 | 25.7 |
| | 75 | 55.7 | 56.0 | 59.6 | 60.3 | 58.5 | 58.8 | 54.2 | 54.0 | 41.7 | 42.2 |
| Depreciation | 25 | 0.7 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 |
| | 50 | 1.7 | 1.8 | 1.7 | 1.7 | 1.5 | 1.6 | 1.8 | 1.8 | 2.4 | 2.4 |
| | 75 | 4.2 | 4.2 | 3.7 | 3.9 | 3.5 | 3.6 | 4.7 | 4.6 | 5.6 | 6.1 |
| Annual result | 25 | 0.6 | 0.5 | 0.1 | 0.4 | 0.8 | 0.7 | 0.7 | 0.8 | 0.5 | 0.0 |
| | 50 | 3.8 | 3.9 | 3.8 | 4.4 | 3.8 | 4.1 | 4.3 | 4.1 | 3.2 | 2.7 |
| | 75 | 9.8 | 9.8 | 13.1 | 13.3 | 8.9 | 8.6 | 9.3 | 8.8 | 8.6 | 7.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.7 | 1.5 | 1.3 | 1.2 | 2.2 | 1.9 | 1.7 | 1.5 | 1.6 | 1.4 |
| | 50 | 5.2 | 5.0 | 4.9 | 4.7 | 5.4 | 5.6 | 4.8 | 4.5 | 5.4 | 5.3 |
| | 75 | 15.3 | 15.1 | 14.9 | 14.6 | 14.8 | 14.9 | 16.3 | 15.6 | 15.4 | 16.2 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.5 | 0.4 | 0.0 | 0.0 | 1.3 | 1.1 | 0.7 | 0.6 | 0.6 | 0.6 |
| | 75 | 6.7 | 6.8 | 5.6 | 5.3 | 8.4 | 8.6 | 6.6 | 6.8 | 5.7 | 6.8 |
| Equity | 25 | 10.7 | 11.9 | 6.9 | 8.8 | 13.7 | 13.9 | 12.8 | 13.6 | 10.7 | 9.7 |
| | 50 | 34.1 | 34.5 | 37.1 | 38.1 | 35.3 | 35.7 | 34.5 | 34.6 | 27.2 | 25.4 |
| | 75 | 55.3 | 56.3 | 60.6 | 61.7 | 56.7 | 58.2 | 54.7 | 53.5 | 44.9 | 44.4 |
| Short-term liabilities | 25 | 15.8 | 14.8 | 16.7 | 15.4 | 16.7 | 15.0 | 14.7 | 14.4 | 14.5 | 13.6 |
| | 50 | 32.4 | 31.0 | 36.7 | 33.3 | 32.2 | 29.4 | 30.3 | 29.8 | 29.5 | 30.6 |
| | 75 | 56.4 | 54.1 | 64.4 | 62.0 | 54.6 | 52.6 | 51.0 | 51.4 | 50.0 | 50.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 7.9 | 7.7 | 13.3 | 12.3 | 12.5 | 13.3 | 2.7 | 3.3 | 0.0 | 0.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.8 | 0.3 | 0.6 | 1.4 | 1.2 | 1.3 | 1.2 | 0.8 | 0.1 |
| | 50 | 5.2 | 5.4 | 5.1 | 6.1 | 5.1 | 5.5 | 5.9 | 5.7 | 4.3 | 3.7 |
| | 75 | 12.7 | 12.6 | 15.8 | 16.9 | 11.8 | 11.4 | 11.8 | 11.5 | 10.2 | 9.5 |
| Annual result and depreciation | 25 | 3.1 | 3.0 | 2.1 | 2.4 | 3.3 | 3.5 | 3.7 | 3.5 | 3.2 | 2.4 |
| | 50 | 8.7 | 8.7 | 8.3 | 9.2 | 8.4 | 8.2 | 9.2 | 9.1 | 9.0 | 8.1 |
| | 75 | 17.1 | 17.5 | 20.4 | 21.4 | 15.5 | 15.6 | 16.6 | 16.0 | 15.9 | 16.1 |
| Trade receivables | 25 | 4.3 | 4.4 | 3.6 | 4.0 | 6.2 | 5.9 | 3.6 | 4.0 | 3.6 | 3.2 |
| | 50 | 10.4 | 10.2 | 9.1 | 9.1 | 11.3 | 11.6 | 10.6 | 11.0 | 8.9 | 8.2 |
| | 75 | 17.1 | 17.0 | 17.0 | 16.6 | 17.7 | 17.8 | 17.7 | 17.4 | 16.0 | 15.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.2 | 2.0 | 1.4 | 1.6 | 2.8 | 2.7 | 2.4 | 2.3 | 2.0 | 1.0 |
| | 50 | 8.5 | 8.5 | 9.9 | 10.5 | 9.4 | 9.8 | 7.9 | 7.8 | 6.2 | 5.6 |
| | 75 | 19.3 | 19.3 | 24.8 | 25.9 | 19.4 | 19.4 | 16.1 | 16.4 | 13.5 | 13.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 0.0 | - 1.3 | - 22.4 | - 25.5 | 0.0 | - 2.8 | 4.6 | 3.7 | 6.7 | 4.3 |
| | 50 | 21.4 | 20.7 | 15.5 | 16.9 | 24.4 | 25.4 | 24.2 | 21.9 | 20.4 | 18.6 |
| | 75 | 64.3 | 64.7 | 65.5 | 77.4 | 70.8 | 70.7 | 67.1 | 59.7 | 41.6 | 43.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 95.3 | 97.8 | 90.5 | 99.5 | 104.1 | 104.4 | 94.4 | 98.2 | 87.5 | 86.3 |
| | 50 | 230.0 | 234.8 | 271.0 | 291.5 | 273.2 | 270.0 | 194.8 | 195.7 | 139.3 | 147.0 |
| | 75 | 705.4 | 759.8 | 900.0 | 912.5 | 803.5 | 868.8 | 560.8 | 596.6 | 459.7 | 506.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 107.7 | 108.4 | 95.8 | 101.9 | 114.2 | 114.6 | 112.2 | 111.0 | 105.1 | 103.3 |
| | 50 | 194.7 | 205.4 | 195.3 | 212.8 | 202.0 | 210.8 | 196.5 | 199.7 | 182.1 | 185.1 |
| | 75 | 407.9 | 440.6 | 415.3 | 472.7 | 389.5 | 445.3 | 433.8 | 413.0 | 357.4 | 402.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.2 | 5.9 | 5.7 | 5.9 | 8.1 | 7.3 | 5.6 | 5.7 | 4.3 | 4.0 |
| | 50 | 13.0 | 13.0 | 14.4 | 15.3 | 14.2 | 14.2 | 12.4 | 11.6 | 9.5 | 9.7 |
| | 75 | 26.7 | 25.3 | 36.1 | 35.5 | 28.0 | 26.4 | 22.5 | 21.8 | 17.4 | 16.8 |

I. Enterprises by economic sector

11.a) Publishing activities

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.7 | 97.2 | 99.8 | 99.3 | 98.5 | 99.7 | 99.3 | 99.8 | 99.9 |
| Change in finished goods | 0.3 | 0.3 | 2.8 | 0.2 | 0.7 | 1.5 | 0.3 | 0.7 | 0.2 | 0.1 |
| Interest and similar income | 0.5 | 0.4 | 0.3 | 0.2 | 0.3 | 0.4 | 0.3 | 0.3 | 0.5 | 0.5 |
| Other income | 7.2 | 6.5 | 3.2 | 4.3 | 2.8 | 2.8 | 3.5 | 3.3 | 8.6 | 7.7 |
| of which: Income from long-term equity investments | 1.5 | 1.8 | 0.0 | 0.0 | 0.1 | 0.1 | 1.0 | 1.1 | 1.8 | 2.1 |
| Expenses | 107.7 | 106.9 | 103.4 | 104.5 | 103.1 | 103.2 | 103.8 | 103.6 | 109.2 | 108.2 |
| Cost of materials | 37.0 | 37.6 | 38.4 | 37.8 | 36.0 | 38.4 | 35.1 | 34.8 | 37.6 | 38.4 |
| Personnel expenses | 25.8 | 26.3 | 30.9 | 28.8 | 30.0 | 30.6 | 27.4 | 29.0 | 25.1 | 25.2 |
| Depreciation | 3.7 | 5.3 | 1.6 | 2.2 | 2.3 | 2.0 | 4.2 | 3.9 | 3.6 | 5.9 |
| of which: Depreciation of tangible fixed assets | 2.6 | 2.5 | 1.5 | 2.2 | 1.7 | 1.9 | 4.0 | 3.7 | 2.2 | 2.1 |
| Interest and similar expenses | 1.5 | 1.5 | 1.1 | 1.1 | 0.9 | 0.5 | 0.9 | 0.9 | 1.8 | 1.7 |
| Operating taxes | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 |
| Other expenses | 30.3 | 31.1 | 31.0 | 32.4 | 28.2 | 25.4 | 28.8 | 28.6 | 30.8 | 32.2 |
| Total expenses before taxes on income | 98.4 | 101.9 | 102.9 | 102.3 | 97.4 | 97.0 | 96.5 | 97.3 | 98.9 | 103.6 |
| Annual result before taxes on income | 9.3 | 5.0 | 0.5 | 2.2 | 5.7 | 6.2 | 7.3 | 6.3 | 10.2 | 4.6 |
| Taxes on income | 3.5 | 2.0 | 1.0 | 1.3 | 1.7 | 1.6 | 1.5 | 1.6 | 4.3 | 2.2 |
| Annual result | 5.8 | 3.0 | -0.5 | 0.8 | 4.0 | 4.6 | 5.7 | 4.7 | 6.0 | 2.5 |
| Profit and loss transfers (parent company) | 3.4 | 3.4 | 0.0 | 7.9 | 2.8 | 2.9 | 0.2 | 0.1 | 4.4 | 4.4 |
| Profit and loss transfers (subsidiary) | 1.3 | 1.0 | 0.9 | -0.2 | 1.2 | 0.6 | 1.1 | 1.1 | 1.4 | 1.0 |
| Profit for the year | 7.9 | 5.4 | -1.4 | 9.0 | 5.6 | 6.8 | 4.8 | 3.7 | 9.0 | 5.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.0 | 1.7 | 2.6 | 2.6 | 3.5 | 3.4 | 4.9 | 4.2 | 1.5 | 1.4 |
| Tangible fixed assets | 6.1 | 6.3 | 5.6 | 4.1 | 4.5 | 4.2 | 9.5 | 9.1 | 5.6 | 6.0 |
| of which: Land and buildings | 3.4 | 3.3 | 1.6 | 1.2 | 1.8 | 1.8 | 5.3 | 4.8 | 3.2 | 3.1 |
| Inventories | 3.7 | 3.5 | 26.9 | 22.4 | 10.8 | 11.6 | 9.5 | 9.5 | 2.7 | 2.5 |
| of which: Finished goods and merchandise | 2.0 | 2.0 | 22.9 | 18.1 | 7.6 | 9.9 | 6.5 | 6.6 | 1.2 | 1.2 |
| Cash | 6.4 | 7.5 | 15.8 | 14.4 | 25.6 | 24.4 | 16.4 | 17.1 | 4.7 | 5.9 |
| Receivables | 19.9 | 20.1 | 44.4 | 51.7 | 44.3 | 47.3 | 32.8 | 34.4 | 17.7 | 17.7 |
| Short-term | 16.8 | 16.4 | 44.0 | 51.5 | 42.4 | 45.9 | 29.5 | 32.0 | 14.5 | 13.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.0 | 4.9 | 17.1 | 16.7 | 20.9 | 21.9 | 15.4 | 15.0 | 3.3 | 3.2 |
| Receivables from affiliated companies | 10.2 | 10.0 | 23.1 | 29.7 | 15.4 | 16.9 | 10.0 | 13.1 | 10.1 | 9.4 |
| Long-term | 3.2 | 3.8 | 0.4 | 0.2 | 1.9 | 1.4 | 3.3 | 2.4 | 3.2 | 4.0 |
| of which: Loans to affiliated companies | 2.8 | 3.5 | 0.0 | 0.0 | 0.4 | 0.8 | 3.2 | 2.3 | 2.8 | 3.8 |
| Securities | 5.6 | 5.5 | 0.4 | 0.3 | 4.8 | 2.3 | 3.0 | 3.0 | 6.0 | 5.9 |
| Other long-term equity investments | 56.0 | 55.1 | 2.2 | 2.9 | 5.6 | 5.7 | 23.4 | 22.3 | 61.4 | 60.5 |
| of which: Goodwill | 1.2 | 1.1 | 1.0 | 0.7 | 1.5 | 1.3 | 9.3 | 8.2 | 0.0 | 0.1 |
| Capital | 42.1 | 41.1 | 31.6 | 35.5 | 42.9 | 44.6 | 37.7 | 38.9 | 42.7 | 41.4 |
| Liabilities | 42.2 | 44.6 | 56.2 | 54.7 | 38.9 | 37.5 | 41.4 | 40.2 | 42.4 | 45.2 |
| Short-term | 29.4 | 31.8 | 40.8 | 42.0 | 32.5 | 30.9 | 29.1 | 30.5 | 29.3 | 32.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.9 | 0.9 | 3.0 | 2.6 | 4.6 | 4.2 | 2.8 | 2.8 | 2.9 | 0.6 |
| Trade payables | 2.4 | 2.4 | 12.6 | 12.6 | 9.3 | 9.4 | 6.4 | 6.2 | 1.7 | 1.7 |
| Liabilities to affiliated companies | 21.0 | 25.4 | 14.9 | 17.0 | 12.4 | 11.2 | 14.5 | 15.9 | 22.0 | 27.0 |
| Long-term | 12.9 | 12.7 | 15.4 | 12.8 | 6.4 | 6.7 | 12.3 | 9.7 | 13.0 | 13.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 10.5 | 12.0 | 4.3 | 2.5 | 1.8 | 1.7 | 7.3 | 6.1 | 11.1 | 12.9 |
| Liabilities to affiliated companies | 2.3 | 0.7 | 9.3 | 8.8 | 4.3 | 4.6 | 4.8 | 3.5 | 1.9 | 0.3 |
| Provisions | 14.0 | 12.6 | 8.2 | 6.3 | 15.6 | 14.6 | 18.1 | 18.2 | 13.4 | 11.8 |
| of which: Provisions for pensions | 8.0 | 7.2 | 2.4 | 1.2 | 1.3 | 1.4 | 7.8 | 8.3 | 8.1 | 7.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 9.4 | 5.1 | 0.5 | 2.2 | 5.7 | 6.3 | 7.3 | 6.3 | 10.2 | 4.6 |
| Annual result and depreciation | 9.5 | 8.4 | 1.1 | 3.1 | 6.3 | 6.7 | 9.9 | 8.7 | 9.6 | 8.4 |
| Trade receivables | 8.1 | 8.2 | 12.8 | 13.5 | 14.0 | 14.4 | 12.8 | 12.7 | 6.3 | 6.4 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 61.9 | 60.3 | 133.7 | 123.8 | 149.9 | 152.3 | 120.4 | 118.3 | 52.3 | 50.7 |
| Annual result and interest paid | 4.6 | 2.7 | 0.8 | 2.4 | 7.4 | 7.9 | 8.0 | 6.7 | 4.1 | 2.1 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 11.5 | 9.8 | 2.9 | 7.6 | 30.2 | 32.9 | 26.1 | 23.4 | 9.5 | 8.1 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 86.9 | 84.7 | 439.6 | 490.8 | 317.9 | 347.0 | 134.8 | 142.2 | 82.4 | 79.7 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 80.3 | 75.8 | 146.8 | 157.2 | 222.2 | 233.9 | 161.7 | 164.3 | 66.3 | 61.5 |
| Cash resources, short-term receivables and inventories | 92.7 | 86.8 | 212.7 | 210.5 | 255.5 | 271.5 | 194.4 | 195.4 | 75.5 | 69.3 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 10.3 | 10.5 | 23.9 | 27.0 | 17.1 | 15.9 | 15.0 | 14.9 | 8.5 | 8.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 12.75 | 13.00 | 0.02 | 0.03 | 0.20 | 0.19 | 1.50 | 1.52 | 11.03 | 11.26 |
| Sales in € billion | 7.89 | 7.84 | 0.03 | 0.04 | 0.29 | 0.29 | 1.80 | 1.80 | 5.77 | 5.71 |
| Number of enterprises | 237 | 237 | 49 | 49 | 64 | 64 | 73 | 73 | 51 | 51 |

I. Enterprises by economic sector
 cont'd: 11.a) Publishing activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 22.5 | 22.0 | 15.1 | 11.9 | 22.8 | 22.6 | 24.5 | 23.7 | 19.7 | 25.1 |
| | 50 | 35.9 | 37.5 | 39.0 | 40.1 | 36.8 | 38.3 | 34.1 | 34.0 | 36.5 | 39.5 |
| | 75 | 49.4 | 49.9 | 47.5 | 48.0 | 51.7 | 51.7 | 46.8 | 46.8 | 52.9 | 53.8 |
| Personnel expenses | 25 | 16.3 | 16.7 | 15.2 | 12.8 | 16.1 | 17.7 | 21.3 | 20.2 | 11.4 | 13.0 |
| | 50 | 27.0 | 26.9 | 31.2 | 32.3 | 25.6 | 24.9 | 28.9 | 28.9 | 24.1 | 24.6 |
| | 75 | 39.1 | 38.9 | 44.1 | 41.7 | 44.2 | 42.0 | 35.4 | 38.3 | 35.4 | 35.4 |
| Depreciation | 25 | 0.5 | 0.5 | 0.4 | 0.2 | 0.3 | 0.3 | 0.7 | 0.9 | 1.1 | 1.3 |
| | 50 | 1.4 | 1.5 | 1.0 | 0.9 | 1.2 | 1.0 | 1.5 | 1.6 | 2.4 | 2.2 |
| | 75 | 3.4 | 3.3 | 2.2 | 1.9 | 2.6 | 2.3 | 4.5 | 4.1 | 4.8 | 5.3 |
| Annual result | 25 | 0.4 | 0.0 | - 6.6 | - 1.9 | 0.6 | 0.2 | 0.5 | 0.3 | 2.8 | 0.3 |
| | 50 | 3.9 | 3.4 | 0.8 | 1.4 | 3.5 | 3.3 | 5.7 | 3.7 | 5.0 | 2.9 |
| | 75 | 8.9 | 9.4 | 6.5 | 10.6 | 9.2 | 9.8 | 10.0 | 9.4 | 7.8 | 8.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 0.9 | 0.6 | 0.4 | 0.1 | 0.4 | 0.3 | 1.4 | 1.0 | 2.2 | 2.4 |
| | 50 | 3.6 | 3.1 | 2.4 | 2.5 | 1.8 | 1.5 | 3.6 | 3.1 | 5.8 | 5.9 |
| | 75 | 8.6 | 8.3 | 7.4 | 6.7 | 5.3 | 4.3 | 9.7 | 9.7 | 14.1 | 15.0 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 | 0.2 | 0.2 |
| | 50 | 1.3 | 1.7 | 2.5 | 1.7 | 0.5 | 1.0 | 3.8 | 4.5 | 1.0 | 0.9 |
| | 75 | 15.1 | 16.1 | 37.0 | 46.7 | 16.0 | 15.2 | 21.6 | 22.0 | 5.7 | 6.1 |
| Equity | 25 | 9.5 | 10.3 | - 28.4 | - 1.5 | 8.8 | 10.4 | 12.9 | 14.8 | 16.1 | 17.5 |
| | 50 | 32.0 | 34.0 | 22.3 | 23.1 | 34.8 | 38.1 | 30.7 | 30.8 | 37.3 | 38.6 |
| | 75 | 54.8 | 57.5 | 62.6 | 69.6 | 65.8 | 62.4 | 52.6 | 53.1 | 52.3 | 53.1 |
| Short-term liabilities | 25 | 16.1 | 14.8 | 11.9 | 14.8 | 17.1 | 16.8 | 17.4 | 12.8 | 18.3 | 12.1 |
| | 50 | 32.9 | 30.5 | 36.9 | 40.7 | 38.5 | 31.1 | 29.2 | 29.3 | 28.5 | 30.2 |
| | 75 | 54.9 | 54.0 | 86.4 | 94.8 | 59.6 | 56.5 | 49.0 | 51.4 | 43.1 | 40.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 2.2 | 1.5 | 10.9 | 15.0 | 2.8 | 1.4 | 0.0 | 0.0 | 6.3 | 8.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.2 | - 6.7 | - 1.8 | 0.6 | 0.4 | 1.0 | 0.5 | 3.4 | 0.8 |
| | 50 | 5.1 | 4.0 | 1.4 | 2.1 | 4.7 | 4.0 | 7.3 | 4.1 | 6.2 | 4.0 |
| | 75 | 11.0 | 11.7 | 6.9 | 13.7 | 11.6 | 12.1 | 11.1 | 11.7 | 11.3 | 10.3 |
| Annual result and depreciation | 25 | 2.1 | 1.4 | - 4.3 | 0.0 | 2.2 | 1.3 | 3.7 | 2.3 | 5.3 | 2.3 |
| | 50 | 8.4 | 6.9 | 2.7 | 5.4 | 6.7 | 6.2 | 10.4 | 7.2 | 9.8 | 8.1 |
| | 75 | 14.2 | 14.1 | 10.5 | 14.1 | 13.0 | 12.9 | 16.6 | 15.1 | 14.2 | 15.0 |
| Trade receivables | 25 | 3.3 | 3.7 | 3.3 | 3.9 | 4.7 | 4.4 | 3.3 | 3.5 | 3.3 | 3.7 |
| | 50 | 7.5 | 7.5 | 6.6 | 7.5 | 10.4 | 10.5 | 8.2 | 8.5 | 5.0 | 5.3 |
| | 75 | 16.0 | 15.8 | 13.4 | 12.1 | 20.3 | 24.6 | 16.1 | 15.2 | 9.2 | 7.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.6 | 1.2 | - 6.1 | - 1.5 | 2.6 | 1.6 | 1.7 | 1.8 | 3.4 | 1.7 |
| | 50 | 7.7 | 7.8 | 4.1 | 8.5 | 8.1 | 9.0 | 8.9 | 7.8 | 7.6 | 6.1 |
| | 75 | 16.2 | 16.4 | 17.8 | 30.6 | 25.1 | 19.2 | 15.9 | 14.6 | 13.8 | 12.3 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 2.7 | - 1.7 | - 31.0 | - 24.2 | 4.1 | - 5.8 | 6.1 | 3.7 | 10.1 | 4.3 |
| | 50 | 16.4 | 16.1 | - 0.3 | 1.8 | 20.5 | 19.4 | 23.6 | 16.8 | 20.9 | 19.1 |
| | 75 | 46.8 | 47.2 | 10.7 | 45.0 | 68.9 | 68.3 | 68.2 | 46.8 | 43.0 | 36.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 89.9 | 86.1 | 47.8 | 9.3 | 176.6 | 126.2 | 95.6 | 85.4 | 79.2 | 74.6 |
| | 50 | 192.7 | 210.6 | 321.4 | 383.3 | 403.9 | 442.3 | 154.4 | 189.6 | 124.2 | 126.7 |
| | 75 | 760.0 | 879.5 | 1 801.3 | 1 447.2 | 1 832.3 | 2 400.0 | 367.3 | 321.5 | 253.9 | 334.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 91.9 | 94.2 | 59.2 | 55.8 | 112.1 | 115.8 | 100.2 | 95.7 | 102.9 | 86.9 |
| | 50 | 167.3 | 174.6 | 126.4 | 172.4 | 191.2 | 230.3 | 155.4 | 160.1 | 169.3 | 154.6 |
| | 75 | 340.2 | 430.5 | 478.8 | 473.7 | 430.6 | 469.8 | 340.2 | 375.5 | 267.4 | 348.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.1 | 5.3 | 6.5 | 5.2 | 6.1 | 7.1 | 6.9 | 5.8 | 5.1 | 3.7 |
| | 50 | 12.9 | 11.4 | 13.6 | 12.0 | 15.0 | 15.2 | 13.2 | 11.1 | 8.1 | 8.4 |
| | 75 | 24.1 | 23.1 | 31.8 | 31.9 | 28.0 | 23.1 | 23.1 | 23.0 | 14.8 | 15.9 |

I. Enterprises by economic sector

11.b) Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 98.8 | 102.4 | 91.3 | 101.6 | 99.8 | 99.1 | 98.8 | 99.9 | 98.8 |
| Change in finished goods | 0.1 | 1.2 | - 2.4 | 8.7 | - 1.6 | 0.2 | 0.9 | 1.2 | 0.1 | 1.2 |
| Interest and similar income | 1.0 | 0.7 | 0.3 | 0.2 | 0.4 | 0.3 | 0.3 | 0.3 | 1.0 | 0.7 |
| Other income | 6.2 | 4.1 | 5.4 | 5.2 | 5.7 | 6.3 | 3.7 | 3.9 | 6.4 | 4.1 |
| of which: Income from long-term equity investments | 0.6 | 0.6 | 0.0 | 0.0 | 0.3 | 0.3 | 1.1 | 1.0 | 0.6 | 0.6 |
| Total income | 107.2 | 104.8 | 105.7 | 105.4 | 106.0 | 106.7 | 103.9 | 104.2 | 107.4 | 104.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 56.3 | 57.4 | 41.9 | 41.1 | 51.6 | 52.6 | 42.4 | 41.9 | 57.3 | 58.5 |
| Personnel expenses | 18.0 | 20.6 | 29.7 | 31.3 | 22.0 | 24.2 | 21.5 | 24.1 | 17.6 | 20.3 |
| Depreciation | 3.2 | 3.1 | 4.2 | 4.5 | 4.7 | 4.9 | 7.1 | 6.2 | 3.0 | 2.9 |
| of which: Depreciation of tangible fixed assets | 3.1 | 3.0 | 3.6 | 3.8 | 4.6 | 4.2 | 7.0 | 6.0 | 2.9 | 2.8 |
| Interest and similar expenses | 2.0 | 1.8 | 1.1 | 1.0 | 0.9 | 0.8 | 1.1 | 1.1 | 2.1 | 1.9 |
| Operating taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 17.4 | 17.3 | 25.9 | 26.0 | 21.8 | 22.4 | 20.7 | 21.2 | 17.0 | 17.0 |
| Total expenses before taxes on income | 96.9 | 100.3 | 102.9 | 103.9 | 101.1 | 105.0 | 92.9 | 94.5 | 97.0 | 100.6 |
| Annual result before taxes on income | 10.3 | 4.5 | 2.8 | 1.5 | 4.9 | 1.7 | 11.1 | 9.7 | 10.4 | 4.3 |
| Taxes on income | 0.6 | 0.7 | 1.4 | 0.9 | 1.4 | 1.6 | 1.0 | 1.2 | 0.6 | 0.6 |
| Annual result | 9.7 | 3.9 | 1.4 | 0.7 | 3.5 | 0.1 | 10.0 | 8.6 | 9.8 | 3.6 |
| Profit and loss transfers (parent company) | 3.3 | 3.1 | 0.0 | 0.0 | - 0.6 | 0.0 | 0.4 | 0.5 | 3.5 | 3.3 |
| Profit and loss transfers (subsidiary) | 10.2 | 9.3 | 0.2 | - 0.4 | 0.3 | - 3.5 | 7.6 | 5.6 | 10.5 | 9.8 |
| Profit for the year | 2.8 | - 2.4 | 1.2 | 1.1 | 2.7 | 3.6 | 2.9 | 3.5 | 2.8 | - 2.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.8 | 1.7 | 9.0 | 7.4 | 3.8 | 4.4 | 11.1 | 9.2 | 1.4 | 1.4 |
| Tangible fixed assets | 18.4 | 17.6 | 14.2 | 11.4 | 22.5 | 23.7 | 9.2 | 9.0 | 18.7 | 17.9 |
| of which: Land and buildings | 4.4 | 4.4 | 4.8 | 3.9 | 13.8 | 14.5 | 1.6 | 1.4 | 4.5 | 4.4 |
| Inventories | 3.0 | 2.9 | 14.6 | 22.1 | 10.4 | 9.7 | 7.9 | 11.7 | 2.7 | 2.5 |
| of which: Finished goods and merchandise | 2.1 | 2.3 | 2.2 | 2.7 | 4.2 | 3.9 | 2.1 | 3.3 | 2.1 | 2.2 |
| Cash | 8.0 | 8.7 | 14.3 | 17.2 | 13.8 | 14.7 | 10.7 | 12.3 | 7.8 | 8.4 |
| Receivables | 42.9 | 44.2 | 34.7 | 30.5 | 43.7 | 43.2 | 42.9 | 41.5 | 42.9 | 44.3 |
| Short-term | 28.0 | 30.2 | 33.6 | 29.6 | 42.0 | 41.4 | 42.1 | 40.1 | 27.3 | 29.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.0 | 7.5 | 16.1 | 13.1 | 19.7 | 18.0 | 11.6 | 11.5 | 7.7 | 7.3 |
| Receivables from affiliated companies | 15.8 | 18.5 | 13.3 | 12.6 | 14.5 | 14.3 | 26.5 | 24.2 | 15.5 | 18.3 |
| Long-term | 14.9 | 14.0 | 1.1 | 1.0 | 1.7 | 1.8 | 0.9 | 1.4 | 15.6 | 14.6 |
| of which: Loans to affiliated companies | 0.1 | 0.1 | 0.0 | 0.1 | 0.2 | 0.5 | 0.2 | 0.4 | 0.1 | 0.1 |
| Securities | 18.1 | 17.5 | 0.6 | 0.5 | 0.9 | 0.5 | 7.8 | 6.5 | 18.7 | 18.1 |
| Other long-term equity investments | 7.5 | 7.1 | 10.5 | 8.9 | 4.2 | 3.3 | 9.7 | 9.1 | 7.4 | 7.0 |
| of which: Goodwill | 0.1 | 0.1 | 0.4 | 0.3 | 0.1 | 0.1 | 2.2 | 1.8 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 23.2 | 19.4 | 33.5 | 29.1 | 36.9 | 38.6 | 22.4 | 25.5 | 23.1 | 19.0 |
| Liabilities | | | | | | | | | | |
| Short-term | 21.2 | 23.4 | 46.7 | 54.6 | 39.8 | 38.6 | 44.3 | 44.5 | 20.1 | 22.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 0.8 | 0.6 | 7.4 | 7.2 | 6.1 | 5.1 | 3.9 | 4.1 | 0.6 | 0.4 |
| Trade payables | 3.7 | 3.4 | 8.6 | 8.2 | 11.1 | 10.3 | 7.6 | 6.1 | 3.4 | 3.2 |
| Liabilities to affiliated companies | 14.9 | 17.3 | 12.8 | 12.9 | 12.5 | 12.6 | 22.1 | 20.7 | 14.6 | 17.2 |
| Long-term | 5.2 | 5.5 | 13.6 | 10.2 | 8.8 | 8.9 | 10.7 | 7.5 | 4.9 | 5.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 0.2 | 0.7 | 7.7 | 5.5 | 3.5 | 4.4 | 3.9 | 1.8 | 0.1 | 0.6 |
| Liabilities to affiliated companies | 3.7 | 3.6 | 3.7 | 2.4 | 3.3 | 2.2 | 5.3 | 5.1 | 3.7 | 3.6 |
| Provisions | 49.4 | 50.1 | 5.5 | 4.9 | 13.9 | 13.7 | 22.0 | 21.9 | 50.8 | 51.6 |
| of which: Provisions for pensions | 40.3 | 41.9 | 0.0 | 0.0 | 4.1 | 4.2 | 3.3 | 3.6 | 42.1 | 43.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 10.4 | 4.6 | 2.7 | 1.7 | 4.8 | 1.7 | 11.2 | 9.9 | 10.4 | 4.3 |
| Annual result and depreciation | 13.0 | 7.0 | 5.5 | 5.6 | 8.1 | 5.0 | 17.3 | 14.9 | 12.8 | 6.6 |
| Trade receivables | 10.5 | 10.3 | 12.9 | 13.3 | 15.6 | 15.3 | 9.1 | 9.7 | 10.5 | 10.2 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 76.4 | 73.2 | 125.0 | 98.4 | 126.5 | 117.5 | 127.9 | 119.5 | 73.9 | 71.1 |
| Annual result and interest paid | 8.9 | 4.2 | 3.1 | 1.7 | 5.4 | 1.1 | 14.4 | 11.7 | 8.8 | 4.0 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 14.4 | 7.2 | 13.3 | 10.3 | 20.8 | 12.6 | 33.1 | 28.7 | 13.7 | 6.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 113.9 | 116.2 | 135.1 | 136.4 | 153.8 | 155.8 | 94.4 | 104.3 | 114.2 | 116.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 171.5 | 167.8 | 103.5 | 86.3 | 142.1 | 146.4 | 119.5 | 118.1 | 176.5 | 172.1 |
| Cash resources, short-term receivables and inventories | 185.5 | 180.3 | 134.7 | 126.8 | 168.2 | 171.6 | 137.5 | 144.4 | 189.9 | 183.3 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.5 | 8.0 | 16.9 | 18.5 | 17.2 | 16.6 | 13.9 | 12.1 | 8.1 | 7.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 23.73 | 24.89 | 0.05 | 0.06 | 0.22 | 0.23 | 0.82 | 0.85 | 22.64 | 23.75 |
| Sales in € billion | 18.12 | 18.22 | 0.06 | 0.06 | 0.28 | 0.27 | 1.05 | 1.01 | 16.72 | 16.88 |
| Number of enterprises | 238 | 238 | 90 | 90 | 54 | 54 | 54 | 54 | 40 | 40 |

I. Enterprises by economic sector

cont'd: 11.b) Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 23.5 | 25.3 | 7.8 | 7.7 | 33.0 | 32.0 | 31.3 | 30.1 | 42.2 | 42.4 |
| | 50 | 43.0 | 43.2 | 28.6 | 36.3 | 45.3 | 46.7 | 41.8 | 38.1 | 52.9 | 57.8 |
| | 75 | 63.2 | 63.2 | 60.0 | 61.3 | 66.4 | 63.0 | 62.2 | 56.9 | 67.1 | 67.9 |
| Personnel expenses | 25 | 9.2 | 9.8 | 10.0 | 12.4 | 13.5 | 14.0 | 9.2 | 9.9 | 5.2 | 5.4 |
| | 50 | 18.3 | 19.2 | 22.9 | 25.3 | 18.2 | 21.0 | 17.1 | 17.4 | 11.4 | 9.4 |
| | 75 | 33.4 | 36.9 | 39.6 | 39.6 | 35.3 | 37.0 | 29.5 | 29.3 | 24.3 | 27.8 |
| Depreciation | 25 | 0.5 | 0.5 | 0.6 | 1.3 | 0.3 | 0.4 | 0.5 | 0.5 | 0.1 | 0.2 |
| | 50 | 2.3 | 2.6 | 2.7 | 2.8 | 1.5 | 2.2 | 1.7 | 1.9 | 2.9 | 2.8 |
| | 75 | 5.7 | 6.2 | 6.3 | 6.6 | 4.7 | 6.6 | 5.9 | 5.3 | 4.4 | 5.2 |
| Annual result | 25 | 0.2 | 0.0 | - 2.6 | - 5.2 | 0.6 | 0.0 | 0.9 | 1.7 | 1.2 | - 4.3 |
| | 50 | 4.5 | 3.0 | 2.9 | 2.4 | 4.3 | 2.8 | 5.2 | 4.5 | 6.8 | 2.4 |
| | 75 | 12.2 | 8.6 | 13.5 | 8.4 | 7.9 | 6.3 | 11.5 | 8.6 | 17.3 | 14.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 0.6 | 0.5 | 0.7 | 0.6 | 0.7 | 0.6 | 0.9 | 0.7 | 0.4 | 0.4 |
| | 50 | 4.4 | 4.4 | 4.1 | 4.7 | 4.6 | 5.5 | 5.0 | 3.6 | 5.2 | 5.1 |
| | 75 | 25.4 | 24.6 | 31.6 | 29.5 | 31.0 | 32.6 | 23.8 | 19.5 | 19.0 | 22.5 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |
| | 50 | 0.5 | 0.4 | 0.0 | 0.0 | 0.7 | 1.5 | 1.5 | 1.7 | 0.0 | 0.0 |
| | 75 | 11.4 | 13.3 | 18.9 | 17.6 | 14.9 | 14.5 | 10.9 | 20.8 | 3.4 | 2.7 |
| Equity | 25 | 3.8 | 4.2 | - 8.7 | - 1.9 | 5.5 | 5.6 | 1.7 | 3.5 | 5.7 | 6.7 |
| | 50 | 20.2 | 21.2 | 25.9 | 22.5 | 20.9 | 22.7 | 20.4 | 21.5 | 17.4 | 15.4 |
| | 75 | 47.1 | 47.3 | 52.0 | 53.3 | 42.7 | 57.7 | 41.0 | 39.9 | 37.8 | 31.9 |
| Short-term liabilities | 25 | 21.1 | 19.4 | 21.3 | 26.2 | 26.6 | 19.1 | 25.4 | 28.8 | 8.3 | 7.8 |
| | 50 | 44.1 | 43.7 | 44.4 | 48.7 | 49.4 | 43.1 | 43.9 | 46.8 | 30.3 | 30.3 |
| | 75 | 70.7 | 72.9 | 79.8 | 83.7 | 64.5 | 70.9 | 71.9 | 70.7 | 62.4 | 50.6 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 1.3 | 0.7 | 2.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 15.5 | 19.1 | 28.7 | 24.4 | 19.9 | 19.1 | 11.3 | 10.0 | 0.0 | 0.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.0 | - 2.6 | - 5.4 | 0.8 | 0.1 | 1.5 | 2.1 | 3.2 | - 6.1 |
| | 50 | 5.4 | 3.9 | 3.7 | 3.2 | 5.5 | 3.5 | 5.7 | 5.9 | 7.2 | 3.7 |
| | 75 | 13.9 | 11.0 | 13.5 | 11.0 | 11.9 | 8.5 | 14.3 | 11.1 | 18.7 | 16.7 |
| Annual result and depreciation | 25 | 2.6 | 1.9 | 1.7 | 0.6 | 2.5 | 1.9 | 3.4 | 4.8 | 5.3 | 1.1 |
| | 50 | 9.2 | 7.2 | 6.8 | 5.9 | 11.4 | 7.2 | 10.0 | 9.3 | 10.5 | 6.8 |
| | 75 | 20.5 | 17.8 | 18.3 | 16.0 | 20.5 | 16.7 | 21.6 | 16.7 | 22.3 | 20.6 |
| Trade receivables | 25 | 2.5 | 2.6 | 1.9 | 2.2 | 5.5 | 4.7 | 2.0 | 2.3 | 3.6 | 2.9 |
| | 50 | 8.8 | 8.2 | 7.4 | 7.8 | 11.4 | 10.0 | 4.6 | 5.4 | 11.9 | 10.2 |
| | 75 | 16.7 | 16.3 | 16.2 | 17.1 | 20.2 | 18.1 | 11.6 | 12.0 | 22.1 | 18.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.6 | 0.6 | - 3.8 | - 4.4 | 2.3 | 1.4 | 3.6 | 3.1 | 2.8 | - 1.3 |
| | 50 | 7.6 | 5.9 | 6.9 | 4.3 | 6.8 | 4.5 | 8.6 | 9.6 | 10.6 | 5.9 |
| | 75 | 20.3 | 15.9 | 21.5 | 18.9 | 13.0 | 11.8 | 24.9 | 14.0 | 21.1 | 15.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.9 | 3.5 | - 5.9 | - 2.8 | 5.7 | 4.5 | 8.3 | 11.4 | 5.5 | 0.0 |
| | 50 | 21.4 | 16.1 | 17.7 | 11.9 | 22.4 | 17.8 | 25.3 | 23.5 | 20.9 | 13.0 |
| | 75 | 55.0 | 55.3 | 43.4 | 51.3 | 67.7 | 50.2 | 69.3 | 79.1 | 53.6 | 53.5 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 69.8 | 72.1 | 62.7 | 66.7 | 79.5 | 85.6 | 62.8 | 70.8 | 99.2 | 84.2 |
| | 50 | 158.8 | 162.1 | 173.1 | 172.7 | 194.1 | 175.8 | 144.6 | 144.5 | 125.4 | 134.4 |
| | 75 | 588.3 | 504.6 | 1 029.2 | 596.8 | 511.4 | 479.1 | 316.6 | 418.7 | 485.3 | 640.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 67.7 | 76.5 | 60.3 | 59.2 | 72.0 | 84.4 | 64.2 | 54.1 | 103.9 | 101.1 |
| | 50 | 140.1 | 133.6 | 128.7 | 123.0 | 135.5 | 134.6 | 136.4 | 119.1 | 236.2 | 212.6 |
| | 75 | 278.0 | 294.6 | 246.9 | 221.5 | 250.3 | 294.6 | 268.3 | 206.9 | 545.9 | 516.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.8 | 5.0 | 4.3 | 5.4 | 10.4 | 7.4 | 4.3 | 4.6 | 3.7 | 2.7 |
| | 50 | 12.3 | 10.9 | 14.9 | 14.7 | 14.9 | 12.3 | 9.9 | 10.2 | 8.7 | 7.7 |
| | 75 | 25.7 | 25.3 | 45.7 | 35.5 | 28.0 | 30.7 | 17.1 | 14.6 | 13.4 | 11.8 |

I. Enterprises by economic sector

11.c) Telecommunications

| | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| Ratios | Cylindered sample 2017/2018 | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.7 | 99.4 | 99.2 | 99.7 | 94.0 | 98.1 | 100.4 | 99.7 | 99.7 |
| Change in finished goods | 0.3 | 0.3 | 0.6 | 0.8 | 0.3 | 6.0 | 1.9 | -0.4 | 0.3 | 0.3 |
| Interest and similar income | 1.2 | 1.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.3 | 1.2 | 1.2 |
| Other income | 8.5 | 9.6 | 3.9 | 3.6 | 2.5 | 3.0 | 3.0 | 3.5 | 8.6 | 9.9 |
| of which: Income from long-term equity investments | 0.2 | 1.2 | 0.3 | 0.3 | 0.0 | 0.0 | 0.1 | 0.2 | 0.2 | 1.3 |
| Total income | 109.7 | 110.8 | 104.0 | 103.7 | 102.7 | 103.1 | 103.2 | 103.8 | 109.9 | 111.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 41.8 | 42.2 | 28.3 | 24.7 | 47.6 | 49.9 | 38.6 | 39.1 | 41.9 | 42.2 |
| Personnel expenses | 14.2 | 14.4 | 36.3 | 38.4 | 21.6 | 21.3 | 29.3 | 30.1 | 13.8 | 13.9 |
| Depreciation | 23.2 | 21.0 | 6.5 | 6.6 | 7.1 | 6.4 | 8.1 | 8.0 | 23.6 | 21.5 |
| of which: Depreciation of tangible fixed assets | 20.3 | 20.8 | 6.5 | 6.6 | 6.6 | 6.3 | 7.1 | 7.7 | 20.7 | 21.3 |
| Interest and similar expenses | 4.8 | 5.4 | 1.4 | 1.4 | 1.1 | 1.0 | 1.1 | 1.3 | 4.9 | 5.5 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 28.0 | 28.4 | 25.6 | 27.2 | 16.8 | 14.8 | 15.9 | 17.0 | 28.4 | 28.8 |
| Total expenses before taxes on income | 112.0 | 111.4 | 98.1 | 98.4 | 94.4 | 93.4 | 93.0 | 95.6 | 112.6 | 112.0 |
| Annual result before taxes on income | -2.3 | -0.6 | 5.9 | 5.3 | 8.3 | 9.7 | 10.2 | 8.2 | -2.7 | -0.9 |
| Taxes on income | 1.2 | 1.2 | 1.9 | 1.2 | 2.5 | 2.5 | 1.9 | 1.8 | 1.2 | 1.2 |
| Annual result | -3.6 | -1.8 | 4.0 | 4.2 | 5.8 | 7.2 | 8.2 | 6.4 | -4.0 | -2.1 |
| Profit and loss transfers (parent company) | 9.9 | 6.7 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 10.2 | 6.9 |
| Profit and loss transfers (subsidiary) | 0.9 | 1.1 | 1.1 | 1.6 | 2.6 | 2.6 | 3.6 | 1.9 | 0.8 | 1.0 |
| Profit for the year | 5.4 | 3.8 | 2.9 | 2.6 | 3.2 | 4.8 | 4.6 | 4.5 | 5.4 | 3.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 7.0 | 6.7 | 3.3 | 3.0 | 1.7 | 1.4 | 2.1 | 1.9 | 7.0 | 6.8 |
| Tangible fixed assets | 14.8 | 16.0 | 59.6 | 54.7 | 39.1 | 38.3 | 45.0 | 44.6 | 14.5 | 15.7 |
| of which: Land and buildings | 2.7 | 3.1 | 0.4 | 0.3 | 1.9 | 1.6 | 2.2 | 2.4 | 2.8 | 3.1 |
| Inventories | 0.4 | 0.6 | 2.7 | 1.8 | 4.9 | 9.4 | 4.3 | 3.6 | 0.4 | 0.5 |
| of which: Finished goods and merchandise | 0.3 | 0.4 | 0.6 | 0.4 | 0.7 | 0.6 | 0.4 | 0.4 | 0.3 | 0.4 |
| Cash | 0.8 | 0.7 | 14.8 | 10.1 | 6.0 | 6.0 | 11.3 | 11.7 | 0.7 | 0.6 |
| Receivables | 30.2 | 30.5 | 18.4 | 22.8 | 42.4 | 38.9 | 25.6 | 26.1 | 30.3 | 30.5 |
| Short-term | 19.6 | 19.7 | 18.0 | 22.0 | 41.1 | 37.7 | 22.9 | 23.8 | 19.5 | 19.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 2.1 | 2.3 | 8.7 | 8.4 | 12.9 | 11.7 | 8.9 | 10.2 | 2.0 | 2.2 |
| Receivables from affiliated companies | 16.5 | 16.3 | 7.1 | 10.9 | 25.7 | 23.6 | 12.4 | 12.1 | 16.5 | 16.3 |
| Long-term | 10.7 | 10.8 | 0.4 | 0.9 | 1.2 | 1.3 | 2.6 | 2.3 | 10.7 | 10.9 |
| of which: Loans to affiliated companies | 10.6 | 10.8 | 0.4 | 0.9 | 1.0 | 0.9 | 2.0 | 1.8 | 10.7 | 10.9 |
| Securities | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.7 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other long-term equity investments | 46.0 | 44.8 | 0.9 | 7.2 | 3.3 | 3.2 | 10.3 | 10.9 | 46.4 | 45.2 |
| of which: Goodwill | 2.8 | 1.2 | 0.0 | 0.0 | 0.2 | 0.2 | 0.6 | 0.5 | 2.8 | 1.3 |
| Capital | | | | | | | | | | |
| Equity | 38.6 | 38.9 | 42.7 | 38.6 | 35.6 | 34.3 | 43.2 | 43.9 | 38.6 | 38.8 |
| Liabilities | 56.0 | 55.4 | 52.2 | 56.3 | 57.0 | 55.7 | 41.8 | 42.3 | 56.1 | 55.6 |
| Short-term | 18.7 | 17.9 | 22.9 | 21.6 | 37.3 | 37.1 | 24.8 | 26.0 | 18.7 | 17.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.1 | 1.1 | 3.5 | 2.4 | 5.6 | 6.1 | 3.3 | 3.8 | 1.0 | 1.1 |
| Trade payables | 2.2 | 2.5 | 6.8 | 8.3 | 6.3 | 5.9 | 4.2 | 4.8 | 2.2 | 2.4 |
| Liabilities to affiliated companies | 13.4 | 11.1 | 8.1 | 8.3 | 20.5 | 19.7 | 14.1 | 14.1 | 13.3 | 11.1 |
| Long-term | 37.2 | 37.6 | 29.3 | 34.7 | 19.7 | 18.7 | 17.0 | 16.2 | 37.4 | 37.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.1 | 2.1 | 27.4 | 23.1 | 11.9 | 11.9 | 11.0 | 9.8 | 2.0 | 2.0 |
| Liabilities to affiliated companies | 33.2 | 33.9 | 1.0 | 11.2 | 7.4 | 6.7 | 6.0 | 6.4 | 33.5 | 34.1 |
| Provisions | 4.8 | 5.1 | 3.9 | 3.9 | 5.0 | 6.5 | 11.8 | 11.8 | 4.7 | 5.0 |
| of which: Provisions for pensions | 1.0 | 1.3 | 0.1 | 0.1 | 0.6 | 0.6 | 3.3 | 3.5 | 1.0 | 1.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | -2.3 | -0.6 | 5.9 | 5.4 | 8.3 | 10.3 | 10.4 | 8.2 | -2.7 | -0.9 |
| Annual result and depreciation | 19.6 | 19.3 | 10.5 | 10.8 | 12.9 | 14.4 | 16.6 | 14.3 | 19.7 | 19.5 |
| Trade receivables | 7.8 | 8.4 | 11.2 | 11.6 | 12.9 | 12.9 | 9.9 | 11.7 | 7.7 | 8.3 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 26.5 | 27.7 | 77.6 | 72.4 | 99.9 | 90.6 | 89.8 | 87.3 | 25.9 | 27.1 |
| Annual result and interest paid | 0.3 | 1.0 | 4.2 | 4.1 | 6.9 | 7.9 | 8.5 | 6.7 | 0.3 | 0.9 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 8.6 | 8.8 | 19.2 | 15.3 | 22.1 | 21.9 | 32.8 | 28.1 | 8.4 | 8.7 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 98.0 | 99.2 | 112.3 | 111.6 | 123.2 | 121.3 | 105.8 | 106.4 | 97.9 | 99.1 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 108.7 | 114.3 | 143.5 | 148.7 | 128.8 | 119.7 | 138.5 | 136.5 | 108.4 | 114.0 |
| Cash resources, short-term receivables and inventories | 111.0 | 117.4 | 155.3 | 157.2 | 141.9 | 145.2 | 156.0 | 150.2 | 110.5 | 116.9 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 20.0 | 21.0 | 30.6 | 46.0 | 13.2 | 12.2 | 12.0 | 14.1 | 20.2 | 21.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 206.59 | 199.00 | 0.05 | 0.06 | 0.25 | 0.29 | 1.56 | 1.73 | 204.74 | 196.94 |
| Sales in € billion | 54.65 | 55.10 | 0.04 | 0.04 | 0.25 | 0.26 | 1.40 | 1.51 | 52.97 | 53.29 |
| Number of enterprises | 200 | 200 | 43 | 43 | 50 | 50 | 65 | 65 | 42 | 42 |

I. Enterprises by economic sector
cont'd: 11.c) Telecommunications

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 22.8 | 24.4 | 6.4 | 6.3 | 30.7 | 32.4 | 27.6 | 29.7 | 32.6 | 31.6 |
| | 50 | 39.8 | 39.1 | 22.3 | 22.3 | 44.4 | 45.1 | 38.3 | 38.8 | 45.4 | 46.1 |
| | 75 | 55.1 | 54.7 | 41.5 | 37.7 | 57.2 | 58.3 | 51.9 | 52.2 | 68.0 | 65.7 |
| Personnel expenses | 25 | 8.6 | 7.7 | 9.9 | 25.1 | 8.0 | 6.3 | 16.5 | 15.7 | 4.4 | 2.9 |
| | 50 | 22.8 | 23.6 | 38.0 | 36.7 | 24.1 | 22.4 | 25.4 | 27.1 | 10.6 | 9.4 |
| | 75 | 37.5 | 37.8 | 54.3 | 55.4 | 36.2 | 35.3 | 37.5 | 38.1 | 21.8 | 20.3 |
| Depreciation | 25 | 1.2 | 1.1 | 0.5 | 0.7 | 1.9 | 1.1 | 1.7 | 2.1 | 2.4 | 2.4 |
| | 50 | 4.7 | 4.7 | 1.3 | 2.0 | 4.9 | 3.8 | 5.0 | 5.8 | 11.0 | 8.3 |
| | 75 | 12.0 | 11.9 | 8.0 | 6.7 | 10.8 | 8.8 | 10.9 | 11.2 | 18.3 | 19.4 |
| Annual result | 25 | 0.4 | 0.4 | - 0.3 | - 1.0 | 1.3 | 1.5 | 2.8 | 1.6 | - 1.3 | - 3.9 |
| | 50 | 4.2 | 4.6 | 2.4 | 2.1 | 4.2 | 5.9 | 5.7 | 5.6 | 1.5 | 2.5 |
| | 75 | 9.8 | 10.8 | 10.1 | 8.2 | 9.8 | 11.0 | 11.9 | 12.5 | 5.3 | 7.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.2 | 3.6 | 0.5 | 1.6 | 9.2 | 4.7 | 7.6 | 5.2 | 2.6 | 1.6 |
| | 50 | 20.0 | 20.4 | 3.4 | 6.1 | 25.2 | 19.2 | 33.3 | 30.2 | 19.3 | 18.6 |
| | 75 | 51.9 | 54.6 | 38.8 | 38.1 | 51.9 | 54.5 | 58.0 | 62.5 | 51.5 | 53.0 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.3 | 0.3 | 0.0 | 0.0 | 1.5 | 1.5 | 0.0 | 0.1 | 0.3 | 0.3 |
| | 75 | 4.0 | 4.1 | 2.8 | 2.6 | 9.8 | 11.4 | 3.8 | 4.3 | 1.9 | 2.3 |
| Equity | 25 | 12.5 | 15.4 | 2.9 | 6.3 | 12.1 | 11.4 | 18.0 | 19.1 | 12.9 | 12.9 |
| | 50 | 36.7 | 37.6 | 38.8 | 37.7 | 39.0 | 38.8 | 36.8 | 38.2 | 33.7 | 34.7 |
| | 75 | 55.3 | 54.4 | 64.6 | 61.3 | 54.5 | 57.1 | 55.6 | 53.6 | 47.5 | 47.2 |
| Short-term liabilities | 25 | 15.0 | 13.3 | 17.0 | 17.5 | 19.2 | 13.7 | 11.6 | 12.4 | 10.8 | 10.0 |
| | 50 | 29.0 | 28.4 | 31.6 | 28.8 | 36.4 | 32.3 | 27.2 | 27.9 | 23.0 | 27.7 |
| | 75 | 52.8 | 52.0 | 66.1 | 46.0 | 50.8 | 54.4 | 49.1 | 52.5 | 43.4 | 51.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 6.2 | 2.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 14.6 | 11.8 | 6.3 | 2.3 | 23.7 | 24.1 | 16.0 | 15.0 | 2.7 | 1.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.5 | 1.0 | - 0.2 | - 1.0 | 2.0 | 3.3 | 3.2 | 2.0 | - 1.4 | - 1.1 |
| | 50 | 5.6 | 5.7 | 2.4 | 2.0 | 6.3 | 7.7 | 7.7 | 7.6 | 2.0 | 3.0 |
| | 75 | 13.5 | 14.5 | 14.5 | 10.4 | 14.0 | 16.0 | 16.7 | 15.6 | 6.4 | 9.1 |
| Annual result and depreciation | 25 | 4.0 | 4.7 | 1.3 | 1.5 | 5.6 | 6.1 | 6.8 | 6.0 | 4.4 | 3.9 |
| | 50 | 12.9 | 11.9 | 4.9 | 5.3 | 13.2 | 17.3 | 14.7 | 13.2 | 12.9 | 11.9 |
| | 75 | 26.0 | 25.1 | 23.5 | 19.9 | 24.6 | 25.6 | 27.4 | 24.9 | 30.6 | 34.4 |
| Trade receivables | 25 | 3.7 | 3.8 | 1.7 | 2.0 | 4.0 | 4.3 | 3.8 | 3.9 | 5.2 | 5.8 |
| | 50 | 9.2 | 9.1 | 8.7 | 10.8 | 9.5 | 9.5 | 8.4 | 9.2 | 9.7 | 8.5 |
| | 75 | 13.6 | 15.8 | 14.4 | 15.6 | 13.2 | 17.7 | 12.9 | 15.1 | 14.4 | 14.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.7 | 1.8 | 0.6 | - 1.6 | 2.8 | 2.9 | 3.5 | 2.7 | 0.7 | 1.0 |
| | 50 | 6.5 | 6.3 | 6.4 | 4.7 | 7.0 | 8.6 | 8.4 | 9.8 | 3.9 | 4.0 |
| | 75 | 14.9 | 16.1 | 22.5 | 20.7 | 15.7 | 16.3 | 15.2 | 15.6 | 9.7 | 13.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 7.0 | 5.5 | 1.8 | - 12.5 | 10.1 | 10.1 | 4.0 | 2.5 | 10.9 | 9.8 |
| | 50 | 24.8 | 22.0 | 14.4 | 7.5 | 27.4 | 30.7 | 31.2 | 32.8 | 18.4 | 17.0 |
| | 75 | 69.7 | 60.9 | 129.4 | 62.7 | 69.9 | 63.5 | 61.4 | 54.4 | 41.9 | 60.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 81.4 | 82.4 | 80.0 | 71.8 | 89.4 | 97.5 | 78.9 | 75.2 | 81.7 | 63.6 |
| | 50 | 115.2 | 119.0 | 162.4 | 170.9 | 136.6 | 126.2 | 106.8 | 122.1 | 105.7 | 100.2 |
| | 75 | 295.9 | 338.9 | 681.8 | 731.3 | 318.3 | 354.6 | 228.1 | 211.4 | 190.2 | 308.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 87.2 | 83.9 | 88.0 | 100.4 | 81.0 | 80.9 | 89.0 | 82.5 | 91.3 | 71.4 |
| | 50 | 136.7 | 144.7 | 167.8 | 215.0 | 117.4 | 130.2 | 166.1 | 158.2 | 121.3 | 112.2 |
| | 75 | 287.9 | 314.3 | 359.5 | 326.8 | 247.4 | 273.2 | 273.3 | 340.6 | 316.4 | 288.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.6 | 5.6 | 9.8 | 8.1 | 5.6 | 4.2 | 5.3 | 5.7 | 6.8 | 5.3 |
| | 50 | 12.5 | 11.7 | 19.1 | 15.3 | 10.8 | 12.7 | 10.1 | 9.0 | 12.6 | 12.2 |
| | 75 | 22.0 | 20.7 | 37.5 | 39.4 | 21.6 | 19.1 | 19.8 | 21.6 | 18.8 | 20.5 |

I. Enterprises by economic sector

11.d) Computer programming, consultancy and related activities; information service activities

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 99.5 | 98.7 | 98.4 | 98.3 | 98.6 | 99.3 | 99.4 | 100.2 | 99.6 |
| Change in finished goods | 0.1 | 0.5 | 1.3 | 1.6 | 1.7 | 1.4 | 0.7 | 0.6 | -0.2 | 0.4 |
| Interest and similar income | 0.5 | 0.5 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.6 | 0.5 |
| Other income | 6.4 | 5.1 | 4.2 | 3.6 | 2.8 | 3.2 | 3.1 | 2.9 | 7.3 | 5.8 |
| of which: Income from long-term equity investments | 2.9 | 1.8 | 0.2 | 0.2 | 0.3 | 0.3 | 0.5 | 0.5 | 3.6 | 2.2 |
| Total income | 106.9 | 105.6 | 104.4 | 103.8 | 103.0 | 103.4 | 103.3 | 103.1 | 107.9 | 106.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 44.8 | 44.9 | 26.1 | 25.8 | 29.9 | 29.5 | 33.3 | 33.7 | 48.2 | 48.3 |
| Personnel expenses | 30.1 | 30.4 | 46.5 | 46.2 | 45.9 | 45.7 | 40.8 | 40.2 | 26.9 | 27.3 |
| Depreciation | 4.7 | 5.2 | 3.7 | 3.6 | 3.6 | 3.4 | 3.8 | 3.8 | 4.9 | 5.6 |
| of which: Depreciation of tangible fixed assets | 4.1 | 4.3 | 3.4 | 3.4 | 3.2 | 3.3 | 3.4 | 3.5 | 4.3 | 4.5 |
| Interest and similar expenses | 1.1 | 1.3 | 0.7 | 0.7 | 0.5 | 0.6 | 0.6 | 0.7 | 1.2 | 1.5 |
| Operating taxes | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 17.4 | 17.3 | 21.0 | 21.1 | 17.8 | 18.0 | 18.7 | 19.3 | 17.1 | 16.7 |
| Total expenses before taxes on income | 98.2 | 99.1 | 97.9 | 97.4 | 97.7 | 97.2 | 97.3 | 97.8 | 98.4 | 99.5 |
| Annual result before taxes on income | 8.7 | 6.5 | 6.5 | 6.3 | 5.3 | 6.2 | 6.0 | 5.3 | 9.5 | 6.8 |
| Taxes on income | 2.7 | 2.1 | 2.0 | 2.2 | 1.9 | 1.8 | 1.7 | 1.8 | 2.9 | 2.2 |
| Annual result | 6.0 | 4.4 | 4.5 | 4.1 | 3.3 | 4.3 | 4.2 | 3.5 | 6.6 | 4.6 |
| Profit and loss transfers (parent company) | 0.6 | 0.8 | 0.0 | 0.0 | 0.3 | 0.4 | 0.5 | 0.3 | 0.6 | 1.0 |
| Profit and loss transfers (subsidiary) | 1.1 | 1.2 | 0.4 | 0.5 | 0.6 | 0.9 | 1.3 | 1.2 | 1.1 | 1.2 |
| Profit for the year | 5.5 | 4.0 | 4.0 | 3.6 | 3.1 | 3.8 | 3.4 | 2.6 | 6.1 | 4.3 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 3.5 | 3.5 | 5.2 | 4.6 | 3.5 | 3.5 | 3.8 | 3.7 | 3.5 | 3.5 |
| Tangible fixed assets | 8.8 | 8.6 | 11.1 | 11.1 | 16.0 | 15.3 | 11.4 | 11.7 | 8.4 | 8.1 |
| of which: Land and buildings | 2.6 | 2.5 | 2.4 | 2.8 | 6.5 | 5.9 | 3.1 | 3.5 | 2.5 | 2.4 |
| Inventories | 2.6 | 2.6 | 6.8 | 7.4 | 7.2 | 6.6 | 4.7 | 4.8 | 2.3 | 2.2 |
| of which: Finished goods and merchandise | 0.5 | 0.4 | 2.7 | 2.8 | 1.6 | 1.4 | 1.1 | 1.0 | 0.4 | 0.3 |
| Cash | 7.9 | 11.9 | 26.6 | 27.1 | 21.1 | 20.6 | 18.0 | 17.2 | 6.4 | 11.0 |
| Receivables | 32.2 | 32.1 | 42.7 | 42.7 | 44.0 | 44.2 | 43.9 | 44.0 | 30.6 | 30.5 |
| Short-term | 28.8 | 30.3 | 41.5 | 41.6 | 41.5 | 41.3 | 41.3 | 41.0 | 27.1 | 28.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.5 | 7.1 | 23.7 | 24.1 | 24.3 | 23.7 | 18.0 | 18.3 | 7.1 | 5.5 |
| Receivables from affiliated companies | 18.0 | 21.0 | 10.3 | 10.2 | 12.9 | 13.6 | 19.4 | 19.3 | 18.0 | 21.3 |
| Long-term | 3.4 | 1.8 | 1.2 | 1.1 | 2.5 | 2.8 | 2.6 | 3.0 | 3.6 | 1.7 |
| of which: Loans to affiliated companies | 2.8 | 1.4 | 0.2 | 0.1 | 1.8 | 2.1 | 2.1 | 2.5 | 2.9 | 1.3 |
| Securities | 4.6 | 1.0 | 1.4 | 1.4 | 1.1 | 1.1 | 1.9 | 1.5 | 5.0 | 1.0 |
| Other long-term equity investments | 38.7 | 38.8 | 4.6 | 4.0 | 5.5 | 6.7 | 13.6 | 14.1 | 42.3 | 42.4 |
| of which: Goodwill | 2.3 | 1.7 | 0.9 | 0.6 | 0.4 | 0.4 | 1.8 | 1.3 | 2.4 | 1.8 |
| Capital | | | | | | | | | | |
| Equity | 35.2 | 31.4 | 32.8 | 31.9 | 34.5 | 33.7 | 36.7 | 35.9 | 35.1 | 30.9 |
| Liabilities | | | | | | | | | | |
| Short-term | 34.9 | 35.5 | 40.2 | 41.1 | 34.4 | 35.6 | 32.2 | 33.2 | 35.2 | 35.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.1 | 0.8 | 4.7 | 4.6 | 4.5 | 4.5 | 2.5 | 2.1 | 0.8 | 0.6 |
| Trade payables | 4.1 | 4.3 | 9.9 | 10.1 | 8.4 | 7.9 | 7.0 | 7.1 | 3.6 | 3.9 |
| Liabilities to affiliated companies | 23.8 | 25.3 | 10.1 | 12.0 | 10.6 | 13.3 | 14.3 | 16.4 | 25.2 | 26.6 |
| Long-term | 9.4 | 14.3 | 11.7 | 10.9 | 11.9 | 12.0 | 8.2 | 8.7 | 9.5 | 14.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.6 | 1.5 | 5.2 | 5.5 | 7.4 | 7.2 | 4.4 | 3.6 | 1.2 | 1.1 |
| Liabilities to affiliated companies | 2.9 | 3.0 | 4.5 | 3.0 | 3.5 | 3.7 | 2.6 | 4.0 | 2.9 | 2.8 |
| Provisions | 17.3 | 15.7 | 11.5 | 11.7 | 14.2 | 13.6 | 16.5 | 15.7 | 17.5 | 15.7 |
| of which: Provisions for pensions | 7.7 | 7.4 | 1.9 | 2.0 | 2.1 | 2.4 | 4.1 | 4.0 | 8.2 | 7.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 8.7 | 6.6 | 6.6 | 6.4 | 5.3 | 6.2 | 6.0 | 5.3 | 9.5 | 6.8 |
| Annual result and depreciation | 10.7 | 9.6 | 8.2 | 7.8 | 7.0 | 7.8 | 8.0 | 7.3 | 11.5 | 10.2 |
| Trade receivables | 10.1 | 8.9 | 13.2 | 13.6 | 13.5 | 13.6 | 12.8 | 13.4 | 9.4 | 7.7 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 84.3 | 79.7 | 178.9 | 176.7 | 179.3 | 173.9 | 140.8 | 136.9 | 75.7 | 70.9 |
| Annual result and interest paid | 6.0 | 4.5 | 9.3 | 8.6 | 7.1 | 8.6 | 6.9 | 5.7 | 5.9 | 4.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 15.9 | 13.5 | 36.3 | 33.8 | 28.3 | 29.9 | 25.0 | 21.4 | 14.9 | 12.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 89.3 | 99.4 | 205.7 | 211.4 | 173.8 | 167.1 | 152.0 | 146.2 | 84.7 | 95.4 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 106.4 | 119.6 | 171.6 | 169.5 | 183.5 | 175.8 | 187.7 | 177.4 | 96.2 | 112.2 |
| Cash resources, short-term receivables and inventories | 113.9 | 126.8 | 188.4 | 187.6 | 204.2 | 194.5 | 202.5 | 191.9 | 102.7 | 118.3 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.8 | 12.1 | 21.0 | 21.9 | 15.5 | 15.1 | 14.8 | 15.3 | 10.0 | 11.4 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 85.17 | 96.07 | 0.31 | 0.36 | 1.57 | 1.78 | 8.33 | 9.43 | 74.97 | 84.50 |
| Sales in € billion | 71.80 | 76.59 | 0.55 | 0.63 | 2.81 | 3.09 | 11.73 | 12.91 | 56.72 | 59.95 |
| Number of enterprises | 2 140 | 2 140 | 747 | 747 | 606 | 606 | 552 | 552 | 235 | 235 |

I. Enterprises by economic sector

cont'd: 11.d) Computer programming, consultancy and related activities; information service activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindred sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 7.9 | 8.2 | 2.8 | 2.0 | 9.0 | 9.1 | 12.2 | 11.9 | 19.8 | 20.3 |
| | 50 | 24.5 | 25.4 | 18.3 | 18.9 | 24.3 | 25.0 | 27.9 | 27.4 | 36.8 | 38.7 |
| | 75 | 45.4 | 45.9 | 39.1 | 39.4 | 43.5 | 42.8 | 50.5 | 50.5 | 59.4 | 58.9 |
| Personnel expenses | 25 | 26.9 | 26.5 | 25.3 | 25.0 | 30.7 | 32.5 | 27.7 | 27.1 | 18.9 | 18.8 |
| | 50 | 44.0 | 43.7 | 45.9 | 45.1 | 47.7 | 47.7 | 43.4 | 41.6 | 34.3 | 33.0 |
| | 75 | 59.2 | 59.1 | 61.9 | 63.1 | 61.5 | 61.5 | 56.7 | 57.3 | 47.5 | 47.7 |
| Depreciation | 25 | 0.7 | 0.8 | 0.7 | 0.8 | 0.7 | 0.8 | 0.7 | 0.7 | 0.7 | 0.8 |
| | 50 | 1.6 | 1.7 | 1.6 | 1.7 | 1.5 | 1.6 | 1.6 | 1.6 | 1.9 | 2.1 |
| | 75 | 3.6 | 3.7 | 3.5 | 3.7 | 3.2 | 3.4 | 4.0 | 3.8 | 5.2 | 4.4 |
| Annual result | 25 | 0.6 | 0.7 | 0.4 | 0.7 | 0.9 | 0.9 | 0.6 | 0.7 | 0.4 | 0.1 |
| | 50 | 3.7 | 4.0 | 4.4 | 4.8 | 3.7 | 4.0 | 3.9 | 4.0 | 2.5 | 2.8 |
| | 75 | 9.7 | 9.9 | 13.6 | 14.2 | 8.8 | 8.5 | 8.8 | 8.5 | 8.3 | 7.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.8 | 1.6 | 1.5 | 1.3 | 2.5 | 2.3 | 1.7 | 1.6 | 1.5 | 1.3 |
| | 50 | 5.0 | 4.9 | 5.3 | 4.9 | 5.6 | 5.8 | 4.5 | 4.3 | 4.4 | 4.2 |
| | 75 | 13.5 | 13.1 | 14.7 | 14.0 | 13.5 | 13.9 | 11.4 | 11.4 | 12.5 | 12.1 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.5 | 0.4 | 0.0 | 0.0 | 1.4 | 1.0 | 0.5 | 0.5 | 0.8 | 0.9 |
| | 75 | 6.3 | 6.0 | 4.9 | 4.8 | 7.7 | 7.8 | 5.2 | 5.3 | 6.9 | 7.7 |
| Equity | 25 | 12.4 | 13.7 | 9.3 | 12.7 | 15.5 | 16.7 | 14.0 | 15.2 | 9.9 | 9.1 |
| | 50 | 35.1 | 35.7 | 38.2 | 39.7 | 36.1 | 36.1 | 36.7 | 36.0 | 25.4 | 24.7 |
| | 75 | 56.0 | 57.2 | 61.3 | 62.5 | 57.1 | 58.1 | 55.9 | 54.9 | 41.2 | 41.5 |
| Short-term liabilities | 25 | 15.5 | 14.7 | 16.4 | 14.5 | 16.0 | 14.7 | 13.8 | 14.3 | 16.1 | 15.9 |
| | 50 | 31.5 | 30.4 | 34.6 | 32.4 | 30.3 | 28.7 | 29.6 | 29.3 | 31.3 | 31.2 |
| | 75 | 54.3 | 52.6 | 60.7 | 58.2 | 52.2 | 49.5 | 49.9 | 49.4 | 50.3 | 51.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 6.9 | 6.8 | 12.0 | 11.3 | 11.0 | 12.1 | 2.5 | 3.3 | 0.0 | 0.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.0 | 1.0 | 0.7 | 1.0 | 1.4 | 1.5 | 1.2 | 1.2 | 0.6 | 0.2 |
| | 50 | 5.1 | 5.6 | 5.8 | 6.6 | 5.2 | 5.6 | 5.4 | 5.7 | 3.3 | 3.5 |
| | 75 | 12.8 | 12.9 | 17.1 | 18.4 | 11.8 | 11.3 | 11.6 | 11.3 | 9.1 | 8.5 |
| Annual result and depreciation | 25 | 3.1 | 3.3 | 2.9 | 3.2 | 3.3 | 3.7 | 3.5 | 3.3 | 2.7 | 2.3 |
| | 50 | 8.3 | 8.7 | 8.8 | 10.3 | 8.1 | 8.2 | 8.7 | 8.7 | 7.4 | 7.4 |
| | 75 | 16.5 | 16.8 | 20.8 | 22.5 | 14.7 | 14.7 | 15.4 | 15.2 | 14.9 | 14.3 |
| Trade receivables | 25 | 4.9 | 4.9 | 4.2 | 4.1 | 6.3 | 6.3 | 4.4 | 4.6 | 2.3 | 2.7 |
| | 50 | 10.8 | 10.9 | 9.5 | 9.3 | 11.7 | 11.8 | 11.5 | 12.0 | 10.0 | 9.1 |
| | 75 | 17.5 | 17.3 | 17.4 | 16.8 | 17.2 | 17.5 | 18.4 | 18.1 | 16.7 | 16.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.4 | 2.3 | 2.3 | 2.5 | 3.0 | 3.1 | 2.2 | 2.2 | 1.8 | 1.1 |
| | 50 | 9.0 | 9.1 | 10.7 | 12.3 | 10.1 | 10.3 | 7.6 | 7.5 | 6.1 | 5.8 |
| | 75 | 19.9 | 20.4 | 25.6 | 27.0 | 20.2 | 20.0 | 16.0 | 16.8 | 13.2 | 13.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | - 5.5 | - 4.5 | - 27.5 | - 32.0 | - 7.0 | - 8.0 | 3.7 | 2.8 | 5.0 | 3.7 |
| | 50 | 21.6 | 22.2 | 17.0 | 20.2 | 25.0 | 26.5 | 23.6 | 21.9 | 20.5 | 19.5 |
| | 75 | 65.7 | 67.7 | 70.8 | 86.5 | 73.9 | 74.4 | 67.1 | 59.9 | 40.7 | 42.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 101.4 | 104.4 | 96.8 | 110.6 | 108.1 | 107.9 | 104.7 | 105.0 | 94.5 | 91.8 |
| | 50 | 259.6 | 266.7 | 287.3 | 303.0 | 308.1 | 289.4 | 235.6 | 221.4 | 185.8 | 188.6 |
| | 75 | 770.7 | 807.1 | 836.4 | 906.9 | 818.8 | 887.5 | 659.8 | 680.8 | 600.9 | 657.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 117.6 | 117.7 | 106.4 | 113.7 | 122.2 | 122.4 | 123.3 | 119.7 | 114.8 | 110.8 |
| | 50 | 213.6 | 221.8 | 211.2 | 222.1 | 222.4 | 228.2 | 219.7 | 225.9 | 189.5 | 189.8 |
| | 75 | 434.7 | 469.2 | 434.4 | 505.1 | 417.6 | 469.2 | 468.2 | 454.5 | 384.2 | 401.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.3 | 6.2 | 5.9 | 5.9 | 8.2 | 7.5 | 5.6 | 6.0 | 4.0 | 3.9 |
| | 50 | 13.1 | 13.7 | 14.4 | 15.4 | 14.3 | 14.7 | 12.4 | 12.4 | 9.7 | 10.0 |
| | 75 | 27.4 | 26.2 | 35.8 | 35.3 | 29.2 | 27.1 | 23.2 | 22.2 | 17.5 | 18.6 |

I. Enterprises by economic sector

12. Real estate activities

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.5 | 102.2 | 100.1 | 100.1 | 100.3 | 99.7 | 100.3 | 99.7 | 99.2 |
| Change in finished goods | 0.2 | 0.5 | - 2.2 | - 0.1 | - 0.1 | - 0.3 | 0.3 | - 0.3 | 0.3 | 0.8 |
| Interest and similar income | 0.9 | 0.9 | 0.6 | 0.6 | 0.9 | 0.9 | 0.7 | 0.8 | 1.0 | 0.9 |
| Other income | 13.6 | 8.7 | 5.4 | 6.6 | 7.7 | 7.9 | 8.2 | 7.2 | 15.3 | 9.1 |
| of which: Income from long-term equity investments | 1.4 | 1.3 | 1.1 | 1.4 | 2.3 | 2.7 | 1.8 | 1.8 | 1.3 | 1.2 |
| Total income | 114.5 | 109.6 | 105.9 | 107.2 | 108.6 | 108.7 | 109.0 | 108.0 | 116.2 | 110.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 41.2 | 41.4 | 20.8 | 21.5 | 27.9 | 26.7 | 35.4 | 37.7 | 43.9 | 43.8 |
| Personnel expenses | 9.8 | 10.1 | 25.8 | 26.3 | 12.1 | 12.3 | 12.3 | 12.5 | 8.8 | 9.0 |
| Depreciation | 17.4 | 17.1 | 9.1 | 8.6 | 16.8 | 17.1 | 16.5 | 16.3 | 17.8 | 17.5 |
| of which: Depreciation of tangible fixed assets | 17.0 | 16.7 | 9.0 | 8.4 | 16.5 | 16.8 | 16.2 | 16.0 | 17.4 | 17.0 |
| Interest and similar expenses | 10.0 | 8.9 | 3.9 | 3.4 | 8.4 | 7.9 | 9.4 | 8.6 | 10.4 | 9.1 |
| Operating taxes | 1.2 | 1.2 | 0.6 | 0.6 | 0.8 | 0.9 | 1.0 | 1.0 | 1.3 | 1.3 |
| Other expenses | 11.2 | 12.1 | 26.5 | 26.7 | 19.6 | 20.1 | 15.7 | 13.8 | 9.3 | 10.8 |
| Total expenses before taxes on income | 90.8 | 90.8 | 86.8 | 87.2 | 85.6 | 85.2 | 90.2 | 89.9 | 91.5 | 91.4 |
| Annual result before taxes on income | 23.6 | 18.8 | 19.1 | 20.0 | 23.0 | 23.6 | 18.8 | 18.0 | 24.8 | 18.6 |
| Taxes on income | 3.0 | 1.9 | 2.6 | 2.6 | 2.8 | 3.0 | 2.1 | 2.0 | 3.2 | 1.8 |
| Annual result | 20.6 | 16.9 | 16.5 | 17.4 | 20.2 | 20.6 | 16.7 | 16.1 | 21.6 | 16.8 |
| Profit and loss transfers (parent company) | 1.0 | 1.0 | 0.1 | 0.1 | 0.3 | 0.2 | 0.6 | 0.5 | 1.2 | 1.2 |
| Profit and loss transfers (subsidiary) | 3.3 | 3.6 | 1.1 | 1.5 | 1.8 | 1.8 | 2.3 | 2.1 | 3.7 | 4.1 |
| Profit for the year | 18.3 | 14.4 | 15.6 | 15.9 | 18.7 | 18.9 | 15.0 | 14.4 | 19.0 | 14.0 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.1 | 0.1 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Tangible fixed assets | 79.5 | 78.6 | 68.7 | 67.4 | 78.6 | 77.9 | 79.4 | 78.9 | 79.6 | 78.7 |
| of which: Land and buildings | 75.4 | 74.1 | 61.2 | 59.2 | 73.0 | 71.9 | 74.6 | 73.9 | 75.7 | 74.4 |
| Inventories | 3.4 | 3.3 | 2.9 | 3.0 | 3.4 | 3.4 | 3.7 | 3.6 | 3.3 | 3.3 |
| of which: Finished goods and merchandise | 0.6 | 0.5 | 1.4 | 1.1 | 1.2 | 1.1 | 0.9 | 0.8 | 0.5 | 0.4 |
| Cash | 3.8 | 3.7 | 9.7 | 10.6 | 5.7 | 6.0 | 5.7 | 5.5 | 3.3 | 3.3 |
| Receivables | 8.2 | 8.4 | 15.2 | 15.4 | 9.5 | 9.9 | 8.3 | 8.8 | 8.1 | 8.2 |
| Short-term | 6.4 | 7.0 | 14.3 | 14.6 | 8.7 | 9.1 | 7.2 | 7.5 | 6.1 | 6.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 0.5 | 0.6 | 2.8 | 3.0 | 1.0 | 1.1 | 1.0 | 0.9 | 0.4 | 0.5 |
| Receivables from affiliated companies | 5.0 | 5.6 | 7.8 | 7.6 | 5.6 | 5.7 | 4.9 | 5.0 | 5.0 | 5.6 |
| Long-term | 1.9 | 1.4 | 0.9 | 0.8 | 0.8 | 0.8 | 1.2 | 1.3 | 2.1 | 1.4 |
| of which: Loans to affiliated companies | 1.6 | 1.1 | 0.3 | 0.3 | 0.5 | 0.5 | 0.8 | 0.9 | 1.8 | 1.2 |
| Securities | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| Other long-term equity investments | 4.5 | 5.3 | 2.5 | 2.6 | 2.1 | 2.1 | 2.1 | 2.5 | 5.0 | 5.9 |
| of which: Goodwill | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 36.6 | 37.5 | 28.9 | 31.4 | 25.3 | 27.2 | 32.2 | 33.2 | 38.0 | 38.7 |
| Liabilities | 60.1 | 59.4 | 66.8 | 64.4 | 70.5 | 69.0 | 64.2 | 63.2 | 58.9 | 58.3 |
| Short-term | 20.1 | 19.9 | 33.8 | 32.3 | 32.7 | 32.4 | 22.4 | 23.1 | 19.0 | 18.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.3 | 5.3 | 10.5 | 8.9 | 12.6 | 12.3 | 6.8 | 7.0 | 4.7 | 4.6 |
| Trade payables | 1.0 | 1.0 | 1.9 | 2.1 | 1.1 | 1.2 | 1.3 | 1.3 | 0.9 | 0.9 |
| Liabilities to affiliated companies | 9.5 | 9.3 | 14.2 | 13.6 | 13.3 | 12.7 | 9.9 | 10.2 | 9.2 | 9.0 |
| Long-term | 40.0 | 39.5 | 33.0 | 32.1 | 37.9 | 36.7 | 41.8 | 40.1 | 39.9 | 39.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 33.8 | 33.0 | 26.1 | 25.4 | 30.1 | 29.5 | 34.1 | 32.9 | 34.0 | 33.3 |
| Liabilities to affiliated companies | 3.3 | 3.4 | 4.8 | 4.6 | 6.2 | 5.6 | 5.2 | 5.2 | 2.7 | 3.0 |
| Provisions | 2.6 | 2.5 | 3.2 | 3.3 | 1.8 | 1.8 | 2.1 | 2.1 | 2.7 | 2.6 |
| of which: Provisions for pensions | 0.7 | 0.7 | 0.5 | 0.6 | 0.4 | 0.4 | 0.5 | 0.5 | 0.7 | 0.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 23.7 | 18.9 | 18.7 | 20.0 | 23.0 | 23.5 | 18.8 | 18.0 | 24.8 | 18.7 |
| Annual result and depreciation | 38.1 | 34.2 | 25.1 | 25.9 | 36.9 | 37.6 | 33.3 | 32.2 | 39.5 | 34.6 |
| Trade receivables | 3.4 | 3.9 | 5.7 | 6.1 | 4.6 | 5.4 | 5.6 | 5.3 | 2.8 | 3.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 14.6 | 14.7 | 48.6 | 49.3 | 20.5 | 20.3 | 17.3 | 17.7 | 13.7 | 13.7 |
| Annual result and interest paid | 4.5 | 3.8 | 9.7 | 10.2 | 5.9 | 5.8 | 4.5 | 4.3 | 4.4 | 3.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 9.4 | 8.6 | 19.9 | 22.1 | 11.0 | 11.4 | 9.3 | 9.3 | 9.2 | 8.2 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 89.8 | 90.7 | 86.1 | 89.8 | 77.6 | 79.1 | 89.9 | 89.1 | 90.4 | 91.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 51.4 | 54.8 | 71.6 | 78.6 | 44.8 | 47.3 | 58.5 | 57.3 | 50.4 | 54.7 |
| Cash resources, short-term receivables and inventories | 68.1 | 71.5 | 80.2 | 87.8 | 55.1 | 57.6 | 75.2 | 73.0 | 67.7 | 72.3 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 16.1 | 15.9 | 18.9 | 19.9 | 19.7 | 21.9 | 20.8 | 19.9 | 15.1 | 14.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 366.61 | 380.00 | 2.10 | 2.15 | 15.35 | 15.78 | 48.16 | 49.48 | 301.00 | 312.60 |
| Sales in € billion | 53.68 | 55.91 | 1.02 | 1.06 | 3.14 | 3.20 | 8.33 | 8.76 | 41.18 | 42.89 |
| Number of enterprises | 9 149 | 9 149 | 2 457 | 2 457 | 3 179 | 3 179 | 2 168 | 2 168 | 1 345 | 1 345 |

I. Enterprises by economic sector

cont'd: 12. Real estate activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 21.4 | 22.6 |
| | 50 | 2.1 | 2.4 | 0.0 | 0.0 | 0.0 | 0.0 | 16.4 | 17.2 | 43.7 | 43.8 |
| | 75 | 38.3 | 39.0 | 6.7 | 6.8 | 15.7 | 16.4 | 45.3 | 46.0 | 52.2 | 52.3 |
| Personnel expenses | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 8.0 | 8.3 |
| | 75 | 10.0 | 10.4 | 15.0 | 16.1 | 4.1 | 4.2 | 10.4 | 10.9 | 11.9 | 12.2 |
| Depreciation | 25 | 11.4 | 11.5 | 2.6 | 2.6 | 14.0 | 14.3 | 14.9 | 15.0 | 14.4 | 14.6 |
| | 50 | 20.0 | 19.9 | 13.1 | 12.7 | 23.7 | 23.6 | 21.9 | 21.8 | 18.7 | 18.6 |
| | 75 | 31.9 | 31.8 | 27.1 | 27.0 | 36.6 | 36.7 | 32.5 | 32.6 | 25.5 | 25.4 |
| Annual result | 25 | 3.3 | 3.8 | 3.0 | 3.4 | 2.9 | 3.5 | 2.6 | 3.0 | 4.9 | 5.3 |
| | 50 | 16.3 | 17.0 | 20.0 | 21.5 | 19.9 | 20.6 | 14.5 | 13.7 | 11.6 | 12.0 |
| | 75 | 37.7 | 38.2 | 45.1 | 45.7 | 40.8 | 40.7 | 32.5 | 32.8 | 22.3 | 23.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 62.0 | 60.9 | 21.3 | 21.0 | 69.5 | 68.9 | 75.0 | 74.1 | 80.7 | 80.4 |
| | 50 | 87.5 | 87.3 | 70.3 | 70.0 | 90.4 | 90.2 | 88.7 | 88.8 | 89.3 | 89.4 |
| | 75 | 95.4 | 95.4 | 93.2 | 92.3 | 97.4 | 97.3 | 95.4 | 95.6 | 93.2 | 93.3 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.2 | 3.2 |
| | 75 | 2.0 | 1.9 | 0.0 | 0.0 | 0.0 | 0.0 | 3.6 | 3.6 | 4.5 | 4.4 |
| Equity | 25 | 3.5 | 4.9 | 4.4 | 6.0 | 0.8 | 1.5 | 3.9 | 5.7 | 22.6 | 23.4 |
| | 50 | 25.2 | 27.9 | 24.3 | 28.6 | 14.8 | 18.0 | 27.7 | 29.6 | 36.8 | 37.7 |
| | 75 | 51.8 | 54.2 | 58.3 | 62.5 | 45.2 | 48.2 | 51.4 | 52.8 | 53.2 | 53.7 |
| Short-term liabilities | 25 | 6.3 | 6.1 | 6.4 | 5.8 | 5.9 | 5.7 | 5.9 | 5.8 | 7.0 | 7.1 |
| | 50 | 14.4 | 13.6 | 21.8 | 20.8 | 19.9 | 18.5 | 10.9 | 10.9 | 9.7 | 9.6 |
| | 75 | 47.0 | 45.9 | 59.2 | 54.9 | 56.9 | 56.9 | 34.0 | 35.0 | 17.5 | 17.0 |
| Liabilities to banks | 25 | 4.3 | 4.2 | 0.0 | 0.0 | 10.3 | 10.7 | 14.1 | 13.3 | 22.1 | 21.4 |
| | 50 | 37.9 | 36.8 | 17.0 | 15.2 | 41.3 | 40.4 | 41.0 | 39.9 | 44.2 | 43.2 |
| | 75 | 62.3 | 60.9 | 58.7 | 55.7 | 67.9 | 66.9 | 62.6 | 61.5 | 58.4 | 57.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 4.0 | 4.5 | 3.9 | 4.5 | 3.4 | 4.3 | 3.4 | 3.7 | 5.3 | 6.0 |
| | 50 | 18.0 | 19.0 | 22.5 | 24.4 | 21.9 | 23.0 | 15.9 | 15.2 | 12.3 | 13.1 |
| | 75 | 41.9 | 42.4 | 50.0 | 50.2 | 45.0 | 46.0 | 36.9 | 36.1 | 24.5 | 24.8 |
| Annual result and depreciation | 25 | 23.7 | 24.3 | 13.6 | 14.3 | 28.6 | 31.0 | 25.0 | 24.7 | 24.5 | 24.5 |
| | 50 | 42.9 | 44.2 | 44.2 | 44.1 | 51.9 | 53.7 | 40.3 | 40.8 | 32.2 | 32.7 |
| | 75 | 70.8 | 71.5 | 74.1 | 74.0 | 75.4 | 75.7 | 67.4 | 67.1 | 49.1 | 49.9 |
| Trade receivables | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 |
| | 50 | 0.3 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.6 | 0.5 | 0.7 | 0.7 |
| | 75 | 2.1 | 2.3 | 3.9 | 4.1 | 1.8 | 1.9 | 2.1 | 2.1 | 1.6 | 1.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.2 | 2.2 | 2.9 | 2.9 | 2.3 | 2.3 | 2.0 | 2.0 | 2.1 | 2.0 |
| | 50 | 4.2 | 4.1 | 7.1 | 7.1 | 4.6 | 4.5 | 3.5 | 3.4 | 3.0 | 2.9 |
| | 75 | 7.9 | 8.0 | 15.5 | 15.7 | 7.8 | 7.8 | 5.7 | 5.7 | 4.3 | 4.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.5 | 3.6 | 2.3 | 1.7 | 3.3 | 3.5 | 3.6 | 3.8 | 4.9 | 5.0 |
| | 50 | 8.5 | 8.6 | 12.4 | 12.5 | 8.4 | 8.6 | 7.7 | 7.8 | 7.5 | 7.6 |
| | 75 | 18.6 | 19.1 | 36.9 | 38.9 | 17.8 | 18.4 | 13.5 | 14.0 | 11.9 | 12.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 63.0 | 64.8 | 55.1 | 59.5 | 48.7 | 50.8 | 74.0 | 72.6 | 90.7 | 91.6 |
| | 50 | 96.4 | 96.8 | 97.5 | 98.9 | 90.3 | 91.2 | 97.7 | 97.4 | 98.6 | 98.5 |
| | 75 | 108.5 | 108.9 | 144.6 | 153.0 | 106.0 | 106.8 | 106.3 | 105.5 | 103.2 | 103.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 12.3 | 13.5 | 17.7 | 19.7 | 6.5 | 7.1 | 15.0 | 14.5 | 22.5 | 21.5 |
| | 50 | 54.3 | 56.4 | 86.6 | 97.4 | 38.7 | 41.8 | 56.8 | 54.1 | 51.4 | 52.1 |
| | 75 | 175.8 | 190.3 | 338.8 | 355.1 | 149.3 | 170.5 | 146.5 | 145.2 | 111.6 | 109.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 2.6 | 3.2 | 0.0 | 0.0 | 0.0 | 0.0 | 4.5 | 4.9 | 6.9 | 7.1 |
| | 50 | 9.7 | 10.2 | 7.3 | 9.8 | 6.4 | 6.6 | 10.5 | 10.8 | 11.9 | 12.3 |
| | 75 | 23.3 | 24.1 | 33.3 | 40.0 | 23.7 | 22.0 | 22.7 | 24.1 | 20.5 | 21.3 |

I. Enterprises by economic sector

cont'd: 12. Real estate activities

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.4 | 101.7 | 99.9 | 100.0 | 99.5 | 99.4 | 100.3 | 99.9 | 99.3 |
| Change in finished goods | 0.2 | 0.6 | -1.7 | 0.1 | 0.0 | 0.5 | 0.6 | -0.3 | 0.1 | 0.7 |
| Interest and similar income | 0.9 | 0.9 | 0.4 | 0.4 | 0.7 | 0.8 | 0.6 | 0.6 | 1.0 | 0.9 |
| Other income | 14.4 | 7.7 | 4.4 | 5.6 | 5.8 | 6.1 | 6.9 | 5.8 | 16.4 | 8.2 |
| of which: Income from long-term equity investments | 1.1 | 1.0 | 0.3 | 0.4 | 1.0 | 1.5 | 1.2 | 1.3 | 1.1 | 0.9 |
| Total income | 115.3 | 108.6 | 104.8 | 106.0 | 106.6 | 106.9 | 107.5 | 106.4 | 117.4 | 109.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 46.5 | 46.9 | 24.6 | 24.6 | 38.4 | 37.0 | 42.9 | 46.0 | 48.0 | 48.0 |
| Personnel expenses | 11.2 | 11.5 | 35.4 | 36.3 | 17.1 | 17.5 | 14.9 | 15.3 | 9.7 | 10.0 |
| Depreciation | 15.2 | 15.2 | 5.2 | 4.8 | 10.0 | 10.5 | 12.5 | 12.3 | 16.2 | 16.2 |
| of which: Depreciation of tangible fixed assets | 14.9 | 14.8 | 5.0 | 4.7 | 9.9 | 10.1 | 12.3 | 12.0 | 15.8 | 15.7 |
| Interest and similar expenses | 9.1 | 8.1 | 2.1 | 1.9 | 5.8 | 5.6 | 7.1 | 6.4 | 9.8 | 8.7 |
| Operating taxes | 1.2 | 1.2 | 0.4 | 0.5 | 0.7 | 0.7 | 0.9 | 0.9 | 1.3 | 1.3 |
| Other expenses | 9.6 | 9.8 | 27.1 | 27.7 | 19.1 | 19.9 | 14.5 | 12.0 | 7.9 | 8.5 |
| Total expenses before taxes on income | 92.8 | 92.7 | 94.9 | 95.8 | 91.1 | 91.1 | 92.8 | 92.9 | 92.9 | 92.7 |
| Annual result before taxes on income | 22.5 | 15.9 | 9.9 | 10.2 | 15.5 | 15.8 | 14.7 | 13.6 | 24.6 | 16.4 |
| Taxes on income | 3.2 | 1.8 | 2.3 | 2.3 | 2.7 | 2.8 | 1.8 | 1.8 | 3.4 | 1.7 |
| Annual result | 19.4 | 14.1 | 7.7 | 7.9 | 12.8 | 13.0 | 12.9 | 11.8 | 21.1 | 14.7 |
| Profit and loss transfers (parent company) | 1.1 | 1.1 | 0.0 | 0.0 | 0.3 | 0.2 | 0.3 | 0.2 | 1.3 | 1.4 |
| Profit and loss transfers (subsidiary) | 4.0 | 4.4 | 1.4 | 2.0 | 2.7 | 2.9 | 2.9 | 2.6 | 4.3 | 4.8 |
| Profit for the year | 16.4 | 10.9 | 6.3 | 5.9 | 10.4 | 10.3 | 10.3 | 9.4 | 18.1 | 11.2 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.1 | 0.1 | 0.4 | 0.4 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Tangible fixed assets | 78.4 | 77.4 | 59.8 | 57.7 | 73.1 | 71.8 | 77.6 | 77.3 | 78.7 | 77.6 |
| of which: Land and buildings | 74.8 | 73.2 | 52.9 | 50.5 | 68.6 | 67.8 | 74.6 | 73.8 | 75.0 | 73.4 |
| Inventories | 4.2 | 4.1 | 5.0 | 5.3 | 6.1 | 6.2 | 5.4 | 5.2 | 4.0 | 3.9 |
| of which: Finished goods and merchandise | 0.6 | 0.6 | 2.0 | 1.5 | 2.3 | 2.0 | 0.9 | 0.8 | 0.5 | 0.5 |
| Cash | 4.0 | 3.8 | 13.1 | 14.1 | 7.5 | 7.7 | 6.8 | 6.2 | 3.5 | 3.4 |
| Receivables | 7.9 | 8.2 | 19.3 | 19.8 | 10.8 | 11.9 | 8.0 | 8.6 | 7.7 | 8.0 |
| Short-term | 5.6 | 6.6 | 18.3 | 18.9 | 9.9 | 11.1 | 7.0 | 7.4 | 5.2 | 6.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 0.5 | 0.6 | 5.2 | 5.5 | 1.7 | 1.8 | 1.3 | 1.3 | 0.4 | 0.5 |
| Receivables from affiliated companies | 4.4 | 5.3 | 7.9 | 7.9 | 5.7 | 6.5 | 4.4 | 4.6 | 4.3 | 5.3 |
| Long-term | 2.3 | 1.6 | 1.0 | 0.9 | 0.9 | 0.8 | 0.9 | 1.2 | 2.5 | 1.7 |
| of which: Loans to affiliated companies | 2.0 | 1.3 | 0.3 | 0.3 | 0.5 | 0.4 | 0.7 | 0.9 | 2.2 | 1.4 |
| Securities | 0.3 | 0.3 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.3 | 0.3 |
| Other long-term equity investments | 5.0 | 6.0 | 1.5 | 1.8 | 1.8 | 1.7 | 1.5 | 2.0 | 5.5 | 6.6 |
| of which: Goodwill | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 38.8 | 39.5 | 31.1 | 32.9 | 30.0 | 31.2 | 37.6 | 38.5 | 39.2 | 39.8 |
| Liabilities | 58.1 | 57.5 | 62.7 | 60.9 | 66.5 | 65.6 | 59.4 | 58.5 | 57.7 | 57.2 |
| Short-term | 17.7 | 17.3 | 31.6 | 30.0 | 27.8 | 27.7 | 18.9 | 19.2 | 17.2 | 16.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.9 | 4.8 | 9.9 | 7.7 | 11.2 | 10.7 | 6.3 | 6.2 | 4.5 | 4.4 |
| Trade payables | 1.0 | 1.0 | 2.8 | 3.2 | 1.4 | 1.5 | 1.5 | 1.5 | 1.0 | 1.0 |
| Liabilities to affiliated companies | 6.9 | 6.8 | 9.6 | 9.6 | 9.1 | 9.0 | 5.8 | 6.2 | 7.0 | 6.8 |
| Long-term | 40.5 | 40.2 | 31.2 | 30.9 | 38.7 | 37.9 | 40.5 | 39.4 | 40.5 | 40.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 34.4 | 33.7 | 24.4 | 24.0 | 31.5 | 30.9 | 34.3 | 33.4 | 34.6 | 33.9 |
| Liabilities to affiliated companies | 2.8 | 3.2 | 4.2 | 4.4 | 5.2 | 5.0 | 4.4 | 4.1 | 2.5 | 3.0 |
| Provisions | 2.8 | 2.7 | 5.6 | 5.6 | 2.9 | 2.7 | 2.7 | 2.7 | 2.8 | 2.7 |
| of which: Provisions for pensions | 0.8 | 0.9 | 1.1 | 1.3 | 0.7 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 22.6 | 16.0 | 9.8 | 10.2 | 15.5 | 15.9 | 14.8 | 13.5 | 24.6 | 16.5 |
| Annual result and depreciation | 34.6 | 29.5 | 12.7 | 12.8 | 22.8 | 23.6 | 25.5 | 24.0 | 37.4 | 31.1 |
| Trade receivables | 3.5 | 4.1 | 6.9 | 7.4 | 6.0 | 6.6 | 6.3 | 6.1 | 2.8 | 3.5 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 15.5 | 15.3 | 75.5 | 75.1 | 28.3 | 27.2 | 21.3 | 21.9 | 14.3 | 14.0 |
| Annual result and interest paid | 4.4 | 3.4 | 7.3 | 7.4 | 5.2 | 5.1 | 4.3 | 4.0 | 4.4 | 3.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 9.4 | 8.0 | 17.1 | 18.1 | 10.3 | 10.5 | 9.8 | 9.5 | 9.3 | 7.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 93.2 | 94.4 | 100.8 | 106.8 | 91.2 | 93.5 | 98.1 | 97.4 | 92.7 | 94.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 55.1 | 60.6 | 100.6 | 111.0 | 63.6 | 68.3 | 74.3 | 72.5 | 51.8 | 58.4 |
| Cash resources, short-term receivables and inventories | 78.8 | 84.3 | 116.5 | 128.8 | 85.4 | 90.6 | 102.7 | 99.4 | 75.1 | 81.7 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 14.4 | 14.5 | 15.3 | 17.5 | 12.6 | 14.5 | 16.3 | 14.9 | 14.1 | 14.4 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 269.16 | 281.37 | 0.87 | 0.91 | 6.37 | 6.64 | 28.20 | 28.89 | 233.72 | 244.94 |
| Sales in € billion | 41.80 | 43.07 | 0.66 | 0.68 | 1.80 | 1.81 | 6.00 | 6.32 | 33.34 | 34.27 |
| Number of enterprises | 4 590 | 4 590 | 1 123 | 1 123 | 1 274 | 1 274 | 1 187 | 1 187 | 1 006 | 1 006 |

I. Enterprises by economic sector

cont'd: 12 Real estate activities

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 8.9 | 10.2 | 38.8 | 39.7 |
| | 50 | 27.6 | 28.1 | 0.0 | 0.0 | 5.1 | 5.1 | 41.1 | 41.9 | 46.6 | 47.0 |
| | 75 | 49.1 | 49.6 | 19.8 | 19.3 | 41.2 | 41.1 | 51.3 | 52.3 | 53.9 | 54.3 |
| Personnel expenses | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4.2 | 4.2 |
| | 50 | 7.7 | 7.8 | 8.7 | 10.1 | 1.2 | 1.6 | 8.0 | 7.9 | 9.7 | 10.0 |
| | 75 | 14.6 | 15.2 | 41.5 | 43.7 | 12.7 | 12.8 | 13.2 | 13.7 | 12.8 | 13.1 |
| Depreciation | 25 | 7.8 | 8.2 | 0.9 | 1.1 | 9.1 | 9.7 | 13.1 | 13.1 | 13.9 | 14.2 |
| | 50 | 16.5 | 16.7 | 5.1 | 5.3 | 18.2 | 18.4 | 18.7 | 18.8 | 17.3 | 17.4 |
| | 75 | 23.7 | 23.8 | 18.1 | 17.9 | 28.0 | 28.7 | 25.0 | 25.0 | 21.9 | 21.8 |
| Annual result | 25 | 2.4 | 2.6 | 0.6 | 0.4 | 1.2 | 2.2 | 2.9 | 3.0 | 5.0 | 5.1 |
| | 50 | 10.7 | 10.8 | 8.3 | 8.2 | 13.2 | 15.0 | 11.1 | 10.5 | 10.6 | 10.5 |
| | 75 | 24.3 | 24.8 | 25.3 | 25.7 | 31.3 | 32.8 | 24.0 | 23.2 | 17.4 | 18.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 52.6 | 50.3 | 5.9 | 4.7 | 60.0 | 57.2 | 74.8 | 73.6 | 82.5 | 81.6 |
| | 50 | 85.9 | 85.6 | 42.2 | 38.5 | 86.7 | 86.0 | 87.3 | 87.1 | 89.2 | 89.3 |
| | 75 | 93.1 | 93.0 | 89.5 | 88.1 | 95.7 | 95.5 | 92.6 | 92.6 | 92.5 | 92.7 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.6 | 2.6 |
| | 50 | 0.3 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 2.9 | 2.9 | 3.8 | 3.8 |
| | 75 | 4.4 | 4.3 | 0.0 | 0.0 | 3.0 | 2.7 | 5.0 | 4.8 | 4.9 | 4.8 |
| Equity | 25 | 11.2 | 13.1 | 8.2 | 9.5 | 3.6 | 5.4 | 14.4 | 15.4 | 25.4 | 26.2 |
| | 50 | 33.1 | 34.5 | 29.6 | 33.7 | 21.5 | 23.6 | 36.4 | 37.9 | 37.6 | 38.1 |
| | 75 | 54.6 | 56.7 | 61.6 | 65.6 | 50.7 | 53.4 | 55.1 | 57.1 | 51.8 | 52.5 |
| Short-term liabilities | 25 | 6.6 | 6.6 | 6.2 | 5.8 | 4.8 | 4.8 | 6.6 | 6.7 | 7.6 | 7.6 |
| | 50 | 10.6 | 10.6 | 19.5 | 19.7 | 11.9 | 11.4 | 9.7 | 9.8 | 9.6 | 9.5 |
| | 75 | 34.0 | 32.4 | 53.6 | 49.6 | 46.5 | 45.9 | 20.0 | 21.9 | 14.5 | 13.6 |
| Liabilities to banks | 25 | 4.7 | 4.6 | 0.0 | 0.0 | 10.0 | 10.9 | 17.8 | 16.2 | 27.8 | 27.0 |
| | 50 | 38.2 | 37.1 | 3.5 | 3.7 | 42.5 | 41.9 | 40.7 | 39.5 | 45.2 | 44.2 |
| | 75 | 59.7 | 58.6 | 51.3 | 47.0 | 68.1 | 66.8 | 59.8 | 59.4 | 57.4 | 56.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 3.0 | 3.4 | 0.9 | 0.7 | 1.6 | 2.3 | 3.8 | 3.7 | 5.4 | 5.7 |
| | 50 | 11.9 | 12.2 | 10.2 | 10.4 | 15.0 | 16.8 | 12.1 | 11.4 | 11.1 | 11.4 |
| | 75 | 28.3 | 28.8 | 31.6 | 31.9 | 37.3 | 39.1 | 27.0 | 26.0 | 19.6 | 19.8 |
| Annual result and depreciation | 25 | 16.6 | 17.5 | 5.3 | 5.8 | 17.2 | 18.9 | 21.2 | 21.1 | 23.2 | 23.6 |
| | 50 | 30.3 | 30.6 | 19.7 | 21.4 | 36.6 | 39.9 | 31.5 | 31.0 | 29.5 | 30.1 |
| | 75 | 50.3 | 50.8 | 48.7 | 48.7 | 61.7 | 64.4 | 50.8 | 48.4 | 38.0 | 38.2 |
| Trade receivables | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.3 | 0.3 |
| | 50 | 0.7 | 0.7 | 0.9 | 1.1 | 0.5 | 0.5 | 0.8 | 0.8 | 0.7 | 0.7 |
| | 75 | 2.9 | 3.0 | 7.4 | 7.8 | 3.1 | 3.4 | 2.3 | 2.4 | 1.4 | 1.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.0 | 1.9 | 1.6 | 1.4 | 1.9 | 2.0 | 2.0 | 1.9 | 2.2 | 2.0 |
| | 50 | 3.5 | 3.4 | 5.3 | 5.5 | 4.0 | 4.0 | 3.2 | 3.0 | 2.9 | 2.8 |
| | 75 | 6.4 | 6.4 | 12.8 | 13.2 | 7.3 | 7.0 | 5.2 | 4.9 | 4.0 | 3.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.3 | 3.5 | -2.0 | -3.9 | 2.7 | 2.9 | 4.3 | 4.3 | 5.2 | 5.3 |
| | 50 | 7.7 | 7.8 | 7.6 | 7.7 | 7.3 | 7.6 | 8.2 | 8.4 | 7.6 | 7.6 |
| | 75 | 16.0 | 16.0 | 29.7 | 30.5 | 17.5 | 16.9 | 14.6 | 15.0 | 11.5 | 11.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 87.1 | 87.9 | 79.5 | 79.1 | 72.1 | 75.9 | 93.1 | 92.1 | 94.0 | 94.3 |
| | 50 | 99.8 | 99.9 | 108.9 | 108.6 | 99.3 | 99.8 | 100.1 | 100.1 | 98.8 | 98.6 |
| | 75 | 115.1 | 115.7 | 267.0 | 293.0 | 115.9 | 119.7 | 109.3 | 109.0 | 102.9 | 102.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 23.7 | 24.7 | 37.5 | 40.1 | 12.8 | 15.3 | 29.0 | 25.9 | 25.6 | 23.5 |
| | 50 | 69.5 | 71.3 | 139.5 | 155.0 | 65.9 | 72.7 | 69.7 | 68.5 | 49.0 | 48.8 |
| | 75 | 202.6 | 212.5 | 466.7 | 480.0 | 251.6 | 285.3 | 155.9 | 157.6 | 91.4 | 89.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.8 | 5.2 | 0.0 | 1.4 | 2.3 | 2.6 | 5.9 | 5.9 | 7.3 | 7.7 |
| | 50 | 10.7 | 11.1 | 8.2 | 11.0 | 8.5 | 8.4 | 11.0 | 10.9 | 11.9 | 12.7 |
| | 75 | 20.7 | 22.5 | 33.3 | 38.9 | 22.4 | 23.3 | 19.7 | 19.6 | 19.3 | 20.5 |

I. Enterprises by economic sector

cont'd: 12. Real estate activities

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindred sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 99.6 | 99.6 | 103.1 | 100.4 | 100.3 | 101.4 | 100.5 | 100.5 | 99.1 | 99.1 |
| Sales | 0.4 | 0.4 | -3.1 | -0.4 | -0.3 | -1.4 | -0.5 | -0.5 | 0.9 | 0.9 |
| Change in finished goods | 0.9 | 0.9 | 0.9 | 0.9 | 1.1 | 1.0 | 1.1 | 1.1 | 0.8 | 0.8 |
| Interest and similar income | 10.6 | 12.0 | 7.1 | 8.5 | 10.2 | 10.2 | 11.8 | 10.9 | 10.4 | 12.8 |
| Other income | 2.6 | 2.6 | 2.5 | 3.2 | 4.0 | 4.3 | 3.6 | 3.0 | 2.1 | 2.1 |
| of which: Income from long-term equity investments | 111.5 | 112.9 | 108.0 | 109.4 | 111.3 | 111.2 | 113.0 | 112.0 | 111.3 | 113.6 |
| Total income | Expenses | | | | | | | | | |
| Cost of materials | 22.9 | 23.1 | 13.9 | 16.0 | 13.6 | 13.1 | 15.7 | 16.3 | 27.0 | 26.9 |
| Personnel expenses | 5.2 | 5.2 | 8.3 | 8.3 | 5.4 | 5.6 | 5.4 | 5.5 | 5.0 | 4.9 |
| Depreciation | 24.9 | 23.5 | 16.3 | 15.4 | 25.8 | 25.9 | 26.9 | 26.6 | 24.5 | 22.6 |
| of which: Depreciation of tangible fixed assets | 24.4 | 23.2 | 16.2 | 15.3 | 25.5 | 25.6 | 26.6 | 26.3 | 24.0 | 22.3 |
| Interest and similar expenses | 13.0 | 11.4 | 7.1 | 6.1 | 12.0 | 11.0 | 15.5 | 14.2 | 12.7 | 10.9 |
| Operating taxes | 1.1 | 1.1 | 1.0 | 1.0 | 1.1 | 1.3 | 1.2 | 1.3 | 1.1 | 1.0 |
| Other expenses | 16.8 | 19.9 | 25.5 | 25.0 | 20.3 | 20.4 | 18.8 | 18.5 | 15.3 | 20.0 |
| Total expenses before taxes on income | 84.0 | 84.2 | 72.1 | 71.7 | 78.2 | 77.3 | 83.5 | 82.3 | 85.6 | 86.4 |
| Annual result before taxes on income | 27.5 | 28.7 | 35.9 | 37.7 | 33.1 | 33.8 | 29.5 | 29.6 | 25.6 | 27.2 |
| Taxes on income | 2.4 | 2.2 | 3.2 | 3.2 | 2.9 | 3.2 | 2.9 | 2.5 | 2.1 | 1.9 |
| Annual result | 25.1 | 26.5 | 32.7 | 34.5 | 30.2 | 30.6 | 26.5 | 27.1 | 23.5 | 25.3 |
| Profit and loss transfers (parent company) | 0.7 | 0.7 | 0.3 | 0.3 | 0.2 | 0.1 | 1.3 | 1.1 | 0.6 | 0.6 |
| Profit and loss transfers (subsidiary) | 0.8 | 0.9 | 0.5 | 0.7 | 0.6 | 0.4 | 0.6 | 0.8 | 0.9 | 1.1 |
| Profit for the year | 25.0 | 26.2 | 32.5 | 34.2 | 29.9 | 30.3 | 27.2 | 27.4 | 23.2 | 24.8 |
| balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Intangible fixed assets | | | | | | | | | |
| Tangible fixed assets | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 |
| of which: Land and buildings | 82.5 | 82.2 | 75.0 | 74.6 | 82.5 | 82.4 | 81.8 | 81.1 | 82.8 | 82.7 |
| Inventories | 77.0 | 76.7 | 67.0 | 65.6 | 76.0 | 74.9 | 74.7 | 74.2 | 78.0 | 78.0 |
| of which: Finished goods and merchandise | 1.0 | 1.1 | 1.4 | 1.3 | 1.4 | 1.3 | 1.5 | 1.5 | 0.8 | 0.9 |
| Cash | 0.3 | 0.3 | 0.9 | 0.8 | 0.5 | 0.4 | 0.8 | 0.8 | 0.2 | 0.1 |
| Receivables | 3.1 | 3.4 | 7.3 | 8.1 | 4.5 | 4.8 | 4.2 | 4.5 | 2.5 | 2.9 |
| Short-term | 9.2 | 8.9 | 12.3 | 12.2 | 8.6 | 8.5 | 8.9 | 9.1 | 9.4 | 8.9 |
| of which: | 8.5 | 8.2 | 11.4 | 11.4 | 7.8 | 7.7 | 7.4 | 7.7 | 8.9 | 8.3 |
| Trade receivables | 0.4 | 0.4 | 1.1 | 1.2 | 0.4 | 0.6 | 0.5 | 0.4 | 0.3 | 0.4 |
| Receivables from affiliated companies | 6.9 | 6.4 | 7.7 | 7.4 | 5.6 | 5.1 | 5.7 | 5.7 | 7.4 | 6.8 |
| Long-term | 0.7 | 0.8 | 0.9 | 0.7 | 0.7 | 0.8 | 1.4 | 1.4 | 0.5 | 0.6 |
| of which: Loans to affiliated companies | 0.5 | 0.5 | 0.3 | 0.2 | 0.5 | 0.6 | 0.9 | 0.9 | 0.4 | 0.4 |
| Securities | 0.5 | 0.5 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.6 | 0.7 |
| Other long-term equity investments | 3.2 | 3.3 | 3.2 | 3.2 | 2.4 | 2.4 | 3.0 | 3.2 | 3.4 | 3.4 |
| of which: Goodwill | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Capital | Equity | | | | | | | | | |
| Equity | 30.6 | 31.8 | 27.4 | 30.3 | 22.0 | 24.3 | 24.5 | 25.8 | 33.6 | 34.6 |
| Liabilities | 65.7 | 64.7 | 69.7 | 66.9 | 73.4 | 71.5 | 71.1 | 69.8 | 63.0 | 62.2 |
| Short-term | 26.8 | 27.1 | 35.4 | 33.9 | 36.1 | 35.7 | 27.4 | 28.7 | 25.3 | 25.4 |
| of which: | Liabilities to banks | | | | | | | | | |
| Trade payables | 6.6 | 6.7 | 10.9 | 9.9 | 13.6 | 13.4 | 7.6 | 8.1 | 5.2 | 5.4 |
| Liabilities to affiliated companies | 0.8 | 0.8 | 1.2 | 1.3 | 0.9 | 1.0 | 1.0 | 1.1 | 0.7 | 0.7 |
| Long-term | 16.8 | 16.6 | 17.5 | 16.5 | 16.3 | 15.4 | 15.5 | 15.8 | 17.2 | 17.0 |
| of which: | 38.9 | 37.6 | 34.3 | 32.9 | 37.2 | 35.8 | 43.7 | 41.1 | 37.8 | 36.8 |
| Liabilities to banks | 32.0 | 31.0 | 27.3 | 26.5 | 29.1 | 28.4 | 33.8 | 32.3 | 32.0 | 31.1 |
| Liabilities to affiliated companies | 4.5 | 4.2 | 5.2 | 4.7 | 6.9 | 6.0 | 7.4 | 6.7 | 3.3 | 3.2 |
| Provisions | 1.9 | 1.9 | 1.5 | 1.7 | 1.1 | 1.1 | 1.2 | 1.2 | 2.3 | 2.3 |
| of which: Provisions for pensions | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 27.6 | 28.8 | 34.8 | 37.6 | 33.0 | 33.4 | 29.3 | 29.5 | 25.9 | 27.5 |
| Annual result and depreciation | 50.2 | 50.2 | 47.6 | 49.7 | 55.9 | 55.7 | 53.1 | 53.4 | 48.5 | 48.4 |
| Trade receivables | 3.1 | 3.1 | 3.7 | 4.0 | 2.8 | 3.9 | 3.9 | 3.4 | 2.9 | 2.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 12.2 | 13.0 | 29.6 | 30.4 | 14.9 | 15.2 | 11.7 | 11.9 | 11.7 | 12.7 |
| Annual result and interest paid | 4.7 | 4.9 | 11.4 | 12.3 | 6.3 | 6.3 | 4.9 | 4.9 | 4.3 | 4.7 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 9.2 | 10.1 | 21.6 | 24.6 | 11.3 | 12.0 | 8.7 | 9.1 | 8.9 | 9.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 80.5 | 80.4 | 77.9 | 80.2 | 69.1 | 70.1 | 79.0 | 78.1 | 82.4 | 82.4 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 44.8 | 44.2 | 53.4 | 57.6 | 34.5 | 35.4 | 43.1 | 43.0 | 47.0 | 46.0 |
| Cash resources, short-term receivables and inventories | 48.6 | 48.2 | 57.5 | 61.3 | 38.5 | 39.1 | 48.4 | 48.2 | 50.3 | 49.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 28.3 | 25.9 | 30.4 | 26.5 | 46.5 | 49.2 | 52.5 | 55.9 | 22.6 | 19.0 |
| Memo item: | balance sheet total in € billion | | | | | | | | | |
| balance sheet total in € billion | 97.45 | 98.63 | 1.23 | 1.24 | 8.98 | 9.14 | 19.96 | 20.59 | 67.28 | 67.66 |
| Sales in € billion | 11.88 | 12.84 | 0.37 | 0.38 | 1.34 | 1.39 | 2.33 | 2.45 | 7.85 | 8.62 |
| Number of enterprises | 4 559 | 4 559 | 1 334 | 1 334 | 1 905 | 1 905 | 981 | 981 | 339 | 339 |

I. Enterprises by economic sector

cont'd: 12 Real estate activities

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.5 | 12.9 | 15.2 |
| | 75 | 6.8 | 7.9 | 0.0 | 0.0 | 5.0 | 5.5 | 14.1 | 16.3 | 32.2 | 35.0 |
| Personnel expenses | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 0.3 | 0.5 | 0.6 | 0.7 | 0.0 | 0.0 | 0.6 | 0.5 | 0.9 | 0.9 |
| Depreciation | 25 | 15.1 | 14.7 | 7.6 | 7.3 | 17.5 | 17.3 | 19.0 | 18.5 | 18.1 | 17.3 |
| | 50 | 25.9 | 25.4 | 19.1 | 18.5 | 28.0 | 28.0 | 28.2 | 28.3 | 26.9 | 26.7 |
| | 75 | 39.5 | 39.6 | 34.1 | 33.3 | 42.4 | 42.3 | 39.7 | 40.5 | 39.7 | 39.4 |
| Annual result | 25 | 5.5 | 7.0 | 11.9 | 12.9 | 4.2 | 5.3 | 2.2 | 3.0 | 3.3 | 8.9 |
| | 50 | 26.2 | 26.8 | 33.3 | 35.2 | 24.5 | 25.3 | 21.3 | 22.2 | 22.1 | 24.5 |
| | 75 | 47.0 | 47.1 | 55.4 | 56.1 | 45.4 | 45.0 | 40.0 | 40.9 | 41.3 | 41.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 67.4 | 67.2 | 52.1 | 51.9 | 74.9 | 75.1 | 75.4 | 74.7 | 72.8 | 73.2 |
| | 50 | 89.7 | 89.8 | 80.9 | 80.8 | 92.6 | 92.6 | 92.7 | 92.7 | 90.0 | 90.2 |
| | 75 | 97.4 | 97.3 | 94.5 | 94.2 | 98.2 | 98.2 | 97.9 | 97.9 | 96.8 | 96.2 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.5 |
| Equity | 25 | 0.6 | 1.0 | 2.5 | 3.6 | 0.3 | 0.4 | 0.3 | 0.5 | 6.2 | 8.0 |
| | 50 | 15.4 | 18.7 | 19.4 | 23.7 | 9.6 | 13.9 | 14.6 | 17.4 | 31.6 | 33.0 |
| | 75 | 46.8 | 50.1 | 55.0 | 59.4 | 40.0 | 44.0 | 41.1 | 42.8 | 59.7 | 60.6 |
| Short-term liabilities | 25 | 5.8 | 5.4 | 6.7 | 5.8 | 7.1 | 7.0 | 4.5 | 4.2 | 2.8 | 3.1 |
| | 50 | 22.4 | 21.2 | 24.8 | 22.5 | 26.5 | 25.5 | 16.9 | 18.0 | 10.7 | 11.9 |
| | 75 | 56.7 | 56.6 | 62.7 | 58.7 | 63.0 | 62.1 | 48.3 | 50.8 | 35.6 | 32.6 |
| Liabilities to banks | 25 | 4.0 | 3.8 | 0.0 | 0.0 | 10.4 | 10.3 | 10.1 | 9.0 | 1.2 | 0.5 |
| | 50 | 37.6 | 36.4 | 28.1 | 25.9 | 40.4 | 39.3 | 41.5 | 41.0 | 38.4 | 32.1 |
| | 75 | 65.5 | 64.6 | 63.1 | 59.7 | 67.7 | 67.0 | 65.5 | 65.1 | 62.7 | 61.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 6.1 | 7.7 | 12.3 | 13.8 | 4.7 | 6.1 | 3.0 | 3.6 | 4.1 | 9.3 |
| | 50 | 28.2 | 29.2 | 35.8 | 37.4 | 26.9 | 27.5 | 23.2 | 24.3 | 25.3 | 26.0 |
| | 75 | 50.4 | 51.0 | 59.3 | 59.8 | 48.8 | 49.3 | 43.5 | 43.8 | 43.4 | 43.3 |
| Annual result and depreciation | 25 | 37.7 | 38.8 | 36.8 | 35.9 | 39.5 | 41.2 | 35.2 | 37.8 | 36.5 | 37.1 |
| | 50 | 59.3 | 60.2 | 62.2 | 63.3 | 60.2 | 61.4 | 56.6 | 57.3 | 54.8 | 55.3 |
| | 75 | 79.4 | 80.0 | 81.8 | 82.8 | 79.5 | 80.3 | 75.7 | 76.2 | 76.0 | 76.7 |
| Trade receivables | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.6 | 0.8 |
| | 75 | 1.4 | 1.4 | 1.3 | 1.3 | 0.9 | 0.9 | 1.7 | 1.8 | 2.1 | 2.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.6 | 2.7 | 4.0 | 4.1 | 2.6 | 2.6 | 2.1 | 2.1 | 1.4 | 1.8 |
| | 50 | 5.2 | 5.2 | 8.5 | 8.7 | 5.0 | 4.9 | 4.0 | 4.0 | 3.5 | 3.7 |
| | 75 | 9.3 | 9.5 | 17.7 | 17.9 | 8.2 | 8.2 | 6.6 | 6.5 | 6.3 | 5.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.7 | 3.8 | 5.6 | 4.7 | 3.7 | 3.9 | 3.2 | 3.4 | 3.2 | 3.8 |
| | 50 | 9.3 | 9.7 | 15.6 | 16.2 | 8.8 | 9.3 | 6.8 | 7.2 | 7.4 | 7.3 |
| | 75 | 21.0 | 22.2 | 41.7 | 44.7 | 17.9 | 19.2 | 12.6 | 13.0 | 16.5 | 18.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 45.9 | 47.5 | 46.5 | 51.1 | 34.3 | 37.3 | 54.1 | 50.6 | 71.4 | 71.9 |
| | 50 | 85.9 | 87.1 | 89.5 | 91.2 | 79.8 | 82.0 | 87.8 | 87.8 | 96.1 | 97.6 |
| | 75 | 103.0 | 104.0 | 111.3 | 114.4 | 100.0 | 100.8 | 101.6 | 101.4 | 105.6 | 106.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 6.4 | 7.2 | 11.3 | 12.6 | 4.0 | 4.4 | 6.4 | 6.6 | 12.3 | 12.1 |
| | 50 | 36.8 | 37.2 | 52.4 | 61.1 | 24.0 | 26.7 | 33.2 | 33.6 | 70.9 | 76.2 |
| | 75 | 148.4 | 160.2 | 233.3 | 267.0 | 101.9 | 119.9 | 131.6 | 124.5 | 214.7 | 220.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 4.2 | 4.3 |
| | 50 | 6.3 | 7.2 | 5.0 | 7.2 | 2.6 | 3.6 | 7.9 | 10.0 | 12.0 | 10.6 |
| | 75 | 31.9 | 32.4 | 34.3 | 47.1 | 25.1 | 20.2 | 40.2 | 46.8 | 33.9 | 29.9 |

I. Enterprises by economic sector

13. Business services*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 99.5 | 97.9 | 98.1 | 98.4 | 97.9 | 99.0 | 98.6 | 100.4 | 100.0 |
| Change in finished goods | 0.1 | 0.5 | 2.1 | 1.9 | 1.6 | 2.1 | 1.0 | 1.4 | - 0.4 | 0.0 |
| Interest and similar income | 0.3 | 0.3 | 0.4 | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 |
| Other income | 4.6 | 4.7 | 5.8 | 6.1 | 4.3 | 4.3 | 4.5 | 4.4 | 4.6 | 4.8 |
| of which: Income from long-term equity investments | 0.5 | 0.5 | 0.2 | 0.3 | 0.4 | 0.4 | 0.3 | 0.3 | 0.5 | 0.6 |
| Total income | 104.8 | 105.0 | 106.1 | 106.5 | 104.5 | 104.5 | 104.7 | 104.6 | 104.9 | 105.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 40.0 | 40.5 | 23.4 | 23.6 | 31.2 | 31.5 | 33.1 | 32.6 | 43.9 | 44.7 |
| Personnel expenses | 36.5 | 36.5 | 41.7 | 41.9 | 41.9 | 41.9 | 43.2 | 43.6 | 33.5 | 33.4 |
| Depreciation | 4.1 | 4.1 | 6.6 | 6.5 | 4.7 | 4.6 | 3.8 | 4.1 | 4.0 | 4.0 |
| of which: Depreciation of tangible fixed assets | 3.7 | 3.6 | 6.5 | 6.4 | 4.5 | 4.5 | 3.6 | 3.5 | 3.5 | 3.5 |
| Interest and similar expenses | 0.9 | 1.0 | 1.2 | 1.1 | 0.8 | 0.8 | 0.8 | 0.9 | 1.0 | 1.0 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 18.7 | 18.5 | 23.9 | 24.2 | 19.8 | 19.3 | 18.6 | 18.6 | 18.4 | 18.3 |
| Total expenses before taxes on income | 100.2 | 100.8 | 97.0 | 97.4 | 98.5 | 98.3 | 99.6 | 99.9 | 100.8 | 101.4 |
| Annual result before taxes on income | 4.6 | 4.2 | 9.1 | 9.1 | 6.0 | 6.3 | 5.1 | 4.7 | 4.1 | 3.7 |
| Taxes on income | 1.2 | 1.1 | 2.2 | 2.1 | 1.6 | 1.7 | 1.4 | 1.4 | 1.0 | 1.0 |
| Annual result | 3.4 | 3.1 | 6.9 | 6.9 | 4.4 | 4.6 | 3.7 | 3.4 | 3.1 | 2.7 |
| Profit and loss transfers (parent company) | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.1 | 1.1 | 0.3 | 0.2 | 0.4 | 0.4 | 1.1 | 1.4 | 1.2 | 1.2 |
| Profit for the year | 2.5 | 2.2 | 6.8 | 6.9 | 4.1 | 4.3 | 2.7 | 2.1 | 2.1 | 1.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.3 | 1.3 | 0.9 | 1.0 | 1.1 | 1.3 | 1.2 | 1.1 | 1.4 | 1.3 |
| Tangible fixed assets | 25.6 | 25.5 | 36.6 | 35.4 | 28.8 | 29.2 | 22.4 | 21.5 | 25.9 | 26.0 |
| of which: Land and buildings | 9.0 | 8.5 | 12.5 | 11.8 | 7.8 | 7.5 | 6.7 | 6.4 | 9.8 | 9.1 |
| Inventories | 13.6 | 13.9 | 12.7 | 13.8 | 18.6 | 19.1 | 17.7 | 18.7 | 11.8 | 11.9 |
| of which: Finished goods and merchandise | 2.0 | 2.0 | 2.1 | 2.2 | 2.0 | 2.2 | 1.8 | 1.9 | 2.0 | 2.1 |
| Cash | 11.3 | 10.9 | 15.9 | 16.3 | 15.3 | 14.7 | 13.9 | 13.6 | 9.8 | 9.4 |
| Receivables | 37.4 | 37.1 | 28.8 | 28.7 | 31.1 | 30.7 | 38.1 | 38.4 | 38.2 | 37.8 |
| Short-term | 34.3 | 34.6 | 26.9 | 26.9 | 29.4 | 29.1 | 36.1 | 36.7 | 34.6 | 34.9 |
| of which: | | | | | | | | | | |
| Trade receivables | 14.0 | 13.7 | 12.3 | 12.4 | 15.1 | 14.4 | 16.0 | 15.7 | 13.3 | 13.1 |
| Receivables from affiliated companies | 16.0 | 16.2 | 8.6 | 8.3 | 10.3 | 10.7 | 16.0 | 16.5 | 16.9 | 17.1 |
| Long-term | 3.1 | 2.5 | 1.9 | 1.8 | 1.6 | 1.6 | 2.0 | 1.7 | 3.6 | 2.9 |
| of which: Loans to affiliated companies | 2.0 | 1.5 | 1.2 | 1.2 | 0.9 | 0.9 | 1.4 | 1.2 | 2.3 | 1.7 |
| Securities | 2.6 | 2.6 | 1.3 | 1.2 | 1.0 | 0.9 | 0.9 | 0.9 | 3.4 | 3.4 |
| Other long-term equity investments | 7.5 | 8.0 | 3.0 | 2.9 | 3.5 | 3.3 | 5.2 | 5.3 | 8.8 | 9.6 |
| of which: Goodwill | 0.8 | 0.7 | 0.9 | 0.7 | 0.7 | 0.3 | 0.7 | 0.5 | 0.9 | 0.7 |
| Capital | | | | | | | | | | |
| Equity | 32.3 | 32.7 | 30.8 | 31.7 | 30.5 | 30.1 | 29.5 | 28.5 | 33.4 | 34.4 |
| Liabilities | | | | | | | | | | |
| Short-term | 49.7 | 49.3 | 61.6 | 60.7 | 58.2 | 58.8 | 55.8 | 56.9 | 46.3 | 45.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.5 | 3.8 | 8.4 | 7.9 | 6.4 | 6.5 | 3.4 | 3.9 | 3.1 | 3.3 |
| Trade payables | 5.4 | 5.2 | 6.4 | 6.2 | 6.5 | 6.5 | 5.7 | 5.7 | 5.2 | 4.8 |
| Liabilities to affiliated companies | 13.1 | 13.2 | 10.4 | 8.8 | 9.1 | 9.1 | 13.4 | 12.5 | 13.6 | 14.1 |
| Long-term | 9.6 | 9.2 | 18.0 | 18.2 | 14.5 | 15.0 | 10.7 | 10.5 | 8.5 | 7.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.7 | 4.8 | 12.4 | 12.6 | 10.8 | 11.3 | 5.0 | 4.4 | 3.6 | 4.0 |
| Liabilities to affiliated companies | 3.4 | 3.0 | 3.3 | 3.3 | 2.6 | 2.4 | 3.7 | 4.4 | 3.4 | 2.6 |
| Provisions | 17.4 | 17.3 | 7.0 | 6.9 | 10.7 | 10.4 | 13.4 | 13.4 | 19.8 | 19.7 |
| of which: Provisions for pensions | 6.1 | 6.3 | 1.4 | 1.3 | 2.9 | 2.9 | 3.4 | 3.6 | 7.5 | 7.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.6 | 4.3 | 9.3 | 9.2 | 6.1 | 6.4 | 5.2 | 4.8 | 4.1 | 3.7 |
| Annual result and depreciation | 7.5 | 7.2 | 13.9 | 13.7 | 9.3 | 9.4 | 7.6 | 7.6 | 7.1 | 6.7 |
| Trade receivables | 11.2 | 11.2 | 12.0 | 12.2 | 12.1 | 11.9 | 12.8 | 12.6 | 10.6 | 10.6 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 124.6 | 122.7 | 102.8 | 101.6 | 124.4 | 121.2 | 125.5 | 124.4 | 125.2 | 123.1 |
| Annual result and interest paid | 5.4 | 5.0 | 8.5 | 8.3 | 6.6 | 6.7 | 5.7 | 5.4 | 5.1 | 4.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 16.6 | 15.8 | 26.8 | 26.8 | 21.3 | 20.7 | 16.8 | 16.3 | 15.7 | 14.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 123.1 | 124.6 | 115.9 | 121.9 | 134.9 | 133.6 | 139.4 | 141.7 | 118.2 | 120.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 116.6 | 116.4 | 99.1 | 102.3 | 103.5 | 101.1 | 111.8 | 109.2 | 120.9 | 121.9 |
| Cash resources, short-term receivables and inventories | 150.7 | 151.2 | 128.2 | 134.7 | 146.1 | 144.7 | 151.1 | 149.4 | 152.0 | 153.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.9 | 10.4 | 26.0 | 25.4 | 16.4 | 16.7 | 13.6 | 13.9 | 9.5 | 8.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 94.40 | 102.45 | 2.28 | 2.54 | 7.30 | 8.06 | 20.78 | 22.10 | 64.04 | 69.74 |
| Sales in € billion | 117.67 | 125.73 | 2.35 | 2.58 | 9.08 | 9.76 | 26.09 | 27.51 | 80.16 | 85.88 |
| Number of enterprises | 6 921 | 6 921 | 3 266 | 3 266 | 1 998 | 1 998 | 1 211 | 1 211 | 446 | 446 |

* Professional, scientific and technical activities without activities of head offices; administrative and support service activities.

I. Enterprises by economic sector

cont'd: 13. Business services*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 1.5 | 1.4 | 0.0 | 0.0 | 4.8 | 5.1 | 8.0 | 7.4 | 11.6 | 11.7 |
| | 50 | 17.8 | 17.9 | 9.3 | 9.3 | 24.4 | 24.0 | 25.9 | 24.7 | 36.3 | 35.7 |
| | 75 | 44.0 | 44.1 | 32.1 | 32.6 | 50.0 | 50.6 | 52.5 | 52.1 | 68.2 | 64.8 |
| Personnel expenses | 25 | 17.8 | 17.9 | 15.7 | 15.7 | 21.0 | 21.0 | 20.7 | 21.2 | 9.9 | 10.2 |
| | 50 | 38.0 | 38.7 | 37.4 | 37.6 | 38.7 | 39.9 | 40.6 | 41.0 | 32.7 | 32.6 |
| | 75 | 59.3 | 59.4 | 58.2 | 57.9 | 59.9 | 60.4 | 61.8 | 62.6 | 59.8 | 58.9 |
| Depreciation | 25 | 0.6 | 0.6 | 0.8 | 0.9 | 0.6 | 0.6 | 0.4 | 0.5 | 0.3 | 0.3 |
| | 50 | 1.8 | 1.9 | 2.4 | 2.5 | 1.5 | 1.6 | 1.3 | 1.3 | 1.2 | 1.2 |
| | 75 | 5.0 | 5.1 | 6.8 | 7.0 | 4.1 | 4.0 | 3.3 | 3.4 | 3.7 | 3.6 |
| Annual result | 25 | 0.7 | 0.7 | 1.0 | 1.1 | 0.7 | 0.8 | 0.5 | 0.3 | 0.2 | 0.2 |
| | 50 | 4.1 | 4.0 | 6.1 | 6.0 | 3.3 | 3.3 | 2.9 | 2.7 | 2.8 | 2.4 |
| | 75 | 10.8 | 10.9 | 16.0 | 16.2 | 8.1 | 8.1 | 7.1 | 6.6 | 5.7 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 2.1 | 2.0 | 2.5 | 2.3 | 2.4 | 2.3 | 1.6 | 1.6 | 1.3 | 1.2 |
| | 50 | 9.4 | 9.2 | 12.7 | 12.4 | 8.7 | 8.5 | 6.3 | 6.1 | 4.1 | 4.0 |
| | 75 | 35.1 | 34.3 | 44.2 | 44.2 | 31.3 | 32.1 | 23.4 | 22.8 | 20.2 | 18.9 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.7 | 0.9 | 0.0 | 0.0 | 1.9 | 2.2 | 2.1 | 2.4 | 1.7 | 1.6 |
| | 75 | 12.3 | 12.7 | 8.2 | 8.6 | 17.9 | 18.0 | 14.7 | 14.8 | 10.7 | 11.1 |
| Equity | 25 | 7.6 | 8.9 | 4.9 | 7.3 | 9.4 | 10.5 | 8.8 | 9.1 | 8.5 | 8.7 |
| | 50 | 26.1 | 27.4 | 27.7 | 30.7 | 26.2 | 26.5 | 24.0 | 25.7 | 21.0 | 20.5 |
| | 75 | 50.1 | 51.7 | 55.3 | 56.3 | 47.0 | 48.3 | 47.5 | 47.9 | 43.1 | 43.0 |
| Short-term liabilities | 25 | 20.3 | 19.7 | 17.2 | 17.0 | 23.1 | 22.5 | 23.5 | 23.2 | 21.7 | 21.4 |
| | 50 | 41.5 | 40.0 | 39.1 | 37.7 | 44.3 | 41.4 | 42.9 | 42.6 | 41.6 | 41.4 |
| | 75 | 68.6 | 67.9 | 69.7 | 68.1 | 69.0 | 68.5 | 66.4 | 67.3 | 66.2 | 66.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 1.7 | 3.0 | 1.6 | 1.9 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 21.4 | 21.6 | 32.2 | 32.4 | 22.1 | 21.4 | 5.3 | 5.8 | 0.2 | 0.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.1 | 1.1 | 1.4 | 1.5 | 1.1 | 1.1 | 0.8 | 0.5 | 0.5 | 0.4 |
| | 50 | 5.4 | 5.3 | 8.0 | 7.8 | 4.5 | 4.7 | 4.1 | 3.7 | 3.8 | 3.4 |
| | 75 | 14.0 | 13.9 | 20.2 | 20.3 | 10.7 | 11.0 | 9.3 | 9.1 | 7.3 | 7.2 |
| Annual result and depreciation | 25 | 3.0 | 3.1 | 4.3 | 4.3 | 2.8 | 3.0 | 2.2 | 2.0 | 2.0 | 1.9 |
| | 50 | 9.0 | 9.0 | 13.0 | 13.0 | 7.7 | 7.9 | 6.1 | 5.9 | 5.7 | 5.4 |
| | 75 | 20.9 | 20.9 | 29.6 | 29.6 | 15.8 | 15.7 | 13.7 | 13.6 | 11.4 | 11.5 |
| Trade receivables | 25 | 3.0 | 3.0 | 2.4 | 2.3 | 4.3 | 4.1 | 3.5 | 3.7 | 2.1 | 2.7 |
| | 50 | 8.9 | 8.9 | 8.0 | 7.9 | 9.4 | 9.4 | 10.2 | 10.5 | 10.3 | 9.9 |
| | 75 | 16.1 | 15.9 | 15.5 | 15.3 | 15.8 | 15.8 | 16.8 | 16.7 | 16.8 | 17.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.5 | 2.5 | 3.0 | 2.9 | 2.5 | 2.6 | 2.0 | 1.7 | 1.6 | 1.5 |
| | 50 | 8.3 | 8.0 | 10.4 | 9.9 | 7.7 | 7.4 | 6.9 | 6.5 | 6.1 | 5.9 |
| | 75 | 19.3 | 19.0 | 25.3 | 24.5 | 16.4 | 16.6 | 14.5 | 13.8 | 11.3 | 11.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.3 | 3.1 | 1.4 | 1.5 | 4.2 | 4.5 | 4.0 | 3.0 | 5.0 | 5.1 |
| | 50 | 21.0 | 21.0 | 22.6 | 23.7 | 21.0 | 21.0 | 18.7 | 18.4 | 17.0 | 17.6 |
| | 75 | 56.9 | 58.4 | 72.7 | 70.3 | 51.4 | 52.9 | 44.6 | 46.1 | 38.3 | 36.5 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 82.1 | 85.1 | 66.7 | 73.5 | 91.9 | 93.7 | 97.2 | 98.6 | 91.3 | 88.1 |
| | 50 | 168.7 | 174.3 | 138.8 | 157.7 | 190.3 | 200.1 | 188.8 | 188.8 | 150.5 | 162.0 |
| | 75 | 526.7 | 550.9 | 500.0 | 512.5 | 573.8 | 604.5 | 562.5 | 607.0 | 428.0 | 437.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 69.2 | 70.8 | 58.4 | 62.5 | 70.3 | 71.7 | 88.0 | 85.3 | 94.2 | 92.2 |
| | 50 | 139.1 | 142.4 | 138.4 | 144.4 | 133.8 | 136.8 | 143.2 | 143.7 | 148.1 | 148.6 |
| | 75 | 292.1 | 303.5 | 333.3 | 350.0 | 274.5 | 277.8 | 266.2 | 270.2 | 255.4 | 287.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.3 | 5.3 | 4.4 | 4.5 | 6.2 | 6.3 | 6.0 | 5.6 | 4.0 | 3.9 |
| | 50 | 13.1 | 13.5 | 14.6 | 15.6 | 13.4 | 13.4 | 12.1 | 12.1 | 10.0 | 9.1 |
| | 75 | 31.2 | 32.5 | 43.4 | 47.1 | 28.3 | 28.7 | 22.5 | 24.1 | 20.2 | 17.9 |

* Professional, scientific and technical activities without activities of head offices; administrative and support service activities.

I. Enterprises by economic sector

cont'd: 13. Business services*

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 99.5 | 97.7 | 98.0 | 98.5 | 98.0 | 98.8 | 98.5 | 100.5 | 100.0 |
| Change in finished goods | 0.1 | 0.5 | 2.3 | 2.0 | 1.5 | 2.0 | 1.2 | 1.5 | - 0.5 | 0.0 |
| Interest and similar income | 0.3 | 0.3 | 0.4 | 0.5 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 |
| Other income | 4.6 | 4.8 | 6.0 | 6.2 | 4.5 | 4.5 | 4.5 | 4.6 | 4.7 | 4.9 |
| of which: Income from long-term equity investments | 0.5 | 0.5 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.5 | 0.6 |
| Total income | 104.9 | 105.1 | 106.4 | 106.7 | 104.7 | 104.7 | 104.7 | 104.8 | 104.9 | 105.2 |
| Expenses | | | | | | | | | | |
| Cost of materials | 39.5 | 40.1 | 24.6 | 24.9 | 31.4 | 31.7 | 33.4 | 33.1 | 42.7 | 43.6 |
| Personnel expenses | 37.5 | 37.5 | 45.7 | 45.7 | 43.6 | 43.6 | 44.1 | 44.4 | 34.5 | 34.4 |
| Depreciation | 3.8 | 3.8 | 4.8 | 4.8 | 3.9 | 3.9 | 3.3 | 3.6 | 3.9 | 3.9 |
| of which: Depreciation of tangible fixed assets | 3.5 | 3.5 | 4.7 | 4.6 | 3.7 | 3.8 | 3.0 | 2.9 | 3.6 | 3.6 |
| Interest and similar expenses | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 0.7 | 0.7 | 1.0 | 1.0 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 |
| Other expenses | 18.8 | 18.6 | 24.6 | 24.7 | 19.6 | 19.3 | 18.6 | 18.4 | 18.7 | 18.5 |
| Total expenses before taxes on income | 100.5 | 101.0 | 100.7 | 101.1 | 99.4 | 99.3 | 100.1 | 100.3 | 100.8 | 101.5 |
| Annual result before taxes on income | 4.4 | 4.1 | 5.6 | 5.6 | 5.3 | 5.4 | 4.7 | 4.6 | 4.1 | 3.7 |
| Taxes on income | 1.2 | 1.2 | 2.2 | 2.1 | 1.7 | 1.7 | 1.5 | 1.4 | 1.0 | 1.0 |
| Annual result | 3.2 | 2.9 | 3.5 | 3.5 | 3.6 | 3.7 | 3.2 | 3.1 | 3.1 | 2.7 |
| Profit and loss transfers (parent company) | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.2 | 1.2 | 0.3 | 0.3 | 0.5 | 0.5 | 1.2 | 1.6 | 1.3 | 1.2 |
| Profit for the year | 2.1 | 1.9 | 3.3 | 3.4 | 3.2 | 3.4 | 2.1 | 1.7 | 2.0 | 1.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.3 | 1.3 | 1.2 | 1.2 | 0.9 | 0.9 | 1.2 | 1.1 | 1.4 | 1.4 |
| Tangible fixed assets | 25.0 | 25.0 | 27.8 | 26.7 | 25.9 | 26.2 | 18.6 | 18.4 | 26.8 | 26.8 |
| of which: Land and buildings | 9.5 | 8.9 | 10.6 | 9.9 | 7.3 | 7.1 | 6.4 | 6.2 | 10.6 | 9.9 |
| Inventories | 13.3 | 13.6 | 15.3 | 16.3 | 18.9 | 19.5 | 19.5 | 20.2 | 10.8 | 10.9 |
| of which: Finished goods and merchandise | 1.1 | 1.1 | 2.5 | 2.7 | 2.0 | 2.2 | 2.0 | 2.0 | 0.7 | 0.7 |
| Cash | 11.7 | 11.3 | 18.0 | 18.6 | 16.6 | 15.8 | 14.5 | 13.9 | 10.2 | 9.8 |
| Receivables | 37.3 | 36.9 | 32.0 | 31.9 | 32.9 | 32.6 | 39.0 | 39.2 | 37.3 | 36.8 |
| Short-term | 33.9 | 34.2 | 29.7 | 29.7 | 31.0 | 30.7 | 36.7 | 37.2 | 33.5 | 33.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 14.0 | 13.8 | 13.5 | 13.7 | 16.0 | 15.4 | 15.9 | 15.5 | 13.3 | 13.1 |
| Receivables from affiliated companies | 15.5 | 16.0 | 9.3 | 9.1 | 10.5 | 10.8 | 16.8 | 17.3 | 15.8 | 16.3 |
| Long-term | 3.3 | 2.8 | 2.4 | 2.2 | 1.9 | 1.9 | 2.3 | 1.9 | 3.8 | 3.1 |
| of which: Loans to affiliated companies | 2.1 | 1.7 | 1.5 | 1.6 | 1.1 | 1.1 | 1.6 | 1.3 | 2.4 | 1.9 |
| Securities | 2.9 | 2.9 | 1.7 | 1.6 | 1.1 | 1.0 | 1.1 | 1.0 | 3.7 | 3.7 |
| Other long-term equity investments | 7.8 | 8.4 | 3.2 | 2.9 | 3.0 | 3.2 | 5.6 | 5.6 | 9.1 | 9.8 |
| of which: Goodwill | 0.7 | 0.6 | 1.0 | 0.8 | 0.2 | 0.2 | 0.6 | 0.5 | 0.8 | 0.7 |
| Capital | | | | | | | | | | |
| Equity | 34.0 | 34.5 | 35.5 | 35.7 | 31.2 | 30.7 | 31.2 | 30.2 | 35.1 | 36.2 |
| Liabilities | 47.0 | 46.6 | 55.7 | 55.6 | 56.3 | 57.0 | 53.2 | 54.4 | 44.0 | 43.0 |
| Short-term | 38.1 | 37.8 | 41.5 | 41.6 | 43.3 | 43.4 | 44.6 | 46.0 | 35.6 | 34.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.6 | 2.8 | 5.2 | 5.3 | 6.0 | 5.8 | 2.6 | 2.9 | 2.2 | 2.4 |
| Trade payables | 5.4 | 5.2 | 6.8 | 6.7 | 6.8 | 6.8 | 5.6 | 5.7 | 5.1 | 4.8 |
| Liabilities to affiliated companies | 11.7 | 11.4 | 9.0 | 7.9 | 8.0 | 8.1 | 12.9 | 12.3 | 11.8 | 11.5 |
| Long-term | 8.9 | 8.8 | 14.2 | 13.9 | 13.0 | 13.5 | 8.5 | 8.4 | 8.4 | 8.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.1 | 4.4 | 8.3 | 8.0 | 9.0 | 9.7 | 3.1 | 3.2 | 3.8 | 4.2 |
| Liabilities to affiliated companies | 3.3 | 3.1 | 3.7 | 3.6 | 2.7 | 2.4 | 4.1 | 4.5 | 3.1 | 2.7 |
| Provisions | 18.3 | 18.2 | 8.1 | 8.0 | 11.7 | 11.4 | 14.3 | 14.2 | 20.4 | 20.4 |
| of which: Provisions for pensions | 6.6 | 6.8 | 1.8 | 1.7 | 3.3 | 3.3 | 3.7 | 3.9 | 8.0 | 8.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.4 | 4.1 | 5.8 | 5.7 | 5.4 | 5.6 | 4.7 | 4.6 | 4.1 | 3.7 |
| Annual result and depreciation | 6.9 | 6.8 | 8.5 | 8.4 | 7.6 | 7.8 | 6.5 | 6.8 | 7.0 | 6.6 |
| Trade receivables | 11.3 | 11.3 | 12.5 | 12.9 | 12.3 | 12.1 | 12.5 | 12.4 | 10.8 | 10.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 124.0 | 122.2 | 108.0 | 106.0 | 129.9 | 126.9 | 127.0 | 125.4 | 122.9 | 121.2 |
| Annual result and interest paid | 5.1 | 4.7 | 4.9 | 4.7 | 5.7 | 5.8 | 4.9 | 4.9 | 5.0 | 4.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 15.9 | 15.3 | 19.7 | 19.5 | 18.8 | 18.5 | 15.2 | 15.3 | 15.7 | 14.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 126.2 | 128.7 | 144.8 | 149.7 | 146.6 | 144.7 | 154.0 | 154.6 | 118.8 | 122.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 122.7 | 123.8 | 116.2 | 116.8 | 110.8 | 108.1 | 115.8 | 112.4 | 127.0 | 130.5 |
| Cash resources, short-term receivables and inventories | 157.6 | 159.6 | 153.1 | 156.0 | 154.5 | 152.9 | 159.4 | 156.4 | 157.5 | 161.9 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.9 | 10.5 | 25.1 | 24.7 | 16.3 | 16.7 | 13.1 | 13.4 | 9.8 | 9.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 84.14 | 91.54 | 1.64 | 1.85 | 5.75 | 6.37 | 17.90 | 19.19 | 58.86 | 64.12 |
| Sales in € billion | 104.31 | 111.84 | 1.77 | 1.96 | 7.47 | 8.09 | 22.74 | 24.07 | 72.33 | 77.72 |
| Number of enterprises | 5 459 | 5 459 | 2 353 | 2 353 | 1 643 | 1 643 | 1 060 | 1 060 | 403 | 403 |

* Professional, scientific and technical activities without activities of head offices; administrative and support service activities.

I. Enterprises by economic sector

cont'd: 13. Business services*

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 2.5 | 2.6 | 0.0 | 0.0 | 6.0 | 6.2 | 8.3 | 7.9 | 11.4 | 11.7 |
| | 50 | 20.0 | 20.0 | 10.9 | 10.8 | 25.1 | 25.2 | 26.5 | 25.2 | 36.0 | 35.7 |
| | 75 | 46.4 | 46.5 | 33.9 | 34.9 | 50.3 | 51.0 | 53.2 | 53.2 | 66.8 | 64.6 |
| Personnel expenses | 25 | 21.3 | 21.8 | 22.1 | 23.4 | 22.4 | 22.7 | 21.8 | 22.1 | 9.8 | 10.0 |
| | 50 | 42.0 | 42.8 | 43.4 | 44.7 | 40.8 | 41.8 | 42.4 | 42.7 | 33.0 | 33.8 |
| | 75 | 62.3 | 62.3 | 62.9 | 62.2 | 61.6 | 62.4 | 62.7 | 63.5 | 60.2 | 58.9 |
| Depreciation | 25 | 0.5 | 0.5 | 0.6 | 0.7 | 0.5 | 0.5 | 0.4 | 0.5 | 0.3 | 0.3 |
| | 50 | 1.5 | 1.6 | 1.9 | 2.0 | 1.3 | 1.4 | 1.2 | 1.2 | 1.1 | 1.1 |
| | 75 | 3.9 | 3.9 | 4.6 | 4.8 | 3.5 | 3.5 | 3.0 | 3.0 | 3.7 | 3.7 |
| Annual result | 25 | 0.5 | 0.4 | 0.4 | 0.4 | 0.6 | 0.6 | 0.5 | 0.3 | 0.2 | 0.2 |
| | 50 | 3.2 | 3.1 | 4.0 | 3.8 | 2.8 | 2.9 | 2.8 | 2.5 | 2.6 | 2.3 |
| | 75 | 8.2 | 8.0 | 10.3 | 10.1 | 7.2 | 7.0 | 6.5 | 6.4 | 5.7 | 5.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.7 | 1.6 | 1.6 | 1.5 | 2.2 | 2.0 | 1.5 | 1.4 | 1.2 | 1.2 |
| | 50 | 7.0 | 6.8 | 8.1 | 7.8 | 7.4 | 7.2 | 5.6 | 5.4 | 4.0 | 3.9 |
| | 75 | 25.0 | 24.6 | 27.2 | 26.8 | 26.4 | 25.5 | 20.2 | 19.9 | 20.4 | 18.9 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 1.0 | 1.1 | 0.0 | 0.0 | 2.1 | 2.3 | 2.2 | 2.5 | 1.7 | 1.6 |
| | 75 | 13.7 | 14.2 | 10.2 | 11.4 | 18.2 | 18.1 | 15.6 | 14.8 | 11.2 | 11.4 |
| Equity | 25 | 10.8 | 11.9 | 11.2 | 12.9 | 12.4 | 12.9 | 9.4 | 9.6 | 9.7 | 9.1 |
| | 50 | 29.7 | 30.9 | 34.9 | 35.9 | 29.2 | 29.2 | 25.9 | 26.8 | 22.2 | 21.5 |
| | 75 | 53.2 | 54.1 | 59.5 | 59.9 | 49.2 | 50.6 | 49.1 | 48.8 | 43.6 | 43.5 |
| Short-term liabilities | 25 | 19.4 | 18.9 | 16.0 | 15.9 | 22.0 | 20.7 | 22.7 | 22.2 | 20.3 | 20.3 |
| | 50 | 39.3 | 38.1 | 36.0 | 34.1 | 41.3 | 40.1 | 41.3 | 40.9 | 40.4 | 40.0 |
| | 75 | 65.1 | 64.5 | 64.8 | 63.0 | 65.9 | 65.7 | 65.3 | 65.4 | 64.3 | 64.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.7 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 13.4 | 13.9 | 17.8 | 18.7 | 17.3 | 18.0 | 3.4 | 3.5 | 0.1 | 0.2 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.7 | 0.5 | 0.7 | 0.8 | 0.9 | 0.7 | 0.5 | 0.5 | 0.4 |
| | 50 | 4.4 | 4.3 | 5.5 | 5.1 | 3.9 | 4.2 | 4.0 | 3.7 | 3.8 | 3.2 |
| | 75 | 11.0 | 10.8 | 14.0 | 13.6 | 9.5 | 9.9 | 9.0 | 8.8 | 7.3 | 7.2 |
| Annual result and depreciation | 25 | 2.4 | 2.5 | 2.7 | 3.0 | 2.4 | 2.6 | 2.0 | 1.8 | 1.9 | 1.8 |
| | 50 | 7.3 | 7.3 | 9.0 | 9.0 | 6.8 | 7.0 | 5.8 | 5.7 | 5.8 | 5.3 |
| | 75 | 15.7 | 15.6 | 19.5 | 19.5 | 13.8 | 13.8 | 12.8 | 12.3 | 11.4 | 11.4 |
| Trade receivables | 25 | 3.5 | 3.7 | 3.1 | 3.2 | 4.6 | 4.5 | 3.6 | 3.8 | 2.2 | 2.7 |
| | 50 | 9.5 | 9.5 | 8.9 | 8.8 | 9.6 | 9.7 | 10.2 | 10.6 | 10.6 | 10.4 |
| | 75 | 16.8 | 16.6 | 17.1 | 16.4 | 16.2 | 16.1 | 16.9 | 16.9 | 17.5 | 17.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.9 | 2.0 | 1.8 | 1.8 | 2.3 | 2.3 | 1.8 | 1.7 | 1.6 | 1.4 |
| | 50 | 7.0 | 6.7 | 7.8 | 7.5 | 6.8 | 6.6 | 6.5 | 6.2 | 5.8 | 5.8 |
| | 75 | 15.6 | 15.4 | 17.9 | 17.7 | 14.9 | 15.0 | 14.1 | 13.6 | 11.0 | 10.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 1.4 | 1.2 | -7.8 | -7.9 | 3.0 | 3.4 | 3.2 | 2.3 | 5.0 | 4.9 |
| | 50 | 16.9 | 17.5 | 15.4 | 16.1 | 18.3 | 18.8 | 18.1 | 18.3 | 16.0 | 17.1 |
| | 75 | 49.7 | 50.0 | 57.1 | 56.2 | 50.4 | 50.8 | 44.6 | 46.3 | 37.3 | 35.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 101.2 | 103.5 | 97.5 | 101.5 | 105.0 | 105.7 | 105.3 | 103.0 | 94.0 | 92.2 |
| | 50 | 216.0 | 223.8 | 224.6 | 236.4 | 227.4 | 241.0 | 205.7 | 202.4 | 153.5 | 167.4 |
| | 75 | 650.0 | 671.2 | 720.0 | 734.6 | 655.0 | 681.2 | 618.7 | 650.4 | 442.8 | 451.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 85.2 | 86.1 | 81.6 | 84.8 | 81.4 | 81.0 | 93.8 | 92.4 | 95.4 | 96.7 |
| | 50 | 157.0 | 161.2 | 170.2 | 177.5 | 146.8 | 150.7 | 151.9 | 152.5 | 151.5 | 154.4 |
| | 75 | 322.8 | 338.0 | 398.2 | 409.6 | 293.4 | 296.9 | 285.6 | 284.7 | 265.7 | 295.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.3 | 5.3 | 4.4 | 4.6 | 6.0 | 6.2 | 5.7 | 5.5 | 4.1 | 4.2 |
| | 50 | 12.8 | 13.1 | 14.4 | 15.3 | 13.0 | 13.2 | 11.8 | 11.6 | 10.3 | 9.4 |
| | 75 | 29.8 | 31.2 | 42.7 | 48.1 | 27.0 | 27.6 | 21.9 | 23.5 | 20.9 | 17.7 |

* Professional, scientific and technical activities without activities of head offices; administrative and support service activities.

I. Enterprises by economic sector

cont'd: 13. Business services*

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.7 | 98.6 | 98.5 | 97.9 | 97.7 | 100.0 | 99.3 | 99.5 | 100.3 |
| Change in finished goods | 0.6 | 0.3 | 1.4 | 1.5 | 2.1 | 2.3 | 0.0 | 0.7 | 0.5 | -0.3 |
| Interest and similar income | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 | 0.2 | 0.1 | 0.3 | 0.4 |
| Other income | 4.0 | 3.9 | 5.1 | 5.7 | 3.7 | 3.5 | 4.1 | 2.9 | 3.9 | 4.2 |
| of which: Income from long-term equity investments | 0.5 | 0.4 | 0.4 | 0.4 | 0.8 | 0.7 | 0.6 | 0.5 | 0.4 | 0.3 |
| Total income | 104.3 | 104.1 | 105.4 | 106.0 | 103.8 | 103.7 | 104.3 | 103.0 | 104.3 | 104.6 |
| Expenses | | | | | | | | | | |
| Cost of materials | 44.1 | 44.3 | 19.9 | 19.2 | 29.9 | 30.6 | 30.7 | 29.4 | 54.5 | 55.4 |
| Personnel expenses | 28.8 | 28.9 | 29.2 | 29.8 | 34.2 | 33.8 | 37.0 | 38.2 | 24.2 | 23.8 |
| Depreciation | 6.3 | 6.3 | 12.3 | 12.2 | 8.5 | 8.2 | 7.8 | 7.7 | 4.8 | 4.8 |
| of which: Depreciation of tangible fixed assets | 5.1 | 5.0 | 12.2 | 12.2 | 8.3 | 8.0 | 7.6 | 7.6 | 2.8 | 2.7 |
| Interest and similar expenses | 1.1 | 1.2 | 1.8 | 1.7 | 1.0 | 1.0 | 1.7 | 2.0 | 0.7 | 0.9 |
| Operating taxes | 0.2 | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other expenses | 17.5 | 17.6 | 22.0 | 22.6 | 20.6 | 19.7 | 19.0 | 19.8 | 15.8 | 15.9 |
| Total expenses before taxes on income | 97.9 | 98.5 | 85.5 | 85.8 | 94.4 | 93.4 | 96.2 | 97.2 | 100.3 | 101.1 |
| Annual result before taxes on income | 6.3 | 5.6 | 19.9 | 20.3 | 9.4 | 10.2 | 8.1 | 5.8 | 3.9 | 3.5 |
| Taxes on income | 0.9 | 0.9 | 2.2 | 2.3 | 1.3 | 1.4 | 0.9 | 0.9 | 0.7 | 0.6 |
| Annual result | 5.5 | 4.8 | 17.7 | 18.0 | 8.1 | 8.8 | 7.2 | 4.9 | 3.3 | 2.9 |
| Profit and loss transfers (parent company) | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.0 | 0.0 | 0.0 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.2 | 0.4 | 0.1 | 0.0 | 0.2 | 0.3 | -0.1 | -0.1 | 0.3 | 0.7 |
| Profit for the year | 5.3 | 4.5 | 17.7 | 18.1 | 8.0 | 8.7 | 7.2 | 5.1 | 3.0 | 2.3 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 1.0 | 0.3 | 0.3 | 1.7 | 2.9 | 1.0 | 0.9 | 0.6 | 0.7 |
| Tangible fixed assets | 30.6 | 29.6 | 59.0 | 59.0 | 39.5 | 40.5 | 45.7 | 42.4 | 16.1 | 16.1 |
| of which: Land and buildings | 5.2 | 4.9 | 17.3 | 16.7 | 9.5 | 9.0 | 8.5 | 8.2 | 0.6 | 0.5 |
| Inventories | 16.5 | 17.3 | 6.1 | 7.0 | 17.5 | 17.7 | 7.0 | 8.6 | 22.8 | 22.9 |
| of which: Finished goods and merchandise | 9.2 | 10.0 | 1.1 | 0.9 | 2.1 | 2.4 | 1.0 | 1.0 | 17.0 | 18.0 |
| Cash | 7.9 | 7.7 | 10.5 | 10.2 | 10.8 | 10.7 | 10.3 | 11.0 | 5.3 | 4.7 |
| Receivables | 38.6 | 38.9 | 20.6 | 20.0 | 24.2 | 23.7 | 32.6 | 33.6 | 48.4 | 48.5 |
| Short-term | 37.8 | 38.4 | 19.9 | 19.4 | 23.6 | 23.2 | 32.3 | 33.1 | 47.4 | 48.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 13.6 | 13.4 | 9.2 | 8.7 | 11.7 | 10.9 | 16.7 | 16.9 | 13.1 | 12.8 |
| Receivables from affiliated companies | 20.1 | 18.0 | 6.6 | 6.3 | 9.6 | 9.9 | 10.9 | 11.0 | 30.0 | 25.6 |
| Long-term | 0.7 | 0.5 | 0.8 | 0.7 | 0.5 | 0.5 | 0.3 | 0.5 | 1.0 | 0.5 |
| of which: Loans to affiliated companies | 0.5 | 0.3 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.4 | 0.9 | 0.3 |
| Securities | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.4 | 0.1 | 0.1 | 0.2 | 0.1 |
| Other long-term equity investments | 4.9 | 4.8 | 2.7 | 2.7 | 5.5 | 3.7 | 2.9 | 2.9 | 6.1 | 6.4 |
| of which: Goodwill | 1.4 | 1.2 | 0.7 | 0.6 | 2.3 | 0.6 | 1.1 | 0.9 | 1.5 | 1.7 |
| Capital | | | | | | | | | | |
| Equity | 18.0 | 17.3 | 19.0 | 21.0 | 27.9 | 27.7 | 18.7 | 17.3 | 14.4 | 13.7 |
| Liabilities | 71.6 | 72.3 | 76.5 | 74.7 | 65.1 | 65.6 | 72.1 | 73.5 | 72.7 | 73.5 |
| Short-term | 55.8 | 59.7 | 48.9 | 44.9 | 45.0 | 45.2 | 48.2 | 49.4 | 64.1 | 71.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 11.5 | 12.5 | 16.7 | 14.7 | 7.6 | 9.2 | 8.8 | 11.0 | 13.4 | 13.9 |
| Trade payables | 6.1 | 5.3 | 5.3 | 5.0 | 5.3 | 5.3 | 6.2 | 6.2 | 6.4 | 5.0 |
| Liabilities to affiliated companies | 24.9 | 28.8 | 13.8 | 11.2 | 13.2 | 12.6 | 16.6 | 14.0 | 34.4 | 43.4 |
| Long-term | 15.8 | 12.6 | 27.6 | 29.8 | 20.1 | 20.4 | 23.9 | 24.1 | 8.6 | 2.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 9.5 | 8.2 | 22.8 | 25.0 | 17.2 | 17.2 | 16.3 | 12.1 | 1.7 | 1.5 |
| Liabilities to affiliated companies | 3.8 | 1.7 | 2.3 | 2.7 | 2.1 | 2.3 | 1.0 | 3.4 | 6.1 | 0.6 |
| Provisions | 9.8 | 9.6 | 4.1 | 4.0 | 6.8 | 6.6 | 8.5 | 8.3 | 12.1 | 11.9 |
| of which: Provisions for pensions | 1.8 | 1.9 | 0.2 | 0.2 | 1.6 | 1.7 | 1.3 | 1.5 | 2.3 | 2.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.4 | 5.7 | 20.2 | 20.6 | 9.6 | 10.4 | 8.1 | 5.9 | 4.0 | 3.5 |
| Annual result and depreciation | 11.9 | 11.1 | 30.4 | 30.7 | 17.0 | 17.4 | 15.0 | 12.8 | 8.1 | 7.6 |
| Trade receivables | 10.5 | 10.5 | 10.2 | 9.7 | 11.2 | 10.9 | 14.4 | 14.3 | 8.7 | 8.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 130.3 | 127.4 | 89.7 | 89.6 | 103.9 | 99.6 | 116.3 | 118.1 | 151.0 | 145.2 |
| Annual result and interest paid | 8.5 | 7.7 | 17.8 | 17.9 | 9.7 | 10.1 | 10.3 | 8.2 | 6.0 | 5.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 20.9 | 18.8 | 38.7 | 40.0 | 28.9 | 28.2 | 24.6 | 21.0 | 15.3 | 13.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 95.8 | 88.2 | 74.3 | 81.1 | 105.3 | 104.5 | 88.1 | 91.6 | 106.2 | 77.3 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 82.1 | 77.2 | 62.1 | 65.9 | 77.3 | 75.8 | 88.7 | 89.4 | 82.3 | 74.0 |
| Cash resources, short-term receivables and inventories | 111.7 | 106.1 | 74.5 | 81.5 | 116.4 | 114.8 | 103.3 | 106.8 | 117.8 | 106.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.5 | 9.4 | 29.3 | 28.5 | 16.7 | 16.9 | 17.4 | 17.6 | 7.7 | 6.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 10.26 | 10.91 | 0.65 | 0.69 | 1.55 | 1.69 | 2.88 | 2.91 | 5.19 | 5.62 |
| Sales in € billion | 13.37 | 13.89 | 0.58 | 0.62 | 1.61 | 1.68 | 3.35 | 3.44 | 7.83 | 8.16 |
| Number of enterprises | 1 462 | 1 462 | 913 | 913 | 355 | 355 | 151 | 151 | 43 | 43 |

* Professional, scientific and technical activities without activities of head offices; administrative and support service activities.

I. Enterprises by economic sector

cont'd: 13 Business services*

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | | Cylindered sample 2017/2018 | | | | | | | | | |
| | | Of the enterprises captured ... | | | | | | | | | |
| Ratios | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 1.2 | 6.0 | 5.1 | 12.1 | 9.6 |
| | 50 | 10.8 | 10.4 | 6.1 | 5.0 | 19.0 | 19.1 | 20.6 | 23.3 | 40.4 | 38.8 |
| | 75 | 35.0 | 34.4 | 25.6 | 26.4 | 47.0 | 46.8 | 44.8 | 46.8 | 71.9 | 70.9 |
| Personnel expenses | 25 | 3.8 | 4.1 | 0.6 | 0.8 | 13.0 | 11.7 | 14.6 | 14.1 | 10.3 | 12.3 |
| | 50 | 24.9 | 26.4 | 20.9 | 22.8 | 31.9 | 32.4 | 32.4 | 31.4 | 24.6 | 30.5 |
| | 75 | 43.6 | 44.3 | 38.9 | 39.5 | 48.7 | 48.7 | 52.4 | 51.4 | 58.7 | 60.2 |
| Depreciation | 25 | 1.3 | 1.5 | 1.8 | 2.0 | 0.9 | 0.9 | 0.8 | 0.8 | 0.4 | 0.4 |
| | 50 | 3.8 | 4.0 | 5.1 | 5.3 | 2.6 | 2.5 | 2.3 | 2.5 | 1.5 | 1.5 |
| | 75 | 13.7 | 14.5 | 20.5 | 20.1 | 7.8 | 7.8 | 6.9 | 6.7 | 3.2 | 3.5 |
| Annual result | 25 | 3.6 | 3.6 | 7.0 | 7.5 | 2.3 | 2.4 | 1.2 | 0.5 | 0.3 | 0.5 |
| | 50 | 11.3 | 11.9 | 16.9 | 17.7 | 6.1 | 6.6 | 4.5 | 3.6 | 3.1 | 3.2 |
| | 75 | 25.9 | 25.1 | 31.6 | 32.1 | 13.8 | 14.4 | 11.4 | 9.6 | 6.2 | 6.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.2 | 7.1 | 11.9 | 11.5 | 4.2 | 4.1 | 3.9 | 4.4 | 1.6 | 1.3 |
| | 50 | 33.4 | 30.6 | 45.0 | 43.4 | 18.6 | 18.5 | 15.6 | 14.7 | 4.7 | 6.2 |
| | 75 | 69.1 | 69.8 | 74.7 | 75.3 | 56.1 | 55.8 | 51.8 | 50.6 | 20.2 | 19.7 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 1.4 | 1.3 | 0.7 | 0.9 | 1.8 | 2.0 |
| | 75 | 7.5 | 8.1 | 3.7 | 4.0 | 15.4 | 17.8 | 12.3 | 14.5 | 8.7 | 8.5 |
| Equity | 25 | 0.5 | 0.7 | - 5.4 | - 3.2 | 2.1 | 3.0 | 3.5 | 3.4 | 4.8 | 6.3 |
| | 50 | 12.5 | 14.7 | 11.3 | 14.2 | 12.3 | 13.8 | 15.7 | 17.0 | 12.9 | 14.3 |
| | 75 | 35.4 | 37.6 | 38.9 | 40.0 | 32.6 | 35.5 | 32.3 | 32.7 | 30.5 | 29.1 |
| Short-term liabilities | 25 | 25.6 | 23.7 | 22.3 | 20.2 | 30.1 | 29.3 | 30.7 | 30.4 | 32.9 | 37.2 |
| | 50 | 52.8 | 50.5 | 50.9 | 46.7 | 56.8 | 53.9 | 54.4 | 52.6 | 54.3 | 60.3 |
| | 75 | 82.0 | 77.8 | 85.6 | 77.6 | 80.3 | 78.2 | 78.2 | 76.8 | 82.9 | 79.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 19.2 | 18.0 | 26.4 | 27.0 | 12.0 | 13.1 | 1.1 | 0.8 | 0.0 | 0.0 |
| | 75 | 51.9 | 52.7 | 60.8 | 60.2 | 39.5 | 40.1 | 24.1 | 24.9 | 12.2 | 12.4 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 4.4 | 4.3 | 8.1 | 8.5 | 3.0 | 3.0 | 1.7 | 0.7 | 0.3 | 0.7 |
| | 50 | 13.0 | 13.6 | 18.8 | 20.2 | 7.3 | 7.5 | 5.2 | 4.3 | 3.9 | 4.0 |
| | 75 | 28.6 | 28.3 | 35.3 | 35.8 | 15.3 | 16.4 | 13.3 | 11.1 | 7.5 | 8.5 |
| Annual result and depreciation | 25 | 9.4 | 9.2 | 16.3 | 15.9 | 5.9 | 6.1 | 3.6 | 3.0 | 3.4 | 2.1 |
| | 50 | 22.7 | 23.2 | 31.2 | 31.6 | 12.9 | 13.8 | 8.9 | 8.5 | 5.5 | 5.5 |
| | 75 | 45.3 | 46.9 | 55.5 | 59.2 | 25.8 | 25.7 | 22.1 | 22.3 | 11.7 | 13.2 |
| Trade receivables | 25 | 1.5 | 1.3 | 1.0 | 0.7 | 3.0 | 3.1 | 2.2 | 2.6 | 2.0 | 2.0 |
| | 50 | 6.9 | 6.7 | 5.8 | 5.8 | 8.4 | 7.6 | 9.9 | 10.2 | 8.1 | 8.3 |
| | 75 | 13.0 | 13.4 | 11.5 | 12.4 | 14.0 | 14.2 | 15.5 | 16.0 | 12.9 | 13.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 6.4 | 6.0 | 8.1 | 8.0 | 5.1 | 4.4 | 3.9 | 2.5 | 2.0 | 3.3 |
| | 50 | 16.9 | 16.3 | 24.9 | 23.1 | 11.3 | 12.1 | 8.7 | 7.4 | 8.9 | 8.3 |
| | 75 | 46.8 | 46.7 | 69.5 | 64.1 | 28.1 | 30.2 | 17.6 | 16.6 | 16.8 | 18.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 15.0 | 14.3 | 18.3 | 18.8 | 12.0 | 11.6 | 10.2 | 8.7 | 4.6 | 6.6 |
| | 50 | 36.2 | 36.2 | 46.2 | 45.9 | 29.0 | 30.2 | 23.0 | 19.1 | 23.8 | 22.6 |
| | 75 | 85.1 | 91.1 | 113.2 | 109.2 | 56.1 | 66.7 | 44.6 | 45.8 | 47.6 | 44.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 31.0 | 41.8 | 16.2 | 33.4 | 43.8 | 58.5 | 57.6 | 63.6 | 57.2 | 55.6 |
| | 50 | 87.5 | 91.5 | 81.6 | 83.3 | 95.0 | 100.3 | 100.1 | 103.7 | 126.7 | 123.9 |
| | 75 | 166.3 | 180.0 | 146.0 | 149.2 | 184.5 | 230.6 | 288.8 | 225.3 | 292.9 | 274.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 36.1 | 38.9 | 30.3 | 33.8 | 37.5 | 41.9 | 58.1 | 56.9 | 88.2 | 77.1 |
| | 50 | 87.3 | 90.2 | 77.6 | 85.7 | 89.8 | 91.7 | 109.2 | 103.9 | 120.5 | 111.0 |
| | 75 | 170.3 | 178.6 | 181.5 | 195.3 | 151.2 | 157.4 | 157.0 | 161.7 | 170.9 | 167.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.6 | 5.3 | 4.0 | 4.2 | 6.7 | 6.7 | 6.9 | 8.2 | 3.4 | 2.9 |
| | 50 | 14.8 | 15.4 | 14.8 | 16.7 | 15.6 | 14.5 | 16.2 | 16.3 | 8.3 | 7.6 |
| | 75 | 38.6 | 38.0 | 46.2 | 46.3 | 35.9 | 33.7 | 27.0 | 26.2 | 16.3 | 18.3 |

* Professional, scientific and technical activities without activities of head offices; administrative and support service activities.

I. Enterprises by economic sector

13.a) Legal and accounting activities; management consultancy activities

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.2 | 98.9 | 99.6 | 98.7 | 99.4 | 99.7 | 97.7 | 98.5 | 99.5 | 99.0 |
| Change in finished goods | 0.8 | 1.1 | 0.4 | 1.3 | 0.6 | 0.3 | 2.3 | 1.5 | 0.5 | 1.0 |
| Interest and similar income | 0.5 | 0.7 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.2 | 0.5 | 0.8 |
| Other income | 3.2 | 2.9 | 4.9 | 4.6 | 3.7 | 3.9 | 2.7 | 2.5 | 3.2 | 2.9 |
| of which: Income from long-term equity investments | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.5 | 0.2 | 0.2 | 0.5 | 0.6 |
| Total income | 103.6 | 103.6 | 105.3 | 104.9 | 103.9 | 104.3 | 103.0 | 102.8 | 103.7 | 103.7 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 22.9 | 23.5 | 16.0 | 16.3 | 22.2 | 21.5 | 26.8 | 26.5 | 22.2 | 23.1 |
| Personnel expenses | 50.3 | 51.3 | 45.5 | 45.4 | 46.4 | 47.5 | 45.6 | 45.7 | 51.8 | 53.1 |
| Depreciation | 1.4 | 1.5 | 3.0 | 2.8 | 2.0 | 1.9 | 1.5 | 1.9 | 1.2 | 1.3 |
| of which: Depreciation of tangible fixed assets | 1.2 | 1.3 | 2.8 | 2.7 | 1.8 | 1.8 | 1.4 | 1.5 | 1.1 | 1.2 |
| Interest and similar expenses | 1.7 | 1.7 | 0.8 | 0.8 | 0.6 | 0.7 | 0.6 | 0.8 | 2.0 | 2.1 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 23.2 | 22.2 | 26.2 | 26.3 | 22.9 | 22.5 | 21.2 | 21.1 | 23.6 | 22.3 |
| Total expenses before taxes on income | 99.4 | 100.2 | 91.7 | 91.6 | 94.1 | 94.2 | 95.7 | 96.0 | 100.9 | 101.9 |
| Annual result before taxes on income | 4.3 | 3.5 | 13.6 | 13.3 | 9.8 | 10.1 | 7.3 | 6.8 | 2.9 | 1.9 |
| Taxes on income | 1.0 | 1.1 | 2.7 | 2.7 | 2.4 | 2.2 | 1.7 | 1.6 | 0.7 | 0.8 |
| Annual result | 3.2 | 2.4 | 10.9 | 10.6 | 7.4 | 7.9 | 5.6 | 5.1 | 2.1 | 1.0 |
| Profit and loss transfers (parent company) | 0.0 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.1 | 0.0 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.1 | 0.7 | 0.4 | 0.3 | 0.6 | 0.6 | 0.7 | 0.7 | 1.2 | 0.7 |
| Profit for the year | 2.2 | 1.9 | 10.4 | 10.3 | 7.0 | 7.4 | 5.1 | 4.6 | 0.9 | 0.5 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.4 | 2.3 | 1.2 | 1.7 | 1.9 | 1.6 | 1.9 | 1.7 | 2.6 | 2.5 |
| Tangible fixed assets | 5.6 | 5.6 | 14.6 | 14.0 | 11.6 | 12.3 | 10.0 | 9.9 | 3.7 | 3.8 |
| of which: Land and buildings | 2.1 | 2.1 | 7.1 | 7.0 | 5.0 | 6.9 | 6.0 | 5.9 | 0.8 | 0.7 |
| Inventories | 9.1 | 9.6 | 5.8 | 6.9 | 9.2 | 9.1 | 10.1 | 9.2 | 9.0 | 9.8 |
| of which: Finished goods and merchandise | 0.3 | 0.4 | 0.6 | 0.6 | 1.1 | 2.3 | 0.7 | 0.8 | 0.1 | 0.1 |
| Cash | 15.1 | 13.9 | 21.0 | 22.5 | 20.9 | 20.1 | 20.0 | 17.8 | 13.3 | 12.3 |
| Receivables | 51.5 | 52.5 | 45.6 | 44.5 | 48.9 | 49.1 | 50.1 | 52.3 | 52.3 | 53.1 |
| Short-term | 50.4 | 51.1 | 43.8 | 43.1 | 47.2 | 47.1 | 47.8 | 50.1 | 51.4 | 51.9 |
| of which: | | | | | | | | | | |
| Trade receivables | 24.7 | 24.8 | 20.3 | 19.3 | 23.6 | 22.5 | 24.3 | 24.5 | 25.1 | 25.2 |
| Receivables from affiliated companies | 21.4 | 22.5 | 12.2 | 12.4 | 15.3 | 19.7 | 18.9 | 20.3 | 22.7 | 23.6 |
| Long-term | 1.2 | 1.4 | 1.8 | 1.4 | 1.7 | 2.0 | 2.3 | 2.2 | 0.8 | 1.2 |
| of which: Loans to affiliated companies | 0.5 | 0.6 | 0.5 | 0.4 | 1.1 | 1.4 | 1.0 | 1.0 | 0.3 | 0.5 |
| Securities | 8.9 | 8.2 | 2.0 | 1.8 | 1.8 | 1.7 | 3.2 | 3.1 | 11.1 | 10.2 |
| Other long-term equity investments | 6.3 | 6.9 | 8.7 | 7.8 | 4.6 | 5.0 | 3.8 | 5.2 | 7.0 | 7.4 |
| of which: Goodwill | 0.8 | 0.7 | 3.9 | 2.9 | 1.3 | 1.0 | 0.7 | 0.6 | 0.7 | 0.7 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 18.8 | 18.8 | 37.2 | 37.8 | 37.7 | 38.4 | 30.5 | 33.2 | 13.9 | 13.3 |
| Liabilities | 36.3 | 36.1 | 50.0 | 49.3 | 45.4 | 44.5 | 47.0 | 43.4 | 32.6 | 33.3 |
| Short-term | 29.8 | 30.5 | 36.3 | 35.9 | 34.6 | 34.8 | 38.1 | 37.2 | 27.2 | 28.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 0.8 | 1.1 | 6.1 | 5.6 | 3.8 | 4.8 | 1.1 | 1.6 | 0.4 | 0.6 |
| Trade payables | 4.5 | 4.5 | 6.3 | 6.6 | 7.9 | 8.0 | 7.0 | 6.4 | 3.5 | 3.7 |
| Liabilities to affiliated companies | 10.0 | 10.0 | 6.9 | 6.4 | 10.6 | 10.3 | 13.4 | 13.4 | 9.3 | 9.3 |
| Long-term | 6.6 | 5.7 | 13.7 | 13.5 | 10.8 | 9.7 | 9.0 | 6.2 | 5.4 | 5.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.0 | 2.3 | 8.2 | 7.8 | 7.8 | 6.7 | 4.0 | 3.0 | 2.2 | 1.6 |
| Liabilities to affiliated companies | 2.6 | 2.1 | 3.1 | 3.3 | 1.2 | 1.2 | 4.0 | 2.4 | 2.4 | 2.0 |
| Provisions | 44.5 | 44.7 | 12.3 | 12.0 | 16.0 | 16.3 | 22.0 | 23.0 | 53.1 | 53.1 |
| of which: Provisions for pensions | 20.9 | 21.6 | 2.4 | 2.2 | 3.9 | 4.5 | 3.9 | 4.6 | 26.9 | 27.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.3 | 3.5 | 13.7 | 13.5 | 9.9 | 10.1 | 7.5 | 6.9 | 2.9 | 1.9 |
| Annual result and depreciation | 4.6 | 3.9 | 14.0 | 13.6 | 9.5 | 9.9 | 7.3 | 7.2 | 3.4 | 2.4 |
| Trade receivables | 16.0 | 16.3 | 14.3 | 13.9 | 15.0 | 14.3 | 16.5 | 16.2 | 16.0 | 16.5 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 154.7 | 152.1 | 141.5 | 138.9 | 157.2 | 157.7 | 147.2 | 151.1 | 156.8 | 152.4 |
| Annual result and interest paid | 7.6 | 6.3 | 16.7 | 16.0 | 12.7 | 13.6 | 9.3 | 9.1 | 6.5 | 4.8 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 10.8 | 8.8 | 47.3 | 47.7 | 36.0 | 37.4 | 21.6 | 22.1 | 7.3 | 4.8 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 195.8 | 193.9 | 192.6 | 204.9 | 252.9 | 242.5 | 216.5 | 212.0 | 188.3 | 186.7 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 222.6 | 215.7 | 180.7 | 184.5 | 199.5 | 195.7 | 181.3 | 186.1 | 240.7 | 228.1 |
| Cash resources, short-term receivables and inventories | 253.2 | 247.2 | 196.6 | 203.7 | 226.0 | 221.9 | 207.9 | 210.9 | 273.7 | 262.7 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 12.5 | 12.5 | 27.8 | 28.8 | 22.4 | 23.5 | 17.3 | 15.6 | 10.1 | 10.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 13.45 | 14.49 | 0.34 | 0.38 | 0.73 | 0.79 | 2.42 | 2.56 | 9.96 | 10.76 |
| Sales in € billion | 20.81 | 22.04 | 0.48 | 0.52 | 1.14 | 1.25 | 3.56 | 3.86 | 15.63 | 16.40 |
| Number of enterprises | 1 262 | 1 262 | 758 | 758 | 265 | 265 | 167 | 167 | 72 | 72 |

I. Enterprises by economic sector

cont'd: 13.a) Legal and accounting activities; management consultancy activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------|---------------------|---------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.8 | 1.8 | 4.0 | 4.0 | 5.8 | 7.3 |
| | 50 | 6.5 | 6.3 | 2.0 | 1.5 | 13.3 | 12.8 | 19.1 | 19.0 | 19.3 | 21.2 |
| | 75 | 29.1 | 30.0 | 19.9 | 18.9 | 37.9 | 34.7 | 37.5 | 39.2 | 46.8 | 47.0 |
| Personnel expenses | 25 | 25.3 | 27.0 | 20.9 | 23.4 | 29.2 | 31.9 | 34.2 | 32.6 | 32.0 | 32.3 |
| | 50 | 45.9 | 47.2 | 44.0 | 45.7 | 48.2 | 48.6 | 49.3 | 47.1 | 49.6 | 49.9 |
| | 75 | 61.5 | 61.7 | 61.9 | 61.3 | 59.9 | 62.2 | 61.9 | 61.0 | 62.7 | 65.3 |
| Depreciation | 25 | 0.5 | 0.5 | 0.6 | 0.6 | 0.5 | 0.6 | 0.4 | 0.4 | 0.3 | 0.3 |
| | 50 | 1.3 | 1.3 | 1.6 | 1.6 | 1.1 | 1.1 | 0.9 | 1.0 | 0.7 | 0.8 |
| | 75 | 3.0 | 3.1 | 3.7 | 3.9 | 2.4 | 2.3 | 2.1 | 2.0 | 2.2 | 2.1 |
| Annual result | 25 | 1.2 | 1.1 | 1.3 | 1.4 | 1.4 | 1.6 | 1.1 | 0.7 | 0.1 | 0.2 |
| | 50 | 5.7 | 5.3 | 7.0 | 7.0 | 6.0 | 5.5 | 3.4 | 4.1 | 2.6 | 1.6 |
| | 75 | 15.4 | 13.9 | 20.0 | 18.5 | 12.1 | 12.4 | 8.2 | 8.7 | 6.4 | 4.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.3 | 1.1 | 1.3 | 1.0 | 1.7 | 1.5 | 1.2 | 1.0 | 0.9 | 0.8 |
| | 50 | 4.5 | 4.1 | 5.4 | 5.1 | 4.7 | 4.1 | 3.3 | 2.7 | 2.3 | 2.1 |
| | 75 | 12.9 | 12.5 | 18.4 | 17.3 | 10.1 | 9.7 | 6.8 | 5.9 | 5.5 | 4.7 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.4 | 1.3 | 1.6 | 1.5 | 1.4 |
| | 75 | 5.3 | 5.9 | 2.8 | 3.1 | 7.4 | 8.2 | 9.0 | 8.6 | 9.0 | 9.3 |
| Equity | 25 | 10.6 | 13.0 | 10.4 | 14.2 | 15.1 | 14.6 | 10.8 | 12.4 | 5.5 | 6.7 |
| | 50 | 32.7 | 34.8 | 37.9 | 40.0 | 31.7 | 33.3 | 26.8 | 27.1 | 16.0 | 14.5 |
| | 75 | 57.7 | 59.0 | 63.9 | 65.0 | 54.5 | 56.2 | 50.4 | 53.2 | 29.0 | 27.8 |
| Short-term liabilities | 25 | 15.5 | 15.2 | 14.0 | 14.3 | 16.7 | 16.2 | 20.4 | 16.6 | 18.4 | 19.3 |
| | 50 | 32.5 | 30.6 | 31.6 | 28.5 | 33.1 | 32.1 | 34.2 | 32.4 | 32.9 | 31.9 |
| | 75 | 58.8 | 55.5 | 60.5 | 55.6 | 57.3 | 55.4 | 59.6 | 56.7 | 54.6 | 51.8 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 10.8 | 11.9 | 17.8 | 17.9 | 9.4 | 10.6 | 0.0 | 0.1 | 0.2 | 0.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.8 | 1.7 | 1.9 | 1.9 | 2.2 | 2.3 | 1.8 | 1.0 | 0.3 | 0.4 |
| | 50 | 7.6 | 7.4 | 9.4 | 9.5 | 8.2 | 7.7 | 5.1 | 5.3 | 4.0 | 2.2 |
| | 75 | 19.8 | 19.0 | 25.4 | 24.1 | 16.7 | 17.3 | 11.6 | 10.7 | 6.6 | 5.9 |
| Annual result and depreciation | 25 | 3.6 | 3.4 | 4.1 | 4.1 | 3.9 | 3.7 | 2.6 | 2.2 | 1.9 | 1.2 |
| | 50 | 10.2 | 10.2 | 13.1 | 12.1 | 10.1 | 10.3 | 7.3 | 7.2 | 4.9 | 4.0 |
| | 75 | 23.0 | 21.7 | 29.9 | 28.0 | 17.9 | 18.4 | 13.6 | 13.6 | 9.9 | 7.7 |
| Trade receivables | 25 | 4.2 | 3.8 | 3.7 | 3.3 | 6.7 | 5.1 | 4.8 | 4.6 | 8.6 | 7.8 |
| | 50 | 11.3 | 11.3 | 9.9 | 9.6 | 13.8 | 13.2 | 15.5 | 15.3 | 15.8 | 16.1 |
| | 75 | 20.0 | 19.7 | 18.3 | 17.8 | 20.7 | 20.8 | 23.6 | 22.1 | 20.3 | 21.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.3 | 3.3 | 3.4 | 3.2 | 4.1 | 4.9 | 2.6 | 2.6 | 2.9 | 2.6 |
| | 50 | 10.9 | 10.7 | 12.1 | 11.8 | 12.8 | 13.2 | 8.6 | 7.8 | 6.1 | 6.0 |
| | 75 | 28.3 | 26.0 | 34.9 | 29.3 | 27.4 | 26.5 | 17.0 | 19.0 | 11.4 | 9.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | - 0.4 | - 2.8 | - 13.4 | - 14.4 | 1.9 | 0.9 | 1.4 | 0.8 | 4.8 | 4.2 |
| | 50 | 20.9 | 21.8 | 20.2 | 22.9 | 27.4 | 27.4 | 19.8 | 17.6 | 12.0 | 9.0 |
| | 75 | 80.5 | 73.9 | 90.7 | 90.0 | 83.9 | 70.3 | 53.1 | 61.2 | 29.0 | 24.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 110.9 | 116.3 | 100.0 | 108.5 | 134.2 | 127.3 | 126.7 | 134.1 | 111.4 | 108.9 |
| | 50 | 308.2 | 300.0 | 276.4 | 271.0 | 380.1 | 386.8 | 372.4 | 318.8 | 215.6 | 239.6 |
| | 75 | 950.0 | 990.9 | 900.0 | 944.4 | 1 000.9 | 1 050.0 | 1 017.2 | 1 152.9 | 702.7 | 740.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 111.5 | 120.8 | 105.6 | 116.7 | 117.3 | 123.6 | 116.7 | 113.7 | 140.6 | 141.1 |
| | 50 | 219.2 | 228.1 | 216.3 | 225.1 | 228.0 | 235.7 | 221.6 | 224.7 | 224.3 | 220.1 |
| | 75 | 458.2 | 469.6 | 500.0 | 505.0 | 449.1 | 463.7 | 413.2 | 442.5 | 351.0 | 370.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.9 | 5.3 | 3.0 | 4.6 | 8.9 | 8.5 | 6.2 | 5.1 | 3.6 | 3.2 |
| | 50 | 16.6 | 16.8 | 15.8 | 18.5 | 18.9 | 19.4 | 17.6 | 15.7 | 9.0 | 9.1 |
| | 75 | 38.9 | 41.4 | 50.0 | 60.0 | 37.9 | 37.4 | 27.6 | 27.7 | 19.0 | 16.8 |

I. Enterprises by economic sector

13.b) Architectural and engineering activities; technical testing and analysis

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 98.8 | 95.6 | 93.7 | 95.1 | 95.2 | 98.0 | 96.4 | 101.8 | 100.9 |
| Change in finished goods | 0.2 | 1.2 | 4.4 | 6.3 | 4.9 | 4.8 | 2.0 | 3.6 | - 1.8 | - 0.9 |
| Interest and similar income | 0.3 | 0.2 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 |
| Other income | 3.6 | 3.5 | 3.5 | 3.4 | 3.7 | 3.3 | 3.7 | 3.2 | 3.5 | 3.7 |
| of which: Income from long-term equity investments | 0.9 | 0.8 | 0.2 | 0.2 | 0.6 | 0.6 | 0.6 | 0.5 | 1.1 | 1.0 |
| Total income | 103.9 | 103.8 | 103.9 | 103.7 | 104.0 | 103.5 | 103.9 | 103.4 | 103.8 | 104.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 39.7 | 39.3 | 26.9 | 27.5 | 33.8 | 34.5 | 36.7 | 35.8 | 43.1 | 42.6 |
| Personnel expenses | 40.4 | 39.8 | 44.0 | 43.0 | 42.4 | 42.3 | 41.6 | 42.1 | 39.2 | 37.9 |
| Depreciation | 2.9 | 2.8 | 3.1 | 2.9 | 2.7 | 2.6 | 2.9 | 2.8 | 3.0 | 2.8 |
| of which: Depreciation of tangible fixed assets | 2.2 | 2.1 | 3.0 | 2.8 | 2.4 | 2.4 | 2.2 | 2.2 | 2.1 | 1.9 |
| Interest and similar expenses | 0.9 | 0.9 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.9 | 1.1 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 |
| Other expenses | 15.8 | 16.0 | 19.3 | 19.4 | 17.5 | 16.7 | 17.0 | 16.3 | 14.7 | 15.5 |
| Total expenses before taxes on income | 99.8 | 98.8 | 94.0 | 93.5 | 97.3 | 97.0 | 99.0 | 97.9 | 101.1 | 99.9 |
| Annual result before taxes on income | 4.0 | 4.9 | 9.8 | 10.2 | 6.7 | 6.5 | 4.9 | 5.5 | 2.8 | 4.1 |
| Taxes on income | 1.3 | 1.5 | 2.4 | 2.6 | 1.9 | 1.9 | 1.5 | 1.6 | 0.9 | 1.3 |
| Annual result | 2.8 | 3.5 | 7.4 | 7.6 | 4.8 | 4.7 | 3.4 | 3.9 | 1.8 | 2.8 |
| Profit and loss transfers (parent company) | 0.0 | - 0.1 | 0.1 | 0.4 | 0.1 | 0.1 | 0.1 | 0.3 | - 0.1 | - 0.4 |
| Profit and loss transfers (subsidiary) | 0.2 | 0.5 | 0.3 | 0.4 | 0.4 | 0.3 | 0.7 | 1.3 | 0.0 | 0.2 |
| Profit for the year | 2.5 | 2.8 | 7.2 | 7.6 | 4.6 | 4.5 | 2.8 | 2.9 | 1.7 | 2.2 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 0.8 | 0.8 | 0.6 | 0.9 | 0.9 | 0.7 | 0.6 | 1.0 | 0.8 |
| Tangible fixed assets | 9.3 | 9.3 | 15.6 | 15.5 | 14.2 | 14.6 | 11.4 | 10.6 | 7.2 | 7.5 |
| of which: Land and buildings | 3.4 | 3.3 | 5.3 | 5.2 | 5.5 | 5.2 | 4.4 | 4.1 | 2.4 | 2.5 |
| Inventories | 34.5 | 34.5 | 34.4 | 37.1 | 38.9 | 38.7 | 41.1 | 41.6 | 30.3 | 29.9 |
| of which: Finished goods and merchandise | 1.3 | 1.2 | 4.3 | 4.3 | 1.7 | 1.5 | 1.7 | 1.4 | 1.0 | 0.8 |
| Cash | 11.1 | 10.6 | 17.7 | 16.1 | 14.6 | 13.8 | 11.5 | 12.1 | 10.0 | 9.0 |
| Receivables | 32.0 | 33.5 | 27.0 | 26.7 | 26.1 | 26.8 | 29.1 | 28.6 | 34.6 | 37.6 |
| Short-term | 30.3 | 32.2 | 25.5 | 25.4 | 25.3 | 25.8 | 27.9 | 27.6 | 32.6 | 36.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 13.3 | 13.6 | 14.1 | 14.4 | 13.0 | 12.9 | 14.4 | 13.4 | 12.8 | 13.8 |
| Receivables from affiliated companies | 14.6 | 16.2 | 7.4 | 6.8 | 9.5 | 9.1 | 11.1 | 11.7 | 17.6 | 20.2 |
| Long-term | 1.7 | 1.4 | 1.4 | 1.3 | 0.8 | 1.0 | 1.2 | 1.0 | 2.1 | 1.6 |
| of which: Loans to affiliated companies | 1.2 | 0.9 | 0.6 | 0.6 | 0.3 | 0.4 | 0.9 | 0.7 | 1.5 | 1.1 |
| Securities | 1.5 | 1.2 | 0.9 | 0.8 | 1.5 | 1.3 | 0.7 | 0.7 | 2.0 | 1.5 |
| Other long-term equity investments | 10.4 | 9.7 | 3.0 | 2.6 | 3.3 | 3.3 | 5.1 | 5.3 | 14.7 | 13.3 |
| of which: Goodwill | 1.4 | 1.3 | 0.3 | 0.2 | 0.1 | 0.2 | 0.4 | 0.4 | 2.1 | 2.0 |
| Capital | | | | | | | | | | |
| Equity | 26.8 | 26.4 | 28.7 | 28.7 | 25.1 | 25.1 | 21.2 | 21.0 | 30.0 | 29.4 |
| Liabilities | 58.2 | 58.9 | 62.1 | 62.6 | 63.4 | 63.2 | 65.6 | 66.6 | 53.3 | 54.0 |
| Short-term | 52.7 | 53.3 | 52.3 | 53.7 | 55.4 | 55.9 | 60.2 | 60.6 | 48.4 | 49.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.5 | 1.5 | 5.0 | 4.2 | 3.3 | 4.0 | 1.4 | 1.6 | 1.1 | 1.0 |
| Trade payables | 5.0 | 5.2 | 6.2 | 5.7 | 5.5 | 5.4 | 4.9 | 4.7 | 4.9 | 5.3 |
| Liabilities to affiliated companies | 11.0 | 11.0 | 6.2 | 5.0 | 7.9 | 7.6 | 10.8 | 9.4 | 11.7 | 12.7 |
| Long-term | 5.5 | 5.6 | 9.8 | 8.9 | 8.0 | 7.3 | 5.4 | 6.0 | 4.9 | 4.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.9 | 3.3 | 6.4 | 5.6 | 4.0 | 3.6 | 2.2 | 1.9 | 3.0 | 3.9 |
| Liabilities to affiliated companies | 1.7 | 1.5 | 2.1 | 2.0 | 3.2 | 2.7 | 2.8 | 3.7 | 0.9 | 0.1 |
| Provisions | 14.7 | 14.5 | 9.1 | 8.6 | 11.4 | 11.5 | 13.0 | 12.2 | 16.4 | 16.5 |
| of which: Provisions for pensions | 5.5 | 5.6 | 1.9 | 1.4 | 3.6 | 3.6 | 3.6 | 3.5 | 7.0 | 7.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.0 | 5.0 | 10.3 | 10.9 | 7.0 | 6.9 | 5.0 | 5.7 | 2.7 | 4.0 |
| Annual result and depreciation | 5.7 | 6.3 | 11.0 | 11.2 | 7.9 | 7.6 | 6.4 | 6.9 | 4.7 | 5.6 |
| Trade receivables | 13.9 | 14.3 | 13.1 | 14.3 | 13.5 | 13.5 | 14.8 | 14.6 | 13.5 | 14.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 95.9 | 95.3 | 107.1 | 100.8 | 96.5 | 96.1 | 96.9 | 91.9 | 94.9 | 96.8 |
| Annual result and interest paid | 3.5 | 4.2 | 9.1 | 8.8 | 5.6 | 5.4 | 4.2 | 4.5 | 2.6 | 3.7 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 8.8 | 9.6 | 22.0 | 20.4 | 12.7 | 12.0 | 9.2 | 9.5 | 7.5 | 8.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 165.9 | 175.8 | 191.1 | 192.3 | 181.0 | 173.1 | 162.4 | 172.1 | 164.2 | 177.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 80.3 | 81.9 | 83.8 | 78.2 | 72.8 | 71.5 | 66.3 | 66.4 | 90.5 | 94.2 |
| Cash resources, short-term receivables and inventories | 145.6 | 146.6 | 149.5 | 147.3 | 143.0 | 140.6 | 134.6 | 135.1 | 153.1 | 155.2 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 13.1 | 13.6 | 20.7 | 19.1 | 16.0 | 15.6 | 13.5 | 13.9 | 12.2 | 13.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 21.35 | 23.14 | 0.49 | 0.58 | 2.14 | 2.33 | 6.36 | 6.99 | 12.36 | 13.25 |
| Sales in € billion | 20.48 | 22.06 | 0.53 | 0.58 | 2.07 | 2.24 | 6.16 | 6.42 | 11.73 | 12.82 |
| Number of enterprises | 1 496 | 1 496 | 664 | 664 | 444 | 444 | 294 | 294 | 94 | 94 |

I. Enterprises by economic sector

cont'd: 13.b) Architectural and engineering activities; technical testing and analysis

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| ... | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 7.3 | 7.3 | 1.4 | 1.2 | 10.3 | 10.6 | 14.8 | 14.8 | 16.4 | 16.9 |
| | 50 | 21.8 | 22.5 | 14.2 | 14.3 | 26.0 | 25.7 | 28.9 | 28.1 | 40.8 | 37.5 |
| | 75 | 48.4 | 49.7 | 38.0 | 40.0 | 53.2 | 53.9 | 56.7 | 56.3 | 73.6 | 66.6 |
| Personnel expenses | 25 | 24.4 | 24.5 | 24.4 | 23.7 | 24.4 | 27.4 | 28.0 | 26.4 | 12.6 | 14.6 |
| | 50 | 44.0 | 44.1 | 44.0 | 44.5 | 45.4 | 45.2 | 44.9 | 44.2 | 38.2 | 38.0 |
| | 75 | 59.8 | 59.9 | 62.8 | 61.5 | 59.1 | 59.1 | 57.5 | 56.8 | 59.0 | 56.9 |
| Depreciation | 25 | 0.7 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 | 0.7 | 0.7 |
| | 50 | 1.7 | 1.7 | 1.9 | 2.0 | 1.5 | 1.6 | 1.5 | 1.5 | 1.7 | 1.7 |
| | 75 | 3.4 | 3.4 | 3.7 | 3.8 | 2.9 | 2.7 | 3.3 | 3.2 | 3.4 | 3.5 |
| Annual result | 25 | 0.9 | 1.0 | 1.3 | 1.2 | 1.0 | 1.2 | 0.6 | 0.5 | 0.0 | 0.3 |
| | 50 | 4.3 | 4.4 | 5.9 | 5.9 | 3.9 | 4.0 | 3.3 | 3.5 | 3.2 | 4.1 |
| | 75 | 10.1 | 10.1 | 13.3 | 14.1 | 9.0 | 8.7 | 7.5 | 7.1 | 5.5 | 5.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.6 | 1.6 | 1.6 | 1.6 | 2.0 | 2.0 | 1.3 | 1.2 | 0.8 | 0.8 |
| | 50 | 6.1 | 5.6 | 6.7 | 6.5 | 6.2 | 5.7 | 5.0 | 4.5 | 3.5 | 3.4 |
| | 75 | 18.7 | 18.1 | 20.5 | 20.8 | 17.1 | 14.4 | 18.8 | 17.5 | 14.2 | 13.0 |
| Inventories | 25 | 0.3 | 0.6 | 0.0 | 0.0 | 1.6 | 2.2 | 3.5 | 3.9 | 4.5 | 4.3 |
| | 50 | 12.3 | 13.5 | 5.5 | 6.7 | 19.6 | 18.8 | 17.8 | 17.7 | 13.6 | 17.3 |
| | 75 | 44.5 | 45.9 | 37.1 | 39.4 | 50.3 | 48.8 | 53.6 | 52.5 | 42.7 | 40.7 |
| Equity | 25 | 8.8 | 10.2 | 8.7 | 10.4 | 9.4 | 10.5 | 7.4 | 9.2 | 10.5 | 14.4 |
| | 50 | 27.2 | 28.5 | 30.8 | 32.5 | 25.9 | 27.8 | 20.9 | 22.2 | 28.0 | 25.4 |
| | 75 | 52.3 | 52.7 | 56.9 | 57.4 | 49.9 | 52.7 | 44.4 | 45.8 | 52.2 | 44.1 |
| Short-term liabilities | 25 | 20.4 | 19.4 | 17.2 | 16.3 | 22.3 | 20.8 | 25.7 | 23.9 | 19.4 | 18.9 |
| | 50 | 44.3 | 43.9 | 40.3 | 40.0 | 51.3 | 47.7 | 48.7 | 48.2 | 41.0 | 45.2 |
| | 75 | 74.6 | 75.1 | 72.8 | 73.7 | 77.9 | 78.4 | 75.6 | 76.2 | 68.5 | 70.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 8.7 | 9.5 | 13.6 | 14.4 | 7.9 | 9.3 | 3.6 | 4.0 | 0.2 | 0.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.3 | 1.7 | 1.6 | 2.0 | 1.5 | 1.9 | 1.0 | 1.1 | 0.3 | 0.9 |
| | 50 | 6.1 | 6.2 | 8.1 | 8.4 | 6.0 | 5.9 | 4.4 | 4.7 | 4.6 | 5.0 |
| | 75 | 13.5 | 13.9 | 17.8 | 18.7 | 12.3 | 12.5 | 9.8 | 10.0 | 7.5 | 7.7 |
| Annual result and depreciation | 25 | 3.2 | 3.6 | 3.6 | 3.9 | 3.2 | 3.6 | 2.6 | 2.9 | 1.1 | 2.5 |
| | 50 | 8.6 | 8.6 | 10.9 | 11.5 | 8.7 | 8.1 | 6.4 | 6.8 | 5.8 | 6.5 |
| | 75 | 16.8 | 17.5 | 21.4 | 23.6 | 14.9 | 15.0 | 13.1 | 13.2 | 10.3 | 10.7 |
| Trade receivables | 25 | 4.6 | 5.3 | 3.6 | 3.8 | 5.5 | 5.8 | 6.6 | 7.5 | 5.2 | 5.9 |
| | 50 | 10.6 | 11.0 | 9.6 | 9.9 | 10.7 | 11.2 | 11.5 | 12.4 | 12.0 | 13.9 |
| | 75 | 18.1 | 18.7 | 18.5 | 19.0 | 17.3 | 18.4 | 18.6 | 18.3 | 18.8 | 19.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.9 | 2.2 | 2.9 | 2.8 | 1.8 | 2.2 | 1.3 | 1.4 | 0.6 | 2.3 |
| | 50 | 7.0 | 6.7 | 9.6 | 8.8 | 6.6 | 6.0 | 5.4 | 5.6 | 5.4 | 5.0 |
| | 75 | 16.5 | 16.0 | 21.5 | 22.6 | 14.7 | 14.1 | 12.4 | 11.6 | 9.3 | 8.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 1.6 | 2.0 | -1.7 | 0.4 | 2.1 | 2.6 | 2.3 | 2.5 | 1.5 | 2.7 |
| | 50 | 14.2 | 14.8 | 16.5 | 16.1 | 12.3 | 13.5 | 12.0 | 13.6 | 10.8 | 14.3 |
| | 75 | 48.3 | 46.5 | 64.6 | 60.3 | 44.3 | 46.1 | 33.9 | 31.8 | 29.5 | 24.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 109.2 | 111.7 | 107.2 | 107.4 | 118.9 | 118.9 | 101.0 | 108.5 | 119.9 | 118.4 |
| | 50 | 236.1 | 255.9 | 269.4 | 276.0 | 257.9 | 265.3 | 200.8 | 200.3 | 175.9 | 217.0 |
| | 75 | 676.9 | 727.3 | 776.5 | 844.4 | 669.0 | 756.8 | 562.4 | 644.0 | 496.0 | 485.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 54.2 | 56.4 | 56.5 | 57.7 | 51.3 | 52.2 | 49.8 | 54.6 | 68.1 | 68.8 |
| | 50 | 120.9 | 125.4 | 134.2 | 142.1 | 110.1 | 115.7 | 109.6 | 113.7 | 129.2 | 124.1 |
| | 75 | 291.9 | 315.3 | 363.5 | 379.9 | 271.7 | 283.0 | 226.4 | 248.7 | 253.2 | 302.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.2 | 6.0 | 4.7 | 4.0 | 7.0 | 7.3 | 6.7 | 6.3 | 6.5 | 7.0 |
| | 50 | 14.0 | 13.9 | 14.3 | 14.4 | 14.9 | 14.2 | 13.7 | 12.9 | 11.7 | 11.7 |
| | 75 | 27.1 | 29.5 | 37.4 | 41.0 | 26.6 | 27.0 | 20.8 | 23.4 | 17.8 | 17.5 |

I. Enterprises by economic sector

13.c) Scientific research and development

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------------|---|---------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 101.6 | 100.8 | 88.5 | 107.3 | 93.8 | 89.8 | 98.5 | 98.2 | 102.5 | 101.6 |
| Change in finished goods | - 1.6 | - 0.8 | 11.5 | - 7.3 | 6.2 | 10.2 | 1.5 | 1.8 | - 2.5 | - 1.6 |
| Interest and similar income | 0.2 | 0.3 | 2.4 | 7.9 | 0.3 | 0.3 | 0.2 | 0.8 | 0.2 | 0.2 |
| Other income | 17.9 | 18.6 | 55.0 | 70.1 | 25.1 | 21.7 | 26.1 | 27.7 | 16.0 | 16.6 |
| of which: Income from long-term equity investments | 0.3 | 0.7 | 0.4 | 0.5 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.8 |
| Total income | 118.1 | 118.9 | 157.4 | 178.0 | 125.4 | 122.0 | 126.3 | 128.5 | 116.2 | 116.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 24.2 | 24.5 | 30.6 | 33.6 | 30.3 | 30.9 | 29.7 | 28.5 | 23.0 | 23.6 |
| Personnel expenses | 48.4 | 49.1 | 83.6 | 98.0 | 60.2 | 57.5 | 56.1 | 58.6 | 46.4 | 47.0 |
| Depreciation | 8.8 | 8.7 | 14.4 | 16.4 | 6.8 | 7.2 | 7.3 | 6.0 | 9.1 | 9.2 |
| of which: Depreciation of tangible fixed assets | 8.5 | 8.3 | 14.2 | 15.8 | 6.4 | 6.6 | 7.2 | 5.9 | 8.8 | 8.7 |
| Interest and similar expenses | 0.6 | 0.7 | 2.8 | 4.1 | 1.3 | 1.2 | 1.1 | 1.6 | 0.5 | 0.5 |
| Operating taxes | 0.0 | 0.0 | 0.0 | 0.0 | - 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 33.1 | 33.2 | 63.7 | 73.0 | 30.4 | 27.2 | 32.7 | 34.1 | 33.1 | 33.0 |
| Total expenses before taxes on income | 115.2 | 116.3 | 195.1 | 225.0 | 128.8 | 124.2 | 126.9 | 128.9 | 112.1 | 113.2 |
| Annual result before taxes on income | 3.0 | 2.7 | - 37.8 | - 47.1 | - 3.4 | - 2.1 | - 0.6 | - 0.4 | 4.1 | 3.6 |
| Taxes on income | 1.3 | 1.1 | 1.3 | 1.8 | 1.4 | 2.1 | 1.9 | 1.5 | 1.2 | 1.0 |
| Annual result | 1.7 | 1.6 | - 39.1 | - 48.8 | - 4.8 | - 4.3 | - 2.4 | - 1.9 | 2.9 | 2.7 |
| Profit and loss transfers (parent company) | - 0.3 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | - 0.9 | - 1.0 | - 0.2 | 0.7 |
| Profit and loss transfers (subsidiary) | 1.3 | 1.5 | - 0.9 | - 0.7 | 0.5 | 0.6 | 1.3 | 1.7 | 1.4 | 1.5 |
| Profit for the year | 0.1 | 0.6 | - 38.2 | - 48.1 | - 5.3 | - 4.8 | - 4.6 | - 4.7 | 1.3 | 1.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 1.0 | 1.7 | 1.4 | 0.7 | 0.6 | 1.6 | 1.7 | 0.8 | 0.9 |
| Tangible fixed assets | 40.5 | 40.9 | 34.9 | 31.9 | 25.9 | 26.6 | 32.0 | 32.8 | 42.4 | 42.8 |
| of which: Land and buildings | 20.4 | 18.4 | 25.9 | 23.6 | 10.5 | 9.3 | 12.4 | 12.5 | 21.9 | 19.5 |
| Inventories | 8.3 | 8.3 | 13.0 | 10.0 | 18.5 | 21.8 | 11.0 | 11.9 | 7.4 | 7.2 |
| of which: Finished goods and merchandise | 0.5 | 0.6 | 1.3 | 0.7 | 4.2 | 5.4 | 1.6 | 1.5 | 0.2 | 0.3 |
| Cash | 11.9 | 11.3 | 21.0 | 22.9 | 24.2 | 22.7 | 19.0 | 17.1 | 10.2 | 9.8 |
| Receivables | 27.5 | 26.7 | 24.9 | 28.2 | 23.3 | 19.1 | 30.3 | 29.6 | 27.2 | 26.5 |
| Short-term | 24.1 | 22.8 | 18.3 | 20.0 | 19.9 | 16.4 | 28.8 | 26.8 | 23.7 | 22.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.9 | 5.4 | 4.1 | 3.3 | 9.7 | 7.9 | 7.0 | 6.4 | 5.6 | 5.2 |
| Receivables from affiliated companies | 11.5 | 10.9 | 8.8 | 10.7 | 6.0 | 4.6 | 14.2 | 11.9 | 11.4 | 11.0 |
| Long-term | 3.3 | 3.8 | 6.6 | 8.2 | 3.5 | 2.7 | 1.5 | 2.7 | 3.6 | 4.0 |
| of which: Loans to affiliated companies | 0.5 | 1.0 | 5.5 | 7.3 | 3.4 | 2.7 | 1.3 | 2.6 | 0.2 | 0.6 |
| Securities | 4.2 | 4.9 | 3.2 | 3.4 | 1.4 | 1.1 | 0.6 | 0.3 | 4.9 | 5.8 |
| Other long-term equity investments | 6.1 | 6.0 | 1.0 | 1.7 | 5.4 | 7.5 | 5.0 | 6.1 | 6.4 | 6.0 |
| of which: Goodwill | 0.3 | 0.1 | 0.0 | 0.3 | 0.0 | 0.0 | 0.6 | 0.4 | 0.3 | 0.1 |
| Capital | 56.3 | 59.2 | 53.7 | 55.7 | 49.3 | 44.5 | 43.7 | 40.2 | 58.5 | 62.6 |
| Liabilities | 31.2 | 27.9 | 39.1 | 36.8 | 40.9 | 45.4 | 38.8 | 43.0 | 29.6 | 24.9 |
| Short-term | 28.0 | 24.6 | 28.2 | 25.9 | 32.8 | 33.8 | 33.0 | 32.1 | 27.0 | 23.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.5 | 1.0 | 1.7 | 1.7 | 2.2 | 3.9 | 0.8 | 1.2 | 1.6 | 0.9 |
| Trade payables | 2.7 | 2.3 | 3.8 | 3.6 | 3.4 | 3.3 | 3.9 | 3.7 | 2.5 | 2.1 |
| Liabilities to affiliated companies | 7.6 | 6.9 | 5.2 | 4.8 | 5.1 | 1.7 | 16.1 | 11.6 | 6.5 | 6.5 |
| Long-term | 3.3 | 3.3 | 10.9 | 10.8 | 8.1 | 11.6 | 5.8 | 10.9 | 2.6 | 1.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 0.9 | 1.1 | 3.2 | 3.3 | 3.7 | 6.4 | 1.9 | 2.2 | 0.6 | 0.7 |
| Liabilities to affiliated companies | 2.1 | 2.0 | 5.7 | 2.8 | 4.2 | 5.1 | 3.6 | 8.5 | 1.8 | 0.9 |
| Provisions | 11.7 | 11.8 | 6.4 | 6.7 | 9.6 | 8.9 | 13.3 | 13.6 | 11.6 | 11.8 |
| of which: Provisions for pensions | 4.2 | 4.3 | 3.2 | 3.4 | 2.9 | 2.9 | 3.9 | 4.2 | 4.3 | 4.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.9 | 2.6 | - 42.7 | - 43.8 | - 3.6 | - 2.4 | - 0.6 | - 0.4 | 4.0 | 3.6 |
| Annual result and depreciation | 10.4 | 10.2 | - 27.9 | - 30.2 | 2.1 | 3.3 | 4.9 | 4.2 | 11.8 | 11.7 |
| Trade receivables | 8.8 | 8.4 | 15.2 | 12.1 | 18.1 | 16.1 | 9.5 | 9.1 | 8.3 | 8.1 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 66.7 | 64.3 | 27.1 | 27.4 | 53.6 | 49.0 | 73.0 | 70.5 | 66.9 | 64.6 |
| Annual result and interest paid | 1.5 | 1.4 | - 11.1 | - 11.4 | - 2.0 | - 1.7 | - 1.0 | - 0.2 | 2.3 | 2.0 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 21.8 | 22.3 | - 29.9 | - 38.7 | 4.2 | 4.9 | 9.6 | 6.9 | 25.2 | 27.4 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 123.2 | 127.1 | 145.4 | 150.7 | 168.1 | 156.4 | 132.9 | 127.7 | 120.8 | 125.9 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 141.0 | 155.3 | 142.0 | 166.5 | 137.2 | 118.1 | 146.5 | 137.7 | 140.2 | 160.7 |
| Cash resources, short-term receivables and inventories | 170.6 | 188.8 | 188.1 | 204.8 | 193.6 | 182.6 | 179.8 | 174.7 | 167.6 | 191.7 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 16.9 | 14.9 | 40.3 | 42.2 | 19.8 | 19.8 | 17.7 | 17.9 | 16.4 | 13.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 18.01 | 19.87 | 0.24 | 0.26 | 0.54 | 0.62 | 2.28 | 2.44 | 14.95 | 16.55 |
| Sales in € billion | 12.02 | 12.78 | 0.06 | 0.07 | 0.29 | 0.30 | 1.67 | 1.72 | 10.00 | 10.69 |
| Number of enterprises | 264 | 264 | 83 | 83 | 59 | 59 | 79 | 79 | 43 | 43 |

I. Enterprises by economic sector

cont'd: 13.c) Scientific research and development

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 9.1 | 9.5 | 4.0 | 1.6 | 13.6 | 12.8 | 11.2 | 11.4 | 10.3 | 11.9 |
| | 50 | 22.9 | 22.0 | 24.6 | 20.5 | 24.0 | 26.0 | 21.2 | 21.0 | 21.7 | 24.7 |
| | 75 | 41.8 | 41.9 | 46.0 | 42.5 | 51.3 | 47.9 | 36.7 | 34.5 | 40.2 | 41.9 |
| Personnel expenses | 25 | 33.1 | 34.4 | 34.3 | 31.8 | 31.8 | 38.5 | 34.0 | 35.5 | 28.5 | 30.0 |
| | 50 | 47.4 | 50.4 | 59.4 | 61.8 | 49.8 | 49.3 | 46.1 | 46.3 | 42.7 | 45.4 |
| | 75 | 70.6 | 68.9 | 95.0 | 92.1 | 70.7 | 69.1 | 61.8 | 62.5 | 55.9 | 58.9 |
| Depreciation | 25 | 1.2 | 1.4 | 1.0 | 1.2 | 1.3 | 1.4 | 1.6 | 1.6 | 0.8 | 0.8 |
| | 50 | 3.1 | 3.2 | 3.3 | 3.2 | 2.6 | 2.7 | 3.2 | 3.6 | 3.7 | 3.3 |
| | 75 | 8.7 | 9.1 | 14.6 | 16.7 | 6.8 | 6.9 | 8.3 | 8.4 | 7.4 | 6.2 |
| Annual result | 25 | -2.4 | -2.1 | -41.2 | -21.4 | -0.9 | -1.6 | 0.0 | -0.3 | 0.0 | 0.1 |
| | 50 | 3.1 | 2.5 | 0.9 | 1.7 | 2.8 | 2.9 | 3.5 | 2.5 | 3.1 | 3.0 |
| | 75 | 8.2 | 8.5 | 10.7 | 11.6 | 7.5 | 7.2 | 8.5 | 8.6 | 6.7 | 6.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 2.9 | 3.2 | 2.7 | 2.2 | 2.7 | 4.7 | 4.6 | 4.8 | 2.3 | 2.4 |
| | 50 | 12.5 | 11.8 | 8.5 | 9.1 | 11.3 | 10.6 | 17.5 | 21.6 | 9.5 | 8.3 |
| | 75 | 39.2 | 39.7 | 30.2 | 30.0 | 44.2 | 42.7 | 44.9 | 45.3 | 38.5 | 38.2 |
| Inventories | 25 | 0.0 | 0.1 | 0.0 | 0.0 | 0.7 | 1.0 | 0.8 | 1.3 | 0.0 | 0.0 |
| | 50 | 4.4 | 5.6 | 2.5 | 4.6 | 10.0 | 8.1 | 5.9 | 6.1 | 0.6 | 1.1 |
| | 75 | 23.0 | 22.6 | 22.8 | 21.0 | 27.6 | 32.6 | 22.4 | 25.5 | 9.0 | 11.7 |
| Equity | 25 | 11.8 | 10.9 | 0.0 | 4.6 | 12.7 | 20.0 | 17.2 | 15.5 | 13.9 | 11.2 |
| | 50 | 42.5 | 38.4 | 28.3 | 30.7 | 44.4 | 43.2 | 45.1 | 43.0 | 41.7 | 43.6 |
| | 75 | 68.1 | 67.4 | 64.6 | 66.5 | 75.3 | 70.1 | 68.8 | 63.9 | 70.6 | 72.0 |
| Short-term liabilities | 25 | 12.0 | 12.8 | 13.2 | 8.8 | 11.2 | 10.5 | 11.9 | 15.0 | 11.5 | 12.8 |
| | 50 | 25.9 | 27.4 | 29.6 | 31.5 | 23.0 | 25.1 | 27.0 | 30.3 | 25.9 | 23.0 |
| | 75 | 56.1 | 53.7 | 68.9 | 68.4 | 57.7 | 49.0 | 55.1 | 51.4 | 46.9 | 52.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 5.2 | 7.0 | 17.8 | 17.0 | 14.6 | 13.8 | 0.0 | 0.1 | 0.0 | 0.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | -2.1 | -2.3 | -44.6 | -24.0 | -2.0 | -1.4 | 0.0 | 0.0 | 0.1 | 0.3 |
| | 50 | 4.1 | 3.7 | 0.9 | 1.7 | 3.9 | 4.6 | 4.8 | 4.0 | 4.3 | 3.9 |
| | 75 | 10.2 | 11.0 | 11.7 | 14.5 | 8.2 | 11.2 | 11.3 | 10.9 | 6.8 | 8.3 |
| Annual result and depreciation | 25 | 1.0 | 1.4 | -34.3 | -15.3 | 1.2 | 2.9 | 3.4 | 1.9 | 5.1 | 4.6 |
| | 50 | 8.5 | 8.4 | 5.3 | 7.5 | 7.5 | 8.4 | 10.4 | 8.9 | 8.5 | 8.5 |
| | 75 | 18.2 | 19.9 | 24.0 | 26.7 | 14.3 | 16.5 | 18.4 | 20.4 | 15.3 | 13.9 |
| Trade receivables | 25 | 2.0 | 2.0 | 2.9 | 4.0 | 5.4 | 3.6 | 1.2 | 0.7 | 0.0 | 0.1 |
| | 50 | 9.0 | 8.6 | 11.5 | 9.9 | 12.3 | 9.2 | 6.9 | 8.0 | 1.5 | 5.0 |
| | 75 | 17.9 | 17.0 | 21.1 | 17.1 | 23.5 | 21.7 | 16.4 | 17.0 | 12.5 | 12.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | -1.1 | 0.0 | -22.7 | -18.2 | -0.3 | 0.1 | 0.3 | 0.1 | 0.3 | 0.6 |
| | 50 | 3.7 | 3.9 | 0.7 | 2.5 | 3.9 | 3.8 | 5.1 | 3.2 | 3.8 | 5.8 |
| | 75 | 12.3 | 10.3 | 12.4 | 14.1 | 13.7 | 10.4 | 12.5 | 9.9 | 10.8 | 8.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | -7.0 | -8.3 | -9.6 | -13.5 | -43.7 | -47.5 | -13.9 | -11.3 | 6.1 | 7.6 |
| | 50 | 16.1 | 15.0 | 14.4 | 12.1 | 4.4 | 9.6 | 16.1 | 16.4 | 26.8 | 24.8 |
| | 75 | 49.1 | 43.4 | 102.8 | 57.6 | 29.6 | 36.0 | 50.0 | 43.7 | 38.6 | 43.1 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 102.1 | 102.1 | 88.1 | 91.6 | 127.8 | 118.1 | 102.6 | 99.5 | 80.9 | 102.3 |
| | 50 | 160.4 | 160.4 | 193.0 | 175.1 | 251.8 | 172.3 | 160.0 | 152.8 | 131.9 | 137.7 |
| | 75 | 476.5 | 467.9 | 571.4 | 518.2 | 499.7 | 534.0 | 415.2 | 378.2 | 498.6 | 670.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 94.0 | 89.9 | 87.7 | 61.4 | 94.5 | 112.0 | 89.0 | 88.2 | 103.8 | 99.4 |
| | 50 | 175.1 | 168.2 | 160.2 | 144.1 | 208.8 | 174.1 | 176.7 | 168.2 | 150.2 | 193.3 |
| | 75 | 409.7 | 398.7 | 404.6 | 398.7 | 386.9 | 435.3 | 448.9 | 302.6 | 414.9 | 421.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 8.0 | 7.5 | 9.1 | 7.1 | 8.9 | 8.0 | 8.3 | 8.7 | 5.5 | 6.1 |
| | 50 | 16.7 | 15.5 | 20.3 | 21.3 | 14.6 | 15.1 | 15.2 | 15.5 | 18.8 | 12.8 |
| | 75 | 36.9 | 33.3 | 55.8 | 55.6 | 34.0 | 29.2 | 28.7 | 26.2 | 34.6 | 28.8 |

I. Enterprises by economic sector

13.d) Advertising and market research

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.9 | 100.0 | 100.1 | 99.5 | 99.3 | 99.3 | 100.1 | 100.1 | 100.0 |
| Change in finished goods | 0.2 | 0.1 | 0.0 | - 0.1 | 0.5 | 0.7 | 0.7 | - 0.1 | - 0.1 | 0.0 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 |
| Other income | 2.1 | 2.8 | 2.6 | 2.9 | 3.0 | 3.6 | 1.9 | 2.3 | 2.0 | 2.9 |
| of which: Income from long-term equity investments | 0.4 | 0.4 | 0.0 | 0.0 | 0.7 | 0.8 | 0.2 | 0.2 | 0.4 | 0.4 |
| Total income | 102.2 | 102.9 | 102.7 | 103.0 | 103.2 | 103.7 | 102.0 | 102.4 | 102.0 | 102.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 59.1 | 56.5 | 34.1 | 33.6 | 43.9 | 42.8 | 42.9 | 40.4 | 72.3 | 69.5 |
| Personnel expenses | 21.7 | 23.2 | 36.4 | 38.2 | 33.8 | 34.8 | 30.2 | 31.2 | 13.7 | 15.4 |
| Depreciation | 1.5 | 2.0 | 2.3 | 2.5 | 1.6 | 1.7 | 2.1 | 2.1 | 1.1 | 2.0 |
| of which: Depreciation of tangible fixed assets | 1.3 | 1.6 | 2.1 | 2.3 | 1.4 | 1.5 | 1.6 | 2.0 | 1.1 | 1.3 |
| Interest and similar expenses | 0.3 | 0.4 | 0.6 | 0.6 | 0.3 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 14.2 | 15.9 | 22.5 | 21.8 | 16.9 | 17.4 | 20.0 | 22.3 | 10.1 | 12.0 |
| Total expenses before taxes on income | 96.8 | 98.1 | 96.0 | 96.7 | 96.5 | 97.0 | 95.5 | 96.5 | 97.5 | 99.2 |
| Annual result before taxes on income | 5.4 | 4.8 | 6.7 | 6.3 | 6.7 | 6.7 | 6.5 | 6.0 | 4.5 | 3.7 |
| Taxes on income | 1.2 | 1.1 | 1.8 | 1.5 | 1.8 | 1.9 | 1.5 | 1.4 | 0.8 | 0.8 |
| Annual result | 4.2 | 3.7 | 4.9 | 4.8 | 4.9 | 4.8 | 4.9 | 4.6 | 3.7 | 2.9 |
| Profit and loss transfers (parent company) | 0.5 | 0.5 | 0.8 | 0.7 | 0.6 | 0.8 | 0.5 | 0.2 | 0.4 | 0.6 |
| Profit and loss transfers (subsidiary) | 1.9 | 1.9 | - 0.1 | - 0.2 | 1.0 | 0.9 | 1.7 | 1.9 | 2.3 | 2.3 |
| Profit for the year | 2.8 | 2.3 | 5.8 | 5.7 | 4.4 | 4.7 | 3.8 | 2.9 | 1.8 | 1.2 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.1 | 1.2 | 1.9 | 2.5 | 1.2 | 1.3 | 1.6 | 1.6 | 0.7 | 0.8 |
| Tangible fixed assets | 8.9 | 8.7 | 16.5 | 17.5 | 8.4 | 8.3 | 7.8 | 8.0 | 9.4 | 8.9 |
| of which: Land and buildings | 2.9 | 2.8 | 5.2 | 5.8 | 1.4 | 1.3 | 2.2 | 2.0 | 3.6 | 3.7 |
| Inventories | 6.0 | 6.7 | 7.5 | 7.2 | 10.2 | 11.9 | 6.7 | 6.4 | 4.4 | 5.4 |
| of which: Finished goods and merchandise | 2.1 | 2.5 | 3.4 | 3.3 | 2.6 | 2.6 | 1.2 | 1.5 | 2.6 | 3.3 |
| Cash | 16.7 | 14.7 | 24.7 | 23.5 | 18.3 | 16.5 | 15.7 | 16.9 | 16.5 | 12.1 |
| Receivables | 58.6 | 61.2 | 45.4 | 45.8 | 56.2 | 56.4 | 62.0 | 61.0 | 57.5 | 63.6 |
| Short-term | 56.1 | 58.7 | 45.0 | 45.6 | 55.4 | 55.7 | 58.2 | 57.4 | 55.4 | 61.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 26.0 | 24.7 | 23.9 | 23.1 | 29.4 | 29.2 | 32.2 | 29.5 | 20.7 | 19.8 |
| Receivables from affiliated companies | 25.1 | 28.9 | 13.3 | 13.3 | 18.5 | 19.6 | 22.1 | 24.1 | 29.6 | 36.1 |
| Long-term | 2.5 | 2.5 | 0.3 | 0.3 | 0.8 | 0.7 | 3.9 | 3.6 | 2.1 | 2.4 |
| of which: Loans to affiliated companies | 1.3 | 1.3 | 0.2 | 0.2 | 0.5 | 0.4 | 2.4 | 2.3 | 0.7 | 0.8 |
| Securities | 0.4 | 0.4 | 0.9 | 0.3 | 0.9 | 0.8 | 0.4 | 0.4 | 0.3 | 0.3 |
| Other long-term equity investments | 7.3 | 6.1 | 2.0 | 2.1 | 3.7 | 3.7 | 4.8 | 4.4 | 10.4 | 8.3 |
| of which: Goodwill | 0.7 | 0.6 | 1.2 | 1.1 | 0.4 | 0.4 | 0.4 | 0.1 | 1.1 | 1.0 |
| Capital | | | | | | | | | | |
| Equity | 28.9 | 28.2 | 31.7 | 31.4 | 28.0 | 26.5 | 28.1 | 26.7 | 29.6 | 29.6 |
| Liabilities | 48.9 | 48.6 | 55.5 | 55.3 | 52.3 | 53.9 | 53.1 | 53.5 | 44.7 | 43.0 |
| Short-term | 46.1 | 45.7 | 42.6 | 42.6 | 47.4 | 48.1 | 49.3 | 49.4 | 43.7 | 42.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.9 | 2.0 | 6.9 | 7.8 | 3.8 | 4.4 | 2.3 | 2.2 | 0.8 | 0.9 |
| Trade payables | 11.3 | 11.0 | 12.9 | 13.2 | 15.0 | 15.3 | 11.0 | 10.4 | 10.6 | 10.0 |
| Liabilities to affiliated companies | 22.7 | 23.6 | 10.0 | 10.0 | 13.6 | 13.9 | 24.3 | 26.6 | 24.8 | 25.1 |
| Long-term | 2.8 | 2.8 | 12.9 | 12.7 | 5.0 | 5.7 | 3.8 | 4.1 | 1.0 | 0.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.5 | 1.4 | 9.2 | 8.6 | 2.8 | 3.0 | 1.2 | 1.6 | 0.8 | 0.4 |
| Liabilities to affiliated companies | 1.1 | 1.1 | 1.0 | 2.1 | 1.6 | 1.8 | 2.2 | 2.1 | 0.1 | 0.0 |
| Provisions | 20.4 | 21.3 | 11.1 | 11.9 | 13.3 | 12.9 | 17.7 | 18.5 | 24.7 | 26.5 |
| of which: Provisions for pensions | 6.1 | 6.1 | 2.1 | 2.7 | 2.0 | 2.0 | 5.8 | 5.8 | 7.5 | 7.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.4 | 4.9 | 6.7 | 6.3 | 6.7 | 6.8 | 6.5 | 6.0 | 4.5 | 3.7 |
| Annual result and depreciation | 5.7 | 5.7 | 7.2 | 7.3 | 6.5 | 6.5 | 7.1 | 6.7 | 4.8 | 5.0 |
| Trade receivables | 12.5 | 12.4 | 11.0 | 10.9 | 14.0 | 14.9 | 19.2 | 18.6 | 8.9 | 8.6 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 206.8 | 199.4 | 217.7 | 212.2 | 209.6 | 196.6 | 167.2 | 158.8 | 233.5 | 229.7 |
| Annual result and interest paid | 9.4 | 8.1 | 11.9 | 11.5 | 10.9 | 10.3 | 9.0 | 8.0 | 9.2 | 7.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 21.8 | 20.1 | 35.7 | 34.4 | 25.2 | 22.6 | 21.0 | 18.8 | 20.8 | 19.6 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 187.2 | 197.0 | 217.0 | 206.0 | 237.4 | 233.8 | 206.7 | 205.2 | 166.2 | 183.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 158.0 | 160.6 | 163.8 | 162.4 | 156.0 | 150.3 | 150.0 | 150.7 | 164.6 | 172.4 |
| Cash resources, short-term receivables and inventories | 171.0 | 175.2 | 181.3 | 179.2 | 177.5 | 174.9 | 163.5 | 163.7 | 174.6 | 185.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.3 | 9.7 | 17.4 | 18.5 | 16.2 | 18.1 | 15.2 | 16.2 | 6.3 | 6.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 3.09 | 3.25 | 0.08 | 0.09 | 0.40 | 0.45 | 1.08 | 1.15 | 1.53 | 1.55 |
| Sales in € billion | 6.40 | 6.48 | 0.18 | 0.19 | 0.85 | 0.89 | 1.81 | 1.83 | 3.56 | 3.57 |
| Number of enterprises | 536 | 536 | 237 | 237 | 180 | 180 | 86 | 86 | 33 | 33 |

I. Enterprises by economic sector

cont'd: 13.d) Advertising and market research

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 15.8 | 15.5 | 10.1 | 10.4 | 19.2 | 19.2 | 16.7 | 17.8 | 56.5 | 52.9 |
| | 50 | 35.5 | 35.1 | 27.2 | 26.7 | 39.1 | 38.9 | 38.7 | 38.8 | 70.3 | 72.6 |
| | 75 | 58.9 | 58.2 | 48.3 | 46.2 | 62.9 | 63.5 | 61.5 | 57.4 | 89.7 | 90.0 |
| Personnel expenses | 25 | 15.8 | 16.5 | 18.1 | 20.0 | 19.4 | 20.8 | 15.9 | 13.9 | 4.1 | 4.5 |
| | 50 | 33.2 | 34.3 | 36.5 | 35.8 | 34.9 | 35.1 | 30.2 | 34.1 | 9.4 | 10.2 |
| | 75 | 48.6 | 49.3 | 48.7 | 48.6 | 49.6 | 51.8 | 49.8 | 46.8 | 21.7 | 21.2 |
| Depreciation | 25 | 0.4 | 0.5 | 0.6 | 0.9 | 0.4 | 0.4 | 0.4 | 0.5 | 0.2 | 0.2 |
| | 50 | 1.1 | 1.3 | 1.8 | 1.9 | 1.0 | 1.2 | 0.9 | 0.9 | 0.4 | 0.3 |
| | 75 | 2.6 | 2.8 | 3.9 | 3.8 | 2.0 | 2.1 | 1.8 | 1.9 | 0.9 | 1.0 |
| Annual result | 25 | 0.6 | 0.3 | 0.6 | 0.5 | 0.6 | 0.2 | 0.7 | -0.2 | 0.5 | 0.1 |
| | 50 | 3.4 | 3.2 | 4.0 | 3.7 | 3.2 | 3.0 | 2.9 | 2.5 | 3.7 | 3.1 |
| | 75 | 9.3 | 9.7 | 11.1 | 12.9 | 7.7 | 7.1 | 8.0 | 6.4 | 7.2 | 9.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.6 | 1.6 | 2.1 | 2.3 | 2.1 | 1.9 | 0.9 | 1.1 | 0.7 | 0.9 |
| | 50 | 6.4 | 6.5 | 9.6 | 8.6 | 5.6 | 5.1 | 4.3 | 4.2 | 2.5 | 2.5 |
| | 75 | 16.7 | 15.9 | 26.3 | 26.1 | 13.0 | 11.7 | 12.1 | 11.3 | 7.9 | 6.6 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.6 | 0.8 | 0.0 | 0.0 | 1.4 | 2.4 | 1.1 | 1.4 | 0.8 | 0.4 |
| | 75 | 10.4 | 9.8 | 10.7 | 9.1 | 11.0 | 11.7 | 9.9 | 10.4 | 6.7 | 7.0 |
| Equity | 25 | 7.1 | 7.2 | 0.0 | 2.5 | 13.8 | 11.1 | 8.6 | 8.2 | 3.4 | 2.9 |
| | 50 | 27.6 | 28.1 | 24.6 | 28.9 | 30.1 | 29.9 | 28.4 | 29.4 | 12.9 | 14.6 |
| | 75 | 51.2 | 52.3 | 56.3 | 58.7 | 52.3 | 50.5 | 49.1 | 43.5 | 34.7 | 43.1 |
| Short-term liabilities | 25 | 23.0 | 20.7 | 21.2 | 16.3 | 23.1 | 24.6 | 24.0 | 25.1 | 30.1 | 30.7 |
| | 50 | 42.4 | 40.7 | 43.6 | 38.4 | 41.9 | 40.9 | 39.0 | 42.7 | 44.8 | 53.0 |
| | 75 | 67.4 | 67.2 | 76.5 | 70.4 | 64.1 | 63.7 | 61.7 | 67.7 | 78.0 | 79.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.7 | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 14.2 | 14.6 | 24.0 | 24.3 | 10.0 | 15.5 | 1.0 | 1.5 | 0.0 | 0.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.5 | 1.1 | 0.7 | 0.8 | 0.5 | 0.9 | 0.0 | 0.9 | 0.1 |
| | 50 | 4.7 | 4.2 | 5.0 | 4.6 | 4.3 | 4.0 | 4.6 | 3.6 | 4.5 | 4.3 |
| | 75 | 12.2 | 11.6 | 13.6 | 14.5 | 11.0 | 10.0 | 11.0 | 9.7 | 8.1 | 9.8 |
| Annual result and depreciation | 25 | 2.1 | 1.7 | 2.6 | 2.4 | 1.7 | 1.5 | 2.6 | 1.1 | 1.2 | 0.5 |
| | 50 | 6.4 | 6.5 | 7.5 | 7.9 | 5.9 | 6.1 | 5.9 | 4.9 | 4.5 | 4.6 |
| | 75 | 15.3 | 14.4 | 18.1 | 20.1 | 12.7 | 12.6 | 12.5 | 11.4 | 9.1 | 10.8 |
| Trade receivables | 25 | 3.9 | 4.0 | 3.0 | 3.2 | 5.3 | 5.8 | 6.3 | 4.5 | 2.2 | 3.0 |
| | 50 | 9.3 | 9.3 | 7.5 | 7.5 | 10.6 | 11.1 | 14.0 | 13.7 | 5.7 | 6.1 |
| | 75 | 17.1 | 18.3 | 14.3 | 15.7 | 18.1 | 19.5 | 20.3 | 21.0 | 15.3 | 16.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.1 | 2.0 | 3.6 | 3.3 | 2.7 | 1.7 | 2.3 | -0.1 | 2.2 | 0.6 |
| | 50 | 9.1 | 9.1 | 11.3 | 12.2 | 8.9 | 7.9 | 6.9 | 7.7 | 8.3 | 8.8 |
| | 75 | 22.8 | 20.6 | 25.0 | 26.2 | 21.4 | 19.4 | 17.9 | 16.0 | 16.8 | 17.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | -0.6 | 0.0 | -15.4 | -15.1 | 2.0 | 3.1 | 2.9 | 0.9 | 8.9 | 2.5 |
| | 50 | 18.0 | 21.1 | 16.8 | 23.7 | 20.0 | 18.7 | 19.6 | 18.4 | 22.9 | 22.8 |
| | 75 | 67.3 | 62.1 | 70.7 | 75.8 | 76.0 | 65.5 | 42.3 | 46.3 | 37.5 | 34.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 105.9 | 104.6 | 50.0 | 78.5 | 139.4 | 137.0 | 135.1 | 119.1 | 105.9 | 105.1 |
| | 50 | 247.5 | 264.7 | 209.3 | 207.1 | 316.3 | 324.6 | 305.8 | 262.0 | 153.5 | 164.9 |
| | 75 | 646.5 | 720.3 | 521.5 | 644.3 | 756.0 | 833.0 | 820.7 | 808.9 | 365.4 | 392.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 104.9 | 101.2 | 76.9 | 83.6 | 115.8 | 113.6 | 118.3 | 111.2 | 109.1 | 109.3 |
| | 50 | 165.5 | 166.3 | 160.7 | 168.4 | 166.7 | 172.0 | 174.4 | 157.6 | 140.3 | 157.5 |
| | 75 | 313.0 | 330.3 | 335.9 | 390.7 | 322.1 | 315.9 | 291.0 | 283.6 | 225.5 | 229.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.1 | 5.3 | 4.8 | 4.5 | 5.7 | 6.3 | 5.9 | 5.8 | 2.1 | 1.6 |
| | 50 | 11.5 | 11.8 | 12.8 | 13.3 | 11.5 | 11.9 | 11.1 | 11.2 | 4.9 | 5.4 |
| | 75 | 25.7 | 25.0 | 35.0 | 35.0 | 22.3 | 23.1 | 22.8 | 23.9 | 12.5 | 13.7 |

I. Enterprises by economic sector

13.e) Rental and leasing activities

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.8 | 98.5 | 99.2 | 99.6 | 99.3 | 99.6 | 99.7 | 99.8 | 99.9 |
| Change in finished goods | 0.3 | 0.2 | 1.5 | 0.8 | 0.4 | 0.7 | 0.4 | 0.3 | 0.2 | 0.1 |
| Interest and similar income | 0.6 | 0.6 | 0.5 | 0.4 | 0.2 | 0.5 | 0.5 | 0.3 | 0.7 | 0.7 |
| Other income | 4.6 | 4.7 | 8.2 | 9.3 | 5.5 | 5.7 | 5.1 | 3.9 | 4.2 | 4.6 |
| of which: Income from long-term equity investments | 0.5 | 0.5 | 0.6 | 1.0 | 0.4 | 0.5 | 0.2 | 0.1 | 0.6 | 0.5 |
| Total income | 105.2 | 105.2 | 108.7 | 109.7 | 105.6 | 105.8 | 105.6 | 104.3 | 104.9 | 105.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 49.2 | 50.2 | 19.9 | 18.5 | 32.1 | 33.0 | 39.1 | 40.7 | 54.3 | 55.3 |
| Personnel expenses | 12.4 | 12.6 | 16.8 | 17.3 | 17.5 | 17.4 | 17.4 | 17.2 | 10.6 | 10.8 |
| Depreciation | 13.2 | 13.6 | 26.4 | 26.7 | 20.5 | 20.0 | 15.8 | 17.7 | 11.4 | 11.5 |
| of which: Depreciation of tangible fixed assets | 12.1 | 11.9 | 26.2 | 26.6 | 20.2 | 19.8 | 15.7 | 15.1 | 9.9 | 9.9 |
| Interest and similar expenses | 1.9 | 1.8 | 3.5 | 3.2 | 2.1 | 2.0 | 2.6 | 2.9 | 1.6 | 1.5 |
| Operating taxes | 0.2 | 0.2 | 0.5 | 0.5 | 0.3 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other expenses | 19.7 | 19.3 | 26.3 | 27.3 | 24.5 | 23.2 | 18.8 | 18.5 | 19.1 | 18.9 |
| Total expenses before taxes on income | 96.5 | 97.8 | 93.5 | 93.6 | 97.0 | 95.9 | 93.9 | 97.1 | 97.2 | 98.3 |
| Annual result before taxes on income | 8.6 | 7.4 | 15.3 | 16.1 | 8.7 | 9.9 | 11.7 | 7.2 | 7.7 | 7.0 |
| Taxes on income | 1.6 | 1.5 | 2.7 | 2.5 | 2.0 | 2.1 | 2.3 | 1.7 | 1.3 | 1.3 |
| Annual result | 7.1 | 6.0 | 12.6 | 13.6 | 6.7 | 7.8 | 9.4 | 5.5 | 6.4 | 5.7 |
| Profit and loss transfers (parent company) | 0.2 | -0.2 | 0.3 | 0.1 | -0.1 | 0.0 | 0.2 | -0.6 | 0.2 | -0.1 |
| Profit and loss transfers (subsidiary) | 2.1 | 2.3 | 0.2 | 0.0 | 0.7 | 0.7 | 2.6 | 3.2 | 2.2 | 2.3 |
| Profit for the year | 5.2 | 3.5 | 12.7 | 13.7 | 6.0 | 7.1 | 7.0 | 1.7 | 4.4 | 3.3 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.8 | 0.8 | 0.4 | 0.4 | 2.7 | 2.4 | 0.3 | 0.3 | 0.7 | 0.7 |
| Tangible fixed assets | 50.1 | 49.1 | 69.6 | 70.0 | 65.6 | 66.2 | 53.2 | 52.8 | 46.1 | 44.6 |
| of which: Land and buildings | 4.3 | 3.9 | 18.9 | 18.5 | 8.6 | 8.4 | 4.2 | 4.1 | 2.9 | 2.4 |
| Inventories | 7.3 | 7.6 | 1.8 | 2.6 | 3.6 | 3.8 | 5.7 | 6.7 | 8.6 | 8.7 |
| of which: Finished goods and merchandise | 6.4 | 6.8 | 1.0 | 1.5 | 2.1 | 2.2 | 4.6 | 5.6 | 7.7 | 8.0 |
| Cash | 4.2 | 4.2 | 8.7 | 9.4 | 7.9 | 7.6 | 5.8 | 5.7 | 3.0 | 3.1 |
| Receivables | 32.3 | 29.5 | 16.4 | 14.7 | 17.3 | 16.9 | 30.3 | 31.2 | 35.7 | 31.5 |
| Short-term | 27.4 | 27.7 | 14.9 | 13.5 | 16.0 | 15.9 | 27.4 | 30.5 | 29.6 | 29.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.7 | 7.8 | 4.5 | 4.7 | 7.6 | 6.9 | 6.9 | 7.5 | 8.1 | 8.1 |
| Receivables from affiliated companies | 16.4 | 15.6 | 6.4 | 5.1 | 6.4 | 7.0 | 17.3 | 19.2 | 18.0 | 16.3 |
| Long-term | 4.9 | 1.8 | 1.5 | 1.2 | 1.4 | 1.1 | 2.9 | 0.7 | 6.1 | 2.3 |
| of which: Loans to affiliated companies | 4.7 | 1.7 | 1.0 | 0.8 | 0.3 | 0.2 | 2.7 | 0.5 | 6.1 | 2.3 |
| Securities | 0.1 | 0.1 | 0.8 | 0.8 | 0.2 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other long-term equity investments | 4.7 | 8.3 | 1.7 | 1.7 | 2.1 | 2.0 | 4.0 | 2.6 | 5.4 | 11.0 |
| of which: Goodwill | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.1 | 0.3 | 0.3 | 0.3 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 26.7 | 26.4 | 24.5 | 25.5 | 32.3 | 30.9 | 31.6 | 28.3 | 24.6 | 25.4 |
| Liabilities | 64.3 | 64.4 | 73.2 | 72.2 | 62.7 | 64.7 | 63.2 | 66.3 | 64.3 | 63.4 |
| Short-term | 41.7 | 43.8 | 42.8 | 39.5 | 30.7 | 31.8 | 33.4 | 38.8 | 45.5 | 47.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 10.2 | 11.5 | 13.0 | 12.8 | 12.8 | 12.5 | 10.5 | 12.9 | 9.6 | 11.0 |
| Trade payables | 5.7 | 4.9 | 4.0 | 4.0 | 4.6 | 4.8 | 4.3 | 4.6 | 6.3 | 5.0 |
| Liabilities to affiliated companies | 22.3 | 23.5 | 18.9 | 15.5 | 8.0 | 9.0 | 12.8 | 12.6 | 27.2 | 28.7 |
| Long-term | 22.6 | 20.5 | 30.4 | 32.7 | 32.1 | 32.9 | 29.8 | 27.6 | 18.8 | 16.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 12.2 | 12.4 | 23.1 | 24.8 | 28.2 | 29.3 | 15.4 | 13.9 | 8.5 | 9.0 |
| Liabilities to affiliated companies | 5.2 | 3.8 | 4.5 | 5.4 | 1.6 | 1.5 | 6.0 | 6.2 | 5.5 | 3.3 |
| Provisions | 8.4 | 8.5 | 2.0 | 1.9 | 4.8 | 4.2 | 3.9 | 4.0 | 10.5 | 10.7 |
| of which: Provisions for pensions | 1.3 | 1.4 | 0.1 | 0.2 | 0.5 | 0.5 | 0.9 | 1.0 | 1.6 | 1.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 8.7 | 7.5 | 15.5 | 16.3 | 8.7 | 10.0 | 11.7 | 7.2 | 7.7 | 7.0 |
| Annual result and depreciation | 20.3 | 19.6 | 39.6 | 40.6 | 27.3 | 28.0 | 25.3 | 23.3 | 17.8 | 17.2 |
| Trade receivables | 9.4 | 9.7 | 9.8 | 10.3 | 10.9 | 10.3 | 9.5 | 9.5 | 9.2 | 9.6 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 82.0 | 80.5 | 45.7 | 45.8 | 69.6 | 67.2 | 72.1 | 78.4 | 88.6 | 84.7 |
| Annual result and interest paid | 7.3 | 6.3 | 7.5 | 7.7 | 6.1 | 6.6 | 8.7 | 6.5 | 7.1 | 6.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 24.1 | 22.8 | 27.1 | 28.6 | 31.8 | 30.6 | 29.2 | 27.6 | 21.8 | 20.4 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 83.6 | 80.5 | 74.4 | 79.0 | 90.4 | 89.7 | 103.2 | 100.5 | 77.2 | 74.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 76.0 | 72.9 | 55.4 | 58.1 | 78.2 | 75.2 | 99.6 | 93.4 | 71.8 | 68.7 |
| Cash resources, short-term receivables and inventories | 93.6 | 90.3 | 59.6 | 64.6 | 90.0 | 87.2 | 116.7 | 110.7 | 90.7 | 87.2 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 14.0 | 12.1 | 43.5 | 46.3 | 20.4 | 21.6 | 15.2 | 14.4 | 13.1 | 10.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 18.75 | 20.38 | 0.70 | 0.75 | 1.66 | 1.86 | 3.74 | 3.76 | 12.65 | 14.01 |
| Sales in € billion | 15.38 | 16.41 | 0.32 | 0.34 | 1.16 | 1.25 | 2.69 | 2.95 | 11.21 | 11.87 |
| Number of enterprises | 969 | 969 | 508 | 508 | 273 | 273 | 133 | 133 | 55 | 55 |

I. Enterprises by economic sector

cont'd: 13.e) Rental and leasing activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 6.2 | 5.3 | 12.1 | 13.6 | 22.3 | 26.9 |
| | 50 | 12.1 | 12.1 | 0.1 | 0.2 | 26.6 | 25.5 | 35.1 | 37.4 | 50.6 | 48.9 |
| | 75 | 42.0 | 42.3 | 19.0 | 19.8 | 50.0 | 49.4 | 61.4 | 62.1 | 68.5 | 69.6 |
| Personnel expenses | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 6.0 | 5.8 | 2.7 | 2.5 | 5.7 | 5.8 |
| | 50 | 10.7 | 10.6 | 4.1 | 4.3 | 16.2 | 16.2 | 13.4 | 13.9 | 9.9 | 9.6 |
| | 75 | 24.6 | 25.1 | 23.2 | 24.6 | 27.1 | 27.5 | 23.3 | 22.9 | 19.3 | 20.8 |
| Depreciation | 25 | 6.3 | 6.5 | 8.0 | 9.3 | 6.1 | 6.6 | 2.5 | 2.8 | 2.8 | 2.4 |
| | 50 | 17.7 | 17.9 | 25.2 | 25.8 | 14.2 | 14.9 | 9.3 | 12.4 | 10.5 | 10.7 |
| | 75 | 40.7 | 40.8 | 51.5 | 52.1 | 27.2 | 25.9 | 24.1 | 24.7 | 20.7 | 20.6 |
| Annual result | 25 | 1.5 | 1.5 | 1.6 | 2.3 | 1.4 | 1.5 | 2.1 | 1.2 | -0.7 | 0.2 |
| | 50 | 6.7 | 6.4 | 9.8 | 10.1 | 4.2 | 4.5 | 5.4 | 4.8 | 3.8 | 3.7 |
| | 75 | 17.7 | 18.5 | 27.1 | 26.7 | 11.3 | 11.7 | 11.1 | 9.9 | 11.3 | 10.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 37.4 | 34.7 | 42.3 | 42.3 | 42.1 | 40.7 | 11.9 | 10.6 | 6.3 | 7.5 |
| | 50 | 66.3 | 66.2 | 71.1 | 71.7 | 65.0 | 64.1 | 52.1 | 50.5 | 42.5 | 45.4 |
| | 75 | 84.0 | 84.6 | 86.3 | 87.4 | 79.6 | 81.2 | 79.3 | 80.5 | 78.2 | 80.0 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.6 | 1.0 | 0.9 | 1.1 | 1.3 |
| | 75 | 2.5 | 2.3 | 0.0 | 0.1 | 6.0 | 5.8 | 6.5 | 6.4 | 7.1 | 6.4 |
| Equity | 25 | 7.2 | 7.7 | 4.7 | 6.3 | 10.0 | 10.1 | 7.8 | 7.1 | 8.3 | 6.4 |
| | 50 | 23.7 | 25.3 | 23.7 | 25.4 | 23.8 | 23.7 | 25.5 | 27.0 | 19.7 | 26.5 |
| | 75 | 45.9 | 45.5 | 46.7 | 45.8 | 41.4 | 42.0 | 48.6 | 48.8 | 45.0 | 42.8 |
| Short-term liabilities | 25 | 16.8 | 16.5 | 16.2 | 14.0 | 18.1 | 17.3 | 16.9 | 19.2 | 20.0 | 19.1 |
| | 50 | 34.3 | 33.8 | 34.7 | 34.6 | 31.6 | 31.3 | 30.7 | 30.4 | 44.0 | 42.3 |
| | 75 | 64.3 | 62.8 | 67.7 | 64.8 | 56.4 | 57.3 | 63.5 | 58.1 | 71.6 | 68.6 |
| Liabilities to banks | 25 | 0.0 | 0.5 | 0.0 | 0.5 | 12.1 | 11.9 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 30.3 | 32.5 | 30.9 | 34.3 | 39.5 | 37.8 | 14.0 | 18.5 | 0.0 | 0.2 |
| | 75 | 57.3 | 58.2 | 59.5 | 58.7 | 60.1 | 60.5 | 44.9 | 45.2 | 43.5 | 49.2 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.1 | 2.1 | 2.2 | 3.0 | 2.0 | 2.1 | 2.7 | 1.7 | -0.6 | 0.4 |
| | 50 | 8.4 | 8.1 | 11.9 | 12.9 | 5.8 | 6.3 | 7.2 | 5.9 | 4.8 | 5.5 |
| | 75 | 21.4 | 22.1 | 30.4 | 30.0 | 14.8 | 16.0 | 14.6 | 13.4 | 15.9 | 13.8 |
| Annual result and depreciation | 25 | 12.2 | 12.6 | 16.6 | 18.2 | 11.1 | 11.4 | 9.6 | 8.3 | 7.5 | 6.3 |
| | 50 | 30.1 | 30.0 | 44.5 | 46.0 | 22.7 | 22.7 | 20.4 | 20.1 | 19.2 | 18.2 |
| | 75 | 65.6 | 67.1 | 80.8 | 79.6 | 44.8 | 45.4 | 40.1 | 39.0 | 34.7 | 35.5 |
| Trade receivables | 25 | 0.3 | 0.2 | 0.0 | 0.0 | 3.1 | 3.4 | 1.4 | 0.8 | 4.4 | 3.8 |
| | 50 | 5.9 | 6.2 | 3.8 | 4.3 | 7.1 | 7.2 | 7.3 | 7.5 | 7.5 | 7.8 |
| | 75 | 12.0 | 12.0 | 10.9 | 11.6 | 12.7 | 11.9 | 12.5 | 12.6 | 13.7 | 13.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.1 | 2.8 | 3.2 | 2.8 | 3.3 | 2.9 | 3.9 | 2.9 | 1.3 | 0.7 |
| | 50 | 7.3 | 6.8 | 7.7 | 7.2 | 7.1 | 6.5 | 7.6 | 7.7 | 5.6 | 3.9 |
| | 75 | 14.1 | 13.6 | 15.4 | 14.4 | 12.6 | 12.1 | 16.5 | 14.9 | 8.7 | 8.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 14.5 | 14.3 | 13.5 | 13.7 | 17.7 | 18.1 | 13.7 | 15.4 | 9.7 | 6.5 |
| | 50 | 29.0 | 29.8 | 28.0 | 29.4 | 30.1 | 30.7 | 32.1 | 33.6 | 23.6 | 20.3 |
| | 75 | 55.2 | 59.4 | 55.8 | 60.8 | 54.2 | 56.7 | 55.0 | 61.2 | 50.8 | 44.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 52.3 | 55.4 | 45.5 | 50.8 | 58.4 | 61.9 | 64.7 | 69.1 | 54.8 | 51.1 |
| | 50 | 90.8 | 90.4 | 85.7 | 87.0 | 93.0 | 93.5 | 106.1 | 102.5 | 89.8 | 80.6 |
| | 75 | 125.9 | 127.6 | 117.8 | 119.9 | 125.3 | 124.5 | 208.2 | 216.3 | 142.7 | 141.9 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 28.9 | 30.0 | 23.1 | 24.3 | 36.1 | 36.2 | 36.4 | 39.1 | 34.9 | 31.3 |
| | 50 | 74.0 | 74.2 | 61.7 | 65.7 | 81.5 | 74.5 | 100.1 | 100.5 | 88.2 | 78.0 |
| | 75 | 167.8 | 179.8 | 167.3 | 191.8 | 166.8 | 167.1 | 180.8 | 171.1 | 157.3 | 187.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.6 | 5.2 | 3.5 | 5.1 | 6.3 | 5.9 | 4.6 | 4.0 | 4.5 | 5.4 |
| | 50 | 13.2 | 14.2 | 15.8 | 23.5 | 14.9 | 11.9 | 11.1 | 9.6 | 9.7 | 7.7 |
| | 75 | 46.8 | 53.5 | 81.8 | 129.7 | 43.6 | 47.5 | 21.9 | 25.2 | 27.7 | 18.0 |

I. Enterprises by economic sector

13.f) Employment activities

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.0 | 99.7 | 100.1 | 100.0 | 100.0 | 99.9 | 100.0 | 100.0 | 100.0 |
| Change in finished goods | 0.0 | 0.0 | 0.3 | - 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 |
| Interest and similar income | 0.1 | 0.1 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other income | 2.6 | 2.2 | 2.3 | 2.8 | 4.6 | 6.4 | 1.9 | 2.4 | 2.6 | 1.6 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.1 | 0.6 | 0.5 | 0.1 | 0.1 |
| Total income | 102.6 | 102.3 | 102.7 | 103.0 | 104.8 | 106.6 | 102.0 | 102.5 | 102.6 | 101.7 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 30.1 | 28.5 | 9.7 | 13.8 | 16.8 | 17.2 | 14.4 | 13.1 | 37.6 | 35.8 |
| Personnel expenses | 56.2 | 57.3 | 70.3 | 67.8 | 71.8 | 72.0 | 72.7 | 74.0 | 48.2 | 49.2 |
| Depreciation | 0.5 | 0.5 | 1.7 | 1.5 | 0.7 | 0.7 | 1.0 | 1.2 | 0.3 | 0.3 |
| of which: Depreciation of tangible fixed assets | 0.4 | 0.4 | 1.7 | 1.5 | 0.7 | 0.7 | 0.8 | 0.8 | 0.2 | 0.2 |
| Interest and similar expenses | 0.2 | 0.2 | 0.3 | 0.3 | 0.6 | 0.7 | 0.3 | 0.3 | 0.1 | 0.2 |
| Operating taxes | 0.0 | 0.1 | 0.1 | 0.1 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| Other expenses | 11.8 | 12.4 | 16.0 | 15.7 | 12.1 | 12.4 | 11.4 | 11.6 | 11.8 | 12.6 |
| Total expenses before taxes on income | 98.8 | 99.0 | 98.1 | 99.3 | 102.2 | 102.9 | 99.8 | 100.3 | 98.0 | 98.1 |
| Annual result before taxes on income | 3.8 | 3.3 | 4.6 | 3.7 | 2.6 | 3.6 | 2.2 | 2.3 | 4.6 | 3.6 |
| Taxes on income | 0.6 | 0.8 | 1.2 | 1.0 | 0.8 | 1.0 | 0.7 | 0.7 | 0.6 | 0.7 |
| Annual result | 3.2 | 2.5 | 3.4 | 2.8 | 1.8 | 2.7 | 1.5 | 1.5 | 4.0 | 2.8 |
| Profit and loss transfers (parent company) | 0.0 | 0.1 | 0.0 | 0.2 | 0.1 | 0.0 | 0.0 | 0.2 | 0.0 | 0.1 |
| Profit and loss transfers (subsidiary) | 1.4 | 1.4 | 0.1 | - 0.4 | 0.1 | 0.2 | 0.5 | 0.3 | 1.9 | 1.9 |
| Profit for the year | 1.8 | 1.3 | 3.3 | 3.4 | 1.8 | 2.5 | 0.9 | 1.4 | 2.1 | 1.0 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.7 | 0.8 | 0.4 | 0.2 | 0.3 | 0.4 | 0.9 | 0.8 | 0.7 | 0.9 |
| Tangible fixed assets | 4.4 | 4.7 | 15.3 | 15.0 | 11.9 | 11.0 | 4.2 | 4.5 | 2.8 | 3.3 |
| of which: Land and buildings | 1.7 | 1.7 | 4.5 | 4.0 | 6.6 | 6.9 | 1.6 | 1.6 | 0.7 | 0.7 |
| Inventories | 0.5 | 0.4 | 2.7 | 2.4 | 1.0 | 1.1 | 0.7 | 0.7 | 0.2 | 0.2 |
| of which: Finished goods and merchandise | 0.1 | 0.2 | 0.6 | 0.7 | 0.0 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 |
| Cash | 14.2 | 13.9 | 23.3 | 21.3 | 28.0 | 26.6 | 14.3 | 14.7 | 11.3 | 10.9 |
| Receivables | 72.1 | 72.2 | 55.2 | 55.9 | 55.7 | 57.9 | 65.4 | 66.1 | 79.5 | 78.8 |
| Short-term | 69.2 | 69.7 | 49.9 | 54.2 | 50.2 | 51.9 | 64.5 | 64.9 | 76.0 | 76.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 53.5 | 51.7 | 28.7 | 27.7 | 29.5 | 30.1 | 42.7 | 40.6 | 65.0 | 62.6 |
| Receivables from affiliated companies | 12.6 | 14.1 | 14.1 | 17.7 | 16.4 | 17.5 | 17.9 | 19.1 | 8.8 | 10.6 |
| Long-term | 2.9 | 2.5 | 5.3 | 1.6 | 5.5 | 6.0 | 1.0 | 1.2 | 3.5 | 2.6 |
| of which: Loans to affiliated companies | 1.0 | 1.1 | 0.8 | 0.6 | 5.2 | 5.3 | 0.9 | 0.9 | 0.2 | 0.5 |
| Securities | 0.9 | 0.9 | 0.1 | 2.5 | 0.1 | 0.1 | 0.3 | 0.5 | 1.5 | 1.3 |
| Other long-term equity investments | 6.2 | 5.8 | 2.5 | 2.2 | 2.7 | 2.6 | 13.8 | 12.3 | 2.5 | 2.9 |
| of which: Goodwill | 1.4 | 1.0 | 0.2 | 0.2 | 0.2 | 0.2 | 3.8 | 2.8 | 0.3 | 0.2 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 26.5 | 28.2 | 31.0 | 30.9 | 25.8 | 27.5 | 24.1 | 26.0 | 27.9 | 29.5 |
| Liabilities | 52.1 | 50.6 | 56.3 | 54.1 | 44.3 | 42.4 | 53.3 | 52.2 | 52.8 | 51.1 |
| Short-term | 47.2 | 46.8 | 47.5 | 43.2 | 38.6 | 35.5 | 44.2 | 45.8 | 50.6 | 49.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.2 | 2.4 | 3.6 | 4.4 | 3.4 | 3.1 | 1.7 | 4.2 | 0.5 | 1.3 |
| Trade payables | 11.2 | 11.1 | 12.0 | 9.3 | 4.9 | 4.2 | 3.2 | 3.5 | 17.0 | 16.6 |
| Liabilities to affiliated companies | 13.5 | 15.4 | 8.4 | 8.5 | 8.3 | 9.9 | 14.3 | 17.3 | 14.2 | 15.6 |
| Long-term | 4.9 | 3.8 | 8.8 | 10.8 | 5.7 | 7.0 | 9.1 | 6.4 | 2.2 | 1.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 0.9 | 0.7 | 6.0 | 6.4 | 2.3 | 2.1 | 0.9 | 0.9 | 0.4 | 0.2 |
| Liabilities to affiliated companies | 3.1 | 2.1 | 1.9 | 3.9 | 3.2 | 2.6 | 7.8 | 5.4 | 0.4 | 0.1 |
| Provisions | 19.7 | 19.5 | 10.6 | 10.1 | 29.6 | 29.7 | 20.3 | 19.4 | 17.8 | 17.9 |
| of which: Provisions for pensions | 2.4 | 2.5 | 0.1 | 0.0 | 15.1 | 15.5 | 2.0 | 2.3 | 0.3 | 0.4 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.8 | 3.3 | 4.6 | 3.7 | 2.6 | 3.6 | 2.2 | 2.3 | 4.6 | 3.6 |
| Annual result and depreciation | 3.7 | 3.1 | 5.1 | 4.3 | 2.5 | 3.4 | 2.4 | 2.7 | 4.3 | 3.1 |
| Trade receivables | 15.7 | 14.9 | 12.5 | 11.5 | 11.9 | 11.4 | 16.5 | 15.1 | 15.9 | 15.3 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 340.8 | 347.0 | 229.5 | 240.4 | 247.7 | 263.1 | 258.6 | 269.5 | 409.1 | 409.3 |
| Annual result and interest paid | 11.5 | 9.5 | 8.5 | 7.5 | 6.1 | 8.8 | 4.6 | 5.0 | 16.6 | 12.3 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 21.5 | 18.3 | 25.5 | 21.6 | 13.5 | 19.2 | 10.3 | 12.4 | 29.1 | 21.4 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 236.0 | 245.9 | 169.9 | 193.3 | 227.9 | 249.0 | 177.5 | 184.0 | 313.0 | 313.7 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 178.3 | 180.4 | 154.0 | 174.8 | 202.6 | 221.5 | 178.9 | 174.7 | 175.2 | 178.0 |
| Cash resources, short-term receivables and inventories | 179.3 | 181.3 | 159.8 | 180.3 | 205.1 | 224.5 | 180.5 | 176.2 | 175.5 | 178.3 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 11.0 | 11.2 | 53.5 | 28.0 | 11.8 | 9.3 | 8.7 | 10.0 | 11.1 | 11.3 |
| Memo item: | Percentage of cost of materials | | | | | | | | | |
| Balance sheet total in € billion | 2.96 | 2.99 | 0.05 | 0.05 | 0.31 | 0.31 | 0.96 | 0.94 | 1.65 | 1.68 |
| Sales in € billion | 10.10 | 10.38 | 0.11 | 0.13 | 0.76 | 0.82 | 2.48 | 2.55 | 6.74 | 6.89 |
| Number of enterprises | 420 | 420 | 115 | 115 | 164 | 164 | 102 | 102 | 39 | 39 |

I. Enterprises by economic sector
 cont'd: 13.f) Employment activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|---------|---|-------|--------------------|---------|---------------------|---------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.1 | 0.1 | 0.3 | 0.7 | 0.1 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 |
| | 75 | 7.4 | 7.5 | 8.3 | 12.7 | 8.3 | 7.1 | 5.6 | 5.2 | 1.2 | 1.0 |
| Personnel expenses | 25 | 58.2 | 60.6 | 50.9 | 50.1 | 66.5 | 66.4 | 68.9 | 76.8 | 67.0 | 66.4 |
| | 50 | 83.5 | 84.1 | 72.4 | 75.0 | 83.4 | 83.7 | 86.0 | 87.1 | 88.7 | 88.0 |
| | 75 | 90.6 | 90.5 | 89.7 | 88.0 | 90.2 | 90.0 | 91.2 | 91.6 | 92.1 | 92.7 |
| Depreciation | 25 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| | 50 | 0.3 | 0.3 | 0.4 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| | 75 | 0.8 | 0.8 | 1.4 | 1.5 | 0.7 | 0.7 | 0.8 | 0.8 | 0.5 | 0.5 |
| Annual result | 25 | 0.4 | 0.3 | 0.2 | 0.0 | 0.6 | 0.4 | 0.3 | 0.1 | 0.5 | 0.4 |
| | 50 | 1.8 | 2.0 | 3.3 | 3.0 | 1.9 | 2.2 | 1.3 | 1.3 | 1.6 | 2.1 |
| | 75 | 4.9 | 4.9 | 8.0 | 7.5 | 3.9 | 4.6 | 3.5 | 3.1 | 4.8 | 4.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 0.6 | 0.5 | 0.0 | 0.0 | 0.6 | 0.5 | 0.7 | 0.8 | 1.0 | 1.2 |
| | 50 | 2.4 | 2.2 | 2.4 | 2.2 | 2.6 | 2.1 | 2.1 | 2.1 | 2.2 | 2.4 |
| | 75 | 7.0 | 6.7 | 12.7 | 9.2 | 6.3 | 6.7 | 5.3 | 6.4 | 4.6 | 4.1 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 |
| Equity | 25 | 8.1 | 9.6 | 2.4 | 5.6 | 8.4 | 11.4 | 9.1 | 8.0 | 9.7 | 9.8 |
| | 50 | 22.5 | 24.5 | 25.3 | 22.2 | 22.9 | 25.0 | 21.6 | 25.3 | 16.9 | 18.2 |
| | 75 | 42.0 | 43.0 | 54.8 | 51.2 | 37.9 | 41.5 | 39.7 | 40.2 | 43.3 | 45.3 |
| Short-term liabilities | 25 | 30.0 | 28.2 | 19.0 | 23.8 | 31.6 | 30.0 | 30.8 | 26.0 | 30.3 | 29.5 |
| | 50 | 44.8 | 45.5 | 44.4 | 46.0 | 47.1 | 43.5 | 44.1 | 46.7 | 44.3 | 43.6 |
| | 75 | 65.7 | 65.3 | 71.3 | 75.3 | 65.0 | 62.2 | 61.0 | 64.1 | 65.3 | 65.8 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 4.7 | 6.6 | 5.3 | 16.5 | 8.3 | 8.5 | 1.8 | 0.7 | 0.0 | 0.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.3 | 0.2 | 0.0 | 0.8 | 0.7 | 0.5 | 0.1 | 0.8 | 0.8 |
| | 50 | 2.5 | 2.6 | 4.2 | 3.8 | 2.6 | 3.1 | 1.9 | 2.0 | 1.9 | 2.6 |
| | 75 | 6.3 | 6.0 | 9.4 | 9.0 | 5.6 | 6.0 | 4.5 | 4.3 | 6.0 | 5.2 |
| Annual result and depreciation | 25 | 0.9 | 0.9 | 0.6 | 0.5 | 1.2 | 1.3 | 0.8 | 0.3 | 1.2 | 1.1 |
| | 50 | 3.2 | 3.4 | 5.1 | 4.6 | 3.3 | 3.7 | 2.5 | 2.4 | 3.0 | 3.2 |
| | 75 | 7.0 | 7.0 | 13.9 | 11.7 | 6.1 | 6.8 | 5.0 | 5.3 | 6.6 | 5.2 |
| Trade receivables | 25 | 7.0 | 5.9 | 2.9 | 2.1 | 7.6 | 6.3 | 7.6 | 6.8 | 11.9 | 10.2 |
| | 50 | 11.0 | 10.1 | 8.9 | 7.8 | 10.6 | 10.0 | 12.2 | 11.0 | 14.8 | 13.0 |
| | 75 | 16.8 | 14.7 | 16.7 | 14.1 | 16.4 | 13.8 | 17.1 | 14.7 | 19.8 | 18.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.2 | 2.2 | 1.1 | 0.8 | 3.2 | 3.5 | 1.8 | 0.9 | 2.3 | 2.1 |
| | 50 | 7.9 | 9.0 | 11.3 | 10.0 | 8.4 | 9.6 | 6.5 | 5.8 | 7.5 | 10.7 |
| | 75 | 17.5 | 17.6 | 21.8 | 20.2 | 16.5 | 18.9 | 14.1 | 12.1 | 18.6 | 16.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.4 | 0.0 | -3.6 | -19.7 | 5.3 | 4.9 | 3.7 | 0.9 | 0.6 | 1.2 |
| | 50 | 17.6 | 17.4 | 16.6 | 7.7 | 19.3 | 22.8 | 14.7 | 14.3 | 15.8 | 22.6 |
| | 75 | 48.5 | 48.7 | 55.6 | 44.5 | 54.7 | 69.6 | 39.3 | 31.0 | 40.6 | 39.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 123.7 | 123.8 | 50.7 | 84.4 | 136.5 | 168.7 | 127.9 | 118.2 | 196.9 | 173.6 |
| | 50 | 372.1 | 390.5 | 204.7 | 296.4 | 444.2 | 480.9 | 385.0 | 339.2 | 411.5 | 407.7 |
| | 75 | 1 185.7 | 1 225.0 | 851.7 | 866.7 | 1 506.7 | 1 424.2 | 1 410.6 | 1 646.6 | 715.9 | 635.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 128.5 | 126.3 | 105.0 | 103.7 | 131.4 | 135.9 | 142.0 | 130.7 | 132.7 | 148.7 |
| | 50 | 187.0 | 190.7 | 167.4 | 177.3 | 185.0 | 192.6 | 198.6 | 187.5 | 189.6 | 205.2 |
| | 75 | 290.9 | 298.4 | 384.6 | 361.3 | 277.2 | 296.2 | 289.1 | 296.9 | 269.7 | 295.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.5 | 3.8 | 2.6 | 2.5 | 3.3 | 2.6 | 7.0 | 6.0 | 13.3 | 11.8 |
| | 50 | 16.2 | 19.5 | 19.0 | 26.1 | 14.0 | 15.0 | 16.9 | 19.8 | 41.6 | 40.0 |
| | 75 | 101.3 | 101.2 | 85.0 | 112.1 | 75.8 | 100.0 | 69.3 | 55.8 | 312.0 | 257.1 |

I. Enterprises by economic sector

13.g) Travel agency, tour operator and other reservation service and related activities

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.9 | 99.7 | 100.0 | 100.8 | 100.8 | 99.9 | 99.9 | 99.8 | 99.8 |
| Change in finished goods | 0.2 | 0.1 | 0.3 | 0.0 | -0.8 | -0.8 | 0.1 | 0.1 | 0.2 | 0.2 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.2 | 0.1 | 0.1 |
| Other income | 2.3 | 2.8 | 4.7 | 5.8 | 3.4 | 3.7 | 3.7 | 4.4 | 2.0 | 2.6 |
| of which: Income from long-term equity investments | 0.4 | 0.4 | 0.1 | 0.1 | 0.1 | 0.2 | 0.8 | 1.0 | 0.4 | 0.3 |
| Total income | 102.4 | 103.0 | 104.8 | 105.9 | 103.6 | 103.9 | 104.0 | 104.7 | 102.1 | 102.7 |
| Expenses | | | | | | | | | | |
| Cost of materials | 76.7 | 78.9 | 31.2 | 30.0 | 46.9 | 47.1 | 50.6 | 50.8 | 81.5 | 83.5 |
| Personnel expenses | 7.6 | 7.4 | 31.7 | 32.7 | 22.5 | 23.0 | 22.3 | 21.4 | 5.0 | 5.1 |
| Depreciation | 1.1 | 1.1 | 4.2 | 5.2 | 3.6 | 3.3 | 2.4 | 2.7 | 0.8 | 0.8 |
| of which: Depreciation of tangible fixed assets | 0.9 | 0.9 | 4.2 | 4.7 | 3.2 | 3.3 | 1.8 | 1.9 | 0.7 | 0.7 |
| Interest and similar expenses | 0.2 | 0.2 | 0.8 | 0.7 | 0.8 | 0.6 | 0.3 | 0.3 | 0.2 | 0.2 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 |
| Other expenses | 13.3 | 12.9 | 28.2 | 30.8 | 27.9 | 28.2 | 23.5 | 24.4 | 11.4 | 10.9 |
| Total expenses before taxes on income | 98.9 | 100.3 | 96.1 | 99.5 | 101.9 | 102.4 | 99.3 | 99.8 | 98.8 | 100.3 |
| Annual result before taxes on income | 3.5 | 2.6 | 8.7 | 6.4 | 1.7 | 1.5 | 4.7 | 4.9 | 3.4 | 2.4 |
| Taxes on income | 1.3 | 1.0 | 1.5 | 1.2 | 0.7 | 0.3 | 1.6 | 1.8 | 1.3 | 1.0 |
| Annual result | 2.2 | 1.6 | 7.2 | 5.2 | 1.0 | 1.1 | 3.1 | 3.1 | 2.1 | 1.4 |
| Profit and loss transfers (parent company) | 0.5 | 0.5 | 0.0 | 0.0 | 0.2 | 0.4 | 0.0 | 0.0 | 0.6 | 0.6 |
| Profit and loss transfers (subsidiary) | 0.3 | 0.2 | 1.5 | 1.2 | 0.4 | 0.3 | 0.3 | 0.0 | 0.3 | 0.2 |
| Profit for the year | 2.4 | 1.9 | 5.7 | 4.0 | 0.8 | 1.3 | 2.8 | 3.2 | 2.3 | 1.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 4.3 | 3.6 | 0.8 | 1.5 | 2.6 | 1.8 | 3.9 | 3.3 | 4.5 | 3.8 |
| Tangible fixed assets | 5.4 | 6.5 | 26.7 | 27.3 | 28.6 | 32.9 | 8.6 | 7.8 | 3.3 | 4.5 |
| of which: Land and buildings | 1.1 | 1.2 | 1.4 | 1.2 | 2.4 | 1.9 | 2.4 | 2.1 | 0.7 | 1.0 |
| Inventories | 8.4 | 9.1 | 7.6 | 7.0 | 7.5 | 7.5 | 2.9 | 2.9 | 9.5 | 10.3 |
| of which: Finished goods and merchandise | 0.6 | 0.6 | 5.0 | 4.2 | 0.6 | 0.5 | 0.4 | 0.3 | 0.5 | 0.7 |
| Cash | 19.6 | 18.7 | 18.0 | 18.7 | 21.1 | 20.9 | 27.9 | 22.5 | 18.0 | 17.9 |
| Receivables | 42.5 | 43.1 | 41.3 | 40.9 | 31.8 | 29.4 | 47.2 | 51.4 | 42.1 | 42.4 |
| Short-term | 32.8 | 33.7 | 40.6 | 40.1 | 29.2 | 26.7 | 44.8 | 48.9 | 30.6 | 31.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 6.3 | 5.9 | 17.4 | 16.6 | 11.6 | 11.0 | 15.6 | 16.7 | 4.1 | 3.5 |
| Receivables from affiliated companies | 16.3 | 15.4 | 11.5 | 10.4 | 10.5 | 9.0 | 19.9 | 21.6 | 16.0 | 14.7 |
| Long-term | 9.7 | 9.4 | 0.7 | 0.8 | 2.6 | 2.6 | 2.4 | 2.5 | 11.6 | 11.2 |
| of which: Loans to affiliated companies | 7.2 | 8.5 | 0.6 | 0.7 | 1.8 | 1.8 | 1.5 | 1.7 | 8.7 | 10.2 |
| Securities | 1.1 | 1.4 | 0.0 | 0.0 | 1.0 | 0.7 | 1.1 | 0.9 | 1.1 | 1.5 |
| Other long-term equity investments | 17.9 | 16.8 | 3.0 | 2.3 | 6.3 | 5.2 | 7.1 | 10.3 | 20.7 | 18.9 |
| of which: Goodwill | 2.5 | 1.8 | 0.6 | 0.5 | 1.3 | 0.9 | 3.7 | 2.6 | 2.3 | 1.7 |
| Capital | | | | | | | | | | |
| Equity | 29.7 | 28.1 | 24.1 | 23.2 | 19.5 | 19.2 | 28.8 | 34.2 | 30.4 | 27.6 |
| Liabilities | | | | | | | | | | |
| Short-term | 57.5 | 59.4 | 66.5 | 69.5 | 69.6 | 71.1 | 56.1 | 51.6 | 57.0 | 60.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.1 | 4.5 | 11.3 | 7.5 | 8.5 | 6.6 | 0.8 | 0.9 | 1.9 | 5.0 |
| Trade payables | 9.7 | 9.0 | 15.5 | 15.2 | 14.0 | 12.3 | 11.7 | 12.0 | 9.1 | 8.2 |
| Liabilities to affiliated companies | 10.5 | 10.6 | 5.9 | 7.6 | 6.2 | 8.5 | 8.8 | 7.5 | 11.2 | 11.3 |
| Long-term | 6.5 | 6.5 | 14.8 | 17.9 | 17.6 | 24.4 | 5.3 | 5.1 | 6.0 | 5.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.2 | 4.0 | 12.0 | 15.1 | 12.9 | 18.5 | 1.1 | 1.5 | 4.3 | 3.6 |
| Liabilities to affiliated companies | 2.0 | 1.9 | 2.1 | 2.4 | 1.3 | 1.3 | 3.5 | 2.0 | 1.7 | 2.0 |
| Provisions | 11.8 | 11.4 | 6.7 | 4.7 | 8.7 | 6.5 | 12.8 | 12.3 | 11.9 | 11.7 |
| of which: Provisions for pensions | 1.7 | 2.0 | 0.7 | 0.7 | 2.6 | 2.1 | 3.6 | 3.3 | 1.4 | 1.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.5 | 2.6 | 8.7 | 6.4 | 1.7 | 1.5 | 4.7 | 4.9 | 3.4 | 2.4 |
| Annual result and depreciation | 3.2 | 2.6 | 11.4 | 10.5 | 4.6 | 4.4 | 5.5 | 5.8 | 2.8 | 2.1 |
| Trade receivables | 2.6 | 2.4 | 12.8 | 13.2 | 5.9 | 6.6 | 9.2 | 10.3 | 1.6 | 1.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 237.4 | 242.2 | 135.8 | 126.3 | 195.6 | 168.3 | 169.1 | 161.7 | 254.2 | 262.9 |
| Annual result and interest paid | 5.7 | 4.3 | 10.9 | 7.5 | 3.4 | 2.9 | 5.8 | 5.6 | 5.7 | 4.0 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 15.1 | 12.0 | 26.8 | 22.8 | 15.0 | 12.4 | 21.4 | 21.6 | 13.9 | 10.3 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 99.6 | 98.4 | 127.2 | 131.1 | 98.4 | 107.3 | 165.9 | 174.7 | 92.3 | 88.7 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 103.4 | 100.0 | 113.6 | 114.0 | 98.0 | 103.5 | 143.8 | 154.4 | 95.8 | 91.0 |
| Cash resources, short-term receivables and inventories | 119.8 | 117.0 | 128.4 | 127.5 | 112.4 | 119.6 | 149.5 | 160.7 | 114.5 | 109.9 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 5.3 | 4.7 | 36.5 | 40.2 | 15.4 | 15.6 | 13.6 | 14.5 | 4.4 | 3.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 4.64 | 5.33 | 0.07 | 0.08 | 0.18 | 0.22 | 0.70 | 0.78 | 3.70 | 4.25 |
| Sales in € billion | 11.02 | 12.91 | 0.09 | 0.10 | 0.35 | 0.37 | 1.18 | 1.27 | 9.40 | 11.18 |
| Number of enterprises | 272 | 272 | 120 | 120 | 75 | 75 | 53 | 53 | 24 | 24 |

I. Enterprises by economic sector

cont'd: 13.g) Travel agency, tour operator and other reservation service and related activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 4.9 | 4.3 | 23.4 | 22.7 | 66.8 | 66.1 |
| | 50 | 36.3 | 34.1 | 2.4 | 2.5 | 51.7 | 53.6 | 67.1 | 66.2 | 78.4 | 78.2 |
| | 75 | 75.8 | 76.3 | 55.1 | 50.8 | 78.2 | 79.3 | 78.8 | 78.3 | 84.5 | 85.3 |
| Personnel expenses | 25 | 8.8 | 8.7 | 14.8 | 14.7 | 8.8 | 8.5 | 8.6 | 8.7 | 2.3 | 2.3 |
| | 50 | 22.4 | 21.1 | 31.9 | 35.6 | 20.8 | 17.4 | 16.2 | 15.7 | 4.8 | 4.9 |
| | 75 | 41.8 | 43.3 | 51.5 | 51.7 | 37.3 | 39.2 | 35.2 | 32.2 | 11.3 | 12.3 |
| Depreciation | 25 | 0.3 | 0.4 | 0.5 | 0.6 | 0.3 | 0.3 | 0.3 | 0.4 | 0.1 | 0.1 |
| | 50 | 1.1 | 1.1 | 1.4 | 1.9 | 1.1 | 0.9 | 0.9 | 1.0 | 0.3 | 0.3 |
| | 75 | 2.9 | 4.0 | 3.6 | 5.2 | 3.9 | 4.8 | 1.8 | 2.3 | 1.1 | 1.1 |
| Annual result | 25 | 0.5 | 0.3 | 1.7 | 0.2 | -0.1 | 0.0 | 0.5 | 0.4 | 0.5 | 0.3 |
| | 50 | 2.7 | 2.5 | 5.5 | 4.8 | 1.2 | 1.3 | 1.7 | 1.7 | 1.4 | 1.4 |
| | 75 | 7.7 | 7.5 | 12.8 | 11.4 | 4.1 | 4.4 | 5.4 | 7.8 | 4.5 | 5.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.2 | 1.1 | 0.8 | 1.1 | 1.7 | 1.5 | 1.6 | 1.3 | 0.8 | 0.7 |
| | 50 | 4.2 | 4.5 | 5.9 | 7.2 | 3.7 | 4.2 | 4.4 | 3.9 | 1.6 | 1.3 |
| | 75 | 18.2 | 21.5 | 28.5 | 32.5 | 36.1 | 32.1 | 9.2 | 9.8 | 3.5 | 3.9 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| | 50 | 0.5 | 0.5 | 0.0 | 0.0 | 1.2 | 1.4 | 0.7 | 0.5 | 0.8 | 1.5 |
| | 75 | 6.4 | 6.6 | 4.6 | 3.5 | 10.2 | 17.8 | 5.4 | 7.1 | 11.5 | 12.2 |
| Equity | 25 | 4.0 | 5.4 | 1.3 | 0.9 | 2.0 | 2.5 | 10.4 | 9.8 | 10.3 | 10.8 |
| | 50 | 15.4 | 17.8 | 16.6 | 18.3 | 11.6 | 17.6 | 18.1 | 21.9 | 22.0 | 16.8 |
| | 75 | 39.4 | 39.6 | 42.1 | 41.9 | 23.8 | 26.7 | 39.5 | 44.9 | 42.4 | 40.5 |
| Short-term liabilities | 25 | 35.5 | 32.1 | 33.8 | 26.3 | 42.4 | 38.7 | 30.0 | 27.9 | 40.5 | 44.3 |
| | 50 | 57.8 | 56.8 | 57.7 | 57.3 | 64.3 | 59.1 | 52.0 | 48.7 | 57.0 | 58.7 |
| | 75 | 81.7 | 78.8 | 86.9 | 86.1 | 81.8 | 77.9 | 77.3 | 71.8 | 68.2 | 73.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.2 | 1.2 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 11.3 | 11.5 | 35.3 | 37.3 | 14.2 | 12.3 | 0.1 | 0.0 | 3.4 | 8.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.4 | 1.9 | 0.5 | -0.1 | 0.0 | 0.9 | 0.6 | 1.0 | 0.5 |
| | 50 | 3.5 | 3.3 | 6.9 | 5.4 | 1.6 | 1.9 | 2.4 | 2.6 | 2.5 | 2.3 |
| | 75 | 9.7 | 9.3 | 15.5 | 13.4 | 5.0 | 6.1 | 6.5 | 10.1 | 6.7 | 8.4 |
| Annual result and depreciation | 25 | 1.9 | 1.7 | 5.5 | 3.7 | 1.1 | 1.1 | 1.7 | 1.5 | 1.4 | 1.1 |
| | 50 | 6.3 | 6.3 | 10.7 | 9.4 | 3.8 | 4.1 | 3.5 | 4.4 | 3.0 | 2.7 |
| | 75 | 14.0 | 13.9 | 20.7 | 19.0 | 9.1 | 8.9 | 9.1 | 10.5 | 7.4 | 9.2 |
| Trade receivables | 25 | 0.5 | 0.4 | 1.0 | 1.0 | 0.3 | 0.2 | 0.4 | 0.5 | 0.2 | 0.2 |
| | 50 | 3.2 | 3.4 | 5.3 | 5.6 | 3.0 | 3.5 | 2.2 | 2.1 | 0.7 | 0.5 |
| | 75 | 9.4 | 9.5 | 14.2 | 11.7 | 8.8 | 8.9 | 8.2 | 7.9 | 2.4 | 1.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.5 | 1.1 | 3.9 | 1.1 | 0.1 | 0.6 | 1.8 | 2.1 | 3.4 | 1.5 |
| | 50 | 6.6 | 5.1 | 9.6 | 7.3 | 4.0 | 4.0 | 5.1 | 5.0 | 5.8 | 5.2 |
| | 75 | 14.8 | 14.4 | 21.0 | 17.7 | 10.4 | 11.3 | 12.0 | 11.8 | 13.8 | 13.5 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.3 | 2.0 | 5.6 | -0.5 | -1.7 | 1.6 | 4.0 | 3.2 | 11.9 | 7.5 |
| | 50 | 19.0 | 18.7 | 21.5 | 19.5 | 11.6 | 16.4 | 19.3 | 23.4 | 24.9 | 19.7 |
| | 75 | 41.5 | 38.8 | 52.2 | 37.7 | 29.8 | 31.8 | 41.4 | 51.1 | 67.9 | 82.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 61.1 | 71.2 | 40.2 | 60.1 | 55.0 | 67.4 | 79.8 | 84.3 | 90.8 | 86.7 |
| | 50 | 133.7 | 138.4 | 138.5 | 130.5 | 117.7 | 145.1 | 171.9 | 152.1 | 122.9 | 148.0 |
| | 75 | 492.9 | 556.9 | 631.8 | 666.4 | 438.1 | 600.0 | 466.2 | 613.7 | 382.1 | 325.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 63.7 | 66.2 | 57.1 | 63.4 | 51.9 | 64.9 | 101.6 | 97.4 | 79.1 | 61.9 |
| | 50 | 114.9 | 111.3 | 113.2 | 111.4 | 108.9 | 103.9 | 134.0 | 127.4 | 115.2 | 107.1 |
| | 75 | 189.7 | 186.9 | 205.4 | 209.5 | 160.6 | 160.2 | 233.3 | 237.1 | 143.7 | 137.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 2.3 | 2.9 | 1.8 | 3.0 | 2.7 | 3.1 | 2.6 | 2.2 | 1.8 | 2.2 |
| | 50 | 7.5 | 7.9 | 12.5 | 11.3 | 10.0 | 9.5 | 5.6 | 5.5 | 4.5 | 4.2 |
| | 75 | 26.5 | 25.9 | 100.0 | 87.5 | 35.2 | 26.1 | 14.4 | 17.9 | 8.7 | 7.6 |

I. Enterprises by economic sector

13.h) Services to buildings and landscape activities

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.1 | 97.7 | 98.5 | 99.2 | 97.9 | 100.3 | 99.1 | 99.5 | 99.7 |
| Change in finished goods | 0.3 | 0.9 | 2.3 | 1.5 | 0.8 | 2.1 | -0.3 | 0.9 | 0.5 | 0.3 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.6 | 1.6 | 2.9 | 3.0 | 1.9 | 2.0 | 1.8 | 1.6 | 1.3 | 1.4 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.1 | 0.0 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 |
| Total income | 101.7 | 101.7 | 103.0 | 103.1 | 102.0 | 102.1 | 101.8 | 101.6 | 101.4 | 101.5 |
| Expenses | | | | | | | | | | |
| Cost of materials | 30.8 | 31.0 | 24.5 | 25.1 | 29.9 | 30.8 | 28.1 | 28.1 | 33.8 | 33.9 |
| Personnel expenses | 52.2 | 52.2 | 46.1 | 45.6 | 49.7 | 48.6 | 55.4 | 56.2 | 51.2 | 51.2 |
| Depreciation | 1.8 | 1.8 | 3.8 | 3.9 | 2.6 | 2.6 | 1.8 | 1.7 | 1.4 | 1.4 |
| of which: Depreciation of tangible fixed assets | 1.8 | 1.8 | 3.7 | 3.9 | 2.5 | 2.5 | 1.7 | 1.7 | 1.4 | 1.3 |
| Interest and similar expenses | 0.4 | 0.4 | 0.8 | 0.7 | 0.5 | 0.5 | 0.4 | 0.4 | 0.2 | 0.2 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 13.2 | 12.7 | 18.8 | 18.8 | 14.9 | 14.9 | 13.0 | 12.1 | 12.1 | 11.7 |
| Total expenses before taxes on income | 98.4 | 98.2 | 94.1 | 94.4 | 97.7 | 97.5 | 98.7 | 98.5 | 98.8 | 98.6 |
| Annual result before taxes on income | 3.3 | 3.5 | 8.8 | 8.7 | 4.3 | 4.6 | 3.1 | 3.1 | 2.6 | 2.9 |
| Taxes on income | 0.6 | 0.7 | 1.6 | 1.6 | 1.0 | 1.1 | 0.7 | 0.7 | 0.3 | 0.3 |
| Annual result | 2.7 | 2.9 | 7.2 | 7.1 | 3.3 | 3.5 | 2.4 | 2.4 | 2.2 | 2.6 |
| Profit and loss transfers (parent company) | 0.2 | 0.3 | 0.1 | 0.2 | 0.0 | 0.1 | 0.2 | 0.2 | 0.3 | 0.4 |
| Profit and loss transfers (subsidiary) | 0.9 | 1.0 | 0.2 | 0.2 | 0.4 | 0.4 | 0.8 | 0.8 | 1.3 | 1.5 |
| Profit for the year | 2.0 | 2.1 | 7.1 | 7.0 | 2.9 | 3.2 | 1.8 | 1.8 | 1.2 | 1.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.5 | 0.3 | 0.3 | 0.4 | 0.3 | 0.8 | 0.7 | 0.5 | 0.4 |
| Tangible fixed assets | 22.7 | 21.8 | 33.8 | 33.0 | 23.1 | 22.1 | 25.7 | 24.7 | 17.2 | 16.2 |
| of which: Land and buildings | 7.8 | 7.5 | 9.2 | 8.8 | 7.1 | 6.4 | 11.3 | 11.2 | 4.3 | 4.0 |
| Inventories | 15.3 | 16.9 | 18.0 | 18.9 | 28.7 | 30.0 | 13.9 | 15.9 | 7.4 | 8.2 |
| of which: Finished goods and merchandise | 1.5 | 1.8 | 2.0 | 1.9 | 1.7 | 2.4 | 0.8 | 0.9 | 1.9 | 2.2 |
| Cash | 8.8 | 9.0 | 15.1 | 15.0 | 11.6 | 11.6 | 11.5 | 10.5 | 3.1 | 4.3 |
| Receivables | 47.2 | 46.5 | 30.0 | 30.3 | 33.5 | 33.4 | 42.1 | 42.7 | 64.7 | 63.4 |
| Short-term | 45.4 | 44.6 | 29.6 | 30.1 | 32.4 | 32.2 | 41.5 | 41.8 | 61.0 | 59.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 25.3 | 25.3 | 17.1 | 17.2 | 18.2 | 17.9 | 25.3 | 25.2 | 31.6 | 32.3 |
| Receivables from affiliated companies | 16.5 | 15.8 | 7.1 | 7.2 | 9.8 | 9.8 | 12.1 | 13.0 | 27.0 | 24.7 |
| Long-term | 1.8 | 1.9 | 0.4 | 0.3 | 1.1 | 1.2 | 0.6 | 0.8 | 3.6 | 3.9 |
| of which: Loans to affiliated companies | 1.5 | 1.6 | 0.2 | 0.0 | 0.6 | 0.7 | 0.2 | 0.4 | 3.6 | 3.9 |
| Securities | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 | 0.7 | 0.6 |
| Other long-term equity investments | 4.6 | 4.5 | 1.6 | 1.5 | 1.7 | 1.6 | 5.5 | 5.1 | 5.9 | 6.5 |
| of which: Goodwill | 0.3 | 0.3 | 0.7 | 0.5 | 0.4 | 0.3 | 0.2 | 0.3 | 0.3 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 22.8 | 22.5 | 23.7 | 25.2 | 21.1 | 21.9 | 25.5 | 22.9 | 20.9 | 21.9 |
| Liabilities | 60.1 | 60.9 | 68.1 | 66.5 | 69.9 | 69.0 | 59.1 | 62.6 | 53.1 | 52.0 |
| Short-term | 50.5 | 50.2 | 50.2 | 48.7 | 57.3 | 57.1 | 48.3 | 48.9 | 48.3 | 47.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.9 | 4.4 | 11.2 | 10.0 | 7.4 | 6.3 | 5.6 | 4.9 | 1.4 | 1.5 |
| Trade payables | 9.2 | 8.6 | 9.4 | 8.6 | 7.7 | 7.5 | 8.8 | 8.4 | 10.5 | 9.7 |
| Liabilities to affiliated companies | 16.3 | 15.4 | 5.1 | 4.2 | 8.5 | 8.2 | 12.8 | 12.3 | 27.0 | 26.3 |
| Long-term | 9.6 | 10.7 | 17.8 | 17.8 | 12.6 | 11.9 | 10.8 | 13.7 | 4.7 | 5.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.0 | 5.4 | 14.3 | 14.3 | 7.3 | 6.7 | 6.1 | 6.9 | 0.7 | 1.0 |
| Liabilities to affiliated companies | 2.9 | 4.3 | 1.4 | 1.6 | 4.5 | 4.3 | 2.9 | 5.8 | 2.2 | 3.1 |
| Provisions | 16.5 | 16.0 | 8.1 | 8.1 | 8.9 | 8.9 | 14.2 | 13.5 | 25.6 | 25.5 |
| of which: Provisions for pensions | 3.6 | 3.6 | 0.8 | 0.9 | 1.3 | 1.3 | 3.3 | 3.4 | 5.8 | 6.1 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.3 | 3.6 | 9.1 | 8.8 | 4.3 | 4.7 | 3.1 | 3.1 | 2.6 | 2.9 |
| Annual result and depreciation | 4.5 | 4.7 | 11.3 | 11.2 | 5.9 | 6.2 | 4.2 | 4.2 | 3.6 | 4.0 |
| Trade receivables | 9.0 | 9.3 | 8.8 | 9.0 | 9.1 | 9.3 | 9.5 | 9.8 | 8.7 | 8.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 280.5 | 273.0 | 194.2 | 190.8 | 200.7 | 193.3 | 267.2 | 257.6 | 362.5 | 363.7 |
| Annual result and interest paid | 8.5 | 8.9 | 15.9 | 15.2 | 7.8 | 7.9 | 7.5 | 7.3 | 8.8 | 10.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 18.5 | 18.9 | 36.0 | 35.7 | 17.6 | 18.0 | 17.7 | 16.1 | 17.3 | 19.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 119.9 | 127.2 | 116.7 | 125.4 | 132.1 | 138.4 | 120.9 | 127.4 | 111.9 | 120.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 107.6 | 106.9 | 89.4 | 92.9 | 77.0 | 76.9 | 109.7 | 107.2 | 132.7 | 135.8 |
| Cash resources, short-term receivables and inventories | 137.9 | 140.6 | 125.2 | 131.7 | 127.1 | 129.6 | 138.5 | 139.7 | 148.1 | 153.3 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.6 | 10.1 | 19.4 | 17.6 | 12.7 | 12.3 | 11.7 | 11.5 | 8.6 | 7.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 2.94 | 3.17 | 0.18 | 0.21 | 0.67 | 0.75 | 1.06 | 1.15 | 1.02 | 1.05 |
| Sales in € billion | 8.24 | 8.64 | 0.36 | 0.40 | 1.35 | 1.46 | 2.84 | 2.97 | 3.69 | 3.81 |
| Number of enterprises | 926 | 926 | 467 | 467 | 300 | 300 | 133 | 133 | 26 | 26 |

I. Enterprises by economic sector

cont'd: 13.i) Services to buildings and landscape activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 8.2 | 8.5 | 6.9 | 7.2 | 10.4 | 10.6 | 8.8 | 9.1 | 9.9 | 9.6 |
| | 50 | 22.1 | 22.5 | 18.8 | 20.0 | 27.8 | 27.7 | 23.7 | 21.2 | 23.5 | 24.5 |
| | 75 | 38.0 | 37.9 | 32.0 | 33.0 | 45.8 | 44.2 | 45.5 | 44.4 | 46.2 | 45.5 |
| Personnel expenses | 25 | 32.1 | 32.2 | 31.4 | 31.9 | 32.0 | 32.3 | 32.9 | 33.2 | 34.1 | 34.8 |
| | 50 | 47.1 | 46.6 | 44.0 | 44.2 | 47.3 | 47.4 | 60.2 | 62.3 | 50.2 | 52.2 |
| | 75 | 66.2 | 65.4 | 59.8 | 59.0 | 68.2 | 66.5 | 78.0 | 77.6 | 71.2 | 73.8 |
| Depreciation | 25 | 0.9 | 1.0 | 1.5 | 1.5 | 0.8 | 0.8 | 0.6 | 0.6 | 0.8 | 0.7 |
| | 50 | 2.5 | 2.4 | 3.5 | 3.7 | 1.9 | 2.0 | 1.1 | 1.1 | 1.3 | 1.2 |
| | 75 | 4.6 | 4.8 | 5.7 | 6.1 | 4.0 | 4.0 | 2.7 | 2.5 | 2.6 | 2.3 |
| Annual result | 25 | 0.7 | 0.9 | 1.5 | 1.6 | 0.5 | 0.7 | 0.3 | 0.3 | 1.4 | 1.5 |
| | 50 | 3.3 | 3.5 | 6.2 | 6.0 | 2.3 | 2.7 | 1.6 | 1.8 | 2.3 | 2.6 |
| | 75 | 8.8 | 8.9 | 13.8 | 14.6 | 5.2 | 5.9 | 4.1 | 3.8 | 3.9 | 4.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.8 | 8.5 | 11.5 | 12.4 | 5.9 | 5.7 | 6.5 | 6.7 | 10.3 | 10.3 |
| | 50 | 22.5 | 21.3 | 30.5 | 29.2 | 16.6 | 15.6 | 16.4 | 15.1 | 18.0 | 14.5 |
| | 75 | 44.3 | 43.7 | 54.6 | 54.8 | 34.1 | 34.9 | 29.3 | 29.2 | 29.8 | 29.3 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.4 | 0.4 | 0.4 | 0.6 | 0.6 |
| | 50 | 2.1 | 2.0 | 1.4 | 1.3 | 4.5 | 4.0 | 1.4 | 1.6 | 2.2 | 1.7 |
| | 75 | 13.5 | 14.5 | 11.0 | 10.5 | 34.2 | 31.6 | 6.5 | 8.1 | 4.5 | 4.3 |
| Equity | 25 | 5.2 | 6.7 | 1.7 | 4.2 | 8.3 | 8.8 | 7.2 | 8.1 | 9.2 | 10.0 |
| | 50 | 22.0 | 23.9 | 22.8 | 25.5 | 21.8 | 24.0 | 22.2 | 22.3 | 16.8 | 16.7 |
| | 75 | 42.5 | 43.8 | 46.7 | 48.1 | 39.6 | 42.3 | 38.0 | 40.0 | 35.7 | 40.1 |
| Short-term liabilities | 25 | 28.1 | 27.9 | 22.7 | 22.5 | 33.0 | 32.6 | 34.8 | 35.3 | 36.5 | 30.9 |
| | 50 | 50.1 | 47.5 | 48.2 | 43.5 | 54.4 | 52.0 | 50.6 | 51.4 | 46.5 | 44.9 |
| | 75 | 72.7 | 70.3 | 72.2 | 70.2 | 74.5 | 70.9 | 69.9 | 70.9 | 66.7 | 66.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 9.8 | 9.8 | 19.1 | 16.4 | 8.8 | 7.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 32.5 | 30.6 | 46.8 | 44.8 | 25.3 | 20.9 | 15.2 | 14.3 | 0.0 | 0.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.1 | 1.3 | 2.1 | 2.2 | 0.7 | 1.0 | 0.4 | 0.5 | 1.8 | 1.8 |
| | 50 | 4.3 | 4.5 | 8.1 | 7.7 | 3.2 | 3.6 | 2.2 | 2.3 | 3.6 | 3.0 |
| | 75 | 10.9 | 11.2 | 16.9 | 17.4 | 6.6 | 7.4 | 4.8 | 4.9 | 4.7 | 5.1 |
| Annual result and depreciation | 25 | 3.1 | 3.2 | 4.8 | 5.3 | 3.0 | 3.0 | 1.7 | 1.6 | 2.8 | 2.5 |
| | 50 | 7.7 | 7.8 | 12.8 | 11.9 | 6.0 | 6.3 | 3.6 | 4.1 | 4.9 | 4.8 |
| | 75 | 15.6 | 15.3 | 22.7 | 23.1 | 9.8 | 10.8 | 6.7 | 6.5 | 6.4 | 6.8 |
| Trade receivables | 25 | 3.4 | 3.5 | 3.6 | 3.6 | 3.1 | 3.5 | 1.8 | 2.9 | 3.0 | 3.0 |
| | 50 | 8.3 | 8.4 | 7.6 | 7.6 | 8.6 | 8.7 | 10.4 | 10.5 | 11.0 | 10.6 |
| | 75 | 12.6 | 12.9 | 11.3 | 12.2 | 12.7 | 13.1 | 13.7 | 13.2 | 13.3 | 14.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.4 | 3.5 | 5.3 | 5.2 | 2.4 | 3.2 | 2.9 | 2.5 | 5.4 | 5.2 |
| | 50 | 9.4 | 9.1 | 15.0 | 12.6 | 6.4 | 7.0 | 6.7 | 6.2 | 9.2 | 11.9 |
| | 75 | 21.6 | 21.3 | 34.0 | 32.8 | 14.3 | 15.3 | 12.1 | 12.3 | 17.8 | 18.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 7.4 | 8.8 | 8.0 | 10.7 | 6.8 | 7.2 | 7.2 | 7.6 | 14.5 | 17.1 |
| | 50 | 25.4 | 25.0 | 32.7 | 35.5 | 18.3 | 20.1 | 19.5 | 16.9 | 21.5 | 25.3 |
| | 75 | 60.1 | 62.5 | 88.3 | 93.8 | 38.6 | 42.6 | 35.4 | 31.5 | 45.1 | 42.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 71.8 | 75.7 | 49.2 | 57.8 | 87.4 | 90.1 | 79.9 | 89.5 | 48.4 | 59.7 |
| | 50 | 126.8 | 136.2 | 116.1 | 120.0 | 137.9 | 152.0 | 130.9 | 145.4 | 106.7 | 138.2 |
| | 75 | 257.0 | 272.9 | 227.8 | 258.6 | 296.5 | 310.3 | 258.1 | 278.3 | 206.4 | 206.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 59.7 | 60.0 | 50.0 | 55.6 | 55.6 | 51.5 | 93.6 | 93.5 | 93.1 | 101.7 |
| | 50 | 115.1 | 118.9 | 114.4 | 116.6 | 108.6 | 116.6 | 127.5 | 126.5 | 136.7 | 149.6 |
| | 75 | 215.8 | 223.9 | 269.0 | 262.0 | 175.5 | 191.1 | 195.0 | 189.8 | 238.7 | 308.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.0 | 5.7 | 5.4 | 4.9 | 5.8 | 5.8 | 7.5 | 7.2 | 5.4 | 5.8 |
| | 50 | 11.9 | 12.4 | 13.7 | 13.6 | 10.8 | 12.0 | 11.3 | 11.7 | 9.9 | 9.9 |
| | 75 | 25.1 | 24.7 | 33.3 | 33.3 | 21.6 | 20.2 | 19.0 | 18.6 | 12.9 | 15.5 |

I. Enterprises by economic sector

14. Personal service activities*

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 99.9 | 99.9 | 99.6 | 99.7 | 99.8 | 100.0 | 99.9 | 99.9 | 99.9 |
| Change in finished goods | 0.1 | 0.1 | 0.1 | 0.4 | 0.3 | 0.2 | 0.0 | 0.1 | 0.1 | 0.1 |
| Interest and similar income | 0.3 | 0.3 | 0.4 | 0.3 | 0.4 | 0.4 | 0.3 | 0.2 | 0.3 | 0.3 |
| Other income | 10.7 | 10.8 | 21.7 | 21.7 | 18.4 | 18.4 | 10.1 | 9.7 | 10.2 | 10.5 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.7 | 1.2 | 0.4 | 0.4 | 0.3 | 0.3 | 0.1 | 0.1 |
| Total income | 111.0 | 111.1 | 122.1 | 122.0 | 118.8 | 118.8 | 110.3 | 110.0 | 110.5 | 110.7 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 27.1 | 27.2 | 19.2 | 18.8 | 20.3 | 20.2 | 21.5 | 20.9 | 29.3 | 29.5 |
| Personnel expenses | 55.0 | 55.5 | 58.1 | 58.3 | 60.5 | 60.9 | 60.0 | 60.7 | 53.1 | 53.6 |
| Depreciation | 5.2 | 4.9 | 6.5 | 6.4 | 6.0 | 6.0 | 5.5 | 5.1 | 5.0 | 4.8 |
| of which: Depreciation of tangible fixed assets | 4.9 | 4.7 | 6.5 | 6.3 | 6.0 | 5.9 | 5.0 | 4.9 | 4.7 | 4.6 |
| Interest and similar expenses | 0.8 | 0.8 | 1.5 | 1.4 | 1.1 | 1.1 | 1.0 | 1.0 | 0.8 | 0.8 |
| Operating taxes | 0.1 | 0.1 | 0.7 | 0.7 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 |
| Other expenses | 20.4 | 20.4 | 35.5 | 36.1 | 27.4 | 27.7 | 20.1 | 20.1 | 19.8 | 19.9 |
| Total expenses before taxes on income | 108.5 | 109.0 | 121.5 | 121.6 | 115.5 | 116.2 | 108.2 | 107.9 | 108.0 | 108.7 |
| Annual result before taxes on income | 2.5 | 2.0 | 0.5 | 0.4 | 3.3 | 2.6 | 2.1 | 2.1 | 2.5 | 2.0 |
| Taxes on income | 0.4 | 0.4 | 1.7 | 1.9 | 0.7 | 0.7 | 0.4 | 0.4 | 0.3 | 0.3 |
| Annual result | 2.1 | 1.7 | -1.2 | -1.6 | 2.6 | 1.9 | 1.7 | 1.7 | 2.2 | 1.7 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 2.5 | 2.1 | 0.2 | 0.2 | 0.2 | 0.0 | 0.2 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.4 | 0.3 | -4.0 | -3.8 | -0.9 | -1.0 | 0.1 | -0.1 | 0.6 | 0.6 |
| Profit for the year | 1.9 | 1.5 | 5.3 | 4.3 | 3.7 | 3.2 | 1.8 | 1.8 | 1.8 | 1.3 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.2 | 1.2 | 0.6 | 0.6 | 0.4 | 0.4 | 0.7 | 0.7 | 1.4 | 1.4 |
| Tangible fixed assets | 51.7 | 51.1 | 53.9 | 53.5 | 52.6 | 50.9 | 54.8 | 54.1 | 50.6 | 50.2 |
| of which: Land and buildings | 39.3 | 38.5 | 38.9 | 38.1 | 41.5 | 39.8 | 43.9 | 43.2 | 37.7 | 36.9 |
| Inventories | 1.8 | 1.8 | 1.5 | 1.8 | 1.4 | 1.3 | 1.2 | 1.3 | 2.0 | 2.1 |
| of which: Finished goods and merchandise | 0.2 | 0.2 | 0.8 | 0.8 | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 |
| Cash | 13.7 | 13.0 | 14.0 | 13.8 | 15.4 | 15.0 | 15.2 | 14.8 | 13.2 | 12.2 |
| Receivables | 21.1 | 22.3 | 19.3 | 20.1 | 19.4 | 20.6 | 20.4 | 21.4 | 21.4 | 22.7 |
| Short-term | 19.0 | 19.9 | 18.6 | 19.2 | 18.3 | 19.2 | 18.5 | 19.0 | 19.3 | 20.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.9 | 10.3 | 5.5 | 5.7 | 5.6 | 5.6 | 9.4 | 9.4 | 10.4 | 11.0 |
| Receivables from affiliated companies | 5.2 | 5.3 | 8.9 | 9.0 | 9.0 | 9.9 | 6.6 | 7.3 | 4.5 | 4.3 |
| Long-term | 2.0 | 2.3 | 0.7 | 0.9 | 1.2 | 1.4 | 1.9 | 2.4 | 2.2 | 2.4 |
| of which: Loans to affiliated companies | 1.0 | 1.1 | 0.3 | 0.5 | 0.7 | 0.7 | 0.9 | 1.2 | 1.0 | 1.1 |
| Securities | 6.3 | 6.3 | 3.1 | 2.9 | 2.4 | 2.4 | 3.6 | 3.7 | 7.5 | 7.4 |
| Other long-term equity investments | 3.8 | 3.9 | 7.1 | 6.9 | 7.8 | 8.7 | 3.5 | 3.5 | 3.6 | 3.6 |
| of which: Goodwill | 0.4 | 0.4 | 1.6 | 1.6 | 2.3 | 1.9 | 0.6 | 0.6 | 0.2 | 0.2 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 54.9 | 54.4 | 46.2 | 46.2 | 52.7 | 52.8 | 53.0 | 53.2 | 55.8 | 55.1 |
| Liabilities | 30.6 | 31.3 | 48.1 | 48.3 | 39.0 | 38.9 | 36.6 | 36.2 | 27.9 | 28.9 |
| Short-term | 17.1 | 17.4 | 22.0 | 23.6 | 20.4 | 19.0 | 19.8 | 19.7 | 15.9 | 16.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.2 | 2.1 | 5.4 | 6.3 | 3.5 | 3.0 | 2.9 | 2.7 | 1.9 | 1.7 |
| Trade payables | 3.9 | 4.0 | 3.5 | 3.6 | 3.0 | 3.1 | 5.3 | 5.3 | 3.5 | 3.7 |
| Liabilities to affiliated companies | 4.1 | 4.1 | 6.6 | 7.4 | 8.3 | 7.6 | 6.2 | 6.3 | 3.0 | 3.1 |
| Long-term | 13.5 | 13.9 | 26.2 | 24.7 | 18.6 | 19.9 | 16.9 | 16.5 | 11.9 | 12.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 9.9 | 10.2 | 19.8 | 18.4 | 14.3 | 14.4 | 12.4 | 12.1 | 8.7 | 9.1 |
| Liabilities to affiliated companies | 2.1 | 2.2 | 3.9 | 4.0 | 3.1 | 3.9 | 3.1 | 3.0 | 1.6 | 1.8 |
| Provisions | 13.5 | 13.3 | 4.1 | 4.1 | 6.6 | 6.7 | 9.0 | 9.2 | 15.5 | 15.2 |
| of which: Provisions for pensions | 3.5 | 3.6 | 0.3 | 0.3 | 1.9 | 2.0 | 3.3 | 3.5 | 3.8 | 3.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.5 | 2.0 | 0.5 | 0.4 | 3.3 | 2.6 | 2.1 | 2.1 | 2.5 | 2.0 |
| Annual result and depreciation | 7.3 | 6.6 | 5.4 | 4.9 | 8.7 | 8.0 | 7.3 | 6.8 | 7.2 | 6.5 |
| Trade receivables | 10.9 | 11.3 | 7.5 | 7.4 | 7.1 | 7.1 | 10.8 | 10.8 | 11.2 | 11.8 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 90.5 | 90.9 | 74.0 | 76.8 | 78.1 | 78.3 | 87.5 | 87.7 | 92.6 | 93.1 |
| Annual result and interest paid | 2.7 | 2.3 | 0.3 | -0.2 | 2.9 | 2.4 | 2.4 | 2.3 | 2.8 | 2.3 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 21.0 | 18.4 | 10.0 | 9.3 | 21.2 | 19.4 | 19.9 | 18.5 | 21.6 | 18.5 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 112.1 | 112.6 | 111.4 | 110.2 | 114.4 | 117.6 | 114.2 | 114.4 | 111.3 | 111.7 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 196.7 | 194.3 | 149.4 | 140.8 | 167.0 | 182.0 | 173.0 | 173.7 | 209.7 | 204.2 |
| Cash resources, short-term receivables and inventories | 207.2 | 204.9 | 156.1 | 148.2 | 173.7 | 188.8 | 179.3 | 180.3 | 222.3 | 216.7 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 15.9 | 16.1 | 24.4 | 24.9 | 19.1 | 19.5 | 28.5 | 28.9 | 13.0 | 13.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 129.05 | 134.10 | 1.37 | 1.45 | 6.97 | 7.30 | 28.63 | 29.65 | 92.08 | 95.70 |
| Sales in € billion | 116.82 | 121.96 | 1.02 | 1.11 | 5.44 | 5.72 | 25.04 | 26.01 | 85.31 | 89.12 |
| Number of enterprises | 4 087 | 4 087 | 1 310 | 1 310 | 1 128 | 1 128 | 1 075 | 1 075 | 574 | 574 |

* Education, Human health and social work activities, arts, entertainment and recreation, other service activities.

I. Enterprises by economic sector

cont'd: 14. Personal service activities*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|--------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 5.0 | 4.9 | 0.7 | 0.8 | 5.9 | 6.0 | 9.4 | 9.6 | 16.0 | 16.2 |
| | 50 | 15.0 | 14.9 | 7.6 | 7.2 | 13.6 | 13.3 | 17.4 | 17.1 | 24.4 | 24.3 |
| | 75 | 27.4 | 27.1 | 23.2 | 22.1 | 26.6 | 26.1 | 27.4 | 26.7 | 30.0 | 29.9 |
| Personnel expenses | 25 | 35.9 | 36.4 | 23.3 | 23.5 | 37.0 | 38.0 | 48.4 | 49.4 | 50.5 | 51.7 |
| | 50 | 55.5 | 56.0 | 42.6 | 43.0 | 53.3 | 53.8 | 60.9 | 61.8 | 60.4 | 60.7 |
| | 75 | 68.4 | 68.7 | 63.0 | 64.2 | 68.6 | 68.9 | 70.7 | 71.6 | 67.8 | 68.1 |
| Depreciation | 25 | 1.4 | 1.5 | 1.0 | 1.1 | 0.9 | 1.0 | 1.8 | 1.9 | 2.5 | 2.5 |
| | 50 | 3.5 | 3.5 | 2.9 | 2.9 | 2.9 | 3.0 | 3.8 | 3.8 | 4.4 | 4.3 |
| | 75 | 6.8 | 6.6 | 7.2 | 6.9 | 7.3 | 7.2 | 6.6 | 6.4 | 6.3 | 6.1 |
| Annual result | 25 | 0.1 | - 0.1 | - 0.6 | - 0.4 | 0.2 | 0.1 | 0.2 | - 0.1 | 0.1 | - 0.2 |
| | 50 | 2.8 | 2.3 | 4.4 | 4.5 | 3.6 | 3.0 | 2.3 | 1.8 | 1.4 | 1.0 |
| | 75 | 8.6 | 7.6 | 14.0 | 13.9 | 9.3 | 7.8 | 6.0 | 5.0 | 3.8 | 3.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 10.0 | 9.5 | 6.1 | 5.6 | 6.5 | 6.4 | 20.0 | 19.9 | 25.0 | 26.7 |
| | 50 | 35.8 | 35.2 | 22.7 | 21.0 | 26.7 | 25.7 | 49.7 | 49.9 | 54.1 | 52.9 |
| | 75 | 67.0 | 66.3 | 56.4 | 55.7 | 66.3 | 64.6 | 71.6 | 71.5 | 68.2 | 68.5 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.3 | 0.3 |
| | 50 | 0.3 | 0.3 | 0.0 | 0.0 | 0.2 | 0.2 | 0.4 | 0.4 | 1.8 | 1.8 |
| | 75 | 2.2 | 2.1 | 2.1 | 2.1 | 1.4 | 1.3 | 1.7 | 1.6 | 3.2 | 3.3 |
| Equity | 25 | 16.2 | 18.0 | 1.2 | 2.9 | 16.5 | 17.3 | 30.0 | 30.7 | 38.5 | 38.1 |
| | 50 | 47.1 | 47.1 | 27.1 | 30.3 | 47.1 | 47.2 | 53.5 | 54.3 | 57.1 | 55.6 |
| | 75 | 69.6 | 70.0 | 61.2 | 63.5 | 72.5 | 73.2 | 72.4 | 71.9 | 70.3 | 69.8 |
| Short-term liabilities | 25 | 8.6 | 8.5 | 12.7 | 12.0 | 8.6 | 8.1 | 6.5 | 6.6 | 8.9 | 8.9 |
| | 50 | 19.2 | 18.7 | 32.1 | 32.6 | 19.1 | 18.7 | 13.1 | 13.2 | 14.7 | 15.2 |
| | 75 | 43.8 | 42.8 | 66.8 | 63.9 | 43.8 | 42.8 | 30.9 | 28.8 | 25.4 | 26.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 1.9 | 2.6 | 1.3 | 3.6 | 0.4 | 0.4 | 2.6 | 2.7 | 4.7 | 4.7 |
| | 75 | 24.4 | 25.0 | 39.4 | 39.1 | 24.5 | 24.0 | 20.4 | 20.8 | 16.6 | 16.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.2 | 0.0 | - 0.4 | - 0.4 | 0.3 | 0.1 | 0.3 | - 0.1 | 0.1 | - 0.1 |
| | 50 | 3.1 | 2.7 | 5.4 | 5.3 | 4.0 | 3.4 | 2.4 | 1.9 | 1.5 | 1.1 |
| | 75 | 9.4 | 8.7 | 15.9 | 16.0 | 9.7 | 9.0 | 6.5 | 5.6 | 4.2 | 3.4 |
| Annual result and depreciation | 25 | 2.9 | 2.6 | 1.8 | 2.4 | 3.1 | 2.6 | 3.1 | 2.7 | 3.5 | 2.7 |
| | 50 | 7.6 | 7.1 | 10.0 | 10.1 | 8.3 | 7.9 | 6.9 | 6.1 | 6.2 | 5.8 |
| | 75 | 15.4 | 14.6 | 21.8 | 22.1 | 15.6 | 14.5 | 12.6 | 11.0 | 9.8 | 8.7 |
| Trade receivables | 25 | 1.4 | 1.4 | 0.2 | 0.2 | 1.4 | 1.3 | 2.6 | 2.5 | 5.6 | 6.0 |
| | 50 | 5.7 | 5.8 | 3.2 | 3.2 | 4.6 | 4.8 | 6.5 | 6.5 | 11.4 | 11.4 |
| | 75 | 12.0 | 11.8 | 10.3 | 10.1 | 10.4 | 10.4 | 11.9 | 11.9 | 15.3 | 15.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 0.7 | 0.4 | 0.0 | 0.0 | 1.0 | 0.6 | 0.9 | 0.3 | 0.6 | 0.3 |
| | 50 | 4.4 | 3.8 | 8.4 | 9.2 | 5.9 | 4.6 | 3.4 | 2.7 | 2.4 | 1.7 |
| | 75 | 14.8 | 13.1 | 28.4 | 25.9 | 16.7 | 14.6 | 8.1 | 6.8 | 5.1 | 4.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | - 7.3 | - 7.1 | - 13.7 | - 13.7 | - 15.5 | - 14.9 | - 4.6 | - 5.9 | 7.2 | 6.5 |
| | 50 | 15.6 | 15.0 | 15.4 | 16.9 | 13.3 | 13.0 | 14.7 | 13.4 | 20.1 | 16.6 |
| | 75 | 51.9 | 48.5 | 62.6 | 60.7 | 51.1 | 48.9 | 45.7 | 43.4 | 44.8 | 36.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 90.5 | 92.4 | 57.1 | 66.7 | 91.8 | 95.3 | 98.2 | 98.1 | 100.0 | 99.0 |
| | 50 | 120.2 | 122.0 | 115.6 | 124.7 | 130.6 | 135.6 | 121.3 | 120.4 | 114.5 | 113.9 |
| | 75 | 225.0 | 233.0 | 294.7 | 339.7 | 334.5 | 324.2 | 186.2 | 176.2 | 142.4 | 140.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 98.2 | 101.7 | 58.8 | 63.6 | 100.0 | 109.0 | 125.9 | 122.5 | 139.8 | 135.1 |
| | 50 | 203.4 | 204.7 | 139.3 | 144.4 | 233.1 | 224.4 | 250.4 | 256.7 | 214.8 | 213.7 |
| | 75 | 453.6 | 467.1 | 353.6 | 380.3 | 525.4 | 576.2 | 531.5 | 529.5 | 362.3 | 356.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 7.0 | 7.1 | 4.6 | 5.9 | 7.1 | 6.8 | 7.7 | 7.5 | 7.7 | 8.1 |
| | 50 | 13.5 | 14.2 | 17.2 | 18.2 | 13.6 | 14.2 | 12.9 | 12.8 | 12.1 | 12.0 |
| | 75 | 31.2 | 31.6 | 58.5 | 65.7 | 29.6 | 30.0 | 25.4 | 25.3 | 19.3 | 19.7 |

* Education, Human health and social work activities, arts, entertainment and recreation, other service activities.

I. Enterprises by economic sector

14.a) Education

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.7 | 99.9 | 100.0 | 99.8 | 99.5 | 99.9 | 99.8 | 99.8 | 99.7 |
| Change in finished goods | 0.2 | 0.3 | 0.1 | 0.0 | 0.2 | 0.5 | 0.1 | 0.2 | 0.2 | 0.3 |
| Interest and similar income | 0.3 | 0.3 | 1.5 | 1.0 | 0.2 | 0.2 | 0.4 | 0.3 | 0.1 | 0.2 |
| Other income | 17.2 | 18.4 | 22.5 | 24.9 | 22.7 | 23.2 | 19.6 | 21.9 | 13.9 | 14.3 |
| of which: Income from long-term equity investments | 0.2 | 0.1 | 0.5 | 0.4 | 0.3 | 0.5 | 0.1 | 0.1 | 0.2 | 0.0 |
| Total income | 117.5 | 118.7 | 123.9 | 125.9 | 123.0 | 123.5 | 119.9 | 122.2 | 114.0 | 114.4 |
| Expenses | | | | | | | | | | |
| Cost of materials | 19.9 | 20.5 | 15.4 | 13.4 | 17.1 | 18.0 | 16.9 | 17.7 | 23.3 | 23.8 |
| Personnel expenses | 62.7 | 64.3 | 54.1 | 55.2 | 67.5 | 67.8 | 64.4 | 65.5 | 60.7 | 63.0 |
| Depreciation | 4.5 | 4.7 | 4.0 | 3.9 | 5.0 | 5.0 | 5.6 | 5.7 | 3.6 | 3.7 |
| of which: Depreciation of tangible fixed assets | 4.5 | 4.6 | 4.0 | 3.9 | 4.9 | 4.9 | 5.5 | 5.5 | 3.5 | 3.7 |
| Interest and similar expenses | 0.7 | 0.8 | 0.7 | 0.8 | 0.6 | 0.6 | 1.0 | 1.2 | 0.5 | 0.5 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 25.1 | 25.6 | 42.9 | 48.4 | 28.2 | 28.2 | 27.2 | 28.5 | 22.0 | 21.6 |
| Total expenses before taxes on income | 113.0 | 115.9 | 117.3 | 121.9 | 118.5 | 119.7 | 115.3 | 118.5 | 109.9 | 112.6 |
| Annual result before taxes on income | 4.4 | 2.8 | 6.6 | 4.0 | 4.5 | 3.7 | 4.7 | 3.7 | 4.1 | 1.8 |
| Taxes on income | 0.3 | 0.4 | 1.3 | 0.9 | 0.5 | 0.6 | 0.4 | 0.5 | 0.1 | 0.1 |
| Annual result | 4.1 | 2.5 | 5.4 | 3.1 | 4.0 | 3.2 | 4.3 | 3.2 | 4.0 | 1.7 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.2 | 0.3 | -0.1 | 0.0 | 0.4 | 0.5 | 0.3 | 0.1 | 0.1 | 0.4 |
| Profit for the year | 3.9 | 2.2 | 5.4 | 3.1 | 3.6 | 2.7 | 3.9 | 3.0 | 3.8 | 1.3 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.9 | 1.0 | 0.5 | 0.3 | 0.5 | 0.6 | 1.2 | 1.4 | 0.5 | 0.5 |
| Tangible fixed assets | 44.6 | 44.1 | 30.2 | 28.7 | 54.3 | 51.8 | 46.4 | 46.0 | 39.3 | 39.5 |
| of which: Land and buildings | 29.9 | 29.1 | 22.2 | 21.3 | 45.0 | 42.0 | 32.5 | 31.8 | 21.0 | 20.8 |
| Inventories | 1.7 | 1.9 | 0.9 | 1.0 | 2.0 | 2.1 | 1.1 | 1.1 | 2.6 | 3.1 |
| of which: Finished goods and merchandise | 0.2 | 0.3 | 0.6 | 0.6 | 0.1 | 0.1 | 0.1 | 0.1 | 0.5 | 0.6 |
| Cash | 20.5 | 20.1 | 17.0 | 15.8 | 20.5 | 20.0 | 23.8 | 24.0 | 15.3 | 14.1 |
| Receivables | 24.0 | 24.0 | 27.2 | 31.7 | 17.0 | 18.0 | 21.6 | 21.7 | 30.1 | 29.3 |
| Short-term | 21.1 | 20.5 | 26.3 | 29.7 | 15.6 | 16.2 | 16.8 | 16.1 | 29.7 | 28.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.6 | 9.8 | 9.8 | 9.0 | 6.4 | 6.8 | 6.7 | 6.6 | 15.4 | 16.0 |
| Receivables from affiliated companies | 6.6 | 6.6 | 7.9 | 7.8 | 5.5 | 6.0 | 6.6 | 7.0 | 7.0 | 6.0 |
| Long-term | 2.9 | 3.5 | 1.0 | 1.9 | 1.4 | 1.8 | 4.8 | 5.7 | 0.4 | 0.7 |
| of which: Loans to affiliated companies | 1.1 | 1.5 | 0.2 | 1.2 | 0.2 | 0.5 | 1.9 | 2.6 | 0.1 | 0.2 |
| Securities | 5.7 | 6.0 | 19.1 | 17.9 | 3.6 | 4.2 | 3.2 | 3.1 | 9.4 | 10.5 |
| Other long-term equity investments | 2.0 | 2.2 | 4.5 | 4.2 | 1.4 | 2.8 | 1.7 | 1.8 | 2.3 | 2.4 |
| of which: Goodwill | 0.5 | 0.4 | 1.2 | 1.0 | 0.0 | 0.0 | 0.8 | 0.7 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 59.7 | 59.9 | 55.0 | 53.5 | 63.3 | 61.8 | 62.0 | 63.0 | 55.1 | 54.8 |
| Liabilities | | | | | | | | | | |
| Short-term | 24.1 | 23.0 | 37.8 | 40.3 | 25.2 | 26.7 | 22.9 | 20.7 | 24.5 | 24.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.3 | 1.9 | 7.8 | 7.3 | 2.7 | 1.5 | 2.6 | 2.5 | 1.4 | 0.8 |
| Trade payables | 3.5 | 3.6 | 4.6 | 4.5 | 2.7 | 2.8 | 2.6 | 2.6 | 5.3 | 5.4 |
| Liabilities to affiliated companies | 2.3 | 2.2 | 4.6 | 3.7 | 2.5 | 4.2 | 1.9 | 1.6 | 2.9 | 2.4 |
| Long-term | 7.3 | 7.1 | 14.3 | 17.3 | 8.7 | 10.3 | 8.3 | 6.6 | 4.7 | 6.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.3 | 4.4 | 4.4 | 4.9 | 3.4 | 4.7 | 7.0 | 5.3 | 3.4 | 2.9 |
| Liabilities to affiliated companies | 1.0 | 1.6 | 2.9 | 3.2 | 3.3 | 3.1 | 0.3 | 0.4 | 1.2 | 2.9 |
| Provisions | 13.8 | 14.6 | 4.7 | 4.1 | 8.1 | 8.5 | 12.2 | 13.4 | 18.8 | 19.6 |
| of which: Provisions for pensions | 7.2 | 7.7 | 0.3 | 0.3 | 2.9 | 3.0 | 6.9 | 7.6 | 9.6 | 10.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.4 | 2.8 | 6.6 | 4.0 | 4.5 | 3.7 | 4.7 | 3.7 | 4.1 | 1.8 |
| Annual result and depreciation | 8.7 | 7.1 | 9.4 | 7.0 | 9.0 | 8.2 | 9.9 | 8.9 | 7.5 | 5.4 |
| Trade receivables | 8.9 | 8.9 | 11.7 | 9.9 | 7.6 | 8.2 | 8.0 | 7.7 | 9.9 | 10.1 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 107.5 | 109.5 | 83.7 | 90.8 | 84.9 | 83.6 | 83.8 | 85.5 | 155.4 | 159.0 |
| Annual result and interest paid | 5.2 | 3.5 | 5.1 | 3.5 | 3.9 | 3.1 | 4.4 | 3.7 | 6.9 | 3.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 47.1 | 39.0 | 28.2 | 20.8 | 46.8 | 37.6 | 58.6 | 58.0 | 39.6 | 27.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 135.5 | 135.0 | 125.8 | 134.3 | 127.2 | 127.3 | 135.8 | 134.2 | 139.0 | 139.8 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 256.0 | 264.3 | 183.7 | 198.1 | 232.6 | 233.6 | 283.3 | 288.6 | 236.8 | 250.7 |
| Cash resources, short-term receivables and inventories | 266.2 | 276.1 | 187.4 | 202.3 | 244.8 | 246.1 | 291.1 | 296.6 | 250.1 | 267.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 16.5 | 16.0 | 35.9 | 37.4 | 18.9 | 18.5 | 18.3 | 17.1 | 14.5 | 14.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 5.26 | 5.35 | 0.13 | 0.14 | 0.60 | 0.64 | 2.80 | 2.82 | 1.74 | 1.75 |
| Sales in € billion | 5.66 | 5.86 | 0.11 | 0.12 | 0.51 | 0.53 | 2.35 | 2.41 | 2.70 | 2.79 |
| Number of enterprises | 394 | 394 | 160 | 160 | 107 | 107 | 106 | 106 | 21 | 21 |

I. Enterprises by economic sector

cont'd: 14.a) Education

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.8 | 1.0 | 0.0 | 0.0 | 2.2 | 2.6 | 3.4 | 3.4 | 10.2 | 9.4 |
| | 50 | 9.4 | 9.5 | 3.3 | 3.0 | 9.7 | 12.3 | 11.9 | 13.0 | 19.1 | 18.7 |
| | 75 | 26.4 | 25.0 | 24.3 | 17.9 | 29.4 | 31.9 | 22.6 | 24.3 | 34.3 | 32.4 |
| Personnel expenses | 25 | 35.6 | 37.2 | 28.6 | 30.3 | 41.6 | 40.2 | 46.7 | 48.9 | 35.8 | 35.4 |
| | 50 | 55.5 | 55.7 | 45.1 | 46.0 | 62.3 | 65.5 | 59.5 | 59.8 | 52.0 | 56.3 |
| | 75 | 68.6 | 68.9 | 61.1 | 62.6 | 72.1 | 73.4 | 68.5 | 68.7 | 72.9 | 70.6 |
| Depreciation | 25 | 1.2 | 1.3 | 0.7 | 0.9 | 1.2 | 1.3 | 1.5 | 1.5 | 1.5 | 1.4 |
| | 50 | 2.6 | 2.9 | 2.3 | 2.6 | 2.7 | 3.4 | 2.6 | 3.0 | 2.1 | 2.2 |
| | 75 | 5.7 | 5.8 | 6.0 | 5.6 | 6.0 | 6.6 | 5.7 | 5.7 | 3.1 | 3.1 |
| Annual result | 25 | 0.1 | -0.5 | 0.0 | -1.2 | 0.0 | 0.0 | 0.1 | -0.2 | 1.1 | -0.7 |
| | 50 | 3.1 | 2.1 | 3.4 | 2.3 | 3.1 | 2.7 | 2.4 | 1.5 | 3.4 | 0.5 |
| | 75 | 8.3 | 6.5 | 10.4 | 9.3 | 6.2 | 6.4 | 7.5 | 5.1 | 10.0 | 3.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 5.8 | 5.8 | 3.2 | 3.5 | 6.5 | 5.3 | 11.3 | 12.3 | 8.4 | 7.6 |
| | 50 | 24.0 | 25.8 | 17.2 | 17.3 | 32.0 | 34.7 | 36.4 | 35.0 | 14.9 | 13.1 |
| | 75 | 57.2 | 55.4 | 45.8 | 45.9 | 64.7 | 63.6 | 62.0 | 59.8 | 41.2 | 37.8 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| | 75 | 0.7 | 0.6 | 0.1 | 0.6 | 1.1 | 0.7 | 0.6 | 0.6 | 0.2 | 0.2 |
| Equity | 25 | 16.7 | 17.3 | 1.1 | 5.5 | 31.1 | 27.1 | 34.1 | 30.7 | 25.7 | 28.9 |
| | 50 | 50.5 | 48.5 | 33.4 | 32.5 | 51.9 | 51.0 | 61.2 | 60.1 | 55.4 | 55.0 |
| | 75 | 71.8 | 72.7 | 61.7 | 62.4 | 75.0 | 74.8 | 75.8 | 78.4 | 72.1 | 67.0 |
| Short-term liabilities | 25 | 8.7 | 8.2 | 12.8 | 12.0 | 6.8 | 6.6 | 5.9 | 7.2 | 11.2 | 10.1 |
| | 50 | 21.9 | 20.2 | 30.6 | 30.5 | 17.6 | 15.0 | 12.2 | 12.3 | 17.9 | 19.5 |
| | 75 | 43.2 | 44.0 | 68.6 | 66.6 | 41.5 | 41.0 | 26.1 | 24.0 | 23.7 | 30.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 12.4 | 12.4 | 23.4 | 27.2 | 6.5 | 10.1 | 7.4 | 7.1 | 0.5 | 0.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.2 | -0.6 | 0.0 | -1.5 | 0.0 | 0.0 | 0.3 | -0.2 | 1.1 | -0.7 |
| | 50 | 3.4 | 2.5 | 4.2 | 2.9 | 3.4 | 3.2 | 2.5 | 2.0 | 3.4 | 0.5 |
| | 75 | 8.9 | 7.5 | 11.6 | 10.1 | 7.0 | 6.5 | 7.9 | 6.0 | 10.0 | 4.6 |
| Annual result and depreciation | 25 | 3.0 | 2.0 | 1.6 | 1.5 | 3.4 | 2.9 | 2.3 | 1.9 | 3.5 | 2.2 |
| | 50 | 7.4 | 6.6 | 8.0 | 7.1 | 7.3 | 7.5 | 6.9 | 6.0 | 6.8 | 3.0 |
| | 75 | 14.0 | 13.1 | 17.5 | 17.2 | 12.2 | 12.6 | 12.9 | 10.9 | 13.2 | 9.6 |
| Trade receivables | 25 | 1.2 | 1.2 | 1.0 | 0.9 | 1.4 | 1.5 | 1.2 | 1.4 | 2.4 | 3.8 |
| | 50 | 5.4 | 5.2 | 4.8 | 4.9 | 5.4 | 5.1 | 5.1 | 4.8 | 7.8 | 8.1 |
| | 75 | 11.3 | 11.0 | 13.0 | 11.8 | 10.0 | 10.4 | 9.4 | 9.1 | 12.3 | 11.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 0.8 | 0.0 | 0.0 | -1.3 | 0.4 | 0.0 | 1.0 | 0.3 | 3.5 | -0.3 |
| | 50 | 5.9 | 4.2 | 8.0 | 6.3 | 4.1 | 4.3 | 4.2 | 2.9 | 8.4 | 2.9 |
| | 75 | 15.7 | 12.2 | 23.7 | 16.1 | 14.8 | 10.1 | 11.6 | 9.5 | 11.6 | 10.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | -18.8 | -20.2 | -21.5 | -15.2 | -19.9 | -30.5 | -18.8 | -28.4 | 16.9 | 2.4 |
| | 50 | 15.4 | 11.4 | 12.9 | 14.1 | 17.1 | 10.9 | 10.8 | 8.3 | 43.2 | 17.0 |
| | 75 | 50.3 | 43.6 | 45.2 | 51.5 | 53.7 | 34.6 | 50.3 | 41.1 | 70.0 | 113.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 95.5 | 100.7 | 50.6 | 77.8 | 96.4 | 105.0 | 108.2 | 107.9 | 122.2 | 115.5 |
| | 50 | 142.1 | 148.3 | 132.4 | 159.3 | 140.7 | 133.0 | 145.6 | 142.2 | 192.6 | 188.8 |
| | 75 | 385.9 | 368.2 | 579.1 | 600.0 | 400.0 | 277.7 | 305.5 | 275.9 | 274.2 | 297.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 119.7 | 118.3 | 75.3 | 87.8 | 127.4 | 125.0 | 161.0 | 174.0 | 143.4 | 143.8 |
| | 50 | 258.0 | 254.1 | 177.2 | 186.1 | 264.0 | 258.6 | 385.7 | 377.6 | 339.4 | 326.0 |
| | 75 | 606.8 | 598.8 | 440.0 | 500.0 | 637.2 | 655.9 | 681.5 | 625.1 | 495.4 | 559.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 8.4 | 8.4 | 5.8 | 8.7 | 8.5 | 7.8 | 10.4 | 9.1 | 7.1 | 7.3 |
| | 50 | 15.9 | 16.6 | 18.8 | 26.1 | 14.2 | 13.5 | 15.7 | 16.0 | 12.7 | 12.2 |
| | 75 | 35.1 | 43.4 | 60.0 | 100.0 | 31.1 | 26.7 | 36.4 | 41.5 | 21.2 | 15.8 |

I. Enterprises by economic sector

14.b) Human health activities

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.9 | 99.9 | 99.9 | 99.9 | 99.8 | 100.0 | 99.9 | 99.8 | 99.9 |
| Change in finished goods | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.0 | 0.1 | 0.2 | 0.1 |
| Interest and similar income | 0.2 | 0.2 | 0.5 | 0.4 | 1.0 | 1.2 | 0.2 | 0.2 | 0.2 | 0.1 |
| Other income | 11.7 | 12.0 | 5.2 | 5.5 | 4.9 | 5.3 | 8.1 | 7.9 | 12.5 | 12.9 |
| of which: Income from long-term equity investments | 0.1 | 0.1 | 1.2 | 0.7 | 0.2 | 0.6 | 0.4 | 0.4 | 0.1 | 0.1 |
| Total income | 111.8 | 112.1 | 105.7 | 105.9 | 105.9 | 106.5 | 108.3 | 108.1 | 112.6 | 113.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 27.9 | 28.1 | 14.3 | 13.7 | 18.8 | 18.3 | 24.1 | 23.6 | 28.9 | 29.1 |
| Personnel expenses | 58.8 | 59.4 | 51.5 | 52.6 | 49.3 | 49.5 | 57.1 | 57.8 | 59.3 | 60.0 |
| Depreciation | 5.4 | 5.3 | 5.4 | 5.6 | 7.5 | 7.1 | 5.5 | 5.4 | 5.4 | 5.2 |
| of which: Depreciation of tangible fixed assets | 5.3 | 5.2 | 5.3 | 5.5 | 7.4 | 7.0 | 5.3 | 5.1 | 5.2 | 5.1 |
| Interest and similar expenses | 0.7 | 0.7 | 1.5 | 1.4 | 1.1 | 1.5 | 0.8 | 0.8 | 0.7 | 0.7 |
| Operating taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 17.1 | 17.2 | 27.2 | 27.8 | 23.3 | 23.4 | 17.3 | 17.4 | 16.9 | 17.0 |
| Total expenses before taxes on income | 110.0 | 110.7 | 100.0 | 101.2 | 100.0 | 99.7 | 104.9 | 105.1 | 111.2 | 112.0 |
| Annual result before taxes on income | 1.9 | 1.4 | 5.8 | 4.7 | 5.9 | 6.8 | 3.5 | 3.0 | 1.5 | 1.0 |
| Taxes on income | 0.2 | 0.2 | 1.0 | 1.1 | 1.0 | 1.0 | 0.4 | 0.5 | 0.2 | 0.2 |
| Annual result | 1.6 | 1.2 | 4.7 | 3.5 | 4.8 | 5.8 | 3.1 | 2.5 | 1.3 | 0.8 |
| Profit and loss transfers (parent company) | 0.1 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | -0.1 | 0.1 | 0.1 |
| Profit and loss transfers (subsidiary) | 0.1 | 0.1 | 0.0 | -0.7 | 0.3 | 0.5 | 0.5 | 0.4 | 0.1 | 0.1 |
| Profit for the year | 1.5 | 1.1 | 4.7 | 4.5 | 4.5 | 5.3 | 2.6 | 2.0 | 1.3 | 0.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.6 | 1.5 | 1.2 | 0.9 | 0.9 | 0.6 | 0.6 | 0.5 | 0.5 |
| Tangible fixed assets | 59.4 | 58.9 | 39.5 | 36.8 | 45.3 | 45.3 | 56.8 | 56.0 | 60.2 | 59.7 |
| of which: Land and buildings | 43.0 | 42.2 | 21.0 | 18.9 | 31.1 | 32.3 | 43.5 | 43.2 | 43.3 | 42.4 |
| Inventories | 2.7 | 2.8 | 1.7 | 1.9 | 1.2 | 1.3 | 1.8 | 1.9 | 2.9 | 2.9 |
| of which: Finished goods and merchandise | 0.1 | 0.1 | 0.4 | 0.3 | 0.3 | 0.4 | 0.1 | 0.1 | 0.1 | 0.1 |
| Cash | 9.9 | 9.5 | 11.7 | 13.2 | 14.2 | 12.5 | 9.6 | 9.6 | 9.9 | 9.4 |
| Receivables | 22.9 | 23.9 | 32.7 | 34.1 | 23.4 | 25.0 | 24.1 | 25.3 | 22.7 | 23.7 |
| Short-term | 21.3 | 22.0 | 31.7 | 32.1 | 22.2 | 23.0 | 22.8 | 23.5 | 21.0 | 21.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 13.2 | 13.4 | 12.7 | 12.5 | 11.3 | 11.1 | 12.4 | 12.3 | 13.3 | 13.7 |
| Receivables from affiliated companies | 4.5 | 4.4 | 14.1 | 15.4 | 8.4 | 8.4 | 7.4 | 8.0 | 3.9 | 3.7 |
| Long-term | 1.7 | 1.9 | 1.0 | 2.0 | 1.2 | 2.0 | 1.3 | 1.8 | 1.7 | 1.9 |
| of which: Loans to affiliated companies | 1.2 | 1.3 | 0.0 | 0.7 | 0.9 | 0.8 | 0.9 | 1.5 | 1.3 | 1.3 |
| Securities | 1.2 | 1.3 | 1.0 | 0.8 | 2.7 | 2.8 | 0.9 | 0.9 | 1.3 | 1.4 |
| Other long-term equity investments | 3.0 | 2.8 | 11.4 | 11.4 | 11.9 | 11.9 | 5.7 | 5.4 | 2.3 | 2.2 |
| of which: Goodwill | 0.5 | 0.5 | 7.0 | 7.2 | 9.8 | 8.2 | 1.3 | 1.1 | 0.2 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 57.7 | 57.0 | 24.7 | 28.1 | 43.4 | 43.6 | 52.5 | 53.1 | 59.0 | 58.1 |
| Liabilities | 30.9 | 31.7 | 69.4 | 66.3 | 49.9 | 49.7 | 38.5 | 38.0 | 29.1 | 30.1 |
| Short-term | 17.5 | 17.6 | 32.2 | 32.6 | 28.6 | 24.4 | 20.9 | 21.0 | 16.6 | 16.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.4 | 2.2 | 6.5 | 7.1 | 2.9 | 2.7 | 2.0 | 2.7 | 2.4 | 2.1 |
| Trade payables | 3.6 | 3.7 | 4.9 | 4.8 | 4.4 | 4.4 | 3.8 | 3.5 | 3.6 | 3.7 |
| Liabilities to affiliated companies | 4.4 | 4.3 | 14.0 | 15.4 | 16.9 | 12.9 | 10.1 | 10.2 | 3.1 | 3.1 |
| Long-term | 13.4 | 14.1 | 37.2 | 33.8 | 21.3 | 25.3 | 17.6 | 17.0 | 12.4 | 13.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 9.7 | 10.2 | 27.3 | 23.1 | 16.9 | 16.7 | 10.6 | 10.0 | 9.3 | 10.0 |
| Liabilities to affiliated companies | 2.4 | 2.7 | 3.1 | 7.3 | 3.7 | 5.2 | 5.7 | 5.6 | 1.9 | 2.1 |
| Provisions | 11.2 | 11.1 | 4.6 | 4.6 | 6.5 | 6.6 | 8.5 | 8.5 | 11.7 | 11.7 |
| of which: Provisions for pensions | 2.4 | 2.4 | 0.0 | 0.0 | 1.1 | 1.1 | 1.0 | 1.0 | 2.6 | 2.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 1.9 | 1.4 | 5.8 | 4.7 | 5.9 | 6.8 | 3.5 | 3.0 | 1.5 | 1.0 |
| Annual result and depreciation | 7.1 | 6.5 | 10.1 | 9.2 | 12.3 | 13.0 | 8.6 | 7.9 | 6.7 | 6.1 |
| Trade receivables | 14.3 | 14.6 | 10.9 | 10.5 | 13.0 | 12.0 | 12.5 | 12.4 | 14.7 | 15.1 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 91.7 | 91.8 | 117.3 | 118.5 | 87.3 | 92.2 | 99.6 | 98.7 | 90.5 | 90.6 |
| Annual result and interest paid | 2.2 | 1.7 | 7.3 | 5.9 | 5.2 | 6.7 | 3.9 | 3.3 | 1.8 | 1.3 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 20.1 | 17.8 | 18.7 | 18.6 | 25.4 | 27.2 | 22.6 | 20.8 | 19.5 | 16.9 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 112.1 | 112.7 | 115.4 | 119.7 | 106.2 | 111.2 | 108.8 | 109.9 | 112.7 | 113.1 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 179.9 | 180.4 | 137.2 | 140.8 | 127.5 | 145.4 | 155.5 | 158.0 | 187.3 | 186.4 |
| Cash resources, short-term receivables and inventories | 195.3 | 196.1 | 142.4 | 146.7 | 131.8 | 150.9 | 164.2 | 166.9 | 204.7 | 203.9 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 14.1 | 14.4 | 28.9 | 29.8 | 26.8 | 26.1 | 15.7 | 14.9 | 13.6 | 14.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 67.73 | 70.36 | 0.17 | 0.18 | 1.45 | 1.46 | 9.08 | 9.48 | 57.04 | 59.24 |
| Sales in € billion | 62.12 | 64.59 | 0.19 | 0.22 | 1.26 | 1.35 | 9.04 | 9.36 | 51.62 | 53.67 |
| Number of enterprises | 1 193 | 1 193 | 229 | 229 | 263 | 263 | 362 | 362 | 339 | 339 |

I. Enterprises by economic sector
 cont'd: 14.b) Human health activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 10.1 | 9.7 | 0.3 | 0.3 | 5.7 | 5.6 | 13.9 | 13.7 | 23.2 | 22.8 |
| | 50 | 21.6 | 21.5 | 5.2 | 4.6 | 14.1 | 13.5 | 22.0 | 22.3 | 26.7 | 26.8 |
| | 75 | 29.1 | 29.0 | 19.6 | 19.9 | 26.1 | 24.3 | 29.2 | 29.1 | 31.3 | 30.9 |
| Personnel expenses | 25 | 44.8 | 46.3 | 31.5 | 29.3 | 35.3 | 34.1 | 49.6 | 49.8 | 54.8 | 55.1 |
| | 50 | 58.2 | 58.4 | 52.6 | 53.3 | 49.9 | 49.7 | 59.2 | 59.5 | 60.5 | 61.0 |
| | 75 | 66.0 | 66.5 | 68.7 | 68.6 | 63.9 | 64.9 | 65.5 | 66.2 | 66.0 | 66.4 |
| Depreciation | 25 | 2.4 | 2.4 | 1.1 | 1.3 | 1.7 | 1.9 | 2.5 | 2.5 | 3.7 | 3.7 |
| | 50 | 4.5 | 4.4 | 3.1 | 2.9 | 3.9 | 4.2 | 4.8 | 4.7 | 4.8 | 4.8 |
| | 75 | 7.0 | 6.8 | 7.8 | 8.0 | 8.6 | 8.7 | 7.2 | 6.9 | 6.4 | 6.3 |
| Annual result | 25 | -0.9 | -1.1 | -4.4 | -2.4 | -0.2 | -0.7 | -0.1 | -1.3 | -0.3 | -0.9 |
| | 50 | 1.9 | 1.6 | 2.9 | 3.0 | 3.7 | 3.0 | 2.3 | 1.9 | 1.1 | 0.9 |
| | 75 | 7.3 | 6.9 | 11.1 | 11.6 | 12.3 | 13.6 | 7.3 | 5.8 | 3.7 | 3.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 16.3 | 16.3 | 5.6 | 4.6 | 8.1 | 7.9 | 24.6 | 24.9 | 45.9 | 45.7 |
| | 50 | 45.6 | 44.3 | 18.4 | 16.0 | 21.8 | 23.6 | 51.1 | 50.7 | 59.8 | 59.9 |
| | 75 | 66.8 | 66.1 | 45.5 | 42.2 | 50.4 | 50.2 | 71.3 | 70.0 | 69.5 | 69.5 |
| Inventories | 25 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.4 | 1.8 | 1.7 |
| | 50 | 1.4 | 1.5 | 0.0 | 0.0 | 0.4 | 0.4 | 1.5 | 1.5 | 2.7 | 2.7 |
| | 75 | 3.4 | 3.4 | 2.1 | 1.8 | 2.4 | 2.3 | 3.3 | 3.1 | 4.3 | 4.2 |
| Equity | 25 | 20.5 | 23.8 | -1.9 | 1.3 | 9.4 | 9.2 | 26.4 | 28.6 | 47.6 | 46.7 |
| | 50 | 50.6 | 51.0 | 21.9 | 27.1 | 37.6 | 38.5 | 50.9 | 52.6 | 60.2 | 59.5 |
| | 75 | 69.1 | 69.6 | 60.7 | 66.9 | 66.7 | 68.0 | 69.3 | 69.3 | 72.0 | 71.2 |
| Short-term liabilities | 25 | 9.9 | 9.3 | 12.1 | 11.2 | 10.7 | 9.9 | 9.2 | 8.8 | 9.6 | 9.5 |
| | 50 | 18.3 | 17.3 | 36.3 | 30.5 | 21.4 | 19.6 | 16.6 | 16.8 | 14.3 | 14.5 |
| | 75 | 37.9 | 36.6 | 68.1 | 60.7 | 48.1 | 45.2 | 34.4 | 33.1 | 23.1 | 23.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 3.1 | 3.4 | 0.0 | 4.3 | 1.2 | 1.1 | 0.7 | 0.2 | 7.6 | 7.7 |
| | 75 | 22.0 | 22.7 | 46.5 | 41.5 | 31.0 | 29.1 | 17.8 | 20.5 | 18.2 | 17.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | -0.7 | -1.1 | -4.5 | -2.4 | -0.2 | -0.4 | -0.1 | -1.2 | -0.3 | -0.9 |
| | 50 | 2.1 | 1.8 | 3.7 | 3.3 | 4.3 | 3.5 | 2.6 | 2.1 | 1.1 | 0.9 |
| | 75 | 8.0 | 7.4 | 13.0 | 14.2 | 14.9 | 15.4 | 7.8 | 6.5 | 3.8 | 3.0 |
| Annual result and depreciation | 25 | 3.1 | 2.7 | 0.7 | 0.3 | 2.8 | 3.0 | 3.3 | 2.7 | 4.0 | 3.0 |
| | 50 | 7.1 | 6.7 | 7.7 | 9.2 | 9.0 | 8.9 | 7.4 | 6.7 | 6.3 | 6.0 |
| | 75 | 14.2 | 13.8 | 19.2 | 18.1 | 21.7 | 20.4 | 13.9 | 12.8 | 9.6 | 8.4 |
| Trade receivables | 25 | 7.8 | 8.0 | 2.1 | 2.9 | 6.3 | 5.9 | 8.4 | 8.6 | 11.3 | 11.2 |
| | 50 | 12.1 | 11.9 | 7.7 | 7.7 | 11.1 | 10.5 | 11.9 | 11.7 | 13.5 | 13.6 |
| | 75 | 16.4 | 16.1 | 15.7 | 15.0 | 15.8 | 15.0 | 16.7 | 16.1 | 16.8 | 17.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 0.0 | -0.8 | -6.5 | -4.2 | 0.1 | -0.2 | 0.2 | -0.9 | 0.2 | -0.4 |
| | 50 | 3.2 | 2.6 | 6.0 | 7.1 | 6.8 | 6.4 | 3.3 | 2.7 | 1.8 | 1.4 |
| | 75 | 11.2 | 10.8 | 21.0 | 22.9 | 25.5 | 24.6 | 9.8 | 7.9 | 4.0 | 3.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 0.8 | 0.4 | -12.9 | -16.6 | -2.7 | -3.7 | 1.5 | 1.4 | 6.3 | 5.8 |
| | 50 | 16.9 | 15.9 | 11.4 | 13.6 | 19.0 | 18.0 | 17.1 | 15.8 | 17.4 | 15.0 |
| | 75 | 48.1 | 48.5 | 60.0 | 50.8 | 68.2 | 73.1 | 48.3 | 52.1 | 36.6 | 33.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 94.3 | 96.1 | 52.0 | 78.4 | 89.2 | 97.2 | 93.8 | 92.6 | 100.9 | 99.7 |
| | 50 | 116.5 | 119.9 | 118.0 | 146.0 | 127.7 | 139.3 | 115.8 | 116.3 | 114.2 | 113.9 |
| | 75 | 181.1 | 184.8 | 268.9 | 324.9 | 237.4 | 256.1 | 174.1 | 170.2 | 132.2 | 132.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 105.7 | 110.9 | 68.6 | 87.7 | 85.6 | 108.0 | 107.3 | 106.8 | 140.6 | 135.1 |
| | 50 | 194.6 | 199.9 | 143.5 | 165.4 | 194.6 | 200.0 | 204.0 | 204.7 | 206.6 | 209.6 |
| | 75 | 387.6 | 393.0 | 373.9 | 452.4 | 441.4 | 494.2 | 416.2 | 398.6 | 333.9 | 333.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 7.7 | 7.6 | 4.6 | 6.0 | 7.6 | 6.8 | 7.9 | 7.0 | 8.4 | 8.4 |
| | 50 | 13.5 | 13.6 | 19.7 | 20.1 | 17.0 | 16.7 | 13.8 | 13.1 | 12.1 | 12.0 |
| | 75 | 27.0 | 27.3 | 57.1 | 77.8 | 39.5 | 39.9 | 25.4 | 25.8 | 17.4 | 18.3 |

I. Enterprises by economic sector

14.c) Residential care activities

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 99.9 | 99.9 | 100.0 |
| Change in finished goods | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 |
| Interest and similar income | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.4 | 0.5 |
| Other income | 7.1 | 7.0 | 23.7 | 22.0 | 8.6 | 9.2 | 7.2 | 7.1 | 6.5 | 6.3 |
| of which: Income from long-term equity investments | 0.1 | 0.2 | 0.1 | 0.2 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.3 |
| Total income | 107.4 | 107.3 | 123.9 | 122.2 | 108.8 | 109.4 | 107.4 | 107.2 | 106.9 | 106.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 19.2 | 19.2 | 14.0 | 14.0 | 16.0 | 15.8 | 17.8 | 17.7 | 21.0 | 21.1 |
| Personnel expenses | 62.0 | 63.2 | 65.2 | 64.7 | 57.9 | 59.3 | 65.3 | 66.3 | 60.0 | 61.4 |
| Depreciation | 4.3 | 4.1 | 6.4 | 6.2 | 3.5 | 3.6 | 4.2 | 4.0 | 4.5 | 4.3 |
| of which: Depreciation of tangible fixed assets | 4.3 | 4.0 | 6.3 | 6.1 | 3.5 | 3.4 | 4.2 | 3.9 | 4.5 | 4.2 |
| Interest and similar expenses | 0.9 | 0.8 | 2.1 | 1.9 | 0.7 | 0.7 | 0.8 | 0.7 | 0.9 | 0.9 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 |
| Other expenses | 17.8 | 17.2 | 27.5 | 26.7 | 25.7 | 25.9 | 16.4 | 16.5 | 17.3 | 16.0 |
| Total expenses before taxes on income | 104.3 | 104.7 | 115.3 | 113.5 | 103.8 | 105.3 | 104.6 | 105.3 | 103.9 | 103.9 |
| Annual result before taxes on income | 3.1 | 2.7 | 8.6 | 8.7 | 5.0 | 4.0 | 2.8 | 1.9 | 3.0 | 2.9 |
| Taxes on income | 0.1 | 0.1 | 0.7 | 0.7 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Annual result | 3.0 | 2.6 | 7.9 | 8.0 | 4.9 | 3.9 | 2.7 | 1.9 | 2.9 | 2.8 |
| Profit and loss transfers (parent company) | 0.3 | 0.3 | 0.8 | 0.7 | 0.0 | 0.2 | 0.5 | 0.5 | 0.2 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.9 | 1.1 | -0.4 | 0.4 | 0.8 | 0.8 | 0.7 | 0.6 | 1.0 | 1.4 |
| Profit for the year | 2.5 | 1.9 | 9.0 | 8.4 | 4.1 | 3.3 | 2.5 | 1.7 | 2.1 | 1.6 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.5 | 0.4 | 0.1 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.8 | 0.6 |
| Tangible fixed assets | 62.8 | 62.2 | 73.0 | 72.8 | 55.3 | 53.8 | 65.6 | 65.3 | 61.3 | 60.7 |
| of which: Land and buildings | 54.2 | 53.4 | 67.6 | 67.4 | 49.5 | 47.7 | 57.8 | 56.5 | 51.2 | 51.2 |
| Inventories | 0.6 | 0.6 | 0.2 | 0.3 | 0.4 | 0.4 | 0.6 | 0.7 | 0.5 | 0.5 |
| of which: Finished goods and merchandise | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 |
| Cash | 13.1 | 12.6 | 10.8 | 9.8 | 17.1 | 17.8 | 15.2 | 14.7 | 10.1 | 9.3 |
| Receivables | 18.1 | 19.1 | 13.8 | 14.9 | 24.2 | 24.9 | 13.5 | 13.8 | 21.6 | 23.2 |
| Short-term | 15.8 | 16.5 | 13.0 | 14.3 | 22.1 | 22.8 | 12.8 | 13.1 | 17.5 | 18.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 4.9 | 5.1 | 3.4 | 3.6 | 4.0 | 4.0 | 4.3 | 4.4 | 5.9 | 6.1 |
| Receivables from affiliated companies | 8.4 | 9.1 | 7.4 | 9.0 | 11.9 | 12.8 | 6.8 | 7.2 | 9.2 | 10.3 |
| Long-term | 2.3 | 2.6 | 0.8 | 0.6 | 2.1 | 2.1 | 0.7 | 0.8 | 4.1 | 4.6 |
| of which: Loans to affiliated companies | 0.8 | 1.0 | 0.2 | 0.2 | 1.5 | 1.6 | 0.4 | 0.5 | 1.1 | 1.4 |
| Securities | 2.7 | 2.9 | 0.1 | 0.2 | 1.2 | 1.6 | 3.2 | 3.6 | 2.7 | 2.6 |
| Other long-term equity investments | 1.9 | 1.8 | 1.7 | 1.8 | 1.0 | 0.9 | 1.4 | 1.3 | 2.6 | 2.5 |
| of which: Goodwill | 0.2 | 0.1 | 1.2 | 1.0 | 0.2 | 0.2 | 0.0 | 0.0 | 0.3 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 54.8 | 54.5 | 38.4 | 39.8 | 61.4 | 62.1 | 58.6 | 58.4 | 49.7 | 49.2 |
| Liabilities | 36.8 | 36.9 | 58.3 | 56.7 | 32.8 | 32.4 | 35.3 | 35.3 | 38.7 | 39.0 |
| Short-term | 12.7 | 12.8 | 15.0 | 15.8 | 13.1 | 13.1 | 12.7 | 12.4 | 12.4 | 13.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.7 | 2.6 | 4.8 | 6.5 | 3.3 | 3.1 | 2.8 | 2.4 | 2.4 | 2.7 |
| Trade payables | 2.1 | 2.1 | 1.7 | 1.5 | 2.0 | 2.0 | 1.9 | 2.0 | 2.4 | 2.3 |
| Liabilities to affiliated companies | 4.3 | 4.5 | 5.0 | 4.7 | 4.2 | 4.4 | 5.2 | 5.1 | 3.5 | 4.0 |
| Long-term | 24.1 | 24.1 | 43.3 | 40.9 | 19.7 | 19.3 | 22.5 | 22.9 | 26.2 | 26.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 19.8 | 20.1 | 37.4 | 35.3 | 15.5 | 15.5 | 19.2 | 19.8 | 20.9 | 21.2 |
| Liabilities to affiliated companies | 1.4 | 1.4 | 3.1 | 3.2 | 2.6 | 2.5 | 1.3 | 1.4 | 1.2 | 1.2 |
| Provisions | 7.2 | 7.2 | 2.5 | 2.6 | 4.3 | 4.2 | 5.0 | 5.1 | 10.3 | 10.2 |
| of which: Provisions for pensions | 2.2 | 2.2 | 0.2 | 0.2 | 0.4 | 0.4 | 0.7 | 0.7 | 4.2 | 4.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.1 | 2.7 | 8.6 | 8.7 | 5.0 | 4.0 | 2.8 | 1.9 | 3.0 | 2.9 |
| Annual result and depreciation | 7.3 | 6.7 | 14.3 | 14.2 | 8.4 | 7.4 | 6.9 | 5.9 | 7.4 | 7.2 |
| Trade receivables | 4.9 | 5.0 | 6.0 | 5.9 | 4.1 | 4.1 | 4.8 | 4.8 | 5.1 | 5.4 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 101.2 | 100.9 | 57.1 | 61.9 | 96.8 | 96.1 | 90.5 | 90.9 | 114.5 | 113.1 |
| Annual result and interest paid | 3.9 | 3.4 | 5.7 | 6.1 | 5.4 | 4.4 | 3.2 | 2.4 | 4.4 | 4.3 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 23.1 | 20.6 | 16.0 | 17.5 | 37.7 | 35.6 | 23.9 | 19.9 | 21.1 | 19.5 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 116.3 | 116.6 | 108.0 | 107.4 | 136.8 | 140.4 | 115.7 | 116.2 | 113.1 | 112.8 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 231.7 | 231.4 | 158.6 | 153.0 | 300.8 | 310.2 | 223.1 | 227.7 | 226.2 | 219.2 |
| Cash resources, short-term receivables and inventories | 236.2 | 236.1 | 159.8 | 154.7 | 303.7 | 313.1 | 228.1 | 233.7 | 230.5 | 223.2 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 10.8 | 11.0 | 21.2 | 17.5 | 13.0 | 12.9 | 11.5 | 12.4 | 10.0 | 9.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 14.70 | 15.25 | 0.17 | 0.17 | 1.49 | 1.53 | 6.64 | 6.83 | 6.40 | 6.71 |
| Sales in € billion | 14.88 | 15.38 | 0.10 | 0.11 | 1.44 | 1.48 | 6.01 | 6.21 | 7.33 | 7.58 |
| Number of enterprises | 715 | 715 | 89 | 89 | 284 | 284 | 264 | 264 | 78 | 78 |

I. Enterprises by economic sector

cont'd: 14.c) Residential care activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|--------|---|--------------------|---------|---------------------|--------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 9.5 | 9.5 | 4.0 | 3.2 | 9.7 | 9.4 | 11.1 | 10.7 | 11.1 | 10.9 |
| | 50 | 14.5 | 14.3 | 9.8 | 11.0 | 12.9 | 12.8 | 16.4 | 16.1 | 16.4 | 16.3 |
| | 75 | 21.8 | 21.6 | 18.7 | 17.5 | 21.4 | 20.9 | 22.3 | 22.6 | 22.3 | 23.5 |
| Personnel expenses | 25 | 48.8 | 49.3 | 32.9 | 29.6 | 42.5 | 44.7 | 55.7 | 56.0 | 55.2 | 57.1 |
| | 50 | 61.6 | 63.0 | 54.8 | 55.1 | 56.8 | 57.9 | 65.1 | 66.6 | 65.3 | 66.5 |
| | 75 | 71.6 | 73.0 | 68.3 | 67.9 | 68.4 | 68.6 | 73.9 | 75.4 | 74.8 | 75.0 |
| Depreciation | 25 | 1.0 | 1.0 | 1.0 | 1.3 | 0.2 | 0.2 | 1.7 | 1.8 | 1.6 | 1.6 |
| | 50 | 2.9 | 2.9 | 2.9 | 2.5 | 1.5 | 1.5 | 3.7 | 3.8 | 3.1 | 3.2 |
| | 75 | 5.8 | 5.8 | 9.2 | 9.1 | 5.5 | 5.5 | 6.1 | 5.9 | 5.4 | 4.6 |
| Annual result | 25 | 0.8 | 0.3 | 0.1 | 1.0 | 1.3 | 0.6 | 0.6 | 0.1 | 0.5 | 0.2 |
| | 50 | 3.1 | 2.5 | 6.9 | 5.5 | 4.4 | 3.7 | 2.2 | 1.7 | 1.8 | 1.3 |
| | 75 | 7.0 | 5.9 | 17.1 | 16.4 | 8.5 | 7.7 | 5.0 | 3.8 | 3.7 | 2.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 11.6 | 10.7 | 10.6 | 10.5 | 2.1 | 1.7 | 31.3 | 31.3 | 23.7 | 21.9 |
| | 50 | 50.2 | 49.5 | 30.9 | 32.4 | 25.2 | 21.8 | 61.5 | 62.0 | 54.0 | 50.4 |
| | 75 | 75.5 | 75.5 | 87.5 | 89.3 | 68.6 | 69.3 | 80.8 | 79.5 | 69.8 | 71.4 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 |
| | 50 | 0.2 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.4 | 0.4 |
| | 75 | 0.7 | 0.7 | 0.4 | 0.4 | 0.7 | 0.7 | 0.7 | 0.8 | 1.1 | 1.0 |
| Equity | 25 | 30.8 | 28.6 | 6.1 | 8.4 | 30.4 | 27.4 | 40.6 | 41.5 | 33.8 | 33.1 |
| | 50 | 56.8 | 58.0 | 34.4 | 33.3 | 58.1 | 60.6 | 60.1 | 61.9 | 52.0 | 51.7 |
| | 75 | 76.7 | 77.7 | 72.7 | 76.0 | 79.9 | 80.7 | 75.3 | 76.8 | 66.2 | 67.8 |
| Short-term liabilities | 25 | 5.7 | 5.9 | 5.4 | 6.4 | 6.9 | 6.6 | 5.0 | 5.1 | 7.3 | 7.1 |
| | 50 | 11.0 | 11.1 | 17.2 | 17.3 | 13.8 | 13.9 | 8.4 | 8.4 | 12.0 | 12.1 |
| | 75 | 25.9 | 25.4 | 37.9 | 37.0 | 30.4 | 30.8 | 19.7 | 20.0 | 22.8 | 21.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| | 50 | 4.8 | 5.4 | 0.5 | 8.1 | 0.0 | 0.0 | 10.5 | 10.4 | 6.9 | 7.2 |
| | 75 | 26.5 | 26.6 | 51.8 | 60.2 | 20.9 | 21.6 | 28.1 | 27.3 | 24.2 | 24.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.3 | 0.1 | 1.0 | 1.3 | 0.7 | 0.6 | 0.2 | 0.5 | 0.1 |
| | 50 | 3.1 | 2.5 | 6.9 | 5.9 | 4.5 | 3.9 | 2.3 | 1.8 | 1.9 | 1.3 |
| | 75 | 7.0 | 6.0 | 18.6 | 16.4 | 8.8 | 7.9 | 5.1 | 3.9 | 3.8 | 3.4 |
| Annual result and depreciation | 25 | 3.8 | 3.2 | 4.1 | 4.2 | 4.2 | 3.5 | 3.8 | 3.1 | 3.2 | 3.0 |
| | 50 | 7.4 | 6.5 | 10.2 | 10.3 | 8.1 | 7.5 | 6.8 | 6.1 | 5.8 | 5.0 |
| | 75 | 11.3 | 10.3 | 33.3 | 31.4 | 11.9 | 11.1 | 9.7 | 8.9 | 8.2 | 7.9 |
| Trade receivables | 25 | 1.6 | 1.4 | 0.3 | 0.1 | 1.2 | 1.1 | 2.1 | 2.1 | 2.6 | 2.5 |
| | 50 | 3.1 | 3.0 | 3.1 | 2.4 | 2.3 | 2.2 | 3.6 | 3.7 | 3.9 | 4.2 |
| | 75 | 6.2 | 6.3 | 10.2 | 9.4 | 4.8 | 5.0 | 6.4 | 6.5 | 7.9 | 7.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.6 | 1.0 | 1.0 | 1.7 | 2.3 | 1.3 | 1.3 | 0.7 | 1.5 | 0.9 |
| | 50 | 4.2 | 3.2 | 6.2 | 6.3 | 7.0 | 4.8 | 3.1 | 2.5 | 3.2 | 2.5 |
| | 75 | 11.2 | 8.5 | 21.0 | 15.7 | 16.9 | 13.7 | 6.0 | 4.6 | 5.3 | 4.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | - 18.7 | - 12.3 | - 16.3 | - 10.4 | - 30.7 | - 20.6 | - 18.3 | - 12.5 | 11.0 | 11.9 |
| | 50 | 13.3 | 13.7 | 8.9 | 10.7 | 11.4 | 12.2 | 15.0 | 12.3 | 21.2 | 16.8 |
| | 75 | 45.4 | 37.2 | 32.3 | 25.6 | 48.9 | 52.7 | 42.5 | 33.7 | 54.8 | 42.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 100.6 | 99.9 | 94.7 | 89.4 | 101.9 | 102.5 | 101.1 | 100.6 | 102.1 | 102.4 |
| | 50 | 124.8 | 123.3 | 116.4 | 110.9 | 143.1 | 141.9 | 120.5 | 118.2 | 115.0 | 115.6 |
| | 75 | 234.8 | 225.4 | 270.9 | 265.1 | 1 004.6 | 992.9 | 168.4 | 164.3 | 148.4 | 149.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 150.5 | 134.7 | 89.7 | 81.2 | 163.6 | 150.0 | 167.4 | 144.1 | 164.4 | 145.2 |
| | 50 | 295.9 | 297.3 | 170.3 | 162.7 | 346.5 | 378.4 | 352.6 | 313.7 | 246.9 | 257.5 |
| | 75 | 609.5 | 614.8 | 462.7 | 580.8 | 700.0 | 700.8 | 588.1 | 577.6 | 393.8 | 410.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.1 | 6.2 | 4.7 | 4.2 | 5.8 | 5.8 | 6.8 | 7.4 | 6.7 | 7.0 |
| | 50 | 10.4 | 10.8 | 8.8 | 8.8 | 10.2 | 10.3 | 10.3 | 11.3 | 11.5 | 11.1 |
| | 75 | 17.9 | 18.8 | 21.0 | 17.1 | 18.9 | 20.6 | 17.2 | 17.4 | 16.4 | 18.0 |

I. Enterprises by economic sector

14.d) Social work activities without accommodation

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.0 | 100.0 | 100.0 | 100.1 | 100.0 | 100.0 | 100.0 | 100.0 | 99.9 |
| Change in finished goods | 0.0 | 0.0 | 0.0 | 0.0 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| Interest and similar income | 0.4 | 0.3 | 0.1 | 0.1 | 0.3 | 0.2 | 0.2 | 0.1 | 0.6 | 0.4 |
| Other income | 10.7 | 10.1 | 12.6 | 13.1 | 18.8 | 18.7 | 12.5 | 11.3 | 9.1 | 8.7 |
| of which: Income from long-term equity investments | 0.1 | 0.1 | 0.1 | 0.1 | 1.0 | 0.5 | 0.0 | 0.1 | 0.0 | 0.0 |
| Total income | 111.2 | 110.4 | 112.7 | 113.3 | 119.1 | 118.8 | 112.8 | 111.4 | 109.6 | 109.1 |
| Expenses | | | | | | | | | | |
| Cost of materials | 18.5 | 18.2 | 10.8 | 11.1 | 14.2 | 14.1 | 14.2 | 13.5 | 21.2 | 20.9 |
| Personnel expenses | 69.7 | 70.5 | 70.5 | 71.8 | 73.7 | 74.8 | 74.9 | 74.6 | 66.9 | 68.1 |
| Depreciation | 3.6 | 3.6 | 3.3 | 3.1 | 4.4 | 4.5 | 3.2 | 3.4 | 3.6 | 3.6 |
| of which: Depreciation of tangible fixed assets | 3.4 | 3.4 | 3.2 | 3.1 | 4.4 | 4.4 | 3.2 | 3.3 | 3.5 | 3.3 |
| Interest and similar expenses | 0.7 | 0.7 | 0.6 | 0.5 | 0.9 | 0.9 | 0.6 | 0.6 | 0.7 | 0.8 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 16.0 | 16.0 | 19.3 | 19.2 | 20.5 | 21.2 | 16.8 | 17.0 | 15.1 | 14.9 |
| Total expenses before taxes on income | 108.5 | 109.0 | 104.7 | 105.8 | 113.8 | 115.5 | 109.8 | 109.1 | 107.5 | 108.3 |
| Annual result before taxes on income | 2.6 | 1.5 | 8.1 | 7.5 | 5.2 | 3.3 | 3.0 | 2.3 | 2.1 | 0.8 |
| Taxes on income | 0.1 | 0.1 | 0.7 | 0.8 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Annual result | 2.5 | 1.4 | 7.4 | 6.7 | 5.1 | 3.1 | 2.9 | 2.2 | 2.0 | 0.7 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.1 | 0.0 | 0.1 | -0.3 | 0.4 | 0.4 | 0.1 | 0.0 | 0.0 | 0.0 |
| Profit for the year | 2.4 | 1.3 | 7.2 | 6.9 | 4.7 | 2.7 | 2.8 | 2.2 | 2.0 | 0.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 0.2 | 0.2 | 0.3 | 0.4 | 0.4 |
| Tangible fixed assets | 52.5 | 52.2 | 48.4 | 47.6 | 46.8 | 45.3 | 57.6 | 57.1 | 51.2 | 51.3 |
| of which: Land and buildings | 44.0 | 43.2 | 40.1 | 38.6 | 41.6 | 39.0 | 49.5 | 47.9 | 42.1 | 41.9 |
| Inventories | 0.6 | 0.6 | 0.4 | 0.5 | 0.4 | 0.4 | 1.0 | 1.1 | 0.4 | 0.4 |
| of which: Finished goods and merchandise | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.4 | 0.4 | 0.0 | 0.0 |
| Cash | 14.3 | 13.5 | 20.9 | 19.6 | 17.6 | 18.1 | 21.5 | 20.4 | 10.7 | 9.7 |
| Receivables | 20.4 | 21.3 | 27.9 | 28.8 | 14.7 | 16.7 | 14.3 | 15.3 | 23.7 | 24.4 |
| Short-term | 17.1 | 17.1 | 27.1 | 28.2 | 13.9 | 15.9 | 13.2 | 13.6 | 19.1 | 18.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.3 | 8.6 | 13.2 | 13.9 | 4.9 | 5.1 | 8.4 | 8.7 | 8.8 | 9.0 |
| Receivables from affiliated companies | 6.1 | 5.9 | 7.5 | 8.7 | 6.8 | 8.8 | 2.9 | 3.2 | 7.3 | 6.5 |
| Long-term | 3.2 | 4.2 | 0.8 | 0.6 | 0.8 | 0.8 | 1.1 | 1.7 | 4.6 | 5.8 |
| of which: Loans to affiliated companies | 0.3 | 0.9 | 0.1 | 0.0 | 0.6 | 0.5 | 0.7 | 0.8 | 0.2 | 1.0 |
| Securities | 8.9 | 9.0 | 0.5 | 0.6 | 3.4 | 3.2 | 3.5 | 3.8 | 12.2 | 12.4 |
| Other long-term equity investments | 2.8 | 2.7 | 1.1 | 2.2 | 16.8 | 15.9 | 1.4 | 1.5 | 1.2 | 1.1 |
| of which: Goodwill | 0.1 | 0.1 | 0.5 | 1.0 | 0.5 | 0.4 | 0.0 | 0.1 | 0.1 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 59.8 | 59.5 | 52.5 | 56.4 | 61.8 | 59.6 | 63.7 | 64.5 | 57.9 | 57.4 |
| Liabilities | 25.6 | 25.4 | 39.5 | 35.8 | 32.4 | 34.7 | 26.1 | 24.9 | 24.2 | 24.0 |
| Short-term | 11.9 | 12.2 | 23.2 | 21.6 | 17.9 | 19.2 | 11.1 | 10.3 | 11.1 | 11.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.0 | 2.2 | 4.9 | 6.0 | 2.7 | 2.7 | 3.0 | 2.4 | 1.4 | 1.9 |
| Trade payables | 2.2 | 2.3 | 2.3 | 2.7 | 1.4 | 1.7 | 2.4 | 2.3 | 2.2 | 2.3 |
| Liabilities to affiliated companies | 2.1 | 2.3 | 7.8 | 5.1 | 9.8 | 11.3 | 1.6 | 1.5 | 1.0 | 1.1 |
| Long-term | 13.7 | 13.2 | 16.3 | 14.2 | 14.5 | 15.6 | 15.0 | 14.6 | 13.1 | 12.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 10.6 | 10.4 | 13.1 | 11.2 | 12.3 | 12.9 | 12.5 | 12.5 | 9.5 | 9.1 |
| Liabilities to affiliated companies | 0.6 | 0.4 | 1.8 | 1.6 | 1.5 | 2.2 | 0.8 | 0.5 | 0.3 | 0.1 |
| Provisions | 13.5 | 13.9 | 5.6 | 5.3 | 4.9 | 5.0 | 8.5 | 8.7 | 17.0 | 17.6 |
| of which: Provisions for pensions | 3.7 | 3.9 | 0.3 | 0.4 | 0.8 | 0.8 | 2.4 | 2.4 | 4.7 | 5.0 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.6 | 1.5 | 8.1 | 7.5 | 5.2 | 3.3 | 3.0 | 2.3 | 2.1 | 0.8 |
| Annual result and depreciation | 6.1 | 4.9 | 10.7 | 9.8 | 9.5 | 7.6 | 6.1 | 5.6 | 5.6 | 4.3 |
| Trade receivables | 7.9 | 8.0 | 10.2 | 9.9 | 7.2 | 7.6 | 7.2 | 7.3 | 8.2 | 8.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 105.9 | 107.2 | 128.6 | 140.3 | 68.1 | 66.9 | 117.5 | 119.7 | 106.5 | 107.8 |
| Annual result and interest paid | 3.4 | 2.2 | 10.3 | 10.1 | 4.1 | 2.7 | 4.1 | 3.3 | 2.9 | 1.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 24.9 | 19.5 | 51.5 | 57.2 | 31.3 | 22.7 | 48.9 | 44.1 | 19.1 | 14.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 118.7 | 116.8 | 135.7 | 138.7 | 113.9 | 116.3 | 127.8 | 127.5 | 115.5 | 112.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 286.6 | 275.2 | 207.5 | 222.2 | 177.8 | 178.1 | 316.4 | 335.5 | 303.5 | 279.3 |
| Cash resources, short-term receivables and inventories | 291.3 | 280.0 | 209.4 | 224.3 | 179.9 | 179.9 | 325.6 | 346.2 | 307.0 | 282.8 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 11.0 | 11.6 | 16.8 | 17.3 | 15.0 | 18.2 | 14.3 | 14.5 | 9.7 | 10.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 11.39 | 11.72 | 0.11 | 0.11 | 1.11 | 1.17 | 3.03 | 3.13 | 7.15 | 7.31 |
| Sales in € billion | 12.06 | 12.56 | 0.14 | 0.15 | 0.75 | 0.78 | 3.56 | 3.74 | 7.61 | 7.88 |
| Number of enterprises | 509 | 509 | 152 | 152 | 148 | 148 | 154 | 154 | 55 | 55 |

I. Enterprises by economic sector

cont'd: 14.d) Social work activities without accommodation

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 3.7 | 3.7 | 0.1 | 0.3 | 4.5 | 4.5 | 6.0 | 6.0 | 10.1 | 10.4 |
| | 50 | 11.1 | 11.4 | 4.7 | 5.0 | 11.6 | 11.4 | 12.3 | 12.4 | 15.7 | 15.7 |
| | 75 | 18.5 | 18.6 | 14.2 | 15.4 | 18.2 | 18.7 | 19.2 | 18.3 | 20.2 | 20.7 |
| Personnel expenses | 25 | 58.8 | 59.7 | 53.6 | 55.6 | 55.8 | 56.9 | 65.3 | 67.2 | 63.3 | 65.0 |
| | 50 | 70.8 | 71.5 | 68.2 | 66.9 | 70.0 | 69.8 | 74.2 | 75.2 | 70.7 | 71.7 |
| | 75 | 80.2 | 80.2 | 79.1 | 78.9 | 80.2 | 82.2 | 83.4 | 81.3 | 75.4 | 76.6 |
| Depreciation | 25 | 1.1 | 1.0 | 0.7 | 0.7 | 0.8 | 0.9 | 1.6 | 1.6 | 0.9 | 0.9 |
| | 50 | 2.3 | 2.2 | 1.5 | 1.7 | 2.1 | 1.9 | 2.8 | 2.9 | 3.0 | 2.8 |
| | 75 | 4.4 | 4.2 | 3.6 | 3.4 | 4.8 | 4.6 | 4.4 | 4.4 | 5.3 | 5.1 |
| Annual result | 25 | 0.8 | 0.2 | 1.1 | 1.1 | 0.9 | 0.3 | 0.5 | 0.1 | 0.8 | 0.1 |
| | 50 | 3.3 | 2.3 | 7.4 | 5.5 | 3.8 | 2.9 | 2.4 | 1.4 | 1.8 | 1.1 |
| | 75 | 7.9 | 6.4 | 15.6 | 14.5 | 8.3 | 6.3 | 5.3 | 3.6 | 3.3 | 2.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 9.0 | 8.0 | 3.8 | 3.9 | 7.7 | 6.6 | 22.7 | 25.5 | 14.5 | 14.5 |
| | 50 | 29.6 | 28.0 | 10.9 | 11.1 | 25.0 | 23.4 | 51.1 | 52.6 | 46.3 | 48.5 |
| | 75 | 62.6 | 62.6 | 33.6 | 28.7 | 61.1 | 61.0 | 69.2 | 69.7 | 71.9 | 71.1 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.3 | 0.2 |
| | 75 | 0.4 | 0.4 | 0.0 | 0.0 | 0.4 | 0.4 | 0.7 | 0.7 | 0.6 | 0.7 |
| Equity | 25 | 29.7 | 31.5 | 20.2 | 21.1 | 22.6 | 22.2 | 46.5 | 45.4 | 35.2 | 37.2 |
| | 50 | 54.4 | 56.8 | 46.1 | 50.0 | 55.3 | 55.2 | 59.7 | 61.3 | 53.2 | 53.2 |
| | 75 | 74.7 | 74.5 | 69.3 | 74.1 | 80.0 | 77.1 | 76.2 | 74.8 | 72.9 | 72.0 |
| Short-term liabilities | 25 | 7.3 | 7.3 | 10.0 | 10.1 | 7.4 | 7.7 | 5.7 | 5.8 | 7.1 | 6.9 |
| | 50 | 15.0 | 14.5 | 26.1 | 21.5 | 16.3 | 18.9 | 9.6 | 9.6 | 14.3 | 15.9 |
| | 75 | 34.2 | 33.9 | 47.5 | 49.3 | 35.9 | 37.2 | 19.0 | 17.2 | 22.2 | 27.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 3.7 | 4.4 | 1.0 | 2.2 | 1.7 | 1.4 | 7.6 | 8.1 | 5.6 | 5.4 |
| | 75 | 23.1 | 22.6 | 28.7 | 28.8 | 22.4 | 22.6 | 21.0 | 20.5 | 15.6 | 16.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.2 | 1.3 | 1.6 | 1.0 | 0.3 | 0.7 | 0.2 | 0.8 | 0.2 |
| | 50 | 3.5 | 2.6 | 8.0 | 6.0 | 4.1 | 3.3 | 2.4 | 1.5 | 1.8 | 1.1 |
| | 75 | 8.1 | 6.8 | 16.2 | 16.3 | 8.8 | 6.8 | 5.3 | 3.6 | 3.5 | 2.3 |
| Annual result and depreciation | 25 | 3.1 | 2.5 | 3.1 | 3.4 | 3.3 | 1.9 | 3.2 | 2.6 | 2.8 | 1.6 |
| | 50 | 7.0 | 5.9 | 9.8 | 8.8 | 7.3 | 6.6 | 5.7 | 4.9 | 6.1 | 4.6 |
| | 75 | 12.4 | 10.6 | 20.5 | 20.6 | 13.5 | 10.9 | 8.4 | 7.8 | 8.9 | 7.1 |
| Trade receivables | 25 | 2.7 | 2.7 | 2.3 | 2.3 | 1.7 | 1.7 | 3.2 | 3.2 | 3.7 | 3.6 |
| | 50 | 6.8 | 7.0 | 9.5 | 9.1 | 6.0 | 6.4 | 5.9 | 6.0 | 6.9 | 7.1 |
| | 75 | 11.3 | 11.5 | 13.6 | 13.2 | 10.9 | 12.0 | 9.3 | 10.0 | 9.6 | 10.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.8 | 1.1 | 2.1 | 2.2 | 2.1 | 1.0 | 1.7 | 1.0 | 1.7 | 0.9 |
| | 50 | 5.4 | 3.9 | 13.6 | 15.0 | 5.6 | 4.1 | 3.7 | 2.4 | 3.6 | 2.8 |
| | 75 | 14.7 | 12.2 | 35.6 | 31.1 | 15.8 | 11.0 | 6.9 | 5.2 | 8.0 | 5.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | -21.6 | -18.5 | -30.2 | -30.2 | -24.5 | -21.1 | -24.1 | -18.5 | 12.5 | 6.8 |
| | 50 | 17.0 | 13.7 | 24.3 | 18.5 | 11.6 | 7.8 | 14.8 | 14.1 | 23.8 | 17.4 |
| | 75 | 56.5 | 43.7 | 78.6 | 69.1 | 46.9 | 38.1 | 40.8 | 41.7 | 48.7 | 28.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 106.2 | 107.3 | 115.4 | 111.7 | 100.2 | 104.1 | 112.0 | 109.8 | 98.4 | 100.8 |
| | 50 | 147.9 | 148.0 | 261.0 | 293.6 | 153.1 | 169.0 | 132.2 | 130.7 | 115.9 | 111.6 |
| | 75 | 386.4 | 384.1 | 636.0 | 850.0 | 418.9 | 419.6 | 196.6 | 191.5 | 187.3 | 166.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 150.0 | 156.9 | 128.8 | 113.8 | 119.3 | 132.9 | 178.8 | 210.8 | 170.7 | 161.3 |
| | 50 | 321.4 | 317.6 | 262.7 | 273.3 | 309.0 | 278.5 | 379.4 | 411.0 | 306.3 | 269.5 |
| | 75 | 643.0 | 650.6 | 619.1 | 673.1 | 842.2 | 784.6 | 644.0 | 615.4 | 439.9 | 395.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.7 | 6.4 | 2.0 | 2.4 | 7.2 | 6.9 | 7.8 | 7.1 | 7.5 | 7.4 |
| | 50 | 11.6 | 11.6 | 12.6 | 11.5 | 11.5 | 11.6 | 11.5 | 11.4 | 10.8 | 11.8 |
| | 75 | 25.3 | 24.3 | 41.7 | 48.9 | 21.8 | 25.6 | 22.1 | 21.7 | 17.6 | 19.7 |

I. Enterprises by economic sector

14.e) Gambling and betting activities

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.0 | 100.1 | 100.1 | 100.0 | 100.2 | 100.0 | 100.0 | 100.9 | 100.0 | 100.0 |
| Change in finished goods | 0.0 | - 0.1 | - 0.1 | 0.0 | - 0.2 | 0.0 | 0.0 | - 0.9 | 0.0 | 0.0 |
| Interest and similar income | 0.3 | 0.3 | 0.2 | 0.2 | 0.5 | 0.4 | 0.5 | 0.4 | 0.3 | 0.3 |
| Other income | 3.1 | 2.1 | 5.1 | 6.6 | 3.2 | 3.1 | 6.4 | 5.3 | 2.6 | 1.6 |
| of which: Income from long-term equity investments | 0.8 | 0.6 | 0.6 | 0.0 | 0.6 | 0.4 | 3.6 | 2.8 | 0.5 | 0.3 |
| Total income | 103.4 | 102.4 | 105.3 | 106.8 | 103.7 | 103.5 | 106.9 | 105.6 | 102.9 | 101.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 57.2 | 56.9 | 6.1 | 6.9 | 11.9 | 10.2 | 19.7 | 16.6 | 64.6 | 64.8 |
| Personnel expenses | 11.0 | 11.3 | 26.9 | 26.3 | 31.2 | 31.9 | 29.9 | 29.7 | 7.5 | 7.9 |
| Depreciation | 2.4 | 2.7 | 4.0 | 4.6 | 2.9 | 2.7 | 5.9 | 7.0 | 1.8 | 2.0 |
| of which: Depreciation of tangible fixed assets | 2.2 | 1.8 | 4.0 | 4.2 | 2.9 | 2.7 | 5.3 | 5.6 | 1.7 | 1.2 |
| Interest and similar expenses | 0.6 | 0.6 | 0.9 | 0.9 | 0.4 | 0.3 | 0.9 | 0.8 | 0.6 | 0.6 |
| Operating taxes | 2.1 | 2.0 | 9.6 | 9.6 | 4.9 | 4.3 | 3.2 | 3.1 | 1.8 | 1.7 |
| Other expenses | 20.9 | 21.6 | 44.9 | 46.1 | 38.0 | 40.6 | 34.8 | 36.4 | 18.1 | 18.5 |
| Total expenses before taxes on income | 94.2 | 95.1 | 92.4 | 94.3 | 89.2 | 90.0 | 94.3 | 93.6 | 94.4 | 95.5 |
| Annual result before taxes on income | 9.2 | 7.3 | 13.0 | 12.6 | 14.5 | 13.5 | 12.6 | 12.0 | 8.5 | 6.3 |
| Taxes on income | 2.4 | 2.0 | 2.4 | 2.6 | 3.7 | 3.4 | 3.9 | 3.0 | 2.2 | 1.8 |
| Annual result | 6.8 | 5.3 | 10.6 | 9.9 | 10.8 | 10.1 | 8.7 | 9.0 | 6.4 | 4.5 |
| Profit and loss transfers (parent company) | 1.5 | 1.5 | 1.3 | 1.4 | 0.0 | 0.0 | 0.1 | 0.1 | 1.7 | 1.7 |
| Profit and loss transfers (subsidiary) | 1.4 | 1.3 | 1.6 | 1.8 | 0.1 | 0.0 | 0.5 | 0.6 | 1.5 | 1.4 |
| Profit for the year | 6.9 | 5.5 | 10.3 | 9.6 | 10.7 | 10.1 | 8.2 | 8.5 | 6.6 | 4.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.9 | 3.1 | 0.6 | 0.5 | 1.2 | 1.8 | 5.0 | 4.7 | 2.5 | 2.8 |
| Tangible fixed assets | 10.2 | 10.2 | 32.7 | 31.6 | 16.1 | 15.5 | 19.0 | 18.6 | 7.2 | 7.5 |
| of which: Land and buildings | 5.1 | 5.0 | 14.3 | 14.4 | 4.0 | 3.6 | 10.2 | 10.2 | 3.6 | 3.5 |
| Inventories | 0.4 | 0.4 | 2.5 | 3.5 | 1.1 | 0.4 | 0.3 | 0.3 | 0.4 | 0.4 |
| of which: Finished goods and merchandise | 0.2 | 0.2 | 2.4 | 3.2 | 1.0 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 |
| Cash | 36.1 | 30.7 | 24.0 | 24.2 | 38.4 | 34.4 | 36.8 | 35.6 | 36.0 | 29.3 |
| Receivables | 17.6 | 21.7 | 31.1 | 31.4 | 38.6 | 43.5 | 11.6 | 15.8 | 18.2 | 22.3 |
| Short-term | 13.2 | 17.8 | 27.6 | 27.7 | 37.3 | 41.8 | 10.8 | 14.6 | 12.7 | 17.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 3.4 | 3.5 | 3.2 | 3.3 | 4.2 | 4.8 | 2.6 | 4.0 | 3.5 | 3.3 |
| Receivables from affiliated companies | 6.3 | 8.4 | 8.7 | 7.7 | 19.7 | 20.3 | 4.2 | 5.6 | 6.3 | 8.7 |
| Long-term | 4.4 | 4.0 | 3.5 | 3.7 | 1.3 | 1.7 | 0.8 | 1.2 | 5.5 | 4.8 |
| of which: Loans to affiliated companies | 2.3 | 2.0 | 2.1 | 2.0 | 0.8 | 0.8 | 0.2 | 0.1 | 3.0 | 2.5 |
| Securities | 18.1 | 18.3 | 0.4 | 0.6 | 0.7 | 0.7 | 13.9 | 12.6 | 20.2 | 20.8 |
| Other long-term equity investments | 13.7 | 14.4 | 8.1 | 7.2 | 2.6 | 2.4 | 12.7 | 11.7 | 14.5 | 15.7 |
| of which: Goodwill | 0.5 | 0.4 | 6.6 | 5.7 | 0.7 | 0.6 | 2.2 | 1.5 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 35.1 | 35.3 | 29.0 | 34.4 | 52.5 | 53.3 | 41.9 | 42.4 | 32.6 | 32.7 |
| Liabilities | 47.5 | 48.0 | 63.8 | 56.8 | 39.1 | 38.3 | 40.0 | 40.2 | 49.7 | 50.3 |
| Short-term | 36.2 | 38.4 | 42.8 | 38.6 | 32.4 | 29.6 | 30.5 | 31.4 | 37.7 | 40.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.0 | 1.0 | 6.8 | 7.3 | 2.8 | 2.7 | 0.4 | 0.2 | 1.1 | 1.1 |
| Trade payables | 11.3 | 10.2 | 7.6 | 7.7 | 5.8 | 6.1 | 6.1 | 6.3 | 12.9 | 11.4 |
| Liabilities to affiliated companies | 12.9 | 14.0 | 12.5 | 9.3 | 11.3 | 9.8 | 12.1 | 12.8 | 13.2 | 14.5 |
| Long-term | 11.4 | 9.6 | 20.9 | 18.2 | 6.7 | 8.7 | 9.5 | 8.8 | 12.0 | 9.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.0 | 2.0 | 9.0 | 7.7 | 1.4 | 1.9 | 2.0 | 3.0 | 2.0 | 1.7 |
| Liabilities to affiliated companies | 7.2 | 6.7 | 9.5 | 8.9 | 5.1 | 6.7 | 6.7 | 4.6 | 7.4 | 7.2 |
| Provisions | 14.6 | 14.2 | 6.8 | 7.1 | 8.3 | 8.4 | 15.9 | 16.3 | 14.6 | 14.0 |
| of which: Provisions for pensions | 6.8 | 7.1 | 0.3 | 0.1 | 0.7 | 0.7 | 8.1 | 8.4 | 6.8 | 7.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 9.2 | 7.3 | 12.9 | 12.6 | 14.5 | 13.5 | 12.6 | 11.9 | 8.5 | 6.3 |
| Annual result and depreciation | 9.2 | 7.9 | 14.6 | 14.5 | 13.6 | 12.9 | 14.6 | 15.8 | 8.2 | 6.6 |
| Trade receivables | 2.0 | 2.1 | 2.1 | 2.2 | 2.5 | 2.9 | 2.8 | 4.1 | 1.9 | 1.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 165.0 | 164.5 | 150.1 | 151.4 | 169.4 | 165.6 | 94.0 | 97.6 | 184.5 | 182.2 |
| Annual result and interest paid | 12.3 | 9.7 | 17.2 | 16.3 | 18.8 | 17.2 | 9.0 | 9.5 | 12.9 | 9.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 52.6 | 38.4 | 46.6 | 53.2 | 253.0 | 172.6 | 64.1 | 70.1 | 48.3 | 31.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 125.9 | 122.1 | 112.0 | 122.6 | 272.7 | 284.9 | 126.5 | 129.2 | 122.9 | 116.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 155.6 | 145.6 | 121.2 | 135.8 | 233.7 | 257.6 | 170.2 | 168.5 | 150.3 | 137.6 |
| Cash resources, short-term receivables and inventories | 156.7 | 146.5 | 126.9 | 145.0 | 236.9 | 259.0 | 171.0 | 169.4 | 151.3 | 138.5 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 11.9 | 10.9 | 83.5 | 73.9 | 28.6 | 35.8 | 33.0 | 39.2 | 10.9 | 9.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 3.51 | 3.64 | 0.03 | 0.04 | 0.10 | 0.11 | 0.72 | 0.73 | 2.65 | 2.76 |
| Sales in € billion | 5.79 | 5.98 | 0.05 | 0.05 | 0.18 | 0.19 | 0.68 | 0.71 | 4.88 | 5.03 |
| Number of enterprises | 163 | 163 | 79 | 79 | 34 | 34 | 30 | 30 | 20 | 20 |

I. Enterprises by economic sector

cont'd: 14.e) Gambling and betting activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|--------|---|--------------------|--------|---------------------|--------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.6 | 0.5 | 0.7 | 0.7 |
| | 50 | 1.1 | 1.0 | 0.3 | 0.3 | 1.4 | 1.6 | 2.0 | 1.6 | 5.3 | 5.6 |
| | 75 | 5.8 | 6.7 | 2.2 | 2.3 | 6.3 | 8.8 | 27.4 | 14.0 | 89.2 | 88.8 |
| Personnel expenses | 25 | 13.1 | 14.3 | 17.3 | 15.6 | 17.9 | 19.0 | 21.7 | 20.9 | 1.8 | 2.1 |
| | 50 | 24.7 | 23.9 | 26.1 | 24.2 | 28.4 | 27.8 | 27.2 | 26.2 | 7.1 | 7.4 |
| | 75 | 33.2 | 32.5 | 33.7 | 32.2 | 34.0 | 36.7 | 35.4 | 33.9 | 20.7 | 21.4 |
| Depreciation | 25 | 1.1 | 1.3 | 1.1 | 1.2 | 0.7 | 1.5 | 2.4 | 2.5 | 0.6 | 0.7 |
| | 50 | 2.5 | 2.8 | 2.1 | 2.8 | 2.5 | 2.5 | 4.7 | 4.5 | 1.8 | 2.0 |
| | 75 | 5.2 | 4.8 | 4.9 | 4.8 | 4.6 | 4.1 | 7.0 | 9.6 | 3.4 | 3.6 |
| Annual result | 25 | 1.6 | 1.9 | 1.6 | 2.8 | 7.1 | 2.7 | 3.1 | 3.5 | 0.8 | 0.3 |
| | 50 | 9.2 | 7.4 | 9.4 | 7.9 | 12.0 | 7.3 | 9.1 | 9.3 | 2.7 | 2.0 |
| | 75 | 17.5 | 17.3 | 15.9 | 17.6 | 18.3 | 17.3 | 18.4 | 17.2 | 17.3 | 18.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.8 | 6.6 | 10.2 | 8.8 | 2.8 | 4.5 | 10.3 | 9.5 | 2.8 | 3.6 |
| | 50 | 16.0 | 14.9 | 18.5 | 16.4 | 15.4 | 14.3 | 16.5 | 18.4 | 7.5 | 8.8 |
| | 75 | 28.8 | 26.3 | 38.7 | 33.3 | 29.6 | 26.5 | 27.0 | 24.6 | 11.9 | 11.3 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.3 | 0.3 |
| | 75 | 0.3 | 0.3 | 0.0 | 0.0 | 0.3 | 0.3 | 0.5 | 0.5 | 0.6 | 0.6 |
| Equity | 25 | 6.3 | 11.5 | - 6.4 | 5.0 | 18.9 | 15.7 | 28.8 | 30.2 | 13.9 | 12.4 |
| | 50 | 37.8 | 41.7 | 23.3 | 31.4 | 54.7 | 54.2 | 45.4 | 43.2 | 23.0 | 23.5 |
| | 75 | 65.1 | 62.2 | 65.1 | 62.2 | 70.0 | 76.7 | 66.2 | 61.9 | 46.7 | 47.2 |
| Short-term liabilities | 25 | 16.4 | 16.3 | 16.7 | 16.4 | 19.2 | 11.8 | 11.8 | 10.1 | 24.8 | 24.4 |
| | 50 | 34.4 | 34.7 | 40.6 | 38.3 | 29.2 | 24.4 | 24.8 | 25.3 | 33.9 | 36.2 |
| | 75 | 61.3 | 62.0 | 90.8 | 73.1 | 46.7 | 47.3 | 58.5 | 45.7 | 64.1 | 68.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 6.4 | 7.5 | 8.7 | 10.4 | 6.6 | 7.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.5 | 3.4 | 1.9 | 4.0 | 8.5 | 4.0 | 5.9 | 6.8 | 1.4 | 0.8 |
| | 50 | 11.5 | 9.8 | 10.3 | 9.9 | 15.7 | 9.7 | 13.0 | 13.2 | 4.8 | 2.7 |
| | 75 | 23.0 | 21.2 | 20.7 | 19.9 | 27.1 | 22.2 | 26.1 | 21.2 | 26.3 | 25.7 |
| Annual result and depreciation | 25 | 6.0 | 7.6 | 5.1 | 8.0 | 10.0 | 8.4 | 9.7 | 10.7 | 2.0 | 1.8 |
| | 50 | 16.2 | 15.1 | 15.0 | 17.0 | 18.3 | 13.8 | 18.7 | 20.1 | 9.0 | 5.9 |
| | 75 | 27.3 | 25.3 | 23.5 | 23.3 | 30.2 | 23.4 | 29.7 | 25.3 | 32.0 | 29.0 |
| Trade receivables | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.3 | 0.3 | 0.0 | 0.0 | 1.0 | 1.0 | 0.2 | 0.2 | 0.9 | 0.3 |
| | 75 | 2.5 | 2.3 | 2.3 | 2.3 | 2.9 | 2.6 | 0.7 | 1.6 | 2.9 | 2.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 6.2 | 4.4 | 5.9 | 6.7 | 12.8 | 6.8 | 3.1 | 3.9 | 3.3 | 1.9 |
| | 50 | 15.2 | 15.6 | 16.1 | 18.8 | 21.7 | 12.9 | 14.5 | 15.2 | 6.7 | 5.8 |
| | 75 | 32.9 | 31.9 | 37.7 | 36.5 | 38.4 | 30.8 | 24.7 | 21.7 | 21.8 | 21.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | - 27.5 | - 67.6 | - 25.8 | - 87.0 | - 80.2 | - 144.1 | - 32.0 | - 54.6 | 8.3 | 6.0 |
| | 50 | 23.1 | 29.6 | 20.0 | 22.9 | 24.2 | 15.6 | 19.1 | 35.3 | 40.4 | 30.1 |
| | 75 | 135.8 | 77.4 | 161.5 | 77.5 | 135.8 | 70.6 | 100.9 | 77.4 | 113.8 | 79.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 75.1 | 85.3 | 27.9 | 61.2 | 146.4 | 114.5 | 77.7 | 94.8 | 102.0 | 111.9 |
| | 50 | 151.9 | 167.4 | 131.2 | 143.3 | 292.1 | 306.1 | 127.0 | 135.8 | 185.1 | 166.2 |
| | 75 | 395.5 | 333.7 | 286.7 | 310.9 | 657.1 | 678.4 | 251.3 | 205.0 | 413.3 | 232.4 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 95.4 | 96.3 | 75.2 | 78.9 | 158.6 | 127.7 | 95.8 | 121.5 | 115.2 | 112.4 |
| | 50 | 198.9 | 202.7 | 156.5 | 177.4 | 260.4 | 254.6 | 239.3 | 179.3 | 156.6 | 153.8 |
| | 75 | 397.6 | 407.7 | 353.6 | 361.6 | 440.6 | 637.2 | 430.4 | 430.6 | 283.4 | 244.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 11.6 | 12.0 | 9.5 | 7.3 | 18.2 | 23.0 | 24.7 | 13.7 | 6.6 | 6.9 |
| | 50 | 51.8 | 57.7 | 44.4 | 51.7 | 53.2 | 63.7 | 79.4 | 112.4 | 11.6 | 32.4 |
| | 75 | 175.0 | 203.1 | 700.0 | 327.3 | 175.0 | 203.1 | 151.6 | 257.4 | 50.6 | 57.8 |

I. Enterprises by economic sector

14.f) Sports activities and amusement and recreation activities

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 100.0 | 99.8 | 99.9 | 99.5 | 100.4 | 100.0 | 99.9 | 100.0 | 100.0 |
| Change in finished goods | 0.1 | 0.0 | 0.2 | 0.1 | 0.5 | -0.4 | 0.0 | 0.1 | 0.0 | 0.0 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.2 | 0.1 |
| Other income | 4.0 | 3.2 | 10.2 | 9.5 | 8.8 | 8.5 | 5.6 | 5.0 | 2.8 | 2.2 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 1.0 | 0.9 | 1.1 | 1.1 | 0.2 | 0.1 | 0.3 | 0.2 |
| Expenses | 104.1 | 103.4 | 110.4 | 109.7 | 109.0 | 108.7 | 105.9 | 105.3 | 103.0 | 102.3 |
| Cost of materials | 30.5 | 31.7 | 26.5 | 25.0 | 28.7 | 29.1 | 26.6 | 24.6 | 31.6 | 33.4 |
| Personnel expenses | 29.8 | 28.5 | 42.0 | 42.0 | 41.0 | 41.5 | 34.4 | 33.1 | 27.2 | 25.9 |
| Depreciation | 9.2 | 9.0 | 10.7 | 10.4 | 10.2 | 11.1 | 8.6 | 9.4 | 9.2 | 8.7 |
| of which: Depreciation of tangible fixed assets | 9.2 | 9.0 | 10.7 | 10.4 | 10.1 | 11.0 | 8.5 | 9.3 | 9.1 | 8.7 |
| Interest and similar expenses | 1.0 | 0.9 | 2.5 | 2.2 | 2.4 | 2.3 | 2.8 | 3.0 | 0.4 | 0.4 |
| Operating taxes | 0.2 | 0.1 | 0.6 | 0.6 | 0.5 | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 |
| Other expenses | 32.9 | 31.4 | 46.4 | 46.2 | 35.5 | 37.0 | 37.9 | 38.0 | 31.0 | 29.1 |
| Total expenses before taxes on income | 103.6 | 101.6 | 128.7 | 126.4 | 118.2 | 121.2 | 110.6 | 108.5 | 99.5 | 97.5 |
| Annual result before taxes on income | 0.5 | 1.8 | -18.3 | -16.8 | -9.2 | -12.5 | -4.8 | -3.2 | 3.5 | 4.8 |
| Taxes on income | 1.2 | 1.4 | 3.8 | 5.3 | 0.5 | 0.7 | 1.5 | 1.5 | 1.1 | 1.3 |
| Annual result | -0.7 | 0.4 | -22.1 | -22.0 | -9.7 | -13.2 | -6.3 | -4.7 | 2.3 | 3.5 |
| Profit and loss transfers (parent company) | 1.0 | 0.8 | 11.5 | 9.6 | 1.2 | 1.3 | 0.8 | 0.6 | 0.5 | 0.4 |
| Profit and loss transfers (subsidiary) | -1.8 | -1.2 | -15.6 | -14.7 | -9.4 | -12.3 | -8.0 | -7.4 | 0.9 | 1.5 |
| Profit for the year | 2.0 | 2.3 | 5.0 | 2.2 | 0.9 | 0.4 | 2.5 | 3.3 | 1.9 | 2.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 12.8 | 12.9 | 0.3 | 0.2 | 0.5 | 0.5 | 2.5 | 2.1 | 22.9 | 22.7 |
| Tangible fixed assets | 40.5 | 40.0 | 64.5 | 64.7 | 65.4 | 64.4 | 56.2 | 56.8 | 22.6 | 22.6 |
| of which: Land and buildings | 28.0 | 28.0 | 44.5 | 43.0 | 47.8 | 46.4 | 36.1 | 39.9 | 16.2 | 15.7 |
| Inventories | 1.3 | 1.1 | 0.7 | 0.7 | 1.8 | 1.2 | 0.8 | 0.8 | 1.4 | 1.3 |
| of which: Finished goods and merchandise | 0.8 | 0.8 | 0.4 | 0.4 | 0.6 | 0.7 | 0.5 | 0.5 | 1.1 | 1.0 |
| Cash | 11.4 | 11.2 | 8.6 | 9.1 | 6.3 | 6.3 | 8.7 | 7.9 | 14.5 | 14.2 |
| Receivables | 19.3 | 19.2 | 15.0 | 14.5 | 12.4 | 14.1 | 21.6 | 21.9 | 20.8 | 20.0 |
| Short-term | 18.2 | 18.1 | 14.7 | 14.1 | 12.1 | 13.8 | 20.0 | 20.2 | 19.5 | 18.9 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.1 | 5.5 | 1.4 | 1.5 | 1.4 | 1.5 | 3.6 | 3.6 | 7.4 | 7.9 |
| Receivables from affiliated companies | 8.8 | 8.5 | 10.9 | 10.0 | 8.3 | 10.6 | 13.0 | 13.7 | 6.7 | 5.3 |
| Long-term | 1.2 | 1.1 | 0.3 | 0.4 | 0.3 | 0.3 | 1.7 | 1.7 | 1.3 | 1.1 |
| of which: Loans to affiliated companies | 0.9 | 0.7 | 0.1 | 0.3 | 0.2 | 0.3 | 1.1 | 1.2 | 1.0 | 0.6 |
| Securities | 0.2 | 0.4 | 0.1 | 0.2 | 0.0 | 0.0 | 0.6 | 0.5 | 0.0 | 0.4 |
| Other long-term equity investments | 12.6 | 13.2 | 10.3 | 10.1 | 12.7 | 12.6 | 6.9 | 7.4 | 15.7 | 16.4 |
| of which: Goodwill | 0.3 | 1.0 | 0.4 | 0.4 | 0.1 | 0.1 | 1.2 | 1.0 | 0.0 | 1.3 |
| Capital | 47.1 | 48.2 | 49.6 | 47.9 | 42.6 | 42.2 | 39.0 | 41.8 | 52.0 | 52.8 |
| Equity | 47.1 | 48.2 | 49.6 | 47.9 | 42.6 | 42.2 | 39.0 | 41.8 | 52.0 | 52.8 |
| Liabilities | 40.0 | 38.4 | 46.4 | 48.1 | 48.4 | 48.8 | 47.9 | 44.2 | 33.0 | 31.7 |
| Short-term | 22.6 | 22.5 | 20.1 | 23.0 | 21.7 | 18.3 | 23.5 | 22.6 | 22.8 | 23.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.4 | 2.4 | 4.2 | 5.1 | 5.5 | 4.1 | 6.6 | 3.8 | 1.1 | 0.9 |
| Trade payables | 7.1 | 7.8 | 2.6 | 2.9 | 2.8 | 3.1 | 6.6 | 6.5 | 9.1 | 10.3 |
| Liabilities to affiliated companies | 5.3 | 6.0 | 7.7 | 9.7 | 8.3 | 6.7 | 4.7 | 7.0 | 4.5 | 4.8 |
| Long-term | 17.5 | 15.9 | 26.4 | 25.1 | 26.7 | 30.5 | 24.4 | 21.5 | 10.2 | 8.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 9.5 | 9.6 | 19.7 | 19.0 | 18.8 | 20.3 | 13.7 | 14.7 | 3.5 | 3.2 |
| Liabilities to affiliated companies | 4.7 | 3.6 | 5.9 | 5.2 | 5.9 | 8.0 | 4.3 | 2.7 | 1.9 | 1.9 |
| Provisions | 6.9 | 7.4 | 2.9 | 2.9 | 4.3 | 4.9 | 10.4 | 11.1 | 6.5 | 7.0 |
| of which: Provisions for pensions | 1.6 | 1.7 | 0.1 | 0.1 | 0.8 | 0.9 | 4.8 | 5.2 | 0.5 | 0.6 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 0.5 | 1.8 | -18.4 | -16.8 | -9.3 | -12.5 | -4.8 | -3.2 | 3.5 | 4.8 |
| Annual result and depreciation | 8.5 | 9.4 | -11.4 | -11.6 | 0.5 | -2.1 | 2.3 | 4.6 | 11.5 | 12.2 |
| Trade receivables | 5.4 | 5.3 | 2.9 | 3.1 | 2.8 | 3.0 | 6.7 | 6.6 | 5.5 | 5.4 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 94.4 | 103.2 | 46.9 | 48.1 | 49.9 | 51.3 | 53.9 | 55.3 | 133.2 | 146.0 |
| Annual result and interest paid | 0.2 | 1.3 | -9.2 | -9.5 | -3.7 | -5.6 | -1.9 | -0.9 | 3.6 | 5.6 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 19.3 | 23.8 | -12.8 | -13.0 | 0.5 | -2.1 | 2.4 | 5.1 | 45.7 | 53.8 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 98.5 | 97.7 | 100.8 | 96.6 | 88.9 | 94.6 | 101.1 | 100.4 | 100.4 | 97.5 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 131.3 | 130.5 | 116.3 | 100.5 | 85.1 | 110.3 | 124.2 | 126.1 | 149.2 | 140.3 |
| Cash resources, short-term receivables and inventories | 136.9 | 135.5 | 119.9 | 103.5 | 93.2 | 116.7 | 127.7 | 129.7 | 155.5 | 146.0 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 24.5 | 23.9 | 20.7 | 24.4 | 19.1 | 20.8 | 46.3 | 47.6 | 21.6 | 21.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 6.40 | 6.73 | 0.45 | 0.47 | 0.96 | 0.99 | 1.63 | 1.64 | 3.36 | 3.63 |
| Sales in € billion | 6.04 | 6.94 | 0.21 | 0.22 | 0.48 | 0.51 | 0.88 | 0.91 | 4.47 | 5.30 |
| Number of enterprises | 457 | 457 | 282 | 282 | 107 | 107 | 42 | 42 | 26 | 26 |

I. Enterprises by economic sector

cont'd: 14.f) Sports activities and amusement and recreation activities

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|--------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 2.5 | 2.2 | 2.3 | 1.9 | 4.5 | 3.2 | 2.9 | 2.8 | 3.3 | 2.8 |
| | 50 | 9.9 | 8.6 | 7.7 | 6.2 | 20.7 | 21.8 | 15.3 | 13.5 | 6.6 | 5.7 |
| | 75 | 34.2 | 33.1 | 23.9 | 21.7 | 50.9 | 50.6 | 43.2 | 43.0 | 27.7 | 27.7 |
| Personnel expenses | 25 | 20.1 | 20.0 | 18.8 | 19.4 | 21.5 | 22.4 | 20.8 | 20.0 | 22.2 | 21.5 |
| | 50 | 31.8 | 31.9 | 30.8 | 31.1 | 34.2 | 35.9 | 30.0 | 30.6 | 39.5 | 35.8 |
| | 75 | 45.7 | 46.2 | 44.7 | 44.5 | 48.5 | 51.1 | 46.6 | 46.2 | 47.1 | 46.8 |
| Depreciation | 25 | 1.4 | 1.8 | 1.4 | 1.6 | 1.3 | 1.4 | 2.5 | 2.9 | 5.7 | 5.0 |
| | 50 | 5.6 | 5.7 | 4.8 | 5.1 | 6.0 | 6.2 | 6.1 | 7.1 | 10.0 | 10.0 |
| | 75 | 13.4 | 13.4 | 13.2 | 13.6 | 12.8 | 12.8 | 13.5 | 13.4 | 16.6 | 12.4 |
| Annual result | 25 | - 6.2 | - 4.4 | - 10.0 | - 4.9 | - 5.6 | - 7.2 | - 4.4 | - 4.7 | - 0.4 | - 0.3 |
| | 50 | 2.3 | 3.0 | 2.7 | 4.0 | 1.2 | 1.2 | 2.3 | 1.2 | 3.1 | 3.7 |
| | 75 | 10.8 | 11.6 | 12.7 | 13.7 | 7.1 | 7.3 | 6.3 | 7.8 | 8.7 | 11.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.4 | 8.8 | 9.7 | 9.5 | 8.1 | 7.7 | 13.1 | 12.8 | 3.1 | 4.5 |
| | 50 | 38.1 | 37.8 | 39.0 | 42.6 | 49.0 | 38.0 | 36.0 | 36.4 | 21.0 | 18.6 |
| | 75 | 79.7 | 79.0 | 79.2 | 80.2 | 83.9 | 82.2 | 74.9 | 74.4 | 38.5 | 37.8 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.0 | 0.0 | 0.5 | 0.6 |
| | 50 | 0.5 | 0.4 | 0.3 | 0.4 | 0.6 | 0.5 | 0.3 | 0.3 | 1.2 | 1.3 |
| | 75 | 2.5 | 2.1 | 2.6 | 2.2 | 3.4 | 3.2 | 1.3 | 1.0 | 2.3 | 1.9 |
| Equity | 25 | 0.2 | 1.5 | - 9.2 | - 8.3 | 1.9 | 2.7 | 8.2 | 11.1 | 16.6 | 19.9 |
| | 50 | 19.2 | 23.0 | 13.7 | 15.1 | 29.7 | 26.9 | 32.0 | 34.0 | 40.5 | 43.8 |
| | 75 | 47.9 | 50.0 | 41.5 | 41.8 | 59.6 | 61.9 | 51.7 | 53.2 | 54.5 | 62.8 |
| Short-term liabilities | 25 | 13.7 | 13.2 | 16.2 | 15.9 | 8.9 | 10.1 | 10.3 | 8.8 | 17.2 | 17.3 |
| | 50 | 32.9 | 33.9 | 40.2 | 41.1 | 23.8 | 23.6 | 23.3 | 21.3 | 26.1 | 31.6 |
| | 75 | 64.3 | 64.4 | 72.6 | 72.8 | 59.2 | 47.2 | 41.0 | 44.5 | 39.1 | 40.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 7.2 | 6.5 | 7.9 | 10.0 | 9.2 | 5.8 | 6.8 | 5.9 | 0.0 | 0.0 |
| | 75 | 40.8 | 37.3 | 50.6 | 49.6 | 32.9 | 30.0 | 28.7 | 28.3 | 5.0 | 3.4 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | - 5.9 | - 4.2 | - 9.9 | - 5.1 | - 5.6 | - 6.5 | - 2.9 | - 2.9 | - 5.4 | - 0.1 |
| | 50 | 2.8 | 3.3 | 3.7 | 4.7 | 1.5 | 1.8 | 3.1 | 1.9 | 1.9 | 5.1 |
| | 75 | 12.5 | 13.2 | 15.0 | 16.3 | 8.6 | 9.1 | 9.4 | 10.0 | 13.2 | 16.6 |
| Annual result and depreciation | 25 | 0.0 | 0.9 | - 1.8 | 0.0 | 0.5 | 0.9 | 0.8 | 2.2 | 4.8 | 7.4 |
| | 50 | 9.8 | 10.3 | 10.1 | 11.0 | 9.8 | 9.2 | 7.6 | 7.2 | 15.6 | 17.2 |
| | 75 | 20.8 | 22.4 | 21.6 | 23.5 | 16.0 | 18.2 | 17.0 | 18.6 | 24.7 | 27.5 |
| Trade receivables | 25 | 0.1 | 0.2 | 0.0 | 0.0 | 0.5 | 0.5 | 1.7 | 1.3 | 1.7 | 2.4 |
| | 50 | 1.3 | 1.3 | 0.7 | 0.8 | 2.0 | 2.2 | 3.3 | 3.2 | 3.9 | 3.5 |
| | 75 | 4.8 | 4.4 | 4.0 | 2.8 | 4.8 | 5.0 | 7.5 | 10.2 | 7.2 | 9.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | - 5.0 | - 3.2 | - 10.2 | - 3.9 | - 2.5 | - 3.2 | - 2.0 | - 4.5 | - 0.3 | - 1.1 |
| | 50 | 4.7 | 5.5 | 5.9 | 8.6 | 3.3 | 2.6 | 2.6 | 3.0 | 5.0 | 5.6 |
| | 75 | 17.7 | 19.0 | 27.1 | 25.8 | 10.4 | 11.4 | 8.2 | 10.0 | 11.4 | 11.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | - 9.3 | - 8.3 | - 10.0 | - 11.0 | - 16.4 | - 14.1 | - 1.2 | - 0.8 | 5.3 | 11.7 |
| | 50 | 14.2 | 15.0 | 15.4 | 16.8 | 9.8 | 13.0 | 9.9 | 9.8 | 40.1 | 31.7 |
| | 75 | 51.8 | 55.3 | 62.8 | 64.1 | 25.3 | 42.9 | 22.8 | 33.3 | 82.6 | 104.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 52.4 | 55.8 | 42.1 | 43.2 | 65.8 | 72.1 | 61.3 | 77.4 | 68.2 | 62.7 |
| | 50 | 90.5 | 94.2 | 89.1 | 92.1 | 94.3 | 95.7 | 95.0 | 98.7 | 86.9 | 82.2 |
| | 75 | 132.3 | 141.7 | 128.9 | 144.4 | 133.3 | 136.9 | 134.8 | 146.2 | 133.2 | 123.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 41.0 | 41.5 | 33.3 | 35.3 | 42.2 | 61.7 | 50.2 | 62.7 | 77.0 | 55.6 |
| | 50 | 100.0 | 103.8 | 95.7 | 98.7 | 107.6 | 117.1 | 113.9 | 105.3 | 137.6 | 123.0 |
| | 75 | 223.9 | 218.1 | 206.3 | 181.9 | 244.5 | 264.0 | 245.7 | 236.8 | 211.8 | 247.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 6.8 | 9.2 | 5.3 | 8.1 | 6.8 | 7.4 | 13.8 | 12.0 | 8.9 | 14.0 |
| | 50 | 25.2 | 28.4 | 28.5 | 30.7 | 20.5 | 21.4 | 32.0 | 32.3 | 45.3 | 76.6 |
| | 75 | 86.9 | 90.0 | 82.1 | 86.5 | 58.2 | 69.8 | 136.1 | 149.8 | 163.2 | 168.1 |

I. Enterprises by economic sector

15. Activities of head offices

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|----------|---|-------|--------------------|-------|---------------------|-------|-------------|----------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.6 | 99.9 | 100.1 | 99.6 | 101.2 | 99.9 | 100.0 | 100.4 | 99.5 | 99.8 |
| Change in finished goods | 0.4 | 0.1 | - 0.1 | 0.4 | - 1.2 | 0.1 | 0.0 | - 0.4 | 0.5 | 0.2 |
| Interest and similar income | 19.4 | 16.4 | 1.8 | 2.2 | 2.9 | 3.0 | 5.4 | 5.0 | 21.4 | 18.1 |
| Other income | 127.3 | 116.8 | 18.7 | 18.0 | 36.1 | 33.0 | 54.1 | 49.0 | 138.1 | 127.0 |
| of which: Income from long-term equity investments | 53.4 | 57.2 | 10.7 | 9.8 | 23.4 | 23.1 | 36.2 | 32.3 | 56.4 | 61.1 |
| Total income | 246.7 | 233.3 | 120.5 | 120.2 | 139.1 | 136.0 | 159.5 | 154.0 | 259.6 | 245.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 29.4 | 30.7 | 36.7 | 35.4 | 35.2 | 36.9 | 25.3 | 28.5 | 29.6 | 30.7 |
| Personnel expenses | 33.1 | 31.9 | 39.4 | 39.1 | 31.3 | 31.2 | 33.6 | 32.3 | 33.0 | 31.8 |
| Depreciation | 23.0 | 32.9 | 4.0 | 3.3 | 6.3 | 8.2 | 14.1 | 13.9 | 24.6 | 35.8 |
| of which: Depreciation of tangible fixed assets | 5.0 | 5.0 | 2.3 | 2.3 | 4.2 | 4.1 | 6.3 | 6.1 | 5.0 | 4.9 |
| Interest and similar expenses | 31.3 | 27.1 | 1.5 | 1.5 | 4.4 | 4.4 | 8.1 | 7.1 | 34.6 | 30.0 |
| Operating taxes | 0.8 | 0.1 | 0.3 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.9 | 0.1 |
| Other expenses | 71.3 | 73.1 | 22.1 | 21.1 | 25.6 | 23.3 | 32.1 | 31.9 | 77.0 | 79.1 |
| Total expenses before taxes on income | 188.9 | 195.8 | 104.0 | 100.6 | 103.1 | 104.1 | 113.6 | 114.0 | 199.6 | 207.5 |
| Annual result before taxes on income | 57.8 | 37.5 | 16.4 | 19.6 | 36.0 | 32.0 | 45.9 | 39.9 | 59.9 | 37.5 |
| Taxes on income | 20.2 | 15.6 | 3.1 | 2.7 | 4.9 | 4.7 | 9.5 | 7.9 | 21.9 | 16.8 |
| Annual result | 37.5 | 21.8 | 13.4 | 16.9 | 31.2 | 27.3 | 36.4 | 32.0 | 38.1 | 20.7 |
| Profit and loss transfers (parent company) | 108.0 | 71.4 | 1.4 | 2.3 | 7.4 | 8.5 | 22.9 | 19.3 | 120.2 | 79.1 |
| Profit and loss transfers (subsidiary) | 27.6 | 10.0 | 1.4 | 2.0 | 1.0 | 0.9 | 6.9 | 6.5 | 30.7 | 10.6 |
| Profit for the year | 117.9 | 83.3 | 13.4 | 17.3 | 37.6 | 34.9 | 52.4 | 44.8 | 127.6 | 89.1 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.2 | 0.2 | 0.5 | 0.7 | 0.5 | 0.4 | 0.6 | 0.5 | 0.2 | 0.2 |
| Tangible fixed assets | 1.4 | 1.4 | 13.2 | 13.0 | 14.8 | 15.5 | 10.9 | 10.8 | 1.2 | 1.2 |
| of which: Land and buildings | 1.1 | 1.1 | 8.8 | 9.2 | 11.3 | 11.8 | 8.7 | 8.7 | 0.9 | 0.9 |
| Inventories | 0.1 | 0.1 | 0.9 | 1.1 | 0.6 | 1.0 | 0.5 | 0.4 | 0.1 | 0.1 |
| of which: Finished goods and merchandise | 0.0 | 0.0 | 0.5 | 0.4 | 0.4 | 0.2 | 0.1 | 0.2 | 0.0 | 0.0 |
| Cash | 4.1 | 3.8 | 13.1 | 14.3 | 8.4 | 8.7 | 6.4 | 5.9 | 4.0 | 3.8 |
| Receivables | 31.1 | 31.2 | 42.3 | 42.8 | 34.5 | 34.2 | 37.1 | 38.8 | 31.0 | 31.0 |
| Short-term | 24.4 | 24.5 | 37.8 | 38.0 | 29.8 | 29.7 | 32.0 | 33.5 | 24.2 | 24.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 0.1 | 0.2 | 2.3 | 2.4 | 1.2 | 1.2 | 0.6 | 0.6 | 0.1 | 0.2 |
| Receivables from affiliated companies | 23.1 | 23.0 | 29.9 | 29.0 | 24.0 | 24.2 | 25.7 | 27.2 | 23.0 | 22.9 |
| Long-term | 6.7 | 6.7 | 4.5 | 4.8 | 4.8 | 4.5 | 5.1 | 5.3 | 6.8 | 6.7 |
| of which: Loans to affiliated companies | 6.5 | 6.4 | 3.6 | 3.9 | 3.7 | 3.3 | 4.2 | 4.5 | 6.5 | 6.4 |
| Securities | 2.0 | 2.2 | 1.3 | 1.4 | 1.6 | 1.7 | 1.5 | 1.5 | 2.0 | 2.3 |
| Other long-term equity investments | 61.0 | 60.9 | 28.3 | 26.5 | 39.4 | 38.4 | 43.0 | 41.9 | 61.4 | 61.4 |
| of which: Goodwill | 0.0 | 0.0 | 0.5 | 0.5 | 0.3 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 48.8 | 48.6 | 47.0 | 49.3 | 51.2 | 52.4 | 53.6 | 54.1 | 48.7 | 48.4 |
| Liabilities | | | | | | | | | | |
| Short-term | 47.9 | 48.1 | 45.8 | 43.8 | 43.7 | 42.7 | 42.2 | 41.9 | 48.1 | 48.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 29.2 | 29.5 | 30.8 | 28.1 | 27.7 | 26.8 | 28.6 | 28.3 | 29.2 | 29.5 |
| Trade payables | 1.5 | 1.5 | 4.1 | 3.7 | 5.4 | 5.0 | 7.2 | 7.2 | 1.4 | 1.4 |
| Liabilities to affiliated companies | 0.2 | 0.2 | 2.0 | 2.1 | 1.2 | 1.3 | 0.7 | 0.6 | 0.2 | 0.2 |
| Long-term | 25.7 | 26.1 | 17.1 | 15.6 | 16.4 | 15.9 | 17.8 | 17.7 | 25.9 | 26.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 18.8 | 18.6 | 15.0 | 15.7 | 15.9 | 16.0 | 13.6 | 13.6 | 18.9 | 18.8 |
| Liabilities to affiliated companies | 4.6 | 5.0 | 8.1 | 8.5 | 8.9 | 9.6 | 7.1 | 7.1 | 4.5 | 4.9 |
| Provisions | 9.9 | 9.1 | 5.4 | 5.7 | 5.5 | 5.3 | 5.3 | 5.3 | 10.0 | 9.2 |
| Provisions | 3.2 | 3.3 | 6.9 | 6.5 | 4.9 | 4.7 | 4.1 | 4.0 | 3.2 | 3.3 |
| of which: Provisions for pensions | 1.3 | 1.4 | 2.3 | 2.1 | 2.0 | 2.0 | 1.6 | 1.6 | 1.3 | 1.4 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 58.0 | 37.5 | 16.4 | 19.7 | 35.6 | 32.0 | 45.9 | 39.8 | 60.2 | 37.6 |
| Annual result and depreciation | 60.8 | 54.8 | 17.4 | 20.3 | 37.1 | 35.5 | 50.5 | 45.8 | 62.9 | 56.6 |
| Trade receivables | 4.0 | 4.9 | 3.1 | 3.4 | 3.9 | 4.0 | 4.3 | 4.3 | 4.0 | 5.0 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 3.3 | 3.5 | 73.1 | 68.7 | 30.1 | 29.0 | 13.5 | 14.3 | 3.0 | 3.2 |
| Annual result and interest paid | 2.3 | 1.7 | 10.9 | 12.7 | 10.6 | 9.2 | 6.0 | 5.6 | 2.2 | 1.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 4.3 | 4.1 | 31.8 | 38.4 | 27.6 | 26.4 | 17.1 | 16.3 | 4.0 | 3.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 97.7 | 97.4 | 135.0 | 145.4 | 114.2 | 117.2 | 113.8 | 116.5 | 97.3 | 96.9 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 100.6 | 99.7 | 166.5 | 186.6 | 139.4 | 144.9 | 135.9 | 141.3 | 99.7 | 98.7 |
| Cash resources, short-term receivables and inventories | 100.9 | 100.1 | 169.4 | 190.5 | 141.7 | 148.5 | 137.5 | 142.7 | 100.0 | 99.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 22.3 | 19.4 | 7.4 | 8.6 | 11.9 | 12.4 | 20.4 | 16.0 | 23.0 | 20.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 1 415.75 | 1 446.16 | 0.48 | 0.55 | 4.24 | 4.66 | 29.77 | 31.58 | 1 381.26 | 1 409.37 |
| Sales in € billion | 46.74 | 51.14 | 0.35 | 0.38 | 1.27 | 1.35 | 4.03 | 4.51 | 41.09 | 44.90 |
| Number of enterprises | 4 906 | 4 906 | 1 219 | 1 219 | 857 | 857 | 1 243 | 1 243 | 1 587 | 1 587 |

I. Enterprises by economic sector
cont'd: 15. Activities of head offices

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 |
| | 75 | 9.7 | 10.0 | 0.0 | 0.0 | 2.5 | 2.2 | 13.5 | 12.8 | 27.6 | 27.1 |
| Personnel expenses | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 9.7 | 9.6 |
| | 50 | 28.9 | 29.9 | 0.0 | 0.0 | 19.0 | 20.7 | 31.1 | 32.5 | 44.1 | 44.5 |
| | 75 | 69.4 | 69.9 | 61.1 | 64.2 | 62.3 | 64.9 | 64.5 | 66.4 | 79.9 | 80.7 |
| Depreciation | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.3 | 0.4 | 0.5 | 0.5 |
| | 50 | 2.8 | 3.0 | 0.0 | 0.0 | 3.7 | 4.0 | 7.0 | 7.5 | 6.1 | 6.4 |
| | 75 | 18.7 | 20.3 | 0.5 | 0.8 | 19.1 | 21.0 | 25.8 | 25.7 | 26.4 | 29.9 |
| Annual result | 25 | -12.4 | -13.1 | 0.0 | 0.3 | -2.1 | -0.1 | -14.1 | -19.9 | -66.4 | -73.0 |
| | 50 | 20.7 | 18.0 | 15.3 | 16.0 | 25.1 | 27.0 | 24.0 | 21.9 | 16.4 | 12.9 |
| | 75 | 90.0 | 88.6 | 66.7 | 66.7 | 85.4 | 92.6 | 96.2 | 95.2 | 114.1 | 100.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.1 | 0.1 | 0.0 | 0.0 | 0.5 | 0.6 | 0.5 | 0.5 | 0.2 | 0.2 |
| | 75 | 4.6 | 4.7 | 0.0 | 0.0 | 15.4 | 17.3 | 17.9 | 17.7 | 2.1 | 2.2 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Equity | 25 | 28.6 | 29.0 | 39.2 | 41.5 | 20.6 | 22.0 | 25.3 | 25.6 | 31.1 | 29.7 |
| | 50 | 60.4 | 61.7 | 84.4 | 85.5 | 53.0 | 56.3 | 55.4 | 57.0 | 55.7 | 55.7 |
| | 75 | 88.4 | 88.8 | 95.4 | 95.7 | 84.7 | 84.0 | 83.2 | 83.9 | 79.8 | 80.2 |
| Short-term liabilities | 25 | 2.9 | 2.9 | 0.0 | 0.0 | 3.4 | 3.0 | 4.8 | 4.7 | 5.6 | 5.7 |
| | 50 | 14.3 | 13.9 | 5.4 | 4.7 | 15.3 | 15.8 | 18.8 | 18.1 | 17.3 | 17.5 |
| | 75 | 40.4 | 39.4 | 29.8 | 25.7 | 45.7 | 42.9 | 44.3 | 45.8 | 40.4 | 39.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.6 | 0.6 | 0.0 | 0.2 |
| | 75 | 13.0 | 13.9 | 0.0 | 0.0 | 21.1 | 24.0 | 20.2 | 21.2 | 15.9 | 17.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | -4.0 | -4.0 | 0.1 | 0.4 | 0.1 | 0.8 | -3.6 | -7.7 | -28.8 | -34.3 |
| | 50 | 28.0 | 26.2 | 18.8 | 20.2 | 33.1 | 32.8 | 33.6 | 32.2 | 27.6 | 21.1 |
| | 75 | 98.5 | 98.5 | 71.8 | 74.1 | 96.0 | 99.3 | 99.8 | 98.6 | 131.5 | 118.2 |
| Annual result and depreciation | 25 | 0.5 | 0.7 | 0.6 | 1.0 | 4.6 | 6.1 | 4.0 | 3.9 | -10.9 | -10.7 |
| | 50 | 44.6 | 41.2 | 25.4 | 25.0 | 52.0 | 50.9 | 56.7 | 53.1 | 49.5 | 41.0 |
| | 75 | 108.7 | 105.5 | 81.3 | 83.3 | 104.1 | 107.0 | 127.9 | 115.8 | 174.6 | 168.2 |
| Trade receivables | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 1.0 | 1.0 | 0.0 | 0.0 | 1.4 | 2.3 | 1.1 | 1.0 | 1.0 | 0.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | -0.1 | 0.0 | 0.0 | 0.1 | 0.2 | 0.4 | -0.2 | -0.3 | -0.9 | -0.9 |
| | 50 | 3.0 | 2.9 | 3.7 | 3.6 | 4.4 | 4.5 | 3.0 | 2.8 | 1.6 | 1.5 |
| | 75 | 8.6 | 8.2 | 8.8 | 8.2 | 12.6 | 12.9 | 9.7 | 9.1 | 6.3 | 5.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | -3.4 | -3.2 | -10.0 | -7.2 | -3.1 | -2.7 | -2.3 | -2.5 | -2.1 | -2.4 |
| | 50 | 4.4 | 4.2 | 1.7 | 3.2 | 6.7 | 7.8 | 6.0 | 5.4 | 3.2 | 2.8 |
| | 75 | 30.2 | 28.6 | 49.1 | 50.0 | 36.3 | 42.0 | 30.6 | 25.2 | 20.9 | 19.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 83.3 | 84.4 | 81.2 | 85.4 | 75.7 | 80.1 | 82.0 | 82.8 | 86.4 | 86.3 |
| | 50 | 106.3 | 108.2 | 113.4 | 121.8 | 106.7 | 109.1 | 107.5 | 108.4 | 104.2 | 105.6 |
| | 75 | 164.2 | 167.5 | 281.0 | 343.8 | 191.6 | 190.1 | 156.3 | 161.4 | 146.0 | 145.1 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 62.1 | 65.1 | 94.3 | 102.8 | 47.5 | 50.0 | 55.0 | 62.7 | 63.9 | 65.4 |
| | 50 | 157.3 | 161.6 | 389.2 | 420.2 | 139.0 | 146.0 | 135.0 | 135.0 | 135.4 | 141.1 |
| | 75 | 708.0 | 750.0 | 1 975.0 | 2 229.2 | 750.0 | 783.1 | 561.3 | 579.5 | 409.4 | 440.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.9 | 4.0 | 0.0 | 0.0 | 4.7 | 2.9 | 5.3 | 4.8 | 6.4 | 5.6 |
| | 50 | 18.4 | 18.1 | 10.1 | 5.7 | 23.3 | 20.0 | 17.6 | 19.1 | 19.7 | 20.0 |
| | 75 | 78.3 | 77.7 | 52.9 | 41.1 | 105.6 | 100.0 | 70.3 | 73.3 | 83.0 | 87.5 |

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|----------|---|-------|--------------------|-------|---------------------|-------|-------------|----------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.6 | 99.8 | 100.1 | 99.6 | 101.4 | 99.9 | 100.3 | 100.2 | 99.4 | 99.7 |
| Change in finished goods | 0.4 | 0.2 | - 0.1 | 0.4 | - 1.4 | 0.1 | - 0.3 | - 0.2 | 0.6 | 0.3 |
| Interest and similar income | 21.6 | 17.9 | 1.7 | 1.8 | 2.7 | 2.6 | 5.9 | 5.4 | 23.8 | 19.7 |
| Other income | 141.9 | 128.2 | 15.2 | 15.8 | 28.8 | 26.9 | 51.3 | 47.0 | 154.5 | 139.9 |
| of which: Income from long-term equity investments | 54.7 | 61.0 | 7.1 | 8.1 | 15.2 | 17.5 | 31.9 | 27.7 | 58.3 | 65.9 |
| Total income | 263.6 | 246.1 | 116.8 | 117.6 | 131.4 | 129.5 | 157.3 | 152.4 | 278.2 | 259.6 |
| Expenses | | | | | | | | | | |
| Cost of materials | 31.2 | 33.9 | 40.2 | 38.9 | 39.4 | 41.5 | 26.4 | 30.3 | 31.2 | 33.9 |
| Personnel expenses | 34.8 | 33.7 | 41.4 | 40.4 | 30.8 | 30.1 | 35.2 | 33.5 | 34.8 | 33.8 |
| Depreciation | 25.9 | 30.7 | 2.8 | 2.2 | 5.3 | 7.3 | 14.3 | 13.8 | 27.8 | 33.2 |
| of which: Depreciation of tangible fixed assets | 4.9 | 4.8 | 1.4 | 1.4 | 3.1 | 2.8 | 5.3 | 5.2 | 4.9 | 4.9 |
| Interest and similar expenses | 34.4 | 29.6 | 1.4 | 1.3 | 3.5 | 3.4 | 8.1 | 6.9 | 37.9 | 32.7 |
| Operating taxes | 0.9 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.3 | 0.2 | 1.0 | 0.1 |
| Other expenses | 78.7 | 83.4 | 19.1 | 18.8 | 25.0 | 22.6 | 33.8 | 34.1 | 84.9 | 90.4 |
| Total expenses before taxes on income | 205.9 | 211.4 | 105.1 | 101.7 | 104.0 | 105.1 | 118.1 | 118.9 | 217.6 | 224.2 |
| Annual result before taxes on income | 57.7 | 34.8 | 11.7 | 15.9 | 27.4 | 24.4 | 39.2 | 33.5 | 60.6 | 35.4 |
| Taxes on income | 24.1 | 19.2 | 1.9 | 2.0 | 4.9 | 4.9 | 11.7 | 9.6 | 26.0 | 20.7 |
| Annual result | 33.6 | 15.5 | 9.8 | 13.8 | 22.5 | 19.5 | 27.5 | 23.9 | 34.7 | 14.7 |
| Profit and loss transfers (parent company) | 119.6 | 83.3 | 1.1 | 2.3 | 6.8 | 7.3 | 29.5 | 23.9 | 132.0 | 91.9 |
| Profit and loss transfers (subsidiary) | 34.8 | 12.7 | 1.6 | 2.3 | 1.2 | 1.1 | 9.5 | 8.6 | 38.4 | 13.5 |
| Profit for the year | 118.3 | 86.2 | 9.3 | 13.8 | 28.1 | 25.7 | 47.4 | 39.2 | 128.3 | 93.1 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.2 | 0.2 | 0.6 | 0.8 | 0.5 | 0.4 | 0.6 | 0.5 | 0.2 | 0.2 |
| Tangible fixed assets | 1.2 | 1.2 | 7.9 | 8.2 | 9.2 | 9.7 | 8.2 | 8.0 | 1.0 | 1.0 |
| of which: Land and buildings | 0.9 | 0.9 | 4.9 | 5.3 | 6.5 | 7.1 | 6.5 | 6.5 | 0.8 | 0.8 |
| Inventories | 0.1 | 0.1 | 1.0 | 1.3 | 0.7 | 1.1 | 0.5 | 0.4 | 0.1 | 0.1 |
| of which: Finished goods and merchandise | 0.0 | 0.0 | 0.6 | 0.5 | 0.4 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Cash | 4.1 | 4.0 | 13.9 | 14.4 | 9.1 | 9.8 | 6.8 | 6.4 | 4.0 | 3.9 |
| Receivables | 30.3 | 30.4 | 45.6 | 45.9 | 37.2 | 36.6 | 36.8 | 38.8 | 30.2 | 30.2 |
| Short-term | 23.8 | 23.9 | 40.7 | 40.5 | 31.7 | 31.5 | 31.3 | 32.9 | 23.6 | 23.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 0.1 | 0.2 | 2.4 | 2.5 | 1.2 | 1.2 | 0.6 | 0.7 | 0.1 | 0.2 |
| Receivables from affiliated companies | 22.7 | 22.6 | 32.6 | 31.2 | 25.5 | 25.6 | 27.2 | 28.6 | 22.6 | 22.5 |
| Long-term | 6.6 | 6.5 | 4.9 | 5.4 | 5.5 | 5.2 | 5.5 | 5.9 | 6.6 | 6.5 |
| of which: Loans to affiliated companies | 6.3 | 6.2 | 4.1 | 4.5 | 4.1 | 3.6 | 4.7 | 5.0 | 6.3 | 6.2 |
| Securities | 2.2 | 2.3 | 1.4 | 1.5 | 2.0 | 2.1 | 1.8 | 1.8 | 2.2 | 2.3 |
| Other long-term equity investments | 61.9 | 61.8 | 29.4 | 27.6 | 41.2 | 40.2 | 45.2 | 44.0 | 62.3 | 62.2 |
| of which: Goodwill | 0.0 | 0.0 | 0.5 | 0.6 | 0.3 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 48.4 | 48.3 | 50.1 | 52.3 | 55.7 | 56.8 | 60.6 | 60.3 | 48.2 | 48.1 |
| Liabilities | | | | | | | | | | |
| Short-term | 29.3 | 29.4 | 27.9 | 25.9 | 23.5 | 22.9 | 21.9 | 21.8 | 29.5 | 29.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.3 | 1.2 | 3.5 | 3.5 | 4.6 | 4.7 | 4.8 | 4.6 | 1.2 | 1.1 |
| Trade payables | 0.2 | 0.2 | 1.9 | 2.1 | 1.4 | 1.4 | 0.7 | 0.6 | 0.2 | 0.2 |
| Liabilities to affiliated companies | 26.1 | 26.3 | 15.2 | 13.9 | 12.7 | 12.2 | 13.8 | 13.8 | 26.4 | 26.6 |
| Long-term | 18.9 | 18.9 | 14.2 | 14.4 | 14.9 | 14.7 | 12.8 | 13.4 | 19.0 | 19.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.6 | 4.9 | 6.8 | 7.5 | 8.5 | 8.8 | 6.9 | 7.0 | 4.5 | 4.8 |
| Liabilities to affiliated companies | 9.7 | 9.2 | 5.6 | 5.5 | 4.9 | 4.9 | 4.8 | 5.2 | 9.8 | 9.3 |
| Provisions | 3.4 | 3.4 | 7.6 | 7.0 | 5.7 | 5.5 | 4.6 | 4.5 | 3.4 | 3.4 |
| of which: Provisions for pensions | 1.3 | 1.4 | 2.5 | 2.4 | 2.4 | 2.4 | 1.8 | 1.8 | 1.3 | 1.4 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 57.9 | 34.8 | 11.7 | 15.9 | 27.0 | 24.5 | 39.1 | 33.4 | 61.0 | 35.5 |
| Annual result and depreciation | 59.8 | 46.3 | 12.6 | 16.1 | 27.3 | 26.8 | 41.6 | 37.6 | 62.8 | 48.0 |
| Trade receivables | 4.5 | 5.7 | 3.1 | 3.4 | 3.6 | 3.6 | 4.3 | 4.8 | 4.6 | 5.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 3.0 | 3.2 | 78.4 | 73.9 | 34.2 | 32.9 | 13.3 | 14.2 | 2.7 | 2.9 |
| Annual result and interest paid | 2.0 | 1.4 | 8.7 | 11.2 | 8.8 | 7.5 | 4.7 | 4.3 | 2.0 | 1.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 3.8 | 3.1 | 27.4 | 35.8 | 26.5 | 26.3 | 16.9 | 15.9 | 3.5 | 2.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 96.4 | 96.5 | 152.4 | 159.5 | 126.4 | 129.6 | 123.8 | 126.9 | 95.9 | 95.9 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 97.8 | 98.0 | 196.7 | 213.2 | 176.3 | 182.1 | 176.2 | 183.4 | 96.6 | 96.6 |
| Cash resources, short-term receivables and inventories | 98.1 | 98.2 | 200.5 | 218.2 | 179.2 | 186.7 | 178.3 | 185.1 | 96.8 | 96.8 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 22.5 | 19.2 | 6.1 | 7.3 | 10.4 | 10.2 | 19.8 | 14.7 | 23.3 | 20.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 1 234.93 | 1 263.20 | 0.39 | 0.45 | 3.05 | 3.39 | 21.41 | 22.94 | 1 210.08 | 1 236.42 |
| Sales in € billion | 36.84 | 39.96 | 0.31 | 0.33 | 1.04 | 1.11 | 2.84 | 3.25 | 32.65 | 35.27 |
| Number of enterprises | 3 878 | 3 878 | 1 108 | 1 108 | 627 | 627 | 889 | 889 | 1 254 | 1 254 |

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|---------|---|--------------------|---------|---------------------|-------|-------------|-------|--------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.6 | 0.6 |
| | 75 | 11.8 | 11.7 | 0.0 | 0.0 | 2.5 | 2.6 | 17.2 | 15.7 | 30.7 | 29.9 |
| Personnel expenses | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.8 | 4.4 | 13.5 | 12.6 |
| | 50 | 36.8 | 37.6 | 0.0 | 0.0 | 36.3 | 34.9 | 42.4 | 45.1 | 47.7 | 47.9 |
| | 75 | 76.7 | 76.1 | 65.0 | 67.7 | 71.4 | 69.5 | 71.8 | 73.7 | 86.3 | 88.0 |
| Depreciation | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.6 | 0.6 |
| | 50 | 1.8 | 2.0 | 0.0 | 0.0 | 2.3 | 2.5 | 5.0 | 4.8 | 6.4 | 7.0 |
| | 75 | 15.1 | 16.9 | 0.0 | 0.0 | 12.4 | 14.6 | 23.5 | 23.5 | 25.7 | 29.6 |
| Annual result | 25 | -23.6 | -23.5 | 0.0 | 0.2 | -7.0 | -4.6 | -40.3 | -42.6 | -90.0 | -109.1 |
| | 50 | 11.4 | 9.6 | 12.2 | 13.7 | 15.5 | 16.7 | 10.9 | 9.0 | 4.5 | 2.6 |
| | 75 | 80.0 | 76.5 | 66.7 | 66.7 | 78.9 | 82.3 | 81.8 | 79.2 | 99.8 | 92.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 |
| | 75 | 2.0 | 2.0 | 0.0 | 0.0 | 5.1 | 6.2 | 9.2 | 9.1 | 2.0 | 1.9 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Equity | 25 | 35.7 | 36.2 | 48.9 | 49.6 | 26.6 | 27.4 | 37.7 | 36.5 | 34.7 | 33.1 |
| | 50 | 67.4 | 67.8 | 87.0 | 87.5 | 59.5 | 60.4 | 65.0 | 65.2 | 58.9 | 58.6 |
| | 75 | 90.8 | 91.3 | 95.7 | 96.0 | 88.1 | 88.8 | 88.3 | 88.6 | 81.3 | 81.9 |
| Short-term liabilities | 25 | 2.1 | 2.1 | 0.0 | 0.0 | 2.5 | 2.3 | 3.2 | 3.4 | 5.3 | 5.1 |
| | 50 | 11.2 | 10.5 | 4.2 | 4.1 | 12.2 | 12.7 | 11.5 | 11.6 | 15.1 | 15.4 |
| | 75 | 32.7 | 31.1 | 24.5 | 21.6 | 37.5 | 37.1 | 32.7 | 30.5 | 36.3 | 35.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| | 75 | 8.9 | 10.6 | 0.0 | 0.0 | 18.8 | 19.5 | 16.2 | 16.2 | 15.1 | 15.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | -9.3 | -9.7 | 0.0 | 0.3 | -2.9 | -0.1 | -15.8 | -18.2 | -46.6 | -55.0 |
| | 50 | 18.1 | 16.2 | 15.4 | 18.2 | 20.1 | 23.3 | 19.7 | 15.8 | 17.5 | 11.5 |
| | 75 | 95.3 | 95.2 | 66.7 | 70.6 | 93.8 | 96.5 | 95.1 | 95.5 | 126.8 | 112.5 |
| Annual result and depreciation | 25 | -0.5 | 0.0 | 0.3 | 0.5 | 1.3 | 2.8 | -1.5 | -3.5 | -21.7 | -21.3 |
| | 50 | 30.6 | 29.7 | 20.0 | 21.4 | 35.6 | 36.8 | 34.9 | 36.0 | 36.6 | 30.1 |
| | 75 | 100.0 | 100.0 | 73.3 | 76.6 | 99.8 | 99.5 | 112.5 | 101.7 | 167.6 | 162.6 |
| Trade receivables | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 1.1 | 1.1 | 0.0 | 0.0 | 2.2 | 2.8 | 1.5 | 1.4 | 1.1 | 1.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | -0.6 | -0.4 | 0.0 | 0.0 | -0.2 | -0.1 | -1.3 | -1.3 | -1.3 | -1.3 |
| | 50 | 2.5 | 2.4 | 3.5 | 3.4 | 3.3 | 3.7 | 2.2 | 1.9 | 1.1 | 1.0 |
| | 75 | 7.5 | 7.3 | 8.0 | 7.6 | 11.0 | 11.6 | 8.3 | 8.0 | 5.5 | 5.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | -4.9 | -4.4 | -11.0 | -7.4 | -5.2 | -5.1 | -4.7 | -5.4 | -2.8 | -3.0 |
| | 50 | 2.4 | 2.5 | 0.4 | 1.3 | 4.4 | 4.6 | 3.7 | 3.0 | 1.8 | 1.8 |
| | 75 | 30.0 | 28.3 | 49.4 | 50.0 | 38.5 | 41.5 | 30.9 | 24.2 | 19.7 | 18.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 89.2 | 90.8 | 88.2 | 89.4 | 85.2 | 89.9 | 93.4 | 94.6 | 88.6 | 89.0 |
| | 50 | 112.5 | 114.3 | 123.0 | 133.7 | 115.0 | 118.3 | 118.3 | 118.3 | 106.5 | 108.1 |
| | 75 | 181.4 | 183.8 | 309.6 | 400.0 | 243.7 | 249.6 | 176.9 | 178.9 | 148.7 | 148.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 75.0 | 80.9 | 111.8 | 119.2 | 58.8 | 63.0 | 79.1 | 84.0 | 67.8 | 67.8 |
| | 50 | 210.6 | 216.0 | 497.1 | 546.1 | 178.3 | 189.0 | 228.3 | 214.0 | 154.2 | 159.3 |
| | 75 | 983.6 | 1 020.1 | 2 392.0 | 2 400.0 | 1 227.5 | 1 323.1 | 856.8 | 849.9 | 496.2 | 525.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.1 | 4.0 | 0.0 | 0.0 | 5.4 | 3.9 | 5.3 | 5.0 | 6.4 | 5.3 |
| | 50 | 18.0 | 17.9 | 8.3 | 4.4 | 30.7 | 22.6 | 17.6 | 20.9 | 18.9 | 18.9 |
| | 75 | 74.9 | 71.4 | 52.9 | 35.3 | 135.0 | 100.0 | 71.5 | 73.2 | 71.7 | 69.4 |

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

| | Non-corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| Ratios | Cylindered sample 2017/2018 | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 100.2 | 100.0 | 100.0 | 100.4 | 100.2 | 99.3 | 101.0 | 99.8 | 100.1 |
| Change in finished goods | 0.2 | - 0.2 | 0.0 | 0.0 | - 0.4 | - 0.2 | 0.7 | - 1.0 | 0.2 | - 0.1 |
| Interest and similar income | 11.1 | 11.1 | 2.5 | 5.0 | 4.2 | 4.8 | 4.1 | 3.9 | 12.3 | 12.2 |
| Other income | 72.8 | 76.0 | 42.7 | 33.2 | 68.7 | 61.5 | 60.7 | 54.2 | 74.7 | 79.4 |
| of which: Income from long-term equity investments | 48.7 | 43.7 | 35.1 | 22.4 | 59.7 | 49.2 | 46.4 | 44.3 | 48.8 | 43.6 |
| Total income | 183.8 | 187.1 | 145.3 | 138.3 | 172.9 | 166.3 | 164.8 | 158.1 | 187.0 | 191.6 |
| Expenses | | | | | | | | | | |
| Cost of materials | 22.9 | 19.3 | 12.3 | 10.9 | 16.9 | 15.7 | 22.7 | 23.9 | 23.2 | 18.8 |
| Personnel expenses | 26.7 | 25.2 | 25.6 | 29.5 | 33.8 | 35.9 | 29.8 | 29.1 | 26.1 | 24.4 |
| Depreciation | 12.2 | 40.8 | 12.3 | 11.2 | 11.1 | 12.3 | 13.6 | 14.2 | 12.0 | 45.1 |
| of which: Depreciation of tangible fixed assets | 5.7 | 5.7 | 8.7 | 8.4 | 9.5 | 10.1 | 8.9 | 8.6 | 5.1 | 5.2 |
| Interest and similar expenses | 19.8 | 18.4 | 2.8 | 2.5 | 8.2 | 8.7 | 8.0 | 7.7 | 21.8 | 20.1 |
| Operating taxes | 0.4 | 0.2 | 1.0 | 0.9 | 0.4 | 0.5 | 0.4 | 0.4 | 0.3 | 0.1 |
| Other expenses | 43.7 | 36.1 | 42.9 | 37.4 | 28.4 | 26.4 | 28.2 | 26.2 | 46.3 | 37.6 |
| Total expenses before taxes on income | 125.6 | 139.9 | 96.9 | 92.3 | 98.8 | 99.4 | 102.7 | 101.4 | 129.7 | 146.2 |
| Annual result before taxes on income | 58.2 | 47.2 | 48.4 | 45.9 | 74.1 | 66.9 | 62.1 | 56.7 | 57.3 | 45.5 |
| Taxes on income | 5.8 | 2.7 | 10.8 | 7.1 | 4.5 | 3.5 | 4.3 | 3.4 | 6.1 | 2.6 |
| Annual result | 52.4 | 44.5 | 37.6 | 38.9 | 69.6 | 63.4 | 57.8 | 53.3 | 51.2 | 42.9 |
| Profit and loss transfers (parent company) | 64.7 | 28.5 | 3.5 | 2.6 | 10.0 | 13.9 | 7.1 | 7.0 | 74.7 | 31.8 |
| Profit and loss transfers (subsidiary) | 0.8 | 0.3 | 0.0 | - 0.6 | 0.3 | - 0.3 | 0.6 | 0.9 | 0.8 | 0.2 |
| Profit for the year | 116.3 | 72.7 | 41.1 | 42.1 | 79.3 | 77.6 | 64.4 | 59.4 | 125.1 | 74.5 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.2 | 0.2 | 0.2 | 0.2 | 0.5 | 0.4 | 0.6 | 0.6 | 0.2 | 0.2 |
| Tangible fixed assets | 3.1 | 3.3 | 36.6 | 33.8 | 29.1 | 30.8 | 17.8 | 18.3 | 2.2 | 2.3 |
| of which: Land and buildings | 2.3 | 2.4 | 25.9 | 26.6 | 23.6 | 24.4 | 14.4 | 14.6 | 1.6 | 1.6 |
| Inventories | 0.2 | 0.3 | 0.3 | 0.3 | 0.5 | 0.7 | 0.5 | 0.4 | 0.2 | 0.3 |
| of which: Finished goods and merchandise | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 | 0.3 | 0.4 | 0.1 | 0.1 |
| Cash | 4.1 | 2.9 | 10.1 | 14.0 | 6.4 | 5.9 | 5.3 | 4.6 | 4.0 | 2.8 |
| Receivables | 36.4 | 36.8 | 28.1 | 29.2 | 27.8 | 27.8 | 37.6 | 38.9 | 36.4 | 36.8 |
| Short-term | 28.7 | 28.8 | 25.6 | 26.8 | 24.9 | 25.1 | 33.8 | 35.0 | 28.5 | 28.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 0.1 | 0.1 | 1.7 | 1.6 | 1.1 | 1.1 | 0.6 | 0.4 | 0.1 | 0.1 |
| Receivables from affiliated companies | 25.8 | 25.9 | 18.5 | 19.1 | 20.1 | 20.6 | 22.0 | 23.5 | 26.0 | 26.1 |
| Long-term | 7.7 | 8.0 | 2.5 | 2.3 | 2.8 | 2.7 | 3.8 | 3.9 | 8.0 | 8.2 |
| of which: Loans to affiliated companies | 7.5 | 7.7 | 1.4 | 1.5 | 2.7 | 2.4 | 3.0 | 3.1 | 7.8 | 8.0 |
| Securities | 1.2 | 1.9 | 1.0 | 0.9 | 0.6 | 0.6 | 0.8 | 0.9 | 1.2 | 2.0 |
| Other long-term equity investments | 54.7 | 54.6 | 23.4 | 21.6 | 34.8 | 33.7 | 37.2 | 36.1 | 55.7 | 55.7 |
| of which: Goodwill | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 51.3 | 50.4 | 33.2 | 36.2 | 39.9 | 40.8 | 35.8 | 37.7 | 52.1 | 51.1 |
| Liabilities | | | | | | | | | | |
| Short-term | 46.4 | 47.3 | 61.9 | 59.4 | 57.1 | 56.4 | 61.2 | 59.6 | 45.6 | 46.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 28.1 | 30.1 | 43.4 | 38.0 | 38.5 | 37.1 | 45.7 | 45.5 | 27.2 | 29.2 |
| Trade payables | 3.3 | 3.5 | 6.7 | 4.8 | 7.4 | 5.8 | 13.3 | 13.9 | 2.7 | 3.0 |
| Liabilities to affiliated companies | 0.3 | 0.2 | 2.2 | 2.1 | 0.9 | 1.2 | 0.7 | 0.7 | 0.2 | 0.2 |
| Long-term | 22.7 | 24.4 | 25.6 | 23.1 | 25.9 | 25.8 | 28.2 | 27.8 | 22.4 | 24.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 18.3 | 17.2 | 18.5 | 21.4 | 18.5 | 19.3 | 15.5 | 14.0 | 18.5 | 17.3 |
| Liabilities to affiliated companies | 4.7 | 5.8 | 13.6 | 12.8 | 10.0 | 11.7 | 7.6 | 7.2 | 4.5 | 5.7 |
| Provisions | 10.8 | 8.3 | 4.3 | 6.9 | 7.1 | 6.3 | 6.7 | 5.7 | 11.0 | 8.5 |
| of which: Provisions for pensions | 2.2 | 2.3 | 3.6 | 4.3 | 2.8 | 2.7 | 2.9 | 2.6 | 2.2 | 2.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 58.3 | 47.1 | 48.4 | 45.9 | 73.8 | 66.8 | 62.5 | 56.1 | 57.4 | 45.4 |
| Annual result and depreciation | 64.7 | 85.1 | 49.9 | 50.0 | 80.4 | 75.5 | 71.9 | 66.8 | 63.3 | 87.9 |
| Trade receivables | 2.3 | 1.8 | 3.4 | 3.5 | 5.4 | 5.9 | 4.0 | 2.8 | 2.0 | 1.6 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 5.5 | 6.1 | 50.0 | 45.8 | 19.7 | 18.8 | 14.1 | 14.6 | 4.9 | 5.6 |
| Annual result and interest paid | 4.0 | 3.8 | 20.2 | 19.0 | 15.2 | 13.5 | 9.4 | 8.8 | 3.6 | 3.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 7.9 | 11.2 | 44.0 | 46.0 | 29.4 | 26.7 | 17.3 | 16.9 | 7.1 | 10.6 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 107.3 | 103.9 | 83.0 | 99.9 | 87.6 | 89.6 | 87.5 | 89.0 | 108.3 | 104.7 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 120.3 | 111.5 | 82.2 | 107.3 | 81.8 | 84.0 | 86.4 | 87.9 | 123.5 | 113.6 |
| Cash resources, short-term receivables and inventories | 121.2 | 112.4 | 82.9 | 108.0 | 83.2 | 86.0 | 87.5 | 88.8 | 124.4 | 114.5 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 21.5 | 20.9 | 35.9 | 42.3 | 26.4 | 39.3 | 22.1 | 20.3 | 21.3 | 20.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 180.83 | 182.97 | 0.09 | 0.10 | 1.19 | 1.28 | 8.36 | 8.64 | 171.18 | 172.95 |
| Sales in € billion | 9.90 | 11.18 | 0.05 | 0.05 | 0.23 | 0.24 | 1.18 | 1.26 | 8.44 | 9.64 |
| Number of enterprises | 1 028 | 1 028 | 111 | 111 | 230 | 230 | 354 | 354 | 333 | 333 |

I. Enterprises by economic sector

cont'd: 15 Activities of head offices

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | | Cylindered sample 2017/2018 | | | | | | | | | |
| | | Of the enterprises captured ... | | | | | | | | | |
| Ratios | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 4.8 | 4.5 | 0.0 | 0.0 | 0.8 | 0.8 | 4.0 | 5.5 | 13.3 | 18.3 |
| Personnel expenses | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 | 1.0 |
| | 50 | 7.7 | 9.2 | 0.0 | 0.0 | 0.0 | 0.0 | 5.7 | 6.9 | 31.2 | 33.4 |
| | 75 | 46.4 | 47.2 | 20.0 | 23.3 | 27.7 | 37.0 | 38.5 | 38.9 | 63.7 | 62.0 |
| Depreciation | 25 | 0.5 | 0.6 | 0.6 | 0.8 | 0.5 | 0.8 | 1.2 | 1.4 | 0.3 | 0.3 |
| | 50 | 8.3 | 8.1 | 7.0 | 7.3 | 11.6 | 13.3 | 12.2 | 12.6 | 4.3 | 4.1 |
| | 75 | 27.7 | 29.4 | 22.8 | 24.0 | 27.4 | 29.5 | 28.5 | 29.3 | 28.2 | 30.4 |
| Annual result | 25 | 5.7 | 5.2 | 10.0 | 6.9 | 6.6 | 7.0 | 7.7 | 6.3 | - 0.3 | - 1.3 |
| | 50 | 50.8 | 50.3 | 32.0 | 34.2 | 48.5 | 50.9 | 58.9 | 57.2 | 51.1 | 46.7 |
| | 75 | 122.9 | 109.6 | 75.2 | 72.0 | 112.5 | 130.5 | 131.8 | 106.4 | 144.3 | 132.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.0 | 2.0 | 13.1 | 11.8 | 14.1 | 17.3 | 6.3 | 5.9 | 0.3 | 0.2 |
| | 75 | 30.5 | 30.3 | 63.3 | 55.6 | 57.1 | 62.1 | 34.5 | 33.6 | 3.7 | 3.9 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Equity | 25 | 11.7 | 13.7 | 2.8 | 5.1 | 12.5 | 14.0 | 9.3 | 11.6 | 18.2 | 17.5 |
| | 50 | 38.1 | 37.1 | 32.0 | 35.4 | 36.0 | 37.9 | 31.2 | 32.1 | 45.8 | 45.4 |
| | 75 | 64.8 | 67.7 | 69.1 | 83.5 | 64.1 | 67.4 | 57.1 | 60.2 | 73.7 | 73.7 |
| Short-term liabilities | 25 | 11.6 | 11.1 | 9.4 | 4.6 | 6.5 | 6.9 | 21.1 | 18.2 | 10.4 | 10.4 |
| | 50 | 34.1 | 33.8 | 40.0 | 28.5 | 32.7 | 30.2 | 40.4 | 41.3 | 26.3 | 29.4 |
| | 75 | 62.1 | 61.8 | 70.0 | 61.8 | 60.9 | 61.2 | 69.8 | 69.8 | 54.1 | 54.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.2 | 1.8 | 0.0 | 0.0 | 2.0 | 1.4 | 7.0 | 6.6 | 0.7 | 0.8 |
| | 75 | 25.3 | 26.2 | 27.6 | 14.9 | 26.6 | 31.0 | 28.6 | 29.0 | 20.9 | 24.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 8.7 | 7.6 | 13.0 | 8.6 | 7.8 | 9.3 | 11.5 | 11.1 | 4.1 | 3.0 |
| | 50 | 56.2 | 56.1 | 40.4 | 34.2 | 53.8 | 58.6 | 64.0 | 61.3 | 56.2 | 49.6 |
| | 75 | 128.5 | 112.9 | 82.7 | 80.5 | 122.3 | 128.5 | 135.4 | 107.9 | 148.2 | 148.8 |
| Annual result and depreciation | 25 | 23.1 | 22.2 | 23.3 | 17.5 | 27.8 | 28.2 | 28.1 | 30.2 | 12.7 | 12.3 |
| | 50 | 78.4 | 77.7 | 71.2 | 74.5 | 75.3 | 77.0 | 82.3 | 83.5 | 79.4 | 75.5 |
| | 75 | 159.5 | 138.8 | 94.0 | 93.4 | 150.0 | 152.1 | 164.1 | 139.9 | 183.5 | 186.3 |
| Trade receivables | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 0.5 | 0.7 | 1.8 | 0.6 | 0.4 | 1.2 | 0.6 | 0.4 | 0.5 | 0.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.3 | 1.1 | 2.8 | 1.3 | 2.1 | 1.8 | 1.4 | 1.3 | 0.7 | 0.6 |
| | 50 | 5.5 | 5.3 | 9.0 | 7.6 | 6.4 | 6.2 | 5.6 | 5.3 | 4.0 | 4.1 |
| | 75 | 12.9 | 12.1 | 23.7 | 19.8 | 16.3 | 16.5 | 13.4 | 12.7 | 8.8 | 9.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 1.1 | 1.1 | - 1.9 | - 1.7 | 2.7 | 2.1 | 1.6 | 1.4 | 0.9 | 0.6 |
| | 50 | 10.8 | 10.3 | 13.4 | 11.5 | 12.7 | 12.7 | 11.1 | 10.3 | 8.7 | 8.1 |
| | 75 | 30.4 | 29.5 | 47.4 | 36.9 | 34.2 | 42.5 | 29.1 | 27.2 | 25.7 | 22.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 61.8 | 63.2 | 30.1 | 52.5 | 57.2 | 58.6 | 58.5 | 57.5 | 73.0 | 76.0 |
| | 50 | 93.7 | 94.6 | 91.0 | 90.4 | 95.2 | 95.0 | 86.5 | 88.9 | 99.3 | 99.6 |
| | 75 | 120.2 | 123.7 | 127.7 | 141.6 | 119.9 | 126.2 | 109.7 | 112.3 | 133.7 | 129.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 38.8 | 40.3 | 24.4 | 20.1 | 34.1 | 25.3 | 34.5 | 36.5 | 54.8 | 58.4 |
| | 50 | 93.4 | 95.5 | 98.6 | 100.0 | 84.3 | 85.0 | 81.9 | 87.0 | 100.7 | 103.5 |
| | 75 | 181.2 | 182.7 | 240.9 | 290.5 | 199.8 | 205.7 | 123.6 | 132.3 | 216.0 | 207.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.4 | 3.7 | 0.2 | 0.0 | 2.3 | 0.8 | 4.7 | 3.9 | 5.9 | 7.0 |
| | 50 | 19.3 | 18.3 | 26.5 | 14.5 | 14.5 | 12.3 | 17.8 | 16.5 | 26.0 | 25.1 |
| | 75 | 93.3 | 106.4 | 56.4 | 81.5 | 61.6 | 98.3 | 64.9 | 75.0 | 147.9 | 165.5 |

II. Enterprises by selected legal form

1. Public limited companies

| Ratios | All legal forms | | | | | | | | | |
|--|--|----------|---|-------|--------------------|-------|---------------------|-------|-------------|----------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.6 | 99.6 | 98.6 | 98.4 | 98.5 | 98.0 | 98.5 | 98.4 | 99.6 | 99.6 |
| Change in finished goods | 0.4 | 0.4 | 1.4 | 1.6 | 1.5 | 2.0 | 1.5 | 1.6 | 0.4 | 0.4 |
| Interest and similar income | 0.8 | 0.7 | 1.7 | 1.7 | 0.3 | 0.3 | 0.3 | 0.3 | 0.8 | 0.7 |
| Other income | 7.8 | 8.0 | 9.7 | 11.7 | 5.0 | 5.6 | 3.9 | 3.7 | 7.8 | 8.0 |
| of which: Income from long-term equity investments | 2.5 | 3.4 | 0.5 | 0.9 | 0.9 | 1.4 | 0.8 | 0.8 | 2.6 | 3.4 |
| Total income | 108.6 | 108.7 | 111.5 | 113.4 | 105.3 | 105.9 | 104.2 | 103.9 | 108.6 | 108.8 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 70.2 | 71.4 | 28.6 | 29.2 | 36.1 | 36.0 | 45.5 | 45.7 | 70.6 | 71.8 |
| Personnel expenses | 14.2 | 14.2 | 42.3 | 41.9 | 38.9 | 38.7 | 32.0 | 32.0 | 13.9 | 13.9 |
| Depreciation | 3.5 | 3.3 | 8.2 | 8.0 | 4.6 | 4.1 | 3.7 | 3.9 | 3.5 | 3.3 |
| of which: Depreciation of tangible fixed assets | 3.0 | 2.9 | 7.7 | 7.2 | 3.8 | 3.5 | 3.4 | 3.4 | 3.0 | 2.9 |
| Interest and similar expenses | 2.0 | 2.9 | 3.8 | 3.7 | 1.3 | 1.1 | 0.8 | 0.8 | 2.0 | 2.9 |
| Operating taxes | 0.1 | 0.0 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other expenses | 13.5 | 13.5 | 35.1 | 36.7 | 20.4 | 19.8 | 17.4 | 17.1 | 13.5 | 13.4 |
| Total expenses before taxes on income | 103.4 | 105.4 | 118.2 | 119.6 | 101.5 | 99.9 | 99.5 | 99.7 | 103.5 | 105.4 |
| Annual result before taxes on income | 5.1 | 3.3 | -6.8 | -6.2 | 3.8 | 6.0 | 4.7 | 4.2 | 5.1 | 3.3 |
| Taxes on income | 1.4 | 1.1 | 1.5 | 1.8 | 1.8 | 2.0 | 1.5 | 1.5 | 1.4 | 1.1 |
| Annual result | 3.7 | 2.2 | -8.3 | -8.1 | 2.0 | 4.0 | 3.1 | 2.8 | 3.7 | 2.2 |
| Profit and loss transfers (parent company) | 3.3 | 2.7 | 0.4 | 0.7 | 0.9 | 1.3 | 0.2 | 0.0 | 3.3 | 2.7 |
| Profit and loss transfers (subsidiary) | 1.2 | 0.8 | 1.0 | 1.0 | 0.3 | 0.5 | 0.4 | 0.3 | 1.2 | 0.8 |
| Profit for the year | 5.8 | 4.2 | -8.9 | -8.4 | 2.5 | 4.8 | 2.9 | 2.5 | 5.8 | 4.2 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.4 | 1.4 | 1.8 | 1.7 | 1.9 | 1.9 | 1.5 | 1.4 | 1.4 | 1.4 |
| Tangible fixed assets | 13.7 | 13.4 | 26.0 | 24.1 | 28.5 | 27.7 | 27.0 | 27.1 | 13.6 | 13.3 |
| of which: Land and buildings | 4.3 | 4.2 | 13.5 | 12.1 | 15.8 | 16.0 | 11.3 | 11.5 | 4.2 | 4.1 |
| Inventories | 6.5 | 6.2 | 4.4 | 4.5 | 13.3 | 13.8 | 20.7 | 21.5 | 6.4 | 6.1 |
| of which: Finished goods and merchandise | 3.2 | 3.0 | 1.9 | 1.8 | 4.8 | 4.7 | 6.0 | 6.1 | 3.2 | 2.9 |
| Cash | 3.9 | 4.7 | 12.9 | 15.1 | 16.7 | 15.8 | 14.1 | 13.0 | 3.8 | 4.6 |
| Receivables | 28.9 | 28.8 | 39.8 | 38.8 | 26.2 | 26.4 | 25.9 | 26.0 | 28.9 | 28.8 |
| Short-term | 23.5 | 22.6 | 31.7 | 30.9 | 24.2 | 24.2 | 23.2 | 22.9 | 23.5 | 22.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 3.3 | 3.3 | 5.1 | 5.2 | 11.9 | 11.4 | 11.9 | 11.5 | 3.3 | 3.2 |
| Receivables from affiliated companies | 18.4 | 17.4 | 21.8 | 22.5 | 8.1 | 9.2 | 8.4 | 8.1 | 18.5 | 17.5 |
| Long-term | 5.4 | 6.2 | 8.1 | 7.9 | 1.9 | 2.2 | 2.6 | 3.1 | 5.4 | 6.2 |
| of which: Loans to affiliated companies | 4.9 | 5.9 | 7.1 | 7.2 | 1.1 | 1.5 | 2.1 | 2.5 | 5.0 | 5.9 |
| Securities | 4.2 | 3.7 | 0.9 | 1.1 | 2.8 | 2.5 | 2.1 | 2.1 | 4.2 | 3.7 |
| Other long-term equity investments | 41.1 | 41.4 | 13.6 | 14.1 | 10.0 | 11.3 | 7.9 | 8.1 | 41.4 | 41.7 |
| of which: Goodwill | 0.2 | 0.3 | 0.1 | 0.0 | 0.5 | 0.5 | 0.2 | 0.2 | 0.2 | 0.3 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 34.2 | 33.4 | 43.5 | 48.5 | 45.4 | 45.1 | 45.3 | 44.9 | 34.1 | 33.3 |
| Liabilities | 48.8 | 50.4 | 42.3 | 37.8 | 41.6 | 42.2 | 41.3 | 42.3 | 48.9 | 50.5 |
| Short-term | 29.8 | 30.5 | 23.5 | 22.0 | 25.4 | 25.7 | 31.2 | 31.6 | 29.8 | 30.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.4 | 1.2 | 2.7 | 2.7 | 5.3 | 5.7 | 5.5 | 6.3 | 1.3 | 1.2 |
| Trade payables | 3.6 | 3.6 | 3.0 | 3.1 | 4.9 | 4.7 | 5.6 | 5.4 | 3.6 | 3.5 |
| Liabilities to affiliated companies | 20.2 | 20.7 | 6.1 | 6.0 | 5.1 | 5.0 | 5.3 | 4.8 | 20.3 | 20.9 |
| Long-term | 19.0 | 19.9 | 18.8 | 15.7 | 16.2 | 16.4 | 10.1 | 10.6 | 19.1 | 20.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.9 | 3.1 | 9.0 | 8.4 | 10.4 | 10.0 | 7.6 | 7.8 | 2.9 | 3.1 |
| Liabilities to affiliated companies | 9.8 | 11.2 | 1.7 | 2.3 | 3.3 | 3.7 | 1.5 | 1.7 | 9.9 | 11.3 |
| Provisions | 16.2 | 15.4 | 13.3 | 12.8 | 11.3 | 11.1 | 11.0 | 10.6 | 16.3 | 15.5 |
| of which: Provisions for pensions | 5.0 | 5.3 | 1.1 | 1.1 | 2.7 | 2.7 | 3.2 | 3.0 | 5.0 | 5.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.2 | 3.3 | -6.9 | -6.3 | 3.9 | 6.1 | 4.7 | 4.3 | 5.2 | 3.3 |
| Annual result and depreciation | 7.3 | 5.6 | -0.1 | 0.0 | 6.7 | 8.2 | 6.9 | 6.8 | 7.3 | 5.6 |
| Trade receivables | 4.8 | 4.8 | 12.8 | 13.2 | 11.8 | 11.4 | 11.3 | 11.2 | 4.7 | 4.7 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 70.1 | 69.3 | 39.9 | 39.6 | 100.9 | 100.6 | 105.0 | 102.2 | 69.7 | 69.0 |
| Annual result and interest paid | 4.0 | 3.6 | -1.8 | -1.7 | 3.4 | 5.3 | 4.2 | 3.7 | 4.0 | 3.6 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 8.2 | 6.3 | -0.1 | 0.0 | 17.8 | 21.2 | 17.9 | 16.5 | 8.2 | 6.2 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 91.1 | 91.0 | 126.8 | 134.6 | 144.7 | 142.8 | 146.3 | 142.9 | 90.8 | 90.7 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 98.3 | 95.0 | 191.4 | 210.7 | 163.7 | 157.6 | 123.4 | 116.1 | 98.0 | 94.7 |
| Cash resources, short-term receivables and inventories | 120.0 | 115.4 | 210.0 | 231.2 | 216.2 | 211.2 | 189.8 | 184.2 | 119.3 | 114.6 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 7.3 | 7.2 | 25.7 | 26.4 | 13.2 | 12.7 | 11.5 | 11.3 | 7.3 | 7.1 |
| Memo item: | Percentage of sales | | | | | | | | | |
| Balance sheet total in € billion | 1 367.97 | 1 454.60 | 0.33 | 0.37 | 1.57 | 1.70 | 11.29 | 12.40 | 1 354.77 | 1 440.13 |
| Sales in € billion | 958.41 | 1 007.65 | 0.13 | 0.15 | 1.59 | 1.71 | 11.85 | 12.68 | 944.84 | 993.12 |
| Number of enterprises | 1 604 | 1 604 | 136 | 136 | 305 | 305 | 494 | 494 | 669 | 669 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

Enterprises by selected legal form
cont'd: 1. Public limited companies

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 26.0 | 25.7 | 2.2 | 1.2 | 14.8 | 14.2 | 24.3 | 23.6 | 42.2 | 42.7 |
| | 50 | 46.8 | 47.0 | 19.3 | 18.9 | 32.2 | 32.6 | 42.7 | 42.9 | 60.1 | 60.0 |
| | 75 | 69.1 | 69.2 | 45.3 | 46.1 | 52.6 | 52.8 | 64.5 | 64.3 | 77.9 | 78.6 |
| Personnel expenses | 25 | 12.7 | 12.9 | 18.6 | 15.6 | 22.5 | 23.5 | 15.9 | 16.3 | 8.1 | 8.2 |
| | 50 | 26.7 | 27.0 | 39.9 | 36.1 | 38.6 | 38.5 | 31.9 | 31.4 | 17.5 | 18.3 |
| | 75 | 42.5 | 43.1 | 53.2 | 53.1 | 52.5 | 54.6 | 45.2 | 46.1 | 29.7 | 31.2 |
| Depreciation | 25 | 1.0 | 1.1 | 1.1 | 1.0 | 1.1 | 1.0 | 0.9 | 1.1 | 1.2 | 1.2 |
| | 50 | 2.3 | 2.4 | 2.7 | 2.7 | 2.3 | 2.2 | 2.1 | 2.2 | 2.5 | 2.6 |
| | 75 | 4.8 | 4.8 | 10.0 | 9.9 | 4.9 | 4.7 | 4.4 | 4.6 | 4.7 | 4.7 |
| Annual result | 25 | 0.7 | 0.4 | - 1.1 | - 1.7 | 0.7 | 0.9 | 0.9 | 0.7 | 0.7 | 0.2 |
| | 50 | 3.1 | 2.8 | 2.4 | 2.9 | 3.2 | 3.3 | 3.4 | 3.4 | 3.1 | 2.5 |
| | 75 | 7.4 | 7.3 | 10.1 | 11.3 | 7.4 | 7.9 | 6.8 | 7.2 | 7.8 | 6.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.7 | 3.4 | 1.8 | 1.4 | 3.1 | 2.6 | 3.4 | 3.2 | 4.7 | 4.8 |
| | 50 | 11.9 | 11.6 | 9.4 | 8.4 | 9.1 | 9.0 | 12.2 | 11.7 | 13.8 | 14.3 |
| | 75 | 31.5 | 31.5 | 27.4 | 33.3 | 29.3 | 27.0 | 32.3 | 30.9 | 32.0 | 32.1 |
| Inventories | 25 | 0.9 | 0.9 | 0.0 | 0.0 | 0.1 | 0.1 | 1.5 | 1.4 | 1.9 | 1.8 |
| | 50 | 9.9 | 10.2 | 0.8 | 0.6 | 7.4 | 7.2 | 13.3 | 13.7 | 11.1 | 11.3 |
| | 75 | 27.6 | 27.1 | 11.5 | 12.9 | 28.6 | 30.0 | 31.9 | 30.0 | 25.1 | 26.1 |
| Equity | 25 | 24.1 | 24.7 | 10.2 | 13.6 | 18.3 | 21.0 | 23.5 | 24.3 | 27.5 | 27.3 |
| | 50 | 41.9 | 41.2 | 46.4 | 44.9 | 42.7 | 40.6 | 42.7 | 42.3 | 40.8 | 40.5 |
| | 75 | 59.7 | 60.3 | 66.1 | 65.4 | 62.8 | 64.0 | 60.6 | 61.1 | 56.9 | 56.6 |
| Short-term liabilities | 25 | 14.8 | 14.2 | 10.2 | 10.0 | 13.7 | 12.9 | 15.0 | 13.9 | 15.5 | 15.7 |
| | 50 | 26.9 | 27.0 | 25.6 | 27.4 | 25.8 | 25.7 | 29.0 | 27.9 | 26.7 | 26.6 |
| | 75 | 45.8 | 44.8 | 48.7 | 45.9 | 46.8 | 42.9 | 49.1 | 47.7 | 43.1 | 43.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.5 | 4.6 | 0.0 | 0.0 | 5.7 | 6.4 | 5.4 | 5.9 | 3.8 | 3.3 |
| | 75 | 22.3 | 22.8 | 19.7 | 17.8 | 24.7 | 24.3 | 22.8 | 24.7 | 21.3 | 21.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.1 | 0.7 | - 1.1 | - 0.9 | 1.1 | 1.3 | 1.3 | 1.1 | 1.2 | 0.4 |
| | 50 | 4.3 | 4.0 | 2.9 | 4.0 | 4.2 | 4.5 | 4.6 | 4.8 | 4.3 | 3.5 |
| | 75 | 9.5 | 9.7 | 12.4 | 14.7 | 9.7 | 11.2 | 9.3 | 9.4 | 9.2 | 8.5 |
| Annual result and depreciation | 25 | 3.1 | 2.7 | 1.7 | 3.1 | 3.2 | 3.4 | 3.4 | 3.0 | 3.0 | 2.3 |
| | 50 | 7.6 | 7.3 | 8.8 | 9.1 | 7.3 | 7.8 | 7.6 | 7.5 | 7.5 | 6.6 |
| | 75 | 14.0 | 14.3 | 19.2 | 22.6 | 13.5 | 15.4 | 13.8 | 13.9 | 13.8 | 12.5 |
| Trade receivables | 25 | 3.9 | 3.8 | 0.8 | 1.1 | 5.0 | 5.1 | 5.0 | 4.9 | 3.4 | 3.3 |
| | 50 | 8.4 | 8.4 | 9.3 | 7.5 | 10.1 | 9.8 | 10.1 | 9.8 | 7.0 | 7.0 |
| | 75 | 14.2 | 13.9 | 17.9 | 18.6 | 17.2 | 15.8 | 15.3 | 15.3 | 11.6 | 11.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.2 | 1.8 | 0.6 | 0.0 | 2.1 | 2.5 | 2.4 | 2.0 | 2.3 | 1.4 |
| | 50 | 5.7 | 5.2 | 5.1 | 5.4 | 6.3 | 6.6 | 6.2 | 5.3 | 5.6 | 4.8 |
| | 75 | 10.7 | 10.7 | 11.7 | 13.2 | 12.6 | 13.2 | 11.2 | 11.6 | 9.5 | 8.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.9 | 3.8 | - 6.9 | 1.3 | 0.7 | 1.8 | 6.1 | 4.5 | 6.3 | 4.3 |
| | 50 | 16.0 | 15.5 | 7.4 | 10.5 | 16.6 | 15.8 | 18.7 | 17.9 | 15.9 | 14.2 |
| | 75 | 40.9 | 39.8 | 38.4 | 44.3 | 46.4 | 52.7 | 44.6 | 45.1 | 34.3 | 31.5 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 101.6 | 103.3 | 94.4 | 91.8 | 105.7 | 112.8 | 114.3 | 114.2 | 96.2 | 94.2 |
| | 50 | 161.4 | 160.8 | 185.5 | 158.0 | 201.7 | 211.2 | 176.7 | 176.0 | 140.5 | 136.4 |
| | 75 | 328.7 | 319.8 | 647.8 | 661.9 | 496.1 | 533.9 | 391.9 | 372.6 | 233.7 | 230.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 77.1 | 77.3 | 75.9 | 69.6 | 83.4 | 90.2 | 73.2 | 75.9 | 79.0 | 76.8 |
| | 50 | 144.3 | 142.6 | 207.5 | 184.4 | 169.1 | 178.4 | 143.9 | 152.1 | 133.6 | 124.1 |
| | 75 | 290.0 | 299.9 | 440.4 | 515.4 | 376.0 | 374.9 | 293.9 | 301.2 | 234.4 | 225.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.3 | 5.4 | 5.3 | 5.2 | 6.6 | 6.1 | 5.7 | 5.6 | 4.9 | 5.0 |
| | 50 | 9.6 | 10.0 | 11.1 | 17.0 | 12.5 | 12.6 | 10.5 | 10.3 | 8.2 | 8.6 |
| | 75 | 18.2 | 17.8 | 52.1 | 38.3 | 26.6 | 21.3 | 18.9 | 19.7 | 13.8 | 14.4 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

II. Enterprises by selected legal form

2. Private limited companies

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|----------|---|--------|--------------------|--------|---------------------|--------|-------------|----------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.5 | 98.1 | 97.6 | 98.5 | 98.3 | 99.2 | 98.9 | 99.6 | 99.6 |
| Change in finished goods | 0.5 | 0.5 | 1.9 | 2.4 | 1.5 | 1.7 | 0.8 | 1.1 | 0.4 | 0.4 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 |
| Other income | 3.0 | 2.8 | 5.6 | 5.4 | 3.9 | 3.8 | 2.9 | 2.8 | 3.0 | 2.7 |
| of which: Income from long-term equity investments | 0.4 | 0.5 | 0.1 | 0.2 | 0.2 | 0.1 | 0.3 | 0.3 | 0.5 | 0.5 |
| Total income | 103.3 | 103.0 | 105.8 | 105.6 | 104.1 | 104.0 | 103.1 | 103.0 | 103.3 | 102.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 69.0 | 69.6 | 37.6 | 37.5 | 48.2 | 48.2 | 55.1 | 54.9 | 72.2 | 73.0 |
| Personnel expenses | 15.1 | 15.2 | 37.0 | 36.8 | 30.0 | 30.0 | 25.2 | 25.5 | 12.8 | 12.8 |
| Depreciation | 2.7 | 2.6 | 4.2 | 4.1 | 3.3 | 3.3 | 3.1 | 3.1 | 2.6 | 2.4 |
| of which: Depreciation of tangible fixed assets | 2.4 | 2.4 | 4.1 | 4.0 | 3.2 | 3.2 | 2.9 | 2.9 | 2.3 | 2.3 |
| Interest and similar expenses | 0.7 | 0.9 | 1.1 | 1.0 | 0.8 | 0.7 | 0.7 | 0.7 | 0.8 | 0.9 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 11.9 | 11.6 | 22.0 | 21.9 | 17.5 | 17.5 | 14.7 | 14.7 | 11.2 | 10.8 |
| Total expenses before taxes on income | 99.5 | 99.9 | 102.0 | 101.7 | 99.8 | 99.8 | 98.9 | 99.0 | 99.6 | 100.0 |
| Annual result before taxes on income | 3.7 | 3.1 | 3.8 | 4.0 | 4.2 | 4.2 | 4.2 | 3.9 | 3.6 | 2.9 |
| Taxes on income | 0.8 | 0.7 | 1.5 | 1.6 | 1.3 | 1.3 | 1.1 | 1.1 | 0.7 | 0.6 |
| Annual result | 3.0 | 2.4 | 2.3 | 2.4 | 2.9 | 2.8 | 3.0 | 2.8 | 2.9 | 2.3 |
| Profit and loss transfers (parent company) | 0.4 | 0.5 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.5 | 0.6 |
| Profit and loss transfers (subsidiary) | 1.9 | 1.7 | -0.2 | -0.2 | 0.3 | 0.2 | 0.9 | 0.9 | 2.1 | 1.9 |
| Profit for the year | 1.5 | 1.2 | 2.9 | 3.0 | 2.7 | 2.7 | 2.3 | 2.0 | 1.3 | 1.0 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.8 | 1.7 | 0.9 | 0.9 | 0.7 | 0.7 | 1.0 | 1.0 | 2.0 | 1.9 |
| Tangible fixed assets | 24.6 | 24.8 | 36.4 | 34.8 | 32.2 | 31.1 | 30.7 | 30.2 | 23.1 | 23.4 |
| of which: Land and buildings | 8.3 | 8.2 | 13.7 | 12.9 | 12.6 | 12.0 | 12.7 | 12.3 | 7.3 | 7.2 |
| Inventories | 16.4 | 16.9 | 17.2 | 18.9 | 23.1 | 24.4 | 21.3 | 22.3 | 15.2 | 15.6 |
| of which: Finished goods and merchandise | 6.3 | 6.6 | 6.0 | 5.9 | 7.8 | 7.8 | 8.0 | 8.2 | 6.0 | 6.2 |
| Cash | 6.4 | 6.3 | 14.1 | 14.4 | 13.1 | 12.9 | 10.6 | 10.1 | 5.3 | 5.2 |
| Receivables | 34.2 | 34.7 | 26.3 | 26.3 | 26.2 | 26.2 | 29.2 | 29.4 | 35.5 | 36.1 |
| Short-term | 31.0 | 32.0 | 25.2 | 25.3 | 25.1 | 25.1 | 27.4 | 27.6 | 32.0 | 33.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.9 | 10.9 | 11.6 | 11.9 | 13.0 | 12.8 | 12.6 | 12.6 | 10.5 | 10.4 |
| Receivables from affiliated companies | 17.3 | 18.1 | 8.0 | 7.9 | 8.2 | 8.4 | 11.5 | 11.7 | 18.8 | 19.8 |
| Long-term | 3.2 | 2.7 | 1.1 | 1.0 | 1.1 | 1.1 | 1.8 | 1.9 | 3.5 | 2.9 |
| of which: Loans to affiliated companies | 2.7 | 2.3 | 0.5 | 0.6 | 0.6 | 0.6 | 1.1 | 1.1 | 3.1 | 2.6 |
| Securities | 1.9 | 1.9 | 0.8 | 0.7 | 0.9 | 0.8 | 1.1 | 1.1 | 2.1 | 2.1 |
| Other long-term equity investments | 14.2 | 13.4 | 3.5 | 3.3 | 3.4 | 3.4 | 5.5 | 5.5 | 16.2 | 15.3 |
| of which: Goodwill | 1.1 | 0.8 | 0.7 | 0.6 | 0.6 | 0.5 | 0.6 | 0.5 | 1.2 | 0.8 |
| Capital | | | | | | | | | | |
| Equity | 34.1 | 33.6 | 33.2 | 33.0 | 37.2 | 37.0 | 40.0 | 39.5 | 33.0 | 32.4 |
| Liabilities | | | | | | | | | | |
| Short-term | 48.5 | 48.9 | 59.1 | 59.3 | 53.6 | 53.8 | 47.7 | 48.3 | 48.4 | 48.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.9 | 3.0 | 7.7 | 7.3 | 7.4 | 7.3 | 5.4 | 5.4 | 2.2 | 2.3 |
| Trade payables | 7.5 | 7.7 | 7.6 | 7.6 | 7.9 | 7.9 | 7.5 | 7.5 | 7.5 | 7.8 |
| Liabilities to affiliated companies | 17.3 | 17.1 | 8.1 | 7.3 | 7.6 | 7.3 | 11.0 | 11.3 | 18.9 | 18.6 |
| Long-term | 11.9 | 11.6 | 20.4 | 19.8 | 15.1 | 15.0 | 11.8 | 11.4 | 11.7 | 11.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.6 | 4.7 | 13.4 | 13.0 | 10.7 | 10.5 | 7.6 | 7.2 | 3.8 | 4.0 |
| Liabilities to affiliated companies | 6.0 | 5.8 | 4.9 | 4.9 | 3.3 | 3.4 | 3.3 | 3.3 | 6.7 | 6.4 |
| Provisions | 16.4 | 16.6 | 7.1 | 7.0 | 8.5 | 8.4 | 11.4 | 11.3 | 17.8 | 18.0 |
| of which: Provisions for pensions | 6.1 | 6.5 | 1.5 | 1.5 | 2.1 | 2.1 | 3.3 | 3.4 | 6.9 | 7.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.8 | 3.1 | 3.9 | 4.1 | 4.3 | 4.2 | 4.2 | 4.0 | 3.7 | 2.9 |
| Annual result and depreciation | 5.7 | 5.0 | 6.6 | 6.7 | 6.4 | 6.3 | 6.2 | 6.0 | 5.6 | 4.8 |
| Trade receivables | 7.3 | 7.2 | 9.8 | 10.1 | 9.4 | 9.4 | 9.2 | 9.3 | 6.9 | 6.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 149.1 | 150.8 | 118.5 | 117.2 | 138.7 | 136.7 | 138.1 | 136.3 | 151.7 | 154.3 |
| Annual result and interest paid | 5.5 | 4.9 | 4.1 | 4.1 | 5.2 | 5.0 | 5.2 | 4.8 | 5.6 | 4.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 14.3 | 12.5 | 14.9 | 14.9 | 17.8 | 17.1 | 17.3 | 16.1 | 13.7 | 11.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 115.1 | 117.5 | 130.0 | 134.3 | 144.0 | 147.3 | 137.8 | 138.1 | 110.6 | 113.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 103.2 | 103.8 | 102.5 | 101.4 | 100.1 | 98.7 | 106.4 | 102.9 | 102.8 | 104.2 |
| Cash resources, short-term receivables and inventories | 148.0 | 149.1 | 147.0 | 149.2 | 160.2 | 161.5 | 165.7 | 163.3 | 144.4 | 146.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.3 | 7.3 | 16.7 | 16.8 | 11.6 | 11.7 | 9.7 | 9.9 | 6.8 | 6.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 1 383.43 | 1 446.63 | 8.26 | 9.16 | 48.90 | 52.83 | 200.64 | 212.56 | 1 125.63 | 1 172.09 |
| Sales in € billion | 2 062.05 | 2 181.34 | 9.79 | 10.74 | 67.82 | 72.21 | 277.07 | 289.65 | 1 707.36 | 1 808.74 |
| Number of enterprises | 43 772 | 43 772 | 11 177 | 11 177 | 13 921 | 13 921 | 12 131 | 12 131 | 6 543 | 6 543 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

Enterprises by selected legal form
 cont'd: 2. Private limited companies

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindred sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 26.7 | 26.6 | 9.4 | 9.4 | 27.5 | 27.4 | 36.5 | 36.4 | 45.7 | 46.4 |
| | 50 | 49.4 | 49.2 | 32.3 | 32.3 | 47.7 | 47.8 | 56.9 | 56.8 | 65.4 | 65.5 |
| | 75 | 69.7 | 69.6 | 53.4 | 52.7 | 66.3 | 66.2 | 74.8 | 74.6 | 81.4 | 81.3 |
| Personnel expenses | 25 | 12.3 | 12.6 | 19.0 | 19.3 | 15.6 | 15.7 | 10.8 | 10.9 | 6.7 | 6.8 |
| | 50 | 25.4 | 25.6 | 34.8 | 35.1 | 28.0 | 28.2 | 21.0 | 21.3 | 14.4 | 14.7 |
| | 75 | 40.8 | 41.0 | 50.1 | 50.3 | 40.9 | 41.0 | 34.9 | 35.4 | 26.6 | 26.6 |
| Depreciation | 25 | 0.6 | 0.7 | 0.7 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 |
| | 50 | 1.7 | 1.7 | 1.9 | 2.0 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 |
| | 75 | 3.9 | 3.9 | 4.4 | 4.5 | 3.7 | 3.7 | 3.7 | 3.7 | 3.7 | 3.7 |
| Annual result | 25 | 0.4 | 0.4 | 0.1 | 0.2 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 |
| | 50 | 2.4 | 2.3 | 2.6 | 2.7 | 2.3 | 2.2 | 2.3 | 2.2 | 2.2 | 2.0 |
| | 75 | 5.8 | 5.7 | 7.2 | 7.4 | 5.5 | 5.4 | 5.4 | 5.2 | 5.4 | 5.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.6 | 3.4 | 3.0 | 2.9 | 3.9 | 3.7 | 3.8 | 3.7 | 3.5 | 3.4 |
| | 50 | 13.5 | 13.1 | 12.2 | 11.9 | 13.3 | 13.0 | 14.3 | 13.9 | 14.7 | 14.3 |
| | 75 | 35.8 | 35.5 | 35.1 | 34.3 | 35.6 | 35.5 | 37.2 | 36.8 | 34.9 | 34.9 |
| Inventories | 25 | 0.9 | 0.9 | 0.0 | 0.0 | 1.4 | 1.4 | 1.8 | 1.7 | 2.6 | 2.6 |
| | 50 | 13.9 | 14.1 | 5.0 | 5.2 | 16.0 | 16.4 | 19.9 | 20.4 | 16.2 | 16.7 |
| | 75 | 38.7 | 39.5 | 28.5 | 29.8 | 42.7 | 43.7 | 42.2 | 43.0 | 35.6 | 36.3 |
| Equity | 25 | 13.7 | 14.3 | 8.3 | 10.0 | 14.3 | 15.2 | 16.5 | 16.6 | 15.1 | 15.0 |
| | 50 | 32.7 | 33.3 | 29.7 | 31.3 | 32.5 | 33.3 | 35.0 | 35.5 | 32.9 | 32.5 |
| | 75 | 55.4 | 56.1 | 55.9 | 57.0 | 55.1 | 56.0 | 56.3 | 56.9 | 53.6 | 53.6 |
| Short-term liabilities | 25 | 18.7 | 18.4 | 18.0 | 17.3 | 19.3 | 18.9 | 18.3 | 18.1 | 19.6 | 19.3 |
| | 50 | 38.4 | 37.9 | 39.4 | 38.2 | 39.3 | 38.5 | 37.3 | 37.5 | 37.0 | 36.7 |
| | 75 | 64.1 | 63.5 | 68.8 | 67.6 | 64.3 | 63.7 | 62.3 | 61.7 | 60.6 | 60.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.4 | 2.6 | 2.4 | 3.3 | 5.6 | 5.6 | 2.1 | 2.0 | 0.0 | 0.0 |
| | 75 | 22.5 | 22.5 | 25.5 | 25.6 | 25.9 | 25.7 | 20.7 | 21.0 | 13.4 | 13.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.6 | 0.2 | 0.3 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 | 0.4 |
| | 50 | 3.1 | 3.1 | 3.4 | 3.5 | 3.1 | 3.1 | 3.1 | 3.0 | 2.9 | 2.6 |
| | 75 | 7.7 | 7.6 | 9.4 | 9.5 | 7.5 | 7.4 | 7.2 | 7.0 | 6.7 | 6.4 |
| Annual result and depreciation | 25 | 2.2 | 2.2 | 2.1 | 2.3 | 2.5 | 2.4 | 2.2 | 2.2 | 2.0 | 1.8 |
| | 50 | 5.7 | 5.7 | 6.5 | 6.7 | 5.8 | 5.8 | 5.5 | 5.3 | 5.1 | 4.7 |
| | 75 | 11.6 | 11.5 | 14.1 | 14.3 | 11.4 | 11.3 | 10.9 | 10.6 | 10.1 | 9.7 |
| Trade receivables | 25 | 3.2 | 3.3 | 2.3 | 2.4 | 3.6 | 3.6 | 3.6 | 3.7 | 3.1 | 3.1 |
| | 50 | 7.4 | 7.4 | 6.8 | 6.9 | 7.5 | 7.5 | 7.6 | 7.6 | 7.5 | 7.3 |
| | 75 | 12.6 | 12.6 | 13.1 | 13.3 | 12.5 | 12.5 | 12.5 | 12.5 | 12.4 | 12.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.0 | 1.8 | 1.3 | 1.4 | 2.3 | 2.1 | 2.2 | 1.9 | 2.0 | 1.6 |
| | 50 | 5.7 | 5.5 | 6.2 | 6.2 | 5.8 | 5.5 | 5.5 | 5.2 | 5.5 | 5.2 |
| | 75 | 12.0 | 11.6 | 14.8 | 14.7 | 11.8 | 11.3 | 10.8 | 10.4 | 10.8 | 10.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.4 | 3.0 | -3.1 | -3.1 | 3.7 | 3.3 | 5.0 | 4.5 | 5.8 | 5.0 |
| | 50 | 15.8 | 15.3 | 13.0 | 13.4 | 16.0 | 15.5 | 17.2 | 16.3 | 16.8 | 15.5 |
| | 75 | 40.4 | 39.6 | 42.1 | 42.1 | 42.3 | 41.4 | 41.3 | 40.4 | 34.8 | 32.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 101.3 | 103.7 | 91.6 | 97.4 | 107.6 | 110.3 | 104.0 | 103.9 | 98.3 | 99.6 |
| | 50 | 189.8 | 194.1 | 188.6 | 200.0 | 211.1 | 220.4 | 187.1 | 187.3 | 160.7 | 162.5 |
| | 75 | 498.6 | 518.0 | 554.1 | 600.0 | 559.0 | 584.6 | 467.2 | 476.9 | 357.2 | 368.9 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 58.6 | 58.9 | 56.2 | 58.7 | 55.7 | 56.0 | 60.0 | 58.9 | 65.4 | 65.0 |
| | 50 | 118.6 | 119.5 | 129.1 | 133.9 | 116.0 | 117.4 | 114.1 | 112.9 | 117.0 | 116.8 |
| | 75 | 250.0 | 256.0 | 306.7 | 319.1 | 247.2 | 255.1 | 230.4 | 232.5 | 216.8 | 219.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.3 | 4.3 | 4.3 | 4.4 | 4.7 | 4.6 | 4.3 | 4.2 | 3.4 | 3.3 |
| | 50 | 9.0 | 9.0 | 11.5 | 11.3 | 9.5 | 9.5 | 8.4 | 8.4 | 7.3 | 7.2 |
| | 75 | 17.3 | 17.2 | 27.6 | 27.6 | 18.2 | 18.0 | 14.8 | 14.8 | 12.3 | 12.5 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

II. Enterprises by selected legal form

3. Cooperative societies

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 99.9 | 99.6 | 100.9 | 99.3 | 100.8 | 100.1 | 99.9 | 99.9 | 99.9 |
| Change in finished goods | 0.1 | 0.1 | 0.4 | -0.9 | 0.7 | -0.8 | -0.1 | 0.1 | 0.1 | 0.1 |
| Interest and similar income | 0.1 | 0.1 | 1.2 | 1.2 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.2 | 1.2 | 19.6 | 19.8 | 13.8 | 13.8 | 1.9 | 2.0 | 0.9 | 0.8 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.1 | 0.2 | 0.4 | 0.6 | 0.3 | 0.4 | 0.1 | 0.2 |
| Total income | 101.4 | 101.3 | 120.8 | 121.0 | 114.2 | 114.1 | 102.0 | 102.1 | 101.0 | 100.9 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 85.8 | 85.6 | 49.4 | 48.9 | 55.7 | 58.1 | 78.7 | 79.0 | 87.2 | 86.8 |
| Personnel expenses | 7.3 | 7.6 | 26.7 | 26.3 | 24.2 | 24.3 | 11.3 | 11.4 | 6.6 | 6.9 |
| Depreciation | 1.4 | 1.4 | 12.0 | 12.9 | 9.1 | 9.1 | 2.4 | 2.3 | 1.2 | 1.2 |
| of which: Depreciation of tangible fixed assets | 1.3 | 1.4 | 12.0 | 12.6 | 8.8 | 9.0 | 2.1 | 2.1 | 1.1 | 1.1 |
| Interest and similar expenses | 0.3 | 0.3 | 3.4 | 3.3 | 2.0 | 1.8 | 0.4 | 0.4 | 0.3 | 0.3 |
| Operating taxes | 0.1 | 0.1 | 0.6 | 0.6 | 0.5 | 0.5 | 0.2 | 0.2 | 0.0 | 0.0 |
| Other expenses | 5.1 | 5.3 | 24.7 | 24.3 | 16.8 | 17.8 | 7.3 | 7.3 | 4.6 | 4.8 |
| Total expenses before taxes on income | 100.0 | 100.2 | 116.8 | 116.2 | 108.4 | 111.6 | 100.2 | 100.5 | 99.8 | 99.9 |
| Annual result before taxes on income | 1.4 | 1.1 | 4.0 | 4.8 | 5.8 | 2.5 | 1.8 | 1.6 | 1.2 | 1.0 |
| Taxes on income | 0.3 | 0.3 | 1.4 | 1.7 | 1.3 | 0.9 | 0.5 | 0.4 | 0.3 | 0.2 |
| Annual result | 1.1 | 0.8 | 2.6 | 3.1 | 4.5 | 1.6 | 1.3 | 1.3 | 1.0 | 0.8 |
| Profit and loss transfers (parent company) | 0.1 | 0.2 | 0.1 | 0.0 | 0.9 | 0.3 | 0.1 | 0.1 | 0.1 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.0 | 0.0 | -0.5 | -0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit for the year | 1.2 | 1.0 | 3.2 | 3.6 | 5.5 | 1.9 | 1.4 | 1.4 | 1.0 | 1.0 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.6 | 0.3 | 0.4 | 0.2 | 0.2 | 0.3 | 0.4 | 0.8 | 0.7 |
| Tangible fixed assets | 33.5 | 33.3 | 60.6 | 61.7 | 64.7 | 65.4 | 36.6 | 36.2 | 28.2 | 28.2 |
| of which: Land and buildings | 19.6 | 19.4 | 32.8 | 32.9 | 45.7 | 47.2 | 25.8 | 26.2 | 14.7 | 14.4 |
| Inventories | 15.1 | 15.5 | 9.3 | 8.7 | 10.7 | 10.1 | 12.9 | 13.7 | 16.2 | 16.6 |
| of which: Finished goods and merchandise | 13.1 | 13.6 | 4.9 | 4.9 | 4.6 | 4.6 | 10.2 | 11.0 | 14.9 | 15.3 |
| Cash | 8.3 | 8.3 | 10.0 | 10.0 | 7.4 | 7.0 | 14.9 | 15.2 | 7.2 | 7.2 |
| Receivables | 32.8 | 32.4 | 14.0 | 13.5 | 11.7 | 12.0 | 27.0 | 25.9 | 37.1 | 36.5 |
| Short-term | 30.4 | 30.0 | 11.7 | 11.5 | 9.8 | 10.2 | 24.9 | 23.9 | 34.6 | 34.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 15.0 | 15.1 | 1.9 | 2.4 | 3.2 | 3.4 | 11.0 | 11.8 | 17.6 | 17.4 |
| Receivables from affiliated companies | 8.0 | 7.5 | 7.0 | 6.3 | 4.0 | 4.3 | 3.0 | 2.4 | 9.5 | 8.9 |
| Long-term | 2.4 | 2.4 | 2.2 | 2.0 | 1.9 | 1.8 | 2.1 | 2.1 | 2.5 | 2.5 |
| of which: Loans to affiliated companies | 1.2 | 1.3 | 0.1 | 0.1 | 1.2 | 1.2 | 0.4 | 0.4 | 1.4 | 1.5 |
| Securities | 1.1 | 1.3 | 1.2 | 1.4 | 1.5 | 1.4 | 4.1 | 4.2 | 0.5 | 0.7 |
| Other long-term equity investments | 8.2 | 8.3 | 4.4 | 4.1 | 3.4 | 3.6 | 4.0 | 4.2 | 9.7 | 9.7 |
| of which: Goodwill | 0.2 | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.2 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 46.2 | 45.5 | 54.9 | 54.7 | 62.1 | 61.6 | 48.2 | 48.6 | 43.5 | 42.7 |
| Liabilities | 45.7 | 46.4 | 42.2 | 42.2 | 34.4 | 35.1 | 45.0 | 44.3 | 47.5 | 48.4 |
| Short-term | 31.0 | 32.3 | 18.5 | 15.5 | 12.4 | 13.2 | 31.0 | 31.4 | 33.8 | 35.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.0 | 6.2 | 8.9 | 4.4 | 6.1 | 6.3 | 3.3 | 4.0 | 5.1 | 6.6 |
| Trade payables | 14.0 | 13.5 | 3.7 | 2.7 | 2.6 | 2.6 | 10.8 | 11.2 | 16.4 | 15.5 |
| Liabilities to affiliated companies | 1.7 | 2.1 | 1.4 | 1.9 | 0.9 | 1.0 | 3.0 | 2.5 | 1.6 | 2.2 |
| Long-term | 14.7 | 14.1 | 23.7 | 26.8 | 22.1 | 21.9 | 14.0 | 12.9 | 13.7 | 13.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 9.9 | 10.0 | 17.0 | 19.7 | 20.1 | 20.3 | 13.1 | 12.1 | 7.8 | 8.1 |
| Liabilities to affiliated companies | 0.6 | 0.5 | 2.7 | 3.0 | 0.4 | 0.4 | 0.1 | 0.0 | 0.7 | 0.6 |
| Provisions | 7.9 | 7.9 | 2.6 | 2.7 | 2.9 | 2.7 | 6.6 | 6.8 | 8.9 | 8.9 |
| of which: Provisions for pensions | 2.6 | 2.6 | 0.4 | 0.4 | 0.4 | 0.4 | 1.8 | 1.8 | 3.1 | 3.1 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 1.4 | 1.1 | 4.0 | 4.8 | 5.9 | 2.5 | 1.8 | 1.6 | 1.2 | 1.0 |
| Annual result and depreciation | 2.5 | 2.3 | 14.7 | 15.8 | 13.7 | 10.6 | 3.7 | 3.5 | 2.1 | 1.9 |
| Trade receivables | 6.0 | 6.2 | 6.0 | 7.5 | 7.2 | 7.6 | 7.3 | 7.7 | 5.8 | 6.1 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 251.0 | 242.0 | 31.5 | 31.6 | 44.4 | 44.2 | 149.8 | 153.2 | 301.7 | 287.0 |
| Annual result and interest paid | 3.5 | 2.8 | 1.9 | 2.0 | 2.9 | 1.5 | 2.6 | 2.5 | 3.8 | 3.0 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 13.7 | 11.8 | 13.1 | 14.1 | 20.0 | 14.9 | 15.1 | 14.9 | 13.0 | 11.1 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 140.4 | 137.7 | 115.1 | 117.8 | 119.6 | 117.5 | 141.3 | 138.7 | 145.9 | 142.6 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 126.9 | 120.8 | 118.3 | 139.5 | 147.5 | 137.8 | 134.4 | 128.5 | 124.7 | 118.6 |
| Cash resources, short-term receivables and inventories | 175.6 | 168.7 | 168.5 | 195.8 | 234.3 | 214.7 | 176.1 | 172.2 | 172.7 | 165.7 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 6.5 | 6.5 | 23.6 | 17.7 | 10.4 | 10.1 | 9.1 | 9.2 | 6.2 | 6.2 |
| Memo item: | Percentage of sales | | | | | | | | | |
| Balance sheet total in € billion | 14.44 | 15.18 | 0.20 | 0.20 | 1.47 | 1.50 | 1.98 | 2.00 | 10.79 | 11.48 |
| Sales in € billion | 36.24 | 36.72 | 0.06 | 0.06 | 0.65 | 0.66 | 2.96 | 3.06 | 32.56 | 32.94 |
| Number of enterprises | 468 | 468 | 67 | 67 | 130 | 130 | 126 | 126 | 145 | 145 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

Enterprises by selected legal form

cont'd: 3. Cooperative societies

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 52.6 | 54.4 | 11.6 | 9.7 | 45.6 | 48.7 | 66.6 | 66.8 | 83.9 | 83.4 |
| | 50 | 77.5 | 78.0 | 50.0 | 50.4 | 54.5 | 58.1 | 82.0 | 82.2 | 88.7 | 88.3 |
| | 75 | 88.7 | 88.5 | 66.1 | 60.2 | 66.9 | 70.5 | 89.2 | 89.6 | 93.4 | 93.6 |
| Personnel expenses | 25 | 5.4 | 5.4 | 6.2 | 7.3 | 15.7 | 14.7 | 5.9 | 5.5 | 3.0 | 3.2 |
| | 50 | 11.0 | 10.6 | 22.4 | 21.3 | 22.6 | 23.9 | 9.8 | 10.0 | 6.0 | 6.1 |
| | 75 | 22.5 | 23.0 | 36.2 | 38.4 | 29.4 | 30.7 | 16.1 | 16.8 | 8.6 | 8.6 |
| Depreciation | 25 | 0.9 | 0.9 | 4.0 | 4.7 | 3.5 | 3.6 | 0.9 | 0.8 | 0.3 | 0.4 |
| | 50 | 2.0 | 2.0 | 12.2 | 12.2 | 9.7 | 9.8 | 1.6 | 1.4 | 1.0 | 1.1 |
| | 75 | 9.6 | 9.4 | 20.7 | 22.1 | 13.0 | 14.5 | 2.7 | 2.9 | 1.7 | 1.7 |
| Annual result | 25 | 0.1 | 0.1 | - 2.4 | 0.0 | 0.3 | - 1.8 | 0.1 | 0.0 | 0.2 | 0.1 |
| | 50 | 0.8 | 0.6 | 2.0 | 2.2 | 3.2 | 1.0 | 0.7 | 0.6 | 0.6 | 0.4 |
| | 75 | 3.9 | 2.5 | 9.7 | 10.1 | 7.6 | 5.5 | 1.8 | 1.8 | 1.2 | 0.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 21.8 | 21.9 | 24.9 | 23.8 | 44.0 | 42.1 | 16.2 | 16.0 | 16.0 | 16.6 |
| | 50 | 39.8 | 38.1 | 58.7 | 60.1 | 65.4 | 66.8 | 32.7 | 31.3 | 27.2 | 29.0 |
| | 75 | 63.4 | 64.8 | 75.0 | 76.6 | 75.4 | 77.3 | 45.6 | 43.9 | 41.9 | 42.1 |
| Inventories | 25 | 3.8 | 3.4 | 0.0 | 0.0 | 7.6 | 6.9 | 2.6 | 2.7 | 5.1 | 4.2 |
| | 50 | 11.9 | 11.3 | 8.8 | 5.5 | 10.1 | 9.8 | 15.3 | 15.3 | 17.5 | 16.8 |
| | 75 | 22.5 | 23.3 | 17.3 | 14.5 | 15.0 | 14.9 | 27.1 | 28.6 | 23.8 | 24.6 |
| Equity | 25 | 38.9 | 39.1 | 44.7 | 43.7 | 49.9 | 47.1 | 35.3 | 37.4 | 32.8 | 32.1 |
| | 50 | 53.3 | 53.1 | 61.2 | 60.4 | 60.9 | 61.1 | 51.6 | 51.0 | 46.0 | 44.3 |
| | 75 | 68.7 | 68.6 | 79.2 | 80.2 | 76.3 | 74.1 | 66.9 | 67.8 | 56.5 | 57.9 |
| Short-term liabilities | 25 | 10.0 | 10.8 | 4.7 | 5.2 | 6.8 | 7.0 | 13.6 | 15.0 | 23.5 | 24.2 |
| | 50 | 22.8 | 22.5 | 10.8 | 10.1 | 11.3 | 12.1 | 28.2 | 29.1 | 37.8 | 37.1 |
| | 75 | 40.1 | 40.0 | 26.6 | 22.3 | 19.1 | 18.7 | 43.0 | 44.6 | 46.4 | 47.6 |
| Liabilities to banks | 25 | 0.7 | 0.0 | 0.0 | 0.0 | 7.1 | 9.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 13.2 | 13.6 | 13.3 | 10.0 | 23.0 | 24.0 | 8.1 | 8.8 | 8.8 | 9.5 |
| | 75 | 29.2 | 29.7 | 32.3 | 31.7 | 34.8 | 35.5 | 21.5 | 22.3 | 21.4 | 23.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.2 | 0.1 | - 2.3 | 0.0 | 0.5 | - 1.4 | 0.2 | 0.1 | 0.2 | 0.2 |
| | 50 | 1.1 | 0.8 | 1.9 | 2.6 | 4.0 | 1.3 | 0.8 | 0.8 | 0.7 | 0.6 |
| | 75 | 4.5 | 3.1 | 11.4 | 12.4 | 9.1 | 6.3 | 2.4 | 2.0 | 1.6 | 1.3 |
| Annual result and depreciation | 25 | 1.8 | 1.4 | 3.8 | 3.9 | 4.8 | 3.9 | 1.6 | 1.4 | 1.0 | 0.8 |
| | 50 | 3.3 | 3.1 | 16.5 | 15.5 | 15.2 | 10.5 | 2.7 | 2.7 | 2.1 | 1.9 |
| | 75 | 13.8 | 11.3 | 29.2 | 34.0 | 20.7 | 18.7 | 4.8 | 4.6 | 3.0 | 2.8 |
| Trade receivables | 25 | 3.1 | 3.5 | 1.2 | 2.1 | 3.0 | 3.5 | 3.1 | 3.4 | 3.8 | 3.9 |
| | 50 | 5.3 | 5.9 | 3.6 | 5.3 | 5.1 | 5.9 | 5.5 | 5.7 | 5.9 | 6.2 |
| | 75 | 8.5 | 9.2 | 9.1 | 11.8 | 8.7 | 8.6 | 8.5 | 9.2 | 8.4 | 8.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.1 | 0.6 | 0.3 | 0.3 | 1.2 | 0.0 | 0.9 | 0.5 | 1.3 | 1.2 |
| | 50 | 2.5 | 2.0 | 1.8 | 2.2 | 2.5 | 1.8 | 2.5 | 2.0 | 2.7 | 2.2 |
| | 75 | 4.2 | 4.0 | 4.2 | 4.4 | 4.2 | 3.7 | 4.1 | 4.2 | 4.5 | 3.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.6 | 3.4 | - 8.3 | - 6.0 | 6.8 | 5.3 | 4.4 | 0.7 | 5.1 | 4.0 |
| | 50 | 13.2 | 11.2 | 8.5 | 10.8 | 18.1 | 14.5 | 12.6 | 10.8 | 12.0 | 10.7 |
| | 75 | 28.3 | 25.1 | 17.9 | 26.2 | 39.7 | 36.6 | 27.9 | 22.9 | 23.8 | 18.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 110.0 | 109.1 | 99.4 | 103.5 | 107.2 | 106.9 | 114.7 | 113.7 | 113.8 | 113.4 |
| | 50 | 134.4 | 132.2 | 123.3 | 121.6 | 121.5 | 120.3 | 145.3 | 155.9 | 148.8 | 143.4 |
| | 75 | 189.3 | 189.4 | 186.6 | 178.4 | 142.4 | 140.6 | 211.0 | 210.6 | 203.9 | 198.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 77.4 | 77.5 | 64.2 | 65.7 | 71.8 | 67.5 | 82.7 | 78.3 | 84.7 | 80.8 |
| | 50 | 126.6 | 125.1 | 192.3 | 180.5 | 136.9 | 144.0 | 121.2 | 116.9 | 122.5 | 114.6 |
| | 75 | 237.0 | 224.3 | 578.4 | 501.6 | 277.8 | 263.2 | 223.0 | 207.8 | 173.0 | 178.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.7 | 3.8 | 3.4 | 3.7 | 5.0 | 4.4 | 3.3 | 3.2 | 3.5 | 3.9 |
| | 50 | 6.3 | 6.3 | 9.8 | 13.3 | 8.5 | 7.9 | 5.9 | 6.2 | 5.4 | 5.3 |
| | 75 | 11.4 | 11.4 | 31.3 | 28.4 | 15.5 | 14.5 | 9.9 | 9.8 | 8.4 | 8.5 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

II. Enterprises by selected legal form

4. Kapitalgesellschaften & Co

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.4 | 98.4 | 98.1 | 98.8 | 98.5 | 98.8 | 98.8 | 99.5 | 99.5 |
| Change in finished goods | 0.6 | 0.6 | 1.6 | 1.9 | 1.2 | 1.5 | 1.2 | 1.2 | 0.5 | 0.5 |
| Interest and similar income | 0.2 | 0.2 | 0.4 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 2.8 | 2.3 | 3.9 | 4.1 | 2.8 | 2.7 | 2.0 | 1.9 | 2.9 | 2.4 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Total income | 102.9 | 102.5 | 104.3 | 104.3 | 103.0 | 102.9 | 102.1 | 102.0 | 103.0 | 102.5 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 68.8 | 69.3 | 31.9 | 31.7 | 47.8 | 47.7 | 57.5 | 57.6 | 71.3 | 71.8 |
| Personnel expenses | 13.9 | 14.0 | 23.8 | 23.8 | 25.3 | 25.4 | 21.5 | 21.7 | 12.5 | 12.5 |
| Depreciation | 2.6 | 2.5 | 11.8 | 11.5 | 4.7 | 4.8 | 3.2 | 3.2 | 2.4 | 2.3 |
| of which: Depreciation of tangible fixed assets | 2.4 | 2.4 | 11.7 | 11.4 | 4.5 | 4.6 | 3.0 | 3.1 | 2.2 | 2.2 |
| Interest and similar expenses | 0.7 | 0.8 | 3.4 | 3.1 | 1.4 | 1.2 | 0.9 | 0.9 | 0.7 | 0.7 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 12.8 | 12.5 | 22.2 | 22.2 | 17.4 | 17.4 | 14.0 | 14.0 | 12.4 | 12.1 |
| Total expenses before taxes on income | 99.0 | 99.1 | 93.3 | 92.5 | 96.8 | 96.6 | 97.2 | 97.5 | 99.3 | 99.5 |
| Annual result before taxes on income | 4.0 | 3.4 | 11.0 | 11.7 | 6.2 | 6.3 | 4.9 | 4.6 | 3.7 | 3.1 |
| Taxes on income | 0.6 | 0.6 | 1.7 | 1.7 | 1.0 | 1.0 | 0.8 | 0.8 | 0.6 | 0.5 |
| Annual result | 3.3 | 2.8 | 9.3 | 10.1 | 5.2 | 5.3 | 4.1 | 3.8 | 3.1 | 2.6 |
| Profit and loss transfers (parent company) | 0.3 | 0.3 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.4 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 |
| Profit for the year | 3.5 | 3.0 | 9.3 | 10.0 | 5.1 | 5.2 | 4.2 | 3.7 | 3.3 | 2.8 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.9 | 1.9 | 0.7 | 0.7 | 1.1 | 1.1 | 1.3 | 1.2 | 2.0 | 2.0 |
| Tangible fixed assets | 26.9 | 27.0 | 66.6 | 64.5 | 45.7 | 44.0 | 32.4 | 31.2 | 24.6 | 25.0 |
| of which: Land and buildings | 8.5 | 8.4 | 9.0 | 9.0 | 12.7 | 12.2 | 11.4 | 11.2 | 7.8 | 7.8 |
| Inventories | 19.9 | 20.5 | 6.3 | 7.6 | 20.5 | 21.7 | 27.8 | 29.2 | 18.7 | 19.2 |
| of which: Finished goods and merchandise | 9.0 | 9.1 | 2.2 | 2.6 | 7.6 | 7.9 | 10.6 | 10.7 | 8.8 | 9.0 |
| Cash | 7.1 | 7.2 | 9.3 | 10.0 | 9.6 | 9.7 | 9.7 | 9.8 | 6.6 | 6.6 |
| Receivables | 32.9 | 32.1 | 14.1 | 14.2 | 19.3 | 19.7 | 24.2 | 24.1 | 35.2 | 34.3 |
| Short-term | 30.9 | 30.3 | 13.2 | 13.3 | 18.6 | 18.9 | 23.2 | 23.1 | 33.0 | 32.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.6 | 10.6 | 4.9 | 4.9 | 9.6 | 9.8 | 13.1 | 13.0 | 10.3 | 10.3 |
| Receivables from affiliated companies | 16.9 | 16.2 | 5.9 | 5.8 | 6.2 | 6.2 | 7.1 | 7.0 | 19.1 | 18.3 |
| Long-term | 2.0 | 1.8 | 0.9 | 0.9 | 0.8 | 0.8 | 1.0 | 0.9 | 2.2 | 2.0 |
| of which: Loans to affiliated companies | 1.6 | 1.5 | 0.6 | 0.6 | 0.5 | 0.5 | 0.6 | 0.5 | 1.8 | 1.7 |
| Securities | 0.9 | 1.0 | 0.1 | 0.1 | 0.3 | 0.3 | 1.0 | 0.9 | 1.0 | 1.0 |
| Other long-term equity investments | 9.9 | 9.8 | 1.6 | 1.6 | 2.6 | 2.7 | 3.2 | 3.3 | 11.4 | 11.3 |
| of which: Goodwill | 0.7 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.7 | 0.5 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 25.6 | 26.1 | 22.8 | 24.0 | 21.3 | 22.1 | 22.6 | 22.7 | 26.3 | 26.8 |
| Liabilities | 60.6 | 60.1 | 72.6 | 71.1 | 72.3 | 71.6 | 68.0 | 67.8 | 58.7 | 58.1 |
| Short-term | 46.2 | 46.3 | 31.6 | 32.2 | 43.3 | 44.3 | 51.3 | 51.6 | 45.6 | 45.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.8 | 5.0 | 11.5 | 11.8 | 9.9 | 9.9 | 8.3 | 8.1 | 3.9 | 4.1 |
| Trade payables | 9.8 | 9.8 | 3.6 | 3.6 | 6.5 | 6.7 | 7.3 | 7.4 | 10.4 | 10.4 |
| Liabilities to affiliated companies | 21.6 | 21.2 | 10.2 | 9.4 | 13.8 | 13.3 | 19.5 | 18.6 | 22.4 | 22.1 |
| Long-term | 14.4 | 13.8 | 41.0 | 38.9 | 29.0 | 27.3 | 16.7 | 16.2 | 13.0 | 12.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 7.9 | 7.8 | 34.9 | 32.6 | 21.8 | 20.5 | 10.5 | 10.0 | 6.4 | 6.5 |
| Liabilities to affiliated companies | 5.4 | 4.8 | 5.1 | 5.3 | 5.5 | 5.1 | 4.5 | 4.6 | 5.5 | 4.8 |
| Provisions | 13.1 | 13.2 | 3.1 | 3.5 | 6.0 | 5.9 | 8.9 | 8.9 | 14.3 | 14.4 |
| of which: Provisions for pensions | 4.6 | 4.7 | 0.1 | 0.1 | 0.8 | 0.9 | 2.2 | 2.2 | 5.2 | 5.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.0 | 3.4 | 11.2 | 12.0 | 6.3 | 6.4 | 5.0 | 4.6 | 3.7 | 3.1 |
| Annual result and depreciation | 6.0 | 5.4 | 21.4 | 22.0 | 10.1 | 10.2 | 7.4 | 7.0 | 5.6 | 4.9 |
| Trade receivables | 6.3 | 6.2 | 9.0 | 8.6 | 8.2 | 8.2 | 8.6 | 8.5 | 5.9 | 5.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 168.3 | 170.7 | 53.9 | 57.1 | 117.7 | 118.4 | 151.8 | 152.3 | 174.7 | 177.5 |
| Annual result and interest paid | 6.9 | 6.2 | 7.0 | 7.7 | 7.8 | 7.8 | 7.7 | 7.2 | 6.7 | 5.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 14.9 | 13.7 | 17.0 | 19.0 | 17.1 | 17.7 | 16.5 | 15.9 | 14.5 | 13.1 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 107.9 | 108.1 | 91.4 | 92.8 | 101.5 | 103.1 | 108.4 | 111.3 | 108.5 | 108.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 83.0 | 81.7 | 71.3 | 72.6 | 65.4 | 64.8 | 65.4 | 64.8 | 87.2 | 85.7 |
| Cash resources, short-term receivables and inventories | 126.1 | 126.1 | 91.2 | 96.2 | 112.7 | 113.9 | 119.7 | 121.4 | 128.2 | 127.8 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.4 | 8.2 | 20.4 | 19.4 | 11.4 | 11.6 | 8.3 | 8.3 | 8.3 | 8.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 372.29 | 385.24 | 3.75 | 3.76 | 14.31 | 14.83 | 49.82 | 51.82 | 304.40 | 314.83 |
| Sales in € billion | 626.42 | 657.44 | 2.02 | 2.15 | 16.85 | 17.55 | 75.62 | 78.92 | 531.93 | 558.81 |
| Number of enterprises | 10 936 | 10 936 | 2 270 | 2 270 | 3 316 | 3 316 | 3 292 | 3 292 | 2 058 | 2 058 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

Enterprises by selected legal form
 cont'd: 4. Kapitalgesellschaft & Co

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 30.3 | 30.8 | 0.9 | 0.9 | 27.5 | 27.4 | 42.6 | 42.3 | 51.0 | 50.6 |
| | 50 | 51.4 | 51.2 | 24.3 | 24.5 | 47.7 | 47.3 | 57.7 | 57.7 | 67.2 | 67.1 |
| | 75 | 70.2 | 70.1 | 47.0 | 46.6 | 64.3 | 64.0 | 74.3 | 74.3 | 80.1 | 80.3 |
| Personnel expenses | 25 | 9.4 | 9.5 | 0.0 | 0.0 | 13.4 | 13.4 | 10.8 | 10.8 | 7.7 | 7.7 |
| | 50 | 19.8 | 20.0 | 20.1 | 20.8 | 24.1 | 24.3 | 19.6 | 19.8 | 14.4 | 14.4 |
| | 75 | 32.1 | 32.2 | 36.6 | 36.2 | 35.4 | 35.9 | 30.5 | 30.6 | 23.4 | 24.0 |
| Depreciation | 25 | 0.9 | 0.9 | 1.3 | 1.3 | 1.0 | 1.0 | 0.8 | 0.8 | 0.7 | 0.7 |
| | 50 | 2.1 | 2.0 | 3.6 | 3.6 | 2.1 | 2.1 | 1.8 | 1.8 | 1.5 | 1.5 |
| | 75 | 4.7 | 4.6 | 19.0 | 18.4 | 4.9 | 4.9 | 3.6 | 3.6 | 3.1 | 3.0 |
| Annual result | 25 | 1.1 | 1.0 | 1.8 | 2.0 | 1.3 | 1.3 | 1.0 | 0.9 | 0.7 | 0.6 |
| | 50 | 3.7 | 3.6 | 8.4 | 8.6 | 4.0 | 4.1 | 2.9 | 2.9 | 2.4 | 2.1 |
| | 75 | 8.6 | 8.6 | 18.4 | 19.6 | 8.6 | 8.4 | 6.3 | 6.0 | 5.5 | 5.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.2 | 6.9 | 7.4 | 6.9 | 7.2 | 6.9 | 6.8 | 6.7 | 7.2 | 7.1 |
| | 50 | 21.9 | 21.1 | 29.1 | 29.1 | 22.1 | 21.4 | 19.9 | 19.2 | 20.0 | 19.9 |
| | 75 | 46.3 | 45.5 | 69.8 | 67.5 | 49.8 | 48.7 | 40.1 | 39.2 | 35.4 | 35.7 |
| Inventories | 25 | 2.0 | 2.0 | 0.0 | 0.0 | 2.1 | 2.1 | 9.6 | 9.6 | 10.8 | 10.1 |
| | 50 | 20.2 | 20.3 | 1.4 | 1.6 | 19.8 | 20.1 | 28.7 | 29.3 | 24.7 | 25.0 |
| | 75 | 41.7 | 42.3 | 20.2 | 19.9 | 45.4 | 46.7 | 46.4 | 47.5 | 40.9 | 40.9 |
| Equity | 25 | 4.4 | 5.0 | 1.1 | 1.4 | 3.8 | 4.0 | 6.4 | 6.6 | 8.4 | 9.2 |
| | 50 | 15.9 | 17.3 | 11.9 | 14.2 | 13.4 | 14.7 | 17.8 | 18.8 | 20.7 | 21.7 |
| | 75 | 32.6 | 34.6 | 33.5 | 35.6 | 30.1 | 32.0 | 32.3 | 34.5 | 35.8 | 36.8 |
| Short-term liabilities | 25 | 31.9 | 30.7 | 20.5 | 18.8 | 33.6 | 32.9 | 36.3 | 35.0 | 34.0 | 32.9 |
| | 50 | 55.1 | 54.3 | 47.6 | 46.7 | 57.3 | 57.0 | 57.7 | 55.7 | 54.0 | 53.3 |
| | 75 | 77.0 | 76.1 | 78.5 | 76.3 | 78.6 | 77.6 | 76.0 | 75.8 | 74.4 | 72.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 11.7 | 11.8 | 18.0 | 17.8 | 15.2 | 14.8 | 10.4 | 10.4 | 3.7 | 4.1 |
| | 75 | 36.2 | 35.6 | 52.9 | 51.5 | 39.9 | 39.1 | 31.4 | 31.9 | 24.0 | 24.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.4 | 1.3 | 2.2 | 2.4 | 1.7 | 1.7 | 1.3 | 1.2 | 1.0 | 0.7 |
| | 50 | 4.5 | 4.4 | 9.7 | 9.9 | 4.9 | 5.0 | 3.6 | 3.5 | 2.9 | 2.6 |
| | 75 | 10.1 | 10.2 | 21.4 | 22.5 | 10.2 | 10.1 | 7.6 | 7.2 | 6.6 | 6.2 |
| Annual result and depreciation | 25 | 3.4 | 3.3 | 6.9 | 7.3 | 4.1 | 4.1 | 2.9 | 3.0 | 2.2 | 1.9 |
| | 50 | 7.6 | 7.4 | 17.0 | 17.2 | 8.3 | 8.2 | 6.0 | 5.9 | 5.0 | 4.6 |
| | 75 | 15.2 | 15.1 | 44.2 | 45.5 | 14.8 | 15.0 | 11.1 | 10.8 | 9.6 | 9.3 |
| Trade receivables | 25 | 2.8 | 2.8 | 1.4 | 1.3 | 3.1 | 3.1 | 3.8 | 3.8 | 2.7 | 2.6 |
| | 50 | 6.6 | 6.6 | 5.1 | 5.3 | 6.5 | 6.6 | 7.4 | 7.1 | 6.4 | 6.3 |
| | 75 | 11.2 | 11.2 | 12.1 | 11.7 | 11.1 | 11.3 | 11.5 | 11.4 | 10.4 | 10.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.5 | 3.2 | 3.5 | 3.5 | 3.9 | 3.7 | 3.5 | 3.2 | 3.2 | 2.6 |
| | 50 | 8.0 | 7.9 | 9.8 | 10.3 | 8.7 | 8.7 | 7.4 | 7.2 | 7.0 | 6.5 |
| | 75 | 15.9 | 15.7 | 26.0 | 24.8 | 17.5 | 17.5 | 13.6 | 12.8 | 12.1 | 11.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 8.4 | 8.1 | 8.2 | 8.9 | 8.7 | 8.8 | 8.2 | 7.7 | 8.1 | 7.1 |
| | 50 | 18.6 | 18.4 | 20.1 | 22.5 | 19.7 | 19.8 | 17.9 | 17.2 | 16.6 | 15.4 |
| | 75 | 37.3 | 37.6 | 55.6 | 55.0 | 41.4 | 40.4 | 32.5 | 32.8 | 29.7 | 28.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 63.5 | 67.2 | 50.2 | 50.9 | 60.2 | 63.3 | 67.9 | 71.9 | 72.2 | 75.5 |
| | 50 | 109.7 | 113.0 | 102.1 | 103.1 | 104.8 | 108.6 | 118.5 | 124.6 | 119.4 | 123.5 |
| | 75 | 221.8 | 228.2 | 190.4 | 186.4 | 227.3 | 235.5 | 237.9 | 247.1 | 217.0 | 223.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 39.7 | 40.7 | 41.8 | 43.5 | 35.6 | 36.4 | 39.6 | 39.9 | 46.1 | 47.4 |
| | 50 | 71.3 | 73.7 | 92.1 | 94.6 | 66.8 | 68.2 | 66.9 | 67.6 | 73.7 | 76.7 |
| | 75 | 123.1 | 125.7 | 169.2 | 174.2 | 113.7 | 116.7 | 112.7 | 116.1 | 116.2 | 119.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.3 | 4.4 | 4.3 | 4.7 | 4.8 | 4.8 | 4.1 | 4.1 | 4.1 | 4.0 |
| | 50 | 8.4 | 8.4 | 12.1 | 12.1 | 9.6 | 9.5 | 7.3 | 7.3 | 7.4 | 7.3 |
| | 75 | 15.0 | 15.1 | 29.6 | 30.1 | 18.0 | 18.3 | 12.4 | 12.3 | 11.3 | 11.0 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

II. Enterprises by selected legal form

5. Limited partnerships

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.6 | 99.5 | 99.5 | 99.9 | 99.9 | 100.0 | 99.7 | 99.7 | 99.6 | 99.4 |
| Change in finished goods | 0.4 | 0.5 | 0.5 | 0.1 | 0.1 | 0.0 | 0.3 | 0.3 | 0.4 | 0.6 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 |
| Other income | 2.3 | 2.6 | 5.6 | 8.8 | 2.9 | 3.6 | 1.5 | 1.5 | 2.4 | 2.8 |
| of which: Income from long-term equity investments | 1.2 | 1.4 | 0.0 | 0.0 | 0.6 | 0.6 | 0.5 | 0.5 | 1.4 | 1.7 |
| Total income | 102.4 | 102.8 | 105.8 | 109.0 | 103.0 | 103.7 | 101.7 | 101.7 | 102.5 | 102.9 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 65.0 | 64.9 | 40.9 | 39.6 | 52.0 | 52.3 | 63.4 | 63.6 | 65.9 | 65.8 |
| Personnel expenses | 15.7 | 15.7 | 21.0 | 21.9 | 20.6 | 20.6 | 16.2 | 16.0 | 15.4 | 15.4 |
| Depreciation | 2.4 | 2.5 | 6.7 | 11.0 | 5.4 | 5.0 | 2.8 | 2.8 | 2.2 | 2.3 |
| of which: Depreciation of tangible fixed assets | 2.2 | 2.2 | 6.7 | 11.0 | 5.3 | 4.7 | 2.7 | 2.6 | 2.0 | 2.0 |
| Interest and similar expenses | 0.6 | 0.6 | 2.0 | 2.0 | 1.0 | 0.9 | 0.6 | 0.6 | 0.6 | 0.6 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.0 |
| Other expenses | 11.9 | 12.1 | 21.8 | 22.4 | 16.7 | 16.6 | 11.9 | 12.0 | 11.6 | 11.9 |
| Total expenses before taxes on income | 95.7 | 95.9 | 92.5 | 97.2 | 95.8 | 95.5 | 95.2 | 95.3 | 95.8 | 96.1 |
| Annual result before taxes on income | 6.8 | 6.8 | 13.3 | 11.8 | 7.3 | 8.2 | 6.5 | 6.4 | 6.8 | 6.9 |
| Taxes on income | 0.9 | 0.9 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 |
| Annual result | 5.8 | 6.0 | 12.2 | 10.7 | 6.3 | 7.2 | 5.5 | 5.5 | 5.8 | 6.0 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.0 | 0.0 | 0.4 | 0.0 | -0.2 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit for the year | 6.0 | 6.1 | 11.8 | 10.7 | 6.5 | 7.3 | 5.6 | 5.5 | 6.1 | 6.1 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.0 | 0.9 | 0.4 | 0.6 | 0.3 | 0.3 | 0.3 | 0.4 | 1.2 | 1.0 |
| Tangible fixed assets | 25.1 | 25.9 | 59.5 | 57.2 | 44.1 | 43.7 | 37.2 | 36.3 | 21.9 | 23.0 |
| of which: Land and buildings | 12.7 | 12.9 | 30.9 | 32.2 | 21.3 | 21.2 | 20.5 | 19.9 | 10.9 | 11.1 |
| Inventories | 21.6 | 22.5 | 11.3 | 9.2 | 18.1 | 18.0 | 22.6 | 23.1 | 21.7 | 22.8 |
| of which: Finished goods and merchandise | 15.1 | 15.4 | 6.9 | 6.0 | 13.1 | 13.3 | 16.6 | 16.6 | 15.0 | 15.3 |
| Cash | 8.7 | 6.5 | 7.8 | 7.4 | 9.0 | 8.3 | 10.8 | 10.8 | 8.4 | 5.7 |
| Receivables | 30.3 | 30.5 | 18.0 | 22.6 | 22.9 | 23.4 | 23.2 | 23.4 | 31.9 | 32.1 |
| Short-term | 27.4 | 27.1 | 17.7 | 22.2 | 20.7 | 20.7 | 22.5 | 22.1 | 28.7 | 28.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.7 | 10.7 | 6.8 | 8.7 | 9.2 | 9.1 | 13.5 | 13.3 | 10.3 | 10.3 |
| Receivables from affiliated companies | 13.7 | 13.3 | 8.2 | 11.0 | 7.6 | 7.9 | 4.9 | 4.5 | 15.5 | 15.1 |
| Long-term | 2.8 | 3.4 | 0.3 | 0.4 | 2.2 | 2.7 | 0.7 | 1.3 | 3.3 | 3.8 |
| of which: Loans to affiliated companies | 2.2 | 2.8 | 0.0 | 0.2 | 1.7 | 1.9 | 0.4 | 1.0 | 2.6 | 3.1 |
| Securities | 0.4 | 0.5 | 0.0 | 0.1 | 0.9 | 2.0 | 0.4 | 0.5 | 0.4 | 0.4 |
| Other long-term equity investments | 12.5 | 12.9 | 2.7 | 2.6 | 4.2 | 3.9 | 5.2 | 5.2 | 14.2 | 14.7 |
| of which: Goodwill | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 | 0.1 | 0.1 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 41.2 | 42.0 | 27.8 | 31.6 | 33.2 | 34.3 | 37.7 | 40.7 | 42.2 | 42.6 |
| Liabilities | 50.5 | 49.8 | 68.8 | 65.3 | 61.9 | 60.9 | 56.1 | 53.2 | 48.9 | 48.6 |
| Short-term | 41.0 | 40.1 | 34.1 | 31.8 | 39.6 | 38.6 | 44.4 | 42.5 | 40.6 | 39.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.6 | 5.8 | 9.4 | 9.9 | 11.9 | 12.0 | 8.4 | 9.1 | 3.6 | 4.9 |
| Trade payables | 7.3 | 7.3 | 7.2 | 7.5 | 6.8 | 6.3 | 8.8 | 8.8 | 7.1 | 7.1 |
| Liabilities to affiliated companies | 23.9 | 22.2 | 7.1 | 7.7 | 13.9 | 12.9 | 20.3 | 18.1 | 25.1 | 23.4 |
| Long-term | 9.5 | 9.7 | 34.7 | 33.5 | 22.3 | 22.3 | 11.8 | 10.7 | 8.3 | 8.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.3 | 6.2 | 26.9 | 26.9 | 17.9 | 18.4 | 7.9 | 7.4 | 5.4 | 5.2 |
| Liabilities to affiliated companies | 2.8 | 3.1 | 3.9 | 3.1 | 2.6 | 2.2 | 3.0 | 2.0 | 2.8 | 3.3 |
| Provisions | 8.0 | 8.0 | 2.8 | 2.6 | 4.3 | 4.0 | 6.1 | 6.0 | 8.5 | 8.5 |
| of which: Provisions for pensions | 2.4 | 2.5 | 0.5 | 0.4 | 0.1 | 0.1 | 1.5 | 1.6 | 2.7 | 2.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.8 | 6.9 | 13.3 | 11.8 | 7.3 | 8.2 | 6.5 | 6.4 | 6.8 | 6.9 |
| Annual result and depreciation | 8.3 | 8.5 | 18.9 | 21.7 | 11.7 | 12.2 | 8.4 | 8.3 | 8.1 | 8.4 |
| Trade receivables | 6.6 | 6.5 | 8.2 | 10.7 | 7.0 | 6.9 | 7.2 | 7.1 | 6.5 | 6.4 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 161.2 | 163.1 | 83.6 | 81.6 | 132.2 | 132.4 | 186.2 | 188.0 | 159.0 | 161.0 |
| Annual result and interest paid | 10.4 | 10.8 | 11.9 | 10.4 | 9.6 | 10.7 | 11.4 | 11.4 | 10.3 | 10.6 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 26.7 | 27.0 | 24.6 | 29.0 | 26.9 | 28.1 | 30.3 | 32.4 | 26.0 | 26.1 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 127.4 | 125.2 | 100.1 | 107.5 | 109.1 | 111.5 | 116.6 | 121.4 | 130.8 | 126.8 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 88.8 | 84.6 | 74.7 | 93.2 | 76.7 | 76.7 | 75.2 | 77.6 | 92.0 | 86.2 |
| Cash resources, short-term receivables and inventories | 141.4 | 140.8 | 107.8 | 122.0 | 122.5 | 123.3 | 126.2 | 132.0 | 145.3 | 143.2 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 6.9 | 6.9 | 21.1 | 23.2 | 9.9 | 9.2 | 7.5 | 7.3 | 6.7 | 6.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 20.39 | 21.08 | 0.15 | 0.16 | 0.74 | 0.78 | 2.81 | 2.94 | 16.68 | 17.20 |
| Sales in € billion | 32.87 | 34.38 | 0.13 | 0.13 | 0.98 | 1.03 | 5.23 | 5.52 | 26.53 | 27.70 |
| Number of enterprises | 683 | 683 | 140 | 140 | 183 | 183 | 220 | 220 | 140 | 140 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

Enterprises by selected legal form

cont'd: 5. Limited partnerships

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 38.0 | 37.8 | 15.4 | 16.2 | 24.4 | 26.0 | 50.2 | 52.7 | 54.4 | 54.7 |
| | 50 | 61.4 | 62.2 | 36.2 | 36.8 | 54.4 | 54.1 | 70.3 | 69.2 | 71.4 | 71.2 |
| | 75 | 74.7 | 74.8 | 57.6 | 59.5 | 73.6 | 74.0 | 78.1 | 77.7 | 76.9 | 76.7 |
| Personnel expenses | 25 | 8.8 | 8.6 | 5.2 | 5.9 | 9.9 | 9.1 | 8.7 | 8.5 | 8.9 | 9.0 |
| | 50 | 13.7 | 13.9 | 17.6 | 19.4 | 18.0 | 17.9 | 13.0 | 12.8 | 12.0 | 12.2 |
| | 75 | 25.8 | 26.1 | 33.0 | 35.5 | 30.0 | 30.0 | 22.3 | 22.3 | 20.6 | 20.1 |
| Depreciation | 25 | 1.0 | 1.0 | 0.8 | 1.0 | 1.2 | 1.1 | 0.9 | 0.9 | 1.0 | 1.0 |
| | 50 | 1.8 | 1.8 | 2.8 | 2.9 | 2.1 | 2.3 | 1.6 | 1.5 | 1.4 | 1.4 |
| | 75 | 4.2 | 4.0 | 7.9 | 8.1 | 5.5 | 5.5 | 3.0 | 3.1 | 2.3 | 2.4 |
| Annual result | 25 | 2.0 | 1.8 | 4.5 | 3.2 | 1.9 | 2.1 | 1.4 | 1.4 | 2.3 | 2.2 |
| | 50 | 5.6 | 5.2 | 9.1 | 7.9 | 5.1 | 5.4 | 4.4 | 4.2 | 5.7 | 5.5 |
| | 75 | 10.3 | 10.0 | 18.1 | 16.4 | 10.0 | 10.0 | 7.8 | 7.5 | 8.9 | 9.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 9.1 | 9.1 | 7.6 | 7.5 | 8.5 | 8.5 | 9.5 | 9.7 | 9.7 | 10.0 |
| | 50 | 25.9 | 24.8 | 34.8 | 35.2 | 29.7 | 25.6 | 25.2 | 22.7 | 22.3 | 23.2 |
| | 75 | 48.5 | 48.2 | 64.2 | 65.3 | 59.9 | 59.0 | 46.4 | 46.3 | 34.4 | 33.6 |
| Inventories | 25 | 3.9 | 3.9 | 0.0 | 0.0 | 1.4 | 1.3 | 9.3 | 8.7 | 14.8 | 15.0 |
| | 50 | 17.7 | 17.4 | 3.5 | 3.4 | 17.0 | 16.3 | 20.4 | 21.5 | 20.5 | 20.8 |
| | 75 | 36.7 | 36.5 | 23.4 | 24.2 | 38.5 | 41.0 | 38.9 | 37.8 | 36.3 | 38.4 |
| Equity | 25 | 10.2 | 11.3 | 0.9 | 1.1 | 4.4 | 5.6 | 19.5 | 19.0 | 26.6 | 26.3 |
| | 50 | 34.2 | 33.8 | 19.1 | 17.7 | 22.8 | 24.2 | 38.4 | 38.3 | 39.3 | 38.4 |
| | 75 | 49.4 | 49.7 | 45.4 | 47.0 | 48.8 | 51.3 | 50.9 | 50.5 | 47.4 | 47.1 |
| Short-term liabilities | 25 | 26.5 | 26.1 | 16.6 | 16.9 | 21.9 | 21.8 | 30.3 | 29.8 | 37.8 | 33.2 |
| | 50 | 45.4 | 46.0 | 36.6 | 37.3 | 42.0 | 43.0 | 46.8 | 47.8 | 48.8 | 48.5 |
| | 75 | 63.3 | 63.1 | 72.5 | 75.2 | 66.0 | 65.1 | 59.1 | 60.2 | 57.9 | 61.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 11.5 | 12.3 | 24.1 | 22.9 | 22.9 | 23.2 | 7.1 | 9.0 | 3.2 | 3.3 |
| | 75 | 34.0 | 34.9 | 47.4 | 48.2 | 52.8 | 51.9 | 26.6 | 27.0 | 15.4 | 17.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.2 | 2.2 | 5.0 | 3.5 | 2.2 | 2.6 | 1.7 | 1.7 | 2.8 | 2.7 |
| | 50 | 6.4 | 6.0 | 11.1 | 8.5 | 5.6 | 6.1 | 5.3 | 4.8 | 6.7 | 6.4 |
| | 75 | 11.7 | 11.8 | 20.1 | 18.1 | 11.5 | 11.9 | 9.0 | 8.6 | 10.2 | 10.5 |
| Annual result and depreciation | 25 | 4.5 | 4.6 | 7.4 | 7.2 | 4.3 | 4.8 | 3.8 | 3.8 | 4.9 | 4.5 |
| | 50 | 8.9 | 8.7 | 16.0 | 15.0 | 8.9 | 9.2 | 7.4 | 7.0 | 8.4 | 8.5 |
| | 75 | 15.0 | 15.3 | 28.5 | 25.6 | 15.8 | 15.9 | 11.4 | 11.3 | 12.7 | 12.9 |
| Trade receivables | 25 | 3.1 | 3.0 | 0.9 | 1.5 | 2.4 | 2.1 | 4.4 | 4.6 | 3.7 | 3.3 |
| | 50 | 6.4 | 6.1 | 5.3 | 5.4 | 5.5 | 5.3 | 7.1 | 6.7 | 6.4 | 6.1 |
| | 75 | 9.6 | 9.2 | 10.1 | 10.9 | 9.4 | 8.7 | 9.5 | 9.1 | 9.4 | 9.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 5.8 | 5.0 | 7.4 | 4.2 | 5.6 | 5.0 | 5.7 | 5.2 | 6.3 | 5.1 |
| | 50 | 11.7 | 11.8 | 14.8 | 16.1 | 10.6 | 10.7 | 10.7 | 10.6 | 11.7 | 12.6 |
| | 75 | 20.9 | 20.9 | 36.6 | 30.9 | 18.1 | 19.6 | 18.5 | 17.1 | 20.2 | 21.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 10.6 | 10.5 | 8.4 | 6.5 | 9.4 | 10.0 | 11.8 | 12.2 | 13.3 | 10.9 |
| | 50 | 26.9 | 26.4 | 28.9 | 28.0 | 23.9 | 21.8 | 27.1 | 26.4 | 31.1 | 32.9 |
| | 75 | 55.8 | 55.8 | 74.0 | 61.0 | 48.8 | 53.8 | 55.1 | 53.0 | 53.4 | 55.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 81.3 | 82.2 | 61.8 | 56.0 | 67.9 | 68.7 | 84.8 | 87.3 | 92.5 | 92.5 |
| | 50 | 122.6 | 120.7 | 112.9 | 101.5 | 122.9 | 132.7 | 127.6 | 119.8 | 119.8 | 125.2 |
| | 75 | 288.0 | 270.0 | 233.3 | 311.6 | 322.0 | 329.6 | 296.2 | 285.0 | 239.8 | 213.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 46.4 | 43.3 | 35.1 | 33.8 | 33.1 | 34.6 | 53.6 | 49.7 | 59.2 | 59.6 |
| | 50 | 81.5 | 80.3 | 87.1 | 76.4 | 69.1 | 65.7 | 79.9 | 84.6 | 85.3 | 83.6 |
| | 75 | 135.7 | 138.9 | 195.0 | 164.0 | 157.1 | 166.6 | 129.5 | 135.2 | 114.2 | 114.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.5 | 3.4 | 5.7 | 5.3 | 3.4 | 3.3 | 2.5 | 2.9 | 4.0 | 4.0 |
| | 50 | 7.1 | 6.9 | 13.7 | 12.7 | 7.8 | 8.3 | 5.9 | 5.7 | 6.5 | 6.3 |
| | 75 | 13.6 | 14.2 | 27.9 | 35.5 | 19.5 | 18.2 | 10.5 | 10.9 | 8.4 | 8.3 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

II. Enterprises by selected legal form

6. General partnerships

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.5 | 99.8 | 99.2 | 99.8 | 99.2 | 99.9 | 99.7 | 99.8 | 99.6 |
| Change in finished goods | 0.2 | 0.5 | 0.2 | 0.8 | 0.2 | 0.8 | 0.1 | 0.3 | 0.2 | 0.4 |
| Interest and similar income | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 |
| Other income | 3.2 | 2.9 | 5.2 | 5.5 | 2.6 | 2.3 | 2.6 | 2.1 | 3.5 | 3.2 |
| of which: Income from long-term equity investments | 0.7 | 0.7 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 1.4 | 1.5 |
| Total income | 103.3 | 103.0 | 105.3 | 105.6 | 102.7 | 102.4 | 102.7 | 102.2 | 103.6 | 103.5 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 49.7 | 49.6 | 33.1 | 32.7 | 42.1 | 42.7 | 48.5 | 48.3 | 56.0 | 56.1 |
| Personnel expenses | 18.1 | 18.4 | 23.2 | 23.3 | 21.9 | 22.2 | 20.0 | 20.5 | 14.5 | 14.7 |
| Depreciation | 3.1 | 2.9 | 7.7 | 7.7 | 4.9 | 4.6 | 3.6 | 3.4 | 1.3 | 1.2 |
| of which: Depreciation of tangible fixed assets | 2.9 | 2.9 | 7.6 | 7.7 | 4.8 | 4.5 | 3.3 | 3.2 | 1.2 | 1.2 |
| Interest and similar expenses | 1.0 | 1.0 | 1.7 | 1.6 | 0.8 | 0.7 | 1.4 | 1.4 | 0.7 | 0.7 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 21.0 | 20.8 | 22.2 | 22.4 | 18.5 | 18.1 | 18.3 | 17.8 | 23.6 | 23.6 |
| Total expenses before taxes on income | 92.9 | 92.8 | 88.0 | 87.9 | 88.4 | 88.4 | 91.8 | 91.3 | 96.2 | 96.4 |
| Annual result before taxes on income | 10.4 | 10.3 | 17.3 | 17.7 | 14.3 | 14.0 | 10.9 | 10.9 | 7.4 | 7.1 |
| Taxes on income | 1.0 | 1.0 | 1.5 | 1.6 | 1.2 | 0.9 | 0.8 | 0.8 | 1.0 | 1.1 |
| Annual result | 9.4 | 9.3 | 15.8 | 16.1 | 13.1 | 13.0 | 10.1 | 10.1 | 6.4 | 6.1 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | - 0.1 | - 0.2 | 0.1 | 0.1 | 0.2 | 0.3 | - 0.1 | - 0.2 | - 0.3 | - 0.4 |
| Profit for the year | 9.5 | 9.5 | 15.7 | 15.9 | 12.9 | 12.7 | 10.2 | 10.4 | 6.7 | 6.5 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.6 | 0.3 | 0.3 | 0.7 | 0.6 | 0.8 | 0.8 | 0.4 | 0.6 |
| Tangible fixed assets | 24.8 | 23.4 | 61.4 | 60.6 | 43.9 | 43.3 | 27.8 | 27.1 | 8.3 | 7.1 |
| of which: Land and buildings | 10.5 | 9.8 | 30.1 | 29.5 | 16.3 | 16.3 | 11.2 | 10.4 | 3.8 | 3.4 |
| Inventories | 12.4 | 13.0 | 12.1 | 12.9 | 16.2 | 17.3 | 12.6 | 13.9 | 10.9 | 11.0 |
| of which: Finished goods and merchandise | 6.8 | 7.9 | 5.5 | 5.5 | 9.4 | 9.2 | 8.8 | 10.1 | 4.7 | 6.6 |
| Cash | 14.5 | 15.7 | 8.3 | 8.6 | 10.7 | 11.0 | 8.7 | 7.7 | 21.2 | 23.9 |
| Receivables | 41.2 | 40.9 | 15.0 | 14.9 | 23.3 | 23.1 | 46.9 | 46.8 | 49.3 | 48.2 |
| Short-term | 40.5 | 40.0 | 14.2 | 14.1 | 23.0 | 22.6 | 46.4 | 46.0 | 48.2 | 47.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 15.2 | 22.4 | 8.2 | 8.0 | 16.0 | 16.1 | 17.4 | 16.5 | 14.8 | 31.1 |
| Receivables from affiliated companies | 15.0 | 15.2 | 2.9 | 3.2 | 3.5 | 3.4 | 26.2 | 26.4 | 13.9 | 14.4 |
| Long-term | 0.7 | 0.9 | 0.7 | 0.8 | 0.3 | 0.5 | 0.4 | 0.8 | 1.0 | 1.1 |
| of which: Loans to affiliated companies | 0.4 | 0.5 | 0.3 | 0.2 | 0.0 | 0.1 | 0.1 | 0.3 | 0.8 | 0.9 |
| Securities | 1.7 | 1.6 | 0.6 | 0.6 | 1.0 | 1.1 | 0.1 | 0.2 | 3.2 | 2.9 |
| Other long-term equity investments | 4.3 | 4.1 | 1.8 | 1.6 | 3.6 | 2.9 | 2.5 | 2.9 | 6.3 | 5.7 |
| of which: Goodwill | 1.2 | 1.0 | 1.1 | 0.9 | 2.9 | 2.3 | 2.0 | 1.8 | 0.0 | 0.0 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 26.6 | 26.3 | 23.5 | 24.2 | 31.1 | 30.7 | 42.4 | 44.6 | 14.6 | 13.3 |
| Liabilities | 52.1 | 51.8 | 72.5 | 71.7 | 64.1 | 64.8 | 52.5 | 50.8 | 43.2 | 44.2 |
| Short-term | 37.0 | 35.2 | 35.0 | 34.6 | 37.3 | 38.7 | 36.4 | 28.4 | 37.6 | 38.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 8.2 | 7.6 | 12.8 | 12.3 | 12.7 | 11.6 | 11.8 | 13.1 | 3.2 | 1.8 |
| Trade payables | 6.5 | 6.6 | 7.3 | 7.5 | 9.5 | 9.6 | 6.5 | 6.4 | 5.3 | 5.6 |
| Liabilities to affiliated companies | 14.7 | 13.4 | 5.0 | 4.7 | 6.6 | 7.0 | 13.2 | 4.7 | 20.7 | 22.8 |
| Long-term | 15.1 | 16.6 | 37.5 | 37.1 | 26.8 | 26.0 | 16.0 | 22.3 | 5.6 | 5.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 13.3 | 12.9 | 33.8 | 34.7 | 24.9 | 24.1 | 13.9 | 13.4 | 4.4 | 4.6 |
| Liabilities to affiliated companies | 1.0 | 3.0 | 2.4 | 1.4 | 0.7 | 0.7 | 1.0 | 8.1 | 0.8 | 0.9 |
| Provisions | 21.1 | 21.7 | 3.3 | 3.4 | 4.3 | 4.0 | 4.9 | 4.4 | 42.1 | 42.4 |
| of which: Provisions for pensions | 2.6 | 2.7 | 0.2 | 0.2 | 0.2 | 0.2 | 0.7 | 0.8 | 5.3 | 5.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 10.4 | 10.3 | 17.3 | 17.8 | 14.3 | 14.1 | 10.9 | 11.0 | 7.4 | 7.1 |
| Annual result and depreciation | 12.5 | 12.2 | 23.5 | 24.0 | 18.1 | 17.8 | 13.7 | 13.5 | 7.8 | 7.3 |
| Trade receivables | 10.0 | 15.3 | 7.5 | 7.2 | 9.2 | 9.0 | 11.6 | 11.2 | 9.6 | 21.9 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 151.9 | 147.1 | 109.1 | 110.6 | 174.6 | 178.9 | 150.1 | 148.2 | 153.6 | 142.4 |
| Annual result and interest paid | 15.8 | 15.1 | 19.1 | 19.7 | 24.4 | 24.8 | 17.3 | 17.0 | 10.9 | 9.7 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 32.3 | 31.0 | 37.6 | 39.5 | 54.3 | 54.4 | 42.0 | 41.9 | 18.6 | 16.6 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 144.4 | 155.6 | 94.5 | 96.4 | 117.2 | 117.5 | 187.0 | 213.7 | 158.4 | 166.4 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 152.7 | 162.5 | 64.4 | 65.6 | 90.3 | 86.9 | 151.6 | 189.3 | 193.1 | 192.2 |
| Cash resources, short-term receivables and inventories | 186.3 | 199.5 | 98.9 | 102.8 | 133.6 | 131.6 | 186.1 | 238.3 | 222.2 | 220.8 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 8.7 | 9.0 | 20.2 | 20.4 | 12.8 | 12.4 | 9.0 | 8.9 | 6.2 | 6.9 |
| Memo item: | Percentage of sales | | | | | | | | | |
| Balance sheet total in € billion | 4.06 | 4.34 | 0.37 | 0.38 | 0.65 | 0.68 | 1.24 | 1.29 | 1.79 | 1.99 |
| Sales in € billion | 6.17 | 6.38 | 0.40 | 0.42 | 1.14 | 1.21 | 1.87 | 1.91 | 2.76 | 2.84 |
| Number of enterprises | 902 | 902 | 520 | 520 | 276 | 276 | 87 | 87 | 19 | 19 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

Enterprises by selected legal form

cont'd: 6. General partnerships

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 5.8 | 5.7 | 2.1 | 2.2 | 11.1 | 9.6 | 12.9 | 13.5 | 17.9 | 17.7 |
| | 50 | 30.7 | 30.5 | 27.1 | 27.2 | 38.2 | 37.1 | 47.6 | 46.8 | 58.4 | 59.7 |
| | 75 | 58.5 | 57.6 | 46.8 | 45.1 | 69.1 | 68.9 | 76.7 | 77.1 | 81.1 | 80.7 |
| Personnel expenses | 25 | 5.4 | 6.2 | 1.9 | 1.9 | 10.3 | 10.5 | 8.7 | 8.5 | 2.3 | 2.6 |
| | 50 | 17.7 | 18.1 | 15.6 | 15.6 | 22.8 | 23.2 | 18.2 | 18.7 | 13.9 | 14.2 |
| | 75 | 31.6 | 32.2 | 31.0 | 31.1 | 32.9 | 33.7 | 31.0 | 30.1 | 37.0 | 41.7 |
| Depreciation | 25 | 1.2 | 1.3 | 1.6 | 1.7 | 1.1 | 1.0 | 0.8 | 0.7 | 0.4 | 0.4 |
| | 50 | 3.2 | 3.1 | 4.1 | 3.5 | 2.8 | 2.7 | 1.7 | 1.7 | 1.1 | 1.7 |
| | 75 | 8.6 | 8.5 | 11.6 | 11.8 | 6.7 | 6.3 | 5.2 | 4.7 | 2.2 | 2.4 |
| Annual result | 25 | 5.0 | 5.0 | 8.6 | 8.5 | 3.8 | 3.5 | 1.6 | 1.3 | 1.1 | 0.9 |
| | 50 | 12.7 | 12.9 | 16.4 | 16.7 | 8.3 | 7.8 | 4.9 | 4.1 | 4.5 | 4.2 |
| | 75 | 24.2 | 25.5 | 27.2 | 27.8 | 19.3 | 18.5 | 21.3 | 21.0 | 10.6 | 8.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 11.3 | 10.5 | 16.5 | 13.5 | 10.4 | 10.2 | 6.5 | 5.3 | 4.4 | 2.1 |
| | 50 | 38.0 | 34.3 | 48.3 | 44.4 | 34.3 | 33.0 | 17.0 | 18.4 | 8.7 | 9.4 |
| | 75 | 69.1 | 69.4 | 77.0 | 76.2 | 60.9 | 62.0 | 40.7 | 40.4 | 27.7 | 25.2 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 | 1.8 | 1.8 | 0.1 | 0.1 |
| | 50 | 5.1 | 5.1 | 3.5 | 3.8 | 5.8 | 6.0 | 10.9 | 10.1 | 17.3 | 20.8 |
| | 75 | 22.0 | 22.7 | 18.7 | 17.5 | 25.8 | 27.4 | 31.0 | 32.5 | 32.8 | 30.9 |
| Equity | 25 | 3.3 | 3.3 | - 2.5 | - 1.7 | 8.5 | 7.9 | 20.4 | 24.8 | 3.0 | 4.4 |
| | 50 | 28.5 | 29.1 | 24.0 | 26.3 | 31.0 | 30.6 | 44.9 | 44.6 | 23.5 | 13.5 |
| | 75 | 56.3 | 57.2 | 52.3 | 53.6 | 61.2 | 60.5 | 60.4 | 65.3 | 42.7 | 43.0 |
| Short-term liabilities | 25 | 16.7 | 16.1 | 16.2 | 14.7 | 16.5 | 18.1 | 16.8 | 13.7 | 35.7 | 22.2 |
| | 50 | 32.6 | 32.9 | 30.8 | 32.7 | 33.0 | 34.3 | 32.8 | 29.7 | 44.1 | 52.4 |
| | 75 | 62.7 | 63.1 | 65.9 | 63.4 | 60.8 | 62.8 | 55.5 | 54.8 | 61.7 | 80.7 |
| Liabilities to banks | 25 | 1.9 | 1.9 | 3.0 | 3.9 | 3.4 | 2.4 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 28.2 | 28.9 | 32.9 | 34.1 | 27.2 | 24.6 | 19.6 | 25.8 | 0.0 | 0.0 |
| | 75 | 60.3 | 59.5 | 67.1 | 64.4 | 54.3 | 55.7 | 41.6 | 43.5 | 21.1 | 10.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 5.8 | 5.6 | 9.5 | 9.6 | 4.4 | 4.0 | 1.8 | 1.6 | 1.6 | 1.1 |
| | 50 | 14.3 | 14.0 | 17.9 | 18.5 | 9.3 | 9.2 | 6.0 | 4.9 | 5.2 | 4.6 |
| | 75 | 26.7 | 27.8 | 29.2 | 30.5 | 20.6 | 21.5 | 22.2 | 21.0 | 13.6 | 11.8 |
| Annual result and depreciation | 25 | 10.3 | 9.8 | 15.2 | 15.7 | 7.6 | 7.5 | 3.7 | 3.3 | 2.5 | 3.2 |
| | 50 | 19.6 | 20.5 | 26.2 | 26.3 | 13.7 | 13.6 | 7.7 | 6.9 | 6.1 | 6.3 |
| | 75 | 36.1 | 36.2 | 41.7 | 42.9 | 25.6 | 25.9 | 26.6 | 27.8 | 14.3 | 12.5 |
| Trade receivables | 25 | 1.2 | 1.3 | 0.5 | 0.6 | 3.0 | 2.7 | 3.3 | 3.5 | 2.7 | 4.3 |
| | 50 | 5.5 | 5.4 | 3.9 | 3.9 | 6.9 | 6.8 | 8.4 | 8.9 | 6.0 | 7.0 |
| | 75 | 11.1 | 11.1 | 9.7 | 10.0 | 11.9 | 11.6 | 15.1 | 15.7 | 11.1 | 13.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 9.0 | 9.6 | 10.2 | 10.7 | 10.1 | 9.9 | 6.0 | 5.8 | 5.3 | 5.9 |
| | 50 | 23.5 | 23.6 | 27.2 | 29.4 | 23.5 | 22.1 | 13.1 | 12.7 | 10.8 | 11.5 |
| | 75 | 55.1 | 58.3 | 70.7 | 77.1 | 47.3 | 48.7 | 34.8 | 36.8 | 23.4 | 20.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 13.8 | 14.4 | 14.6 | 15.1 | 12.7 | 15.5 | 10.9 | 11.0 | 10.5 | 9.3 |
| | 50 | 41.0 | 43.4 | 46.1 | 49.1 | 42.2 | 42.3 | 30.0 | 28.3 | 35.0 | 26.0 |
| | 75 | 115.0 | 125.4 | 119.5 | 125.7 | 112.9 | 130.8 | 113.0 | 103.1 | 50.5 | 68.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 67.5 | 68.1 | 56.1 | 60.3 | 78.8 | 76.3 | 108.3 | 116.5 | 48.5 | 38.9 |
| | 50 | 113.5 | 114.2 | 103.4 | 102.2 | 131.9 | 124.2 | 161.9 | 174.6 | 146.4 | 156.8 |
| | 75 | 245.2 | 256.2 | 181.1 | 200.0 | 286.9 | 276.7 | 586.0 | 469.8 | 386.9 | 285.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 39.7 | 38.7 | 31.6 | 31.7 | 50.3 | 50.0 | 73.1 | 66.6 | 84.4 | 83.1 |
| | 50 | 96.1 | 93.8 | 77.8 | 86.2 | 106.2 | 93.1 | 140.9 | 139.9 | 109.3 | 116.0 |
| | 75 | 241.6 | 234.6 | 210.0 | 214.7 | 248.5 | 223.5 | 300.7 | 362.0 | 172.9 | 163.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.2 | 4.1 | 3.3 | 3.1 | 5.6 | 5.6 | 4.2 | 4.1 | 2.3 | 2.6 |
| | 50 | 10.3 | 10.8 | 9.6 | 11.1 | 11.7 | 11.1 | 9.2 | 9.1 | 7.0 | 7.9 |
| | 75 | 24.2 | 25.0 | 25.9 | 26.4 | 23.2 | 25.6 | 20.4 | 22.3 | 21.6 | 22.9 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

II. Enterprises by selected legal form

7. Sole proprietorships

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.1 | 99.7 | 99.2 | 99.2 | 99.8 | 99.5 | 100.3 | 99.9 | 101.0 | 100.1 |
| Change in finished goods | - 0.1 | 0.3 | 0.8 | 0.8 | 0.2 | 0.5 | - 0.3 | 0.1 | - 1.0 | - 0.1 |
| Interest and similar income | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Other income | 1.8 | 1.9 | 3.5 | 3.6 | 1.8 | 1.8 | 1.6 | 1.6 | 0.6 | 0.7 |
| of which: Income from long-term equity investments | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total income | 101.9 | 101.9 | 103.6 | 103.7 | 101.9 | 101.9 | 101.6 | 101.6 | 100.7 | 100.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 62.1 | 61.7 | 37.4 | 37.1 | 56.1 | 56.0 | 67.8 | 67.5 | 86.3 | 86.2 |
| Personnel expenses | 15.1 | 15.4 | 24.0 | 24.3 | 18.2 | 18.3 | 13.9 | 14.3 | 3.8 | 4.1 |
| Depreciation | 3.1 | 3.2 | 5.9 | 5.9 | 3.8 | 3.8 | 2.4 | 2.5 | 0.6 | 0.6 |
| of which: Depreciation of tangible fixed assets | 3.1 | 3.2 | 5.9 | 5.9 | 3.8 | 3.8 | 2.4 | 2.4 | 0.6 | 0.6 |
| Interest and similar expenses | 0.7 | 0.6 | 1.3 | 1.2 | 0.8 | 0.7 | 0.5 | 0.5 | 0.2 | 0.2 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 14.2 | 14.4 | 21.6 | 21.5 | 16.3 | 16.6 | 12.3 | 12.4 | 6.7 | 7.0 |
| Total expenses before taxes on income | 95.3 | 95.5 | 90.4 | 90.2 | 95.3 | 95.5 | 97.0 | 97.1 | 97.6 | 98.1 |
| Annual result before taxes on income | 6.6 | 6.5 | 13.2 | 13.5 | 6.5 | 6.3 | 4.6 | 4.5 | 3.1 | 2.7 |
| Taxes on income | 0.8 | 0.8 | 1.3 | 1.4 | 0.8 | 0.8 | 0.6 | 0.7 | 0.4 | 0.4 |
| Annual result | 5.8 | 5.7 | 11.9 | 12.1 | 5.7 | 5.5 | 3.9 | 3.8 | 2.7 | 2.3 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit for the year | 5.8 | 5.7 | 11.9 | 12.1 | 5.7 | 5.5 | 3.9 | 3.8 | 2.7 | 2.3 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.5 | 0.5 | 0.3 | 0.3 |
| Tangible fixed assets | 47.7 | 47.3 | 61.2 | 60.1 | 51.0 | 50.4 | 41.3 | 42.4 | 20.3 | 14.2 |
| of which: Land and buildings | 21.8 | 21.2 | 29.8 | 28.8 | 21.4 | 20.6 | 17.9 | 20.0 | 12.0 | 6.3 |
| Inventories | 22.5 | 22.7 | 13.3 | 14.3 | 19.9 | 21.0 | 24.2 | 23.3 | 46.1 | 48.5 |
| of which: Finished goods and merchandise | 13.6 | 13.7 | 7.1 | 7.2 | 13.9 | 14.3 | 22.1 | 21.1 | 12.8 | 13.7 |
| Cash | 7.6 | 7.5 | 7.7 | 7.8 | 7.0 | 7.4 | 7.8 | 8.4 | 8.6 | 5.7 |
| Receivables | 19.2 | 19.6 | 14.9 | 15.0 | 18.7 | 18.2 | 22.5 | 22.1 | 24.2 | 30.7 |
| Short-term | 18.5 | 18.8 | 14.4 | 14.5 | 18.3 | 17.9 | 21.5 | 20.5 | 23.0 | 29.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 13.1 | 13.3 | 9.5 | 9.6 | 13.0 | 12.5 | 14.7 | 13.6 | 18.5 | 24.2 |
| Receivables from affiliated companies | 1.8 | 1.8 | 1.0 | 1.0 | 1.9 | 1.9 | 3.0 | 2.2 | 1.7 | 2.3 |
| Long-term | 0.7 | 0.7 | 0.5 | 0.5 | 0.4 | 0.3 | 1.0 | 1.6 | 1.2 | 1.2 |
| of which: Loans to affiliated companies | 0.3 | 0.3 | 0.0 | 0.0 | 0.2 | 0.0 | 0.5 | 1.2 | 0.9 | 0.7 |
| Securities | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other long-term equity investments | 2.1 | 2.1 | 1.7 | 1.6 | 2.4 | 2.3 | 3.1 | 3.0 | 0.4 | 0.5 |
| of which: Goodwill | 1.2 | 1.1 | 0.8 | 0.7 | 1.9 | 1.8 | 0.9 | 0.8 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 27.2 | 26.2 | 20.3 | 20.5 | 25.1 | 24.6 | 27.9 | 30.0 | 46.3 | 38.8 |
| Liabilities | | | | | | | | | | |
| Short-term | 43.8 | 44.7 | 42.8 | 42.8 | 42.6 | 43.5 | 46.0 | 43.3 | 45.7 | 55.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 16.5 | 16.8 | 17.3 | 16.7 | 16.2 | 15.9 | 19.1 | 17.8 | 11.4 | 18.3 |
| Trade payables | 14.1 | 14.3 | 9.1 | 8.8 | 13.7 | 14.0 | 19.2 | 17.3 | 17.6 | 23.1 |
| Liabilities to affiliated companies | 2.1 | 2.5 | 2.2 | 2.4 | 1.9 | 2.0 | 2.3 | 2.8 | 2.2 | 3.3 |
| Long-term | 24.7 | 25.0 | 32.4 | 32.0 | 28.5 | 28.0 | 22.0 | 22.7 | 2.4 | 1.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 23.1 | 23.4 | 29.8 | 29.6 | 26.6 | 26.1 | 21.3 | 22.0 | 2.0 | 1.4 |
| Liabilities to affiliated companies | 0.3 | 0.3 | 0.4 | 0.5 | 0.4 | 0.4 | 0.2 | 0.2 | 0.2 | 0.1 |
| Provisions | 3.9 | 3.7 | 3.9 | 4.0 | 3.5 | 3.5 | 3.8 | 3.7 | 5.7 | 3.6 |
| of which: Provisions for pensions | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 6.5 | 6.5 | 13.3 | 13.6 | 6.6 | 6.4 | 4.5 | 4.5 | 3.1 | 2.7 |
| Annual result and depreciation | 8.9 | 8.9 | 17.9 | 18.2 | 9.5 | 9.4 | 6.3 | 6.3 | 3.2 | 2.9 |
| Trade receivables | 5.9 | 5.9 | 6.3 | 6.4 | 6.5 | 6.3 | 5.6 | 5.3 | 5.1 | 5.7 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 221.2 | 223.8 | 150.5 | 150.7 | 199.1 | 199.6 | 262.2 | 256.9 | 365.6 | 423.7 |
| Annual result and interest paid | 14.2 | 14.2 | 20.0 | 20.2 | 12.9 | 12.6 | 11.6 | 11.1 | 10.3 | 10.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 30.2 | 30.1 | 37.4 | 38.2 | 28.0 | 27.6 | 25.6 | 26.2 | 26.2 | 22.3 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 102.1 | 101.7 | 82.7 | 83.9 | 99.1 | 99.0 | 108.2 | 111.0 | 218.9 | 250.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 59.6 | 59.1 | 51.5 | 52.2 | 59.5 | 58.2 | 63.7 | 66.8 | 69.1 | 63.0 |
| Cash resources, short-term receivables and inventories | 111.0 | 109.9 | 82.6 | 85.5 | 106.2 | 106.4 | 116.4 | 120.6 | 170.1 | 149.8 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.3 | 10.3 | 16.0 | 15.6 | 12.3 | 12.5 | 10.8 | 10.0 | 5.6 | 6.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 5.53 | 5.77 | 1.53 | 1.63 | 2.09 | 2.23 | 1.19 | 1.25 | 0.73 | 0.66 |
| Sales in € billion | 12.24 | 12.90 | 2.30 | 2.45 | 4.16 | 4.45 | 3.11 | 3.21 | 2.67 | 2.79 |
| Number of enterprises | 4 386 | 4 386 | 3 175 | 3 175 | 1 027 | 1 027 | 169 | 169 | 15 | 15 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

Enterprises by selected legal form

cont'd: 7. Sole proprietorships

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|--------|---|--------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindred sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 13.0 | 12.4 | 7.8 | 7.3 | 27.7 | 28.4 | 49.1 | 50.2 | 79.4 | 78.6 |
| | 50 | 36.4 | 36.0 | 31.0 | 30.2 | 62.6 | 61.7 | 75.8 | 75.8 | 81.5 | 82.8 |
| | 75 | 64.0 | 63.0 | 50.9 | 50.1 | 76.7 | 76.8 | 84.6 | 83.9 | 91.6 | 91.8 |
| Personnel expenses | 25 | 8.6 | 9.0 | 9.6 | 10.0 | 8.5 | 8.9 | 4.4 | 4.7 | 2.3 | 3.0 |
| | 50 | 19.4 | 19.9 | 21.7 | 22.3 | 14.9 | 14.8 | 9.8 | 10.4 | 3.6 | 3.7 |
| | 75 | 32.3 | 32.4 | 33.2 | 33.3 | 29.2 | 29.9 | 21.6 | 21.0 | 6.7 | 6.0 |
| Depreciation | 25 | 1.2 | 1.3 | 1.6 | 1.7 | 0.8 | 0.8 | 0.4 | 0.5 | 0.3 | 0.2 |
| | 50 | 3.0 | 3.1 | 3.6 | 3.6 | 2.0 | 2.0 | 1.1 | 1.2 | 0.4 | 0.4 |
| | 75 | 6.8 | 6.9 | 7.6 | 7.8 | 5.3 | 5.3 | 2.4 | 2.5 | 1.1 | 1.0 |
| Annual result | 25 | 4.3 | 4.3 | 6.1 | 6.4 | 2.7 | 2.7 | 1.8 | 1.6 | 0.2 | 0.3 |
| | 50 | 9.3 | 9.5 | 12.2 | 12.8 | 5.1 | 4.9 | 3.1 | 2.9 | 1.4 | 0.6 |
| | 75 | 17.9 | 18.2 | 21.3 | 21.7 | 8.3 | 8.2 | 5.1 | 5.5 | 2.8 | 3.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 15.6 | 15.2 | 19.3 | 18.4 | 10.7 | 10.5 | 9.3 | 9.6 | 6.3 | 5.1 |
| | 50 | 42.7 | 41.9 | 46.5 | 45.7 | 32.3 | 32.1 | 25.2 | 25.3 | 11.3 | 8.7 |
| | 75 | 71.2 | 70.9 | 73.4 | 73.2 | 64.7 | 63.8 | 56.1 | 54.6 | 34.9 | 23.5 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 1.7 | 1.7 | 5.3 | 4.7 | 8.8 | 6.8 |
| | 50 | 7.1 | 6.9 | 4.6 | 4.3 | 15.5 | 15.4 | 19.1 | 17.8 | 19.9 | 24.4 |
| | 75 | 26.8 | 27.3 | 22.8 | 23.1 | 35.0 | 34.7 | 40.2 | 37.8 | 43.1 | 39.8 |
| Equity | 25 | - 13.1 | - 12.0 | - 22.7 | - 22.5 | 0.4 | 0.4 | 6.9 | 8.4 | 9.3 | 7.8 |
| | 50 | 13.9 | 14.9 | 11.8 | 13.0 | 16.9 | 16.7 | 21.9 | 25.6 | 16.9 | 15.6 |
| | 75 | 39.9 | 40.3 | 40.5 | 41.4 | 36.2 | 36.9 | 43.4 | 47.9 | 49.5 | 39.1 |
| Short-term liabilities | 25 | 22.1 | 21.9 | 20.3 | 19.9 | 25.9 | 27.6 | 31.3 | 30.1 | 31.6 | 49.7 |
| | 50 | 48.0 | 47.2 | 47.4 | 46.2 | 48.2 | 49.2 | 52.8 | 47.1 | 74.8 | 69.2 |
| | 75 | 81.8 | 80.4 | 86.4 | 84.3 | 73.1 | 73.7 | 69.8 | 72.0 | 87.2 | 89.4 |
| Liabilities to banks | 25 | 12.0 | 13.0 | 10.5 | 12.8 | 14.8 | 15.1 | 12.9 | 11.3 | 8.9 | 8.1 |
| | 50 | 41.6 | 41.2 | 42.6 | 42.5 | 40.7 | 40.8 | 32.9 | 30.7 | 15.6 | 18.3 |
| | 75 | 70.0 | 69.0 | 73.8 | 72.7 | 63.7 | 63.9 | 52.4 | 52.3 | 24.0 | 22.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 4.7 | 4.8 | 6.8 | 6.9 | 3.0 | 3.1 | 2.1 | 1.9 | 0.3 | 0.3 |
| | 50 | 10.3 | 10.6 | 13.5 | 14.2 | 5.9 | 5.5 | 3.6 | 3.4 | 1.7 | 0.8 |
| | 75 | 19.7 | 20.3 | 23.5 | 24.1 | 9.3 | 9.3 | 5.9 | 6.3 | 3.1 | 3.4 |
| Annual result and depreciation | 25 | 8.0 | 8.1 | 11.1 | 11.4 | 5.2 | 5.1 | 3.4 | 3.2 | 0.9 | 0.7 |
| | 50 | 15.5 | 15.9 | 19.3 | 20.0 | 8.7 | 8.6 | 5.2 | 5.7 | 1.9 | 1.4 |
| | 75 | 27.0 | 27.3 | 31.3 | 32.0 | 14.6 | 14.6 | 8.8 | 9.6 | 5.5 | 5.7 |
| Trade receivables | 25 | 1.1 | 1.1 | 0.6 | 0.7 | 2.2 | 2.3 | 2.1 | 2.1 | 2.7 | 2.4 |
| | 50 | 4.4 | 4.4 | 4.0 | 3.9 | 5.9 | 5.6 | 4.8 | 4.4 | 3.4 | 4.2 |
| | 75 | 8.5 | 8.4 | 8.4 | 8.4 | 8.8 | 8.6 | 8.2 | 7.9 | 7.0 | 7.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 11.0 | 11.2 | 13.3 | 13.8 | 8.5 | 8.5 | 6.3 | 5.3 | 3.9 | 3.1 |
| | 50 | 24.0 | 23.6 | 30.3 | 30.1 | 15.7 | 15.6 | 12.6 | 12.7 | 10.1 | 4.6 |
| | 75 | 50.0 | 50.3 | 63.3 | 62.3 | 27.2 | 26.2 | 20.7 | 20.9 | 13.0 | 10.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 17.4 | 18.0 | 18.7 | 19.9 | 15.7 | 15.7 | 14.9 | 13.7 | 9.1 | 6.9 |
| | 50 | 38.1 | 39.0 | 44.0 | 44.7 | 29.4 | 29.4 | 27.9 | 26.4 | 21.1 | 13.8 |
| | 75 | 87.6 | 86.9 | 103.0 | 101.9 | 56.0 | 56.0 | 48.9 | 53.8 | 43.9 | 31.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 27.6 | 30.5 | 11.2 | 17.0 | 59.2 | 59.4 | 71.5 | 73.7 | 70.0 | 51.4 |
| | 50 | 93.5 | 94.5 | 88.5 | 90.1 | 104.3 | 104.2 | 119.2 | 115.3 | 111.9 | 138.9 |
| | 75 | 163.3 | 166.7 | 147.9 | 153.5 | 208.8 | 211.0 | 241.0 | 253.5 | 250.1 | 257.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 26.7 | 27.3 | 23.7 | 25.1 | 34.2 | 33.5 | 33.7 | 38.4 | 55.8 | 52.4 |
| | 50 | 60.7 | 62.5 | 58.6 | 60.0 | 65.6 | 66.2 | 66.5 | 67.8 | 67.7 | 65.1 |
| | 75 | 136.7 | 137.5 | 142.2 | 144.3 | 128.2 | 121.6 | 103.3 | 123.2 | 99.0 | 109.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.4 | 4.6 | 4.0 | 4.3 | 5.7 | 5.8 | 6.1 | 5.5 | 3.5 | 4.1 |
| | 50 | 10.8 | 10.5 | 11.0 | 10.8 | 10.9 | 10.7 | 8.8 | 8.6 | 5.6 | 6.1 |
| | 75 | 24.8 | 24.7 | 26.7 | 26.7 | 22.9 | 22.1 | 14.5 | 12.6 | 9.2 | 12.8 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

III. East German enterprises by economic sector

1. All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.3 | 99.2 | 97.6 | 97.8 | 98.4 | 98.0 | 98.8 | 98.8 | 99.7 | 99.6 |
| Change in finished goods | 0.7 | 0.8 | 2.4 | 2.2 | 1.6 | 2.0 | 1.2 | 1.2 | 0.3 | 0.4 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Other income | 3.3 | 3.0 | 8.1 | 8.4 | 5.1 | 4.8 | 3.3 | 3.2 | 2.9 | 2.6 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 |
| Total income | 103.4 | 103.2 | 108.3 | 108.6 | 105.3 | 105.0 | 103.4 | 103.3 | 103.1 | 102.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 64.3 | 65.1 | 39.0 | 38.7 | 49.2 | 49.1 | 55.1 | 55.0 | 70.6 | 71.6 |
| Personnel expenses | 17.7 | 17.6 | 33.7 | 34.3 | 28.0 | 28.2 | 25.1 | 25.5 | 13.0 | 12.8 |
| Depreciation | 4.1 | 3.9 | 6.4 | 6.6 | 5.0 | 4.9 | 4.7 | 4.5 | 3.7 | 3.5 |
| of which: Depreciation of tangible fixed assets | 3.9 | 3.7 | 6.3 | 6.5 | 4.9 | 4.8 | 4.5 | 4.3 | 3.5 | 3.3 |
| Interest and similar expenses | 0.8 | 0.8 | 1.5 | 1.4 | 1.1 | 1.0 | 0.8 | 0.8 | 0.7 | 0.7 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 11.6 | 11.4 | 21.5 | 21.5 | 17.0 | 16.9 | 13.1 | 13.2 | 10.1 | 9.8 |
| Total expenses before taxes on income | 98.6 | 98.9 | 102.4 | 102.8 | 100.4 | 100.2 | 98.9 | 99.1 | 98.2 | 98.6 |
| Annual result before taxes on income | 4.8 | 4.3 | 5.9 | 5.8 | 4.9 | 4.8 | 4.5 | 4.3 | 4.9 | 4.2 |
| Taxes on income | 0.9 | 0.9 | 1.4 | 1.4 | 1.2 | 1.2 | 1.0 | 1.0 | 0.8 | 0.8 |
| Annual result | 3.9 | 3.4 | 4.6 | 4.4 | 3.7 | 3.6 | 3.5 | 3.3 | 4.1 | 3.4 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | 0.4 | 0.3 | 0.1 | 0.1 | 0.0 | 0.1 | 0.2 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.5 | 1.4 | 0.1 | 0.0 | 0.2 | 0.2 | 0.8 | 0.8 | 2.0 | 1.8 |
| Profit for the year | 2.6 | 2.2 | 4.9 | 4.8 | 3.5 | 3.5 | 2.8 | 2.5 | 2.3 | 1.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.1 | 1.3 | 0.8 | 0.7 | 0.5 | 0.5 | 0.8 | 0.7 | 1.4 | 1.8 |
| Tangible fixed assets | 44.9 | 43.9 | 52.1 | 51.1 | 48.6 | 46.7 | 46.5 | 45.5 | 43.4 | 42.5 |
| of which: Land and buildings | 17.0 | 16.4 | 22.6 | 21.9 | 21.7 | 20.7 | 18.8 | 17.8 | 15.2 | 14.8 |
| Inventories | 14.4 | 15.4 | 13.3 | 14.5 | 18.6 | 20.1 | 17.9 | 18.9 | 12.1 | 13.0 |
| of which: Finished goods and merchandise | 4.6 | 4.9 | 4.5 | 4.3 | 5.7 | 5.8 | 5.3 | 5.6 | 4.1 | 4.5 |
| Cash | 8.2 | 8.0 | 11.9 | 12.3 | 10.7 | 10.9 | 9.5 | 9.3 | 7.1 | 6.7 |
| Receivables | 23.8 | 23.9 | 17.5 | 17.3 | 17.9 | 17.8 | 20.7 | 20.8 | 26.5 | 26.6 |
| Short-term | 21.9 | 21.7 | 16.4 | 16.2 | 16.7 | 16.6 | 19.4 | 19.6 | 24.0 | 23.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.7 | 8.7 | 7.6 | 7.6 | 8.4 | 8.2 | 9.8 | 9.9 | 8.2 | 8.3 |
| Receivables from affiliated companies | 10.8 | 10.5 | 5.2 | 5.0 | 5.4 | 5.5 | 7.1 | 7.0 | 13.6 | 13.1 |
| Long-term | 2.0 | 2.2 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 2.5 | 2.9 |
| of which: Loans to affiliated companies | 1.4 | 1.6 | 0.5 | 0.5 | 0.7 | 0.7 | 0.7 | 0.7 | 1.9 | 2.3 |
| Securities | 1.7 | 1.6 | 0.6 | 0.5 | 0.8 | 0.8 | 1.7 | 1.6 | 1.9 | 1.7 |
| Other long-term equity investments | 5.5 | 5.5 | 3.0 | 2.8 | 2.2 | 2.7 | 2.6 | 2.7 | 7.4 | 7.3 |
| of which: Goodwill | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.4 | 0.4 |
| Capital | | | | | | | | | | |
| Equity | 45.8 | 45.5 | 34.4 | 34.5 | 40.4 | 40.6 | 45.2 | 45.2 | 47.2 | 46.7 |
| Liabilities | | | | | | | | | | |
| Short-term | 43.4 | 43.8 | 59.7 | 59.5 | 53.6 | 53.5 | 46.6 | 46.8 | 39.7 | 40.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 28.9 | 29.4 | 32.3 | 32.8 | 31.9 | 32.4 | 31.6 | 32.4 | 27.1 | 27.4 |
| Trade payables | 4.3 | 4.1 | 8.1 | 7.8 | 7.3 | 6.7 | 5.6 | 5.5 | 3.0 | 2.9 |
| Liabilities to affiliated companies | 6.9 | 7.0 | 5.7 | 5.7 | 6.1 | 6.1 | 7.0 | 7.1 | 7.0 | 7.2 |
| Long-term | 9.1 | 9.5 | 7.0 | 6.3 | 5.7 | 5.6 | 7.7 | 7.8 | 10.4 | 11.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 14.5 | 14.4 | 27.4 | 26.7 | 21.7 | 21.1 | 15.0 | 14.4 | 12.6 | 12.9 |
| Liabilities to affiliated companies | 8.8 | 9.1 | 21.6 | 21.2 | 16.9 | 16.2 | 10.6 | 10.1 | 6.3 | 7.0 |
| Provisions | 4.2 | 4.1 | 4.1 | 4.0 | 3.9 | 4.0 | 3.4 | 3.3 | 4.7 | 4.4 |
| of which: Provisions for pensions | 9.9 | 10.0 | 4.5 | 4.5 | 5.5 | 5.3 | 7.5 | 7.4 | 11.9 | 12.2 |
| Other ratios | | | | | | | | | | |
| Annual result before taxes on income | Percentage of sales | | | | | | | | | |
| Annual result and depreciation | 4.9 | 4.3 | 6.1 | 6.0 | 5.0 | 4.9 | 4.6 | 4.3 | 5.0 | 4.2 |
| Trade receivables | 8.1 | 7.4 | 11.2 | 11.3 | 8.9 | 8.6 | 8.3 | 7.9 | 7.9 | 7.0 |
| | 7.1 | 7.0 | 8.9 | 8.9 | 8.1 | 8.0 | 8.9 | 8.9 | 6.3 | 6.2 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 121.5 | 123.8 | 84.6 | 85.0 | 104.4 | 103.1 | 111.0 | 111.1 | 130.4 | 134.4 |
| Annual result and interest paid | 5.8 | 5.2 | 5.3 | 5.1 | 5.0 | 4.8 | 4.9 | 4.5 | 6.3 | 5.6 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 21.4 | 19.7 | 17.6 | 18.0 | 18.9 | 18.3 | 20.3 | 19.2 | 22.5 | 20.2 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 112.0 | 112.6 | 108.9 | 110.3 | 118.8 | 121.5 | 116.1 | 116.8 | 109.2 | 109.5 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 104.6 | 101.5 | 88.9 | 87.7 | 87.5 | 86.2 | 92.5 | 89.8 | 115.1 | 111.5 |
| Cash resources, short-term receivables and inventories | 154.3 | 153.9 | 129.9 | 131.8 | 145.9 | 148.3 | 149.1 | 148.2 | 159.7 | 159.0 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 8.8 | 8.6 | 16.9 | 16.9 | 11.7 | 11.7 | 11.4 | 11.4 | 7.6 | 7.4 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 158.32 | 165.21 | 2.93 | 3.11 | 15.63 | 16.58 | 44.52 | 46.44 | 95.23 | 99.09 |
| Sales in € billion | 192.40 | 204.50 | 2.48 | 2.65 | 16.31 | 17.09 | 49.43 | 51.57 | 124.18 | 133.19 |
| Number of enterprises | 9 135 | 9 135 | 2 783 | 2 783 | 3 395 | 3 395 | 2 214 | 2 214 | 743 | 743 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 27.6 | 27.5 | 12.6 | 11.7 | 30.7 | 30.8 | 36.8 | 36.9 | 49.6 | 49.8 |
| | 50 | 48.7 | 48.4 | 36.1 | 35.2 | 49.4 | 49.3 | 56.9 | 56.4 | 68.4 | 68.1 |
| | 75 | 67.0 | 66.7 | 53.7 | 53.6 | 65.0 | 65.1 | 73.8 | 73.4 | 80.2 | 80.1 |
| Personnel expenses | 25 | 12.6 | 13.0 | 15.2 | 15.7 | 15.5 | 15.7 | 11.2 | 11.5 | 6.8 | 7.1 |
| | 50 | 24.7 | 25.4 | 30.3 | 31.0 | 26.4 | 26.7 | 20.6 | 21.3 | 12.7 | 13.2 |
| | 75 | 38.3 | 38.9 | 44.4 | 45.6 | 37.3 | 37.8 | 34.5 | 34.5 | 22.6 | 23.3 |
| Depreciation | 25 | 1.2 | 1.2 | 1.2 | 1.3 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| | 50 | 2.8 | 2.8 | 3.0 | 3.0 | 2.6 | 2.6 | 2.7 | 2.8 | 2.8 | 2.7 |
| | 75 | 6.4 | 6.4 | 7.7 | 7.9 | 6.3 | 6.2 | 6.0 | 5.8 | 5.6 | 5.4 |
| Annual result | 25 | 0.6 | 0.5 | 0.4 | 0.5 | 0.7 | 0.6 | 0.5 | 0.5 | 0.5 | 0.2 |
| | 50 | 2.9 | 2.7 | 3.7 | 3.6 | 2.8 | 2.5 | 2.5 | 2.3 | 2.5 | 2.1 |
| | 75 | 7.1 | 6.9 | 10.1 | 10.4 | 6.3 | 6.0 | 5.9 | 5.6 | 5.8 | 6.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 10.2 | 10.0 | 8.0 | 7.6 | 9.7 | 9.7 | 12.8 | 12.2 | 16.9 | 15.8 |
| | 50 | 30.0 | 29.3 | 28.6 | 28.6 | 28.4 | 28.1 | 32.2 | 31.8 | 32.9 | 31.6 |
| | 75 | 57.0 | 56.5 | 60.7 | 60.2 | 56.2 | 55.8 | 55.4 | 54.1 | 53.7 | 53.2 |
| Inventories | 25 | 1.0 | 1.1 | 0.0 | 0.0 | 2.1 | 2.3 | 1.6 | 1.5 | 2.6 | 2.8 |
| | 50 | 12.2 | 12.4 | 5.3 | 5.3 | 14.3 | 15.0 | 18.0 | 18.5 | 16.4 | 16.6 |
| | 75 | 34.3 | 35.3 | 23.0 | 24.1 | 38.0 | 39.6 | 38.5 | 39.3 | 33.6 | 34.5 |
| Equity | 25 | 12.9 | 14.0 | 7.0 | 9.0 | 13.4 | 14.5 | 16.9 | 17.7 | 19.3 | 18.4 |
| | 50 | 33.0 | 33.8 | 28.1 | 29.5 | 32.6 | 33.4 | 36.6 | 36.9 | 39.1 | 38.5 |
| | 75 | 56.7 | 57.4 | 54.8 | 55.0 | 56.3 | 57.0 | 59.6 | 60.0 | 58.7 | 59.4 |
| Short-term liabilities | 25 | 16.8 | 16.7 | 15.9 | 15.9 | 17.2 | 17.2 | 17.2 | 16.9 | 16.6 | 16.2 |
| | 50 | 35.9 | 35.0 | 35.5 | 34.0 | 37.3 | 35.7 | 35.4 | 35.4 | 34.2 | 34.8 |
| | 75 | 62.9 | 61.9 | 66.5 | 64.4 | 62.6 | 61.6 | 61.3 | 61.3 | 57.4 | 58.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 10.2 | 10.1 | 10.0 | 10.7 | 13.0 | 12.4 | 9.1 | 9.3 | 2.5 | 2.8 |
| | 75 | 32.0 | 32.1 | 37.8 | 38.8 | 33.7 | 33.0 | 27.8 | 27.7 | 18.9 | 19.4 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.7 | 0.6 | 0.6 | 1.0 | 0.8 | 0.8 | 0.7 | 0.6 | 0.4 |
| | 50 | 3.7 | 3.6 | 4.8 | 4.8 | 3.6 | 3.5 | 3.3 | 3.1 | 3.1 | 2.8 |
| | 75 | 8.8 | 8.7 | 12.5 | 12.8 | 8.1 | 7.8 | 7.5 | 7.1 | 7.2 | 7.2 |
| Annual result and depreciation | 25 | 3.3 | 3.3 | 3.5 | 3.6 | 3.6 | 3.5 | 3.0 | 3.0 | 2.8 | 2.5 |
| | 50 | 7.9 | 7.6 | 9.5 | 9.4 | 7.6 | 7.5 | 6.9 | 6.7 | 7.1 | 6.4 |
| | 75 | 15.2 | 14.9 | 20.1 | 20.6 | 14.1 | 13.5 | 13.2 | 12.8 | 11.8 | 11.8 |
| Trade receivables | 25 | 2.9 | 2.9 | 2.2 | 2.1 | 3.4 | 3.3 | 3.3 | 3.4 | 2.2 | 2.2 |
| | 50 | 6.7 | 6.6 | 6.4 | 6.2 | 7.0 | 6.8 | 6.9 | 6.8 | 5.9 | 6.1 |
| | 75 | 11.3 | 11.1 | 12.1 | 12.0 | 11.0 | 10.6 | 11.2 | 11.2 | 11.1 | 11.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.0 | 1.9 | 1.7 | 1.9 | 2.2 | 2.0 | 1.9 | 1.9 | 1.8 | 1.2 |
| | 50 | 5.7 | 5.4 | 6.7 | 6.6 | 5.6 | 5.3 | 5.1 | 4.7 | 5.2 | 4.6 |
| | 75 | 12.1 | 11.6 | 16.6 | 16.2 | 11.4 | 10.8 | 10.0 | 9.6 | 10.1 | 9.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.6 | 5.0 | 2.5 | 2.1 | 6.3 | 5.5 | 6.6 | 6.3 | 8.6 | 7.2 |
| | 50 | 18.1 | 17.5 | 16.1 | 16.8 | 18.0 | 17.3 | 19.1 | 18.5 | 20.8 | 18.9 |
| | 75 | 44.4 | 43.0 | 48.0 | 47.8 | 43.6 | 42.0 | 42.8 | 41.5 | 39.4 | 37.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 89.9 | 92.0 | 79.6 | 83.1 | 95.4 | 98.0 | 93.1 | 93.1 | 89.4 | 89.2 |
| | 50 | 131.3 | 133.3 | 126.5 | 130.2 | 140.1 | 144.1 | 129.3 | 130.1 | 119.3 | 121.0 |
| | 75 | 263.0 | 272.8 | 301.1 | 315.1 | 294.5 | 300.0 | 233.2 | 232.8 | 188.8 | 191.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 46.1 | 46.5 | 46.8 | 45.2 | 43.6 | 45.2 | 47.2 | 48.0 | 49.7 | 52.5 |
| | 50 | 101.0 | 103.2 | 107.5 | 113.4 | 97.0 | 99.6 | 98.0 | 97.9 | 103.0 | 100.6 |
| | 75 | 215.7 | 217.8 | 257.1 | 265.7 | 204.9 | 211.0 | 192.7 | 193.6 | 188.0 | 188.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.0 | 4.9 | 4.8 | 4.8 | 5.2 | 5.0 | 5.2 | 5.1 | 4.4 | 4.3 |
| | 50 | 9.7 | 9.7 | 11.6 | 11.8 | 9.9 | 9.8 | 8.8 | 8.9 | 8.1 | 7.7 |
| | 75 | 18.5 | 18.3 | 27.6 | 29.3 | 18.0 | 17.8 | 15.0 | 15.0 | 12.8 | 12.5 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.2 | 96.7 | 97.3 | 98.2 | 97.9 | 98.9 | 98.7 | 99.7 | 99.6 |
| Change in finished goods | 0.6 | 0.8 | 3.3 | 2.7 | 1.8 | 2.1 | 1.1 | 1.3 | 0.3 | 0.4 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Other income | 3.5 | 3.2 | 9.0 | 9.0 | 5.6 | 5.3 | 3.4 | 3.4 | 3.1 | 2.8 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 |
| Total income | 103.7 | 103.4 | 109.2 | 109.2 | 105.8 | 105.5 | 103.6 | 103.5 | 103.3 | 103.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 63.9 | 64.9 | 39.9 | 39.6 | 48.8 | 48.7 | 54.3 | 54.2 | 70.3 | 71.7 |
| Personnel expenses | 18.4 | 18.2 | 37.2 | 37.6 | 29.6 | 29.9 | 26.3 | 26.7 | 13.3 | 13.0 |
| Depreciation | 4.3 | 4.0 | 5.3 | 5.3 | 4.9 | 4.8 | 4.7 | 4.6 | 4.0 | 3.7 |
| of which: Depreciation of tangible fixed assets | 4.0 | 3.8 | 5.2 | 5.2 | 4.7 | 4.7 | 4.6 | 4.4 | 3.7 | 3.5 |
| Interest and similar expenses | 0.8 | 0.8 | 1.2 | 1.1 | 0.9 | 0.9 | 0.8 | 0.7 | 0.7 | 0.8 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 11.4 | 11.1 | 21.3 | 21.3 | 16.9 | 16.9 | 13.0 | 13.1 | 9.9 | 9.4 |
| Total expenses before taxes on income | 98.9 | 99.1 | 105.2 | 105.1 | 101.3 | 101.2 | 99.2 | 99.4 | 98.3 | 98.7 |
| Annual result before taxes on income | 4.8 | 4.2 | 4.1 | 4.1 | 4.5 | 4.3 | 4.4 | 4.1 | 5.0 | 4.3 |
| Taxes on income | 0.9 | 0.9 | 1.5 | 1.4 | 1.2 | 1.3 | 1.0 | 1.0 | 0.8 | 0.8 |
| Annual result | 3.9 | 3.3 | 2.6 | 2.6 | 3.3 | 3.0 | 3.4 | 3.1 | 4.2 | 3.5 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.5 | 0.5 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.8 | 1.6 | 0.0 | 0.0 | 0.3 | 0.2 | 0.9 | 1.0 | 2.3 | 2.1 |
| Profit for the year | 2.3 | 1.9 | 3.1 | 3.2 | 3.1 | 3.0 | 2.5 | 2.2 | 2.0 | 1.6 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.0 | 1.3 | 0.7 | 0.6 | 0.5 | 0.5 | 0.8 | 0.7 | 1.3 | 1.7 |
| Tangible fixed assets | 45.4 | 44.5 | 45.8 | 45.4 | 47.7 | 45.8 | 46.9 | 46.0 | 44.3 | 43.6 |
| of which: Land and buildings | 17.7 | 17.0 | 23.3 | 22.2 | 22.7 | 21.6 | 19.3 | 18.2 | 16.0 | 15.5 |
| Inventories | 13.9 | 14.9 | 16.0 | 17.2 | 19.3 | 20.6 | 17.3 | 18.4 | 11.5 | 12.3 |
| of which: Finished goods and merchandise | 4.2 | 4.5 | 5.2 | 4.9 | 5.5 | 5.6 | 4.8 | 5.0 | 3.7 | 4.1 |
| Cash | 8.5 | 8.2 | 13.3 | 13.5 | 11.1 | 11.2 | 9.9 | 9.5 | 7.4 | 6.9 |
| Receivables | 23.2 | 23.4 | 18.9 | 18.4 | 17.9 | 17.8 | 20.3 | 20.5 | 25.6 | 25.8 |
| Short-term | 21.1 | 21.0 | 18.0 | 17.5 | 16.6 | 16.6 | 19.0 | 19.2 | 22.9 | 22.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.4 | 8.6 | 8.1 | 8.4 | 8.5 | 8.2 | 9.9 | 9.9 | 7.8 | 8.0 |
| Receivables from affiliated companies | 10.5 | 10.1 | 5.5 | 5.1 | 5.2 | 5.4 | 6.7 | 6.7 | 13.2 | 12.6 |
| Long-term | 2.1 | 2.4 | 0.9 | 1.0 | 1.3 | 1.3 | 1.3 | 1.3 | 2.7 | 3.2 |
| of which: Loans to affiliated companies | 1.5 | 1.8 | 0.6 | 0.6 | 0.7 | 0.8 | 0.7 | 0.7 | 2.0 | 2.5 |
| Securities | 1.9 | 1.7 | 0.8 | 0.7 | 1.0 | 0.9 | 1.9 | 1.8 | 2.1 | 1.9 |
| Other long-term equity investments | 5.6 | 5.6 | 3.9 | 3.6 | 2.1 | 2.7 | 2.7 | 2.8 | 7.6 | 7.5 |
| of which: Goodwill | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 | 0.4 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 47.8 | 47.5 | 39.7 | 38.9 | 44.2 | 44.1 | 47.2 | 47.1 | 48.9 | 48.4 |
| Liabilities | | | | | | | | | | |
| Short-term | 41.2 | 41.6 | 54.6 | 55.4 | 49.5 | 49.7 | 44.4 | 44.6 | 38.1 | 38.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.9 | 3.7 | 6.8 | 6.6 | 6.7 | 6.2 | 5.2 | 5.1 | 2.7 | 2.6 |
| Trade payables | 6.6 | 6.7 | 5.9 | 5.8 | 5.9 | 5.8 | 7.0 | 7.1 | 6.5 | 6.8 |
| Liabilities to affiliated companies | 8.5 | 8.8 | 6.8 | 5.9 | 5.0 | 4.9 | 6.7 | 6.8 | 9.9 | 10.4 |
| Long-term | 13.8 | 13.7 | 21.5 | 21.8 | 18.5 | 18.3 | 14.3 | 13.6 | 12.6 | 12.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 8.2 | 8.5 | 14.9 | 15.5 | 14.4 | 14.0 | 10.1 | 9.7 | 6.3 | 7.0 |
| Liabilities to affiliated companies | 4.2 | 4.0 | 4.6 | 4.7 | 3.1 | 3.4 | 3.3 | 3.0 | 4.8 | 4.5 |
| Provisions | 10.1 | 10.1 | 5.2 | 5.1 | 5.7 | 5.6 | 7.7 | 7.6 | 12.1 | 12.1 |
| of which: Provisions for pensions | 1.4 | 1.5 | 0.8 | 0.8 | 0.7 | 0.8 | 0.8 | 0.9 | 1.8 | 1.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.8 | 4.3 | 4.2 | 4.2 | 4.6 | 4.4 | 4.5 | 4.2 | 5.0 | 4.3 |
| Annual result and depreciation | 8.2 | 7.4 | 8.2 | 8.1 | 8.3 | 8.0 | 8.2 | 7.8 | 8.2 | 7.2 |
| Trade receivables | 7.3 | 7.2 | 9.1 | 9.4 | 8.3 | 8.2 | 9.2 | 9.2 | 6.3 | 6.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 116.3 | 118.8 | 89.6 | 89.0 | 102.3 | 100.2 | 107.3 | 107.0 | 123.3 | 128.0 |
| Annual result and interest paid | 5.4 | 4.9 | 3.5 | 3.4 | 4.4 | 4.0 | 4.5 | 4.2 | 6.1 | 5.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 21.8 | 19.9 | 15.6 | 15.2 | 19.1 | 17.9 | 20.5 | 19.2 | 23.0 | 20.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 112.7 | 113.0 | 120.1 | 120.7 | 122.1 | 124.7 | 117.1 | 117.6 | 109.3 | 109.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 108.9 | 104.9 | 95.8 | 93.3 | 91.1 | 90.0 | 96.9 | 93.3 | 119.4 | 114.8 |
| Cash resources, short-term receivables and inventories | 159.7 | 158.2 | 144.2 | 144.4 | 153.2 | 155.7 | 154.4 | 152.5 | 164.4 | 162.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.8 | 8.7 | 16.0 | 16.1 | 11.5 | 11.6 | 11.9 | 12.0 | 7.4 | 7.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 139.86 | 145.82 | 2.05 | 2.22 | 13.15 | 14.03 | 39.83 | 41.56 | 84.82 | 88.01 |
| Sales in € billion | 162.66 | 173.20 | 1.83 | 1.98 | 13.46 | 14.06 | 42.74 | 44.47 | 104.63 | 112.69 |
| Number of enterprises | 7 322 | 7 322 | 2 001 | 2 001 | 2 783 | 2 783 | 1 913 | 1 913 | 625 | 625 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 28.9 | 28.7 | 15.1 | 15.3 | 31.4 | 31.4 | 35.9 | 35.9 | 48.0 | 47.7 |
| | 50 | 49.1 | 48.9 | 37.4 | 36.9 | 49.0 | 49.0 | 55.8 | 55.6 | 67.5 | 66.9 |
| | 75 | 66.5 | 66.2 | 55.1 | 54.6 | 63.7 | 63.5 | 72.8 | 72.5 | 80.1 | 80.1 |
| Personnel expenses | 25 | 14.3 | 14.7 | 20.2 | 21.0 | 17.3 | 17.5 | 11.9 | 12.0 | 6.8 | 7.1 |
| | 50 | 26.7 | 27.2 | 33.8 | 34.5 | 28.0 | 28.4 | 22.0 | 22.5 | 13.3 | 13.6 |
| | 75 | 40.3 | 41.1 | 47.7 | 49.0 | 38.8 | 39.2 | 36.5 | 36.7 | 23.9 | 24.1 |
| Depreciation | 25 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.3 | 1.4 | 1.3 |
| | 50 | 2.7 | 2.7 | 2.5 | 2.6 | 2.6 | 2.6 | 2.8 | 2.9 | 3.0 | 3.2 |
| | 75 | 6.1 | 6.1 | 6.2 | 6.2 | 6.2 | 6.2 | 6.2 | 5.9 | 5.8 | 5.6 |
| Annual result | 25 | 0.4 | 0.4 | 0.1 | 0.1 | 0.6 | 0.5 | 0.4 | 0.5 | 0.4 | 0.2 |
| | 50 | 2.4 | 2.2 | 2.4 | 2.4 | 2.4 | 2.2 | 2.5 | 2.2 | 2.5 | 2.1 |
| | 75 | 5.9 | 5.8 | 6.7 | 6.9 | 5.7 | 5.4 | 5.7 | 5.4 | 5.7 | 6.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 9.1 | 8.9 | 5.4 | 5.4 | 9.4 | 9.4 | 12.2 | 12.0 | 16.6 | 15.8 |
| | 50 | 27.5 | 27.1 | 20.4 | 20.2 | 27.2 | 26.5 | 31.9 | 31.7 | 33.7 | 32.5 |
| | 75 | 54.1 | 53.7 | 50.8 | 50.5 | 54.4 | 54.7 | 55.5 | 54.9 | 55.4 | 54.5 |
| Inventories | 25 | 1.2 | 1.3 | 0.0 | 0.1 | 2.2 | 2.4 | 1.3 | 1.2 | 2.2 | 2.4 |
| | 50 | 13.1 | 13.2 | 7.2 | 6.7 | 14.4 | 15.4 | 17.1 | 17.2 | 14.9 | 15.1 |
| | 75 | 35.5 | 36.4 | 27.5 | 28.2 | 38.4 | 39.6 | 38.0 | 39.0 | 32.7 | 34.1 |
| Equity | 25 | 16.0 | 16.8 | 11.0 | 12.9 | 16.6 | 17.4 | 18.5 | 19.7 | 21.8 | 20.7 |
| | 50 | 37.1 | 37.4 | 32.2 | 33.9 | 37.4 | 37.6 | 38.7 | 38.9 | 41.8 | 40.9 |
| | 75 | 59.9 | 60.5 | 58.1 | 58.9 | 59.2 | 59.7 | 62.1 | 62.2 | 61.4 | 61.9 |
| Short-term liabilities | 25 | 15.7 | 15.6 | 15.6 | 15.2 | 15.9 | 16.1 | 15.6 | 15.4 | 15.3 | 15.5 |
| | 50 | 33.8 | 32.7 | 34.4 | 33.3 | 34.7 | 32.8 | 33.3 | 33.1 | 31.7 | 31.0 |
| | 75 | 59.9 | 59.4 | 64.9 | 62.7 | 60.0 | 58.9 | 58.7 | 58.7 | 54.3 | 56.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 7.7 | 7.9 | 5.3 | 5.8 | 11.0 | 10.3 | 8.3 | 8.3 | 2.8 | 2.8 |
| | 75 | 27.5 | 27.5 | 26.9 | 27.6 | 30.0 | 29.8 | 26.5 | 25.8 | 18.2 | 18.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.5 | 0.2 | 0.2 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 | 0.4 |
| | 50 | 3.2 | 3.0 | 3.1 | 3.1 | 3.3 | 3.0 | 3.2 | 2.9 | 3.1 | 2.9 |
| | 75 | 7.8 | 7.6 | 8.9 | 9.2 | 7.6 | 7.2 | 7.5 | 6.9 | 7.2 | 7.3 |
| Annual result and depreciation | 25 | 3.0 | 2.9 | 2.5 | 2.7 | 3.3 | 3.1 | 3.0 | 2.9 | 2.9 | 2.7 |
| | 50 | 7.1 | 7.0 | 7.2 | 7.2 | 7.2 | 7.2 | 6.9 | 6.7 | 7.4 | 6.7 |
| | 75 | 13.7 | 13.3 | 15.0 | 15.4 | 13.5 | 12.9 | 13.3 | 12.8 | 12.0 | 12.1 |
| Trade receivables | 25 | 3.1 | 3.1 | 2.7 | 2.6 | 3.5 | 3.5 | 3.3 | 3.4 | 2.4 | 2.3 |
| | 50 | 7.0 | 6.8 | 6.8 | 6.6 | 7.1 | 6.9 | 7.0 | 7.0 | 6.3 | 6.3 |
| | 75 | 11.6 | 11.5 | 12.5 | 12.5 | 11.3 | 10.9 | 11.5 | 11.4 | 11.5 | 11.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.7 | 1.6 | 1.0 | 1.2 | 1.9 | 1.7 | 1.7 | 1.7 | 1.7 | 1.2 |
| | 50 | 4.9 | 4.6 | 5.1 | 5.0 | 4.9 | 4.6 | 4.8 | 4.4 | 4.9 | 4.5 |
| | 75 | 10.2 | 9.7 | 12.5 | 11.8 | 9.9 | 9.1 | 9.2 | 8.7 | 9.6 | 8.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.4 | 3.7 | -0.9 | -2.9 | 5.2 | 4.1 | 6.3 | 5.3 | 8.5 | 7.3 |
| | 50 | 16.5 | 15.8 | 12.3 | 12.5 | 16.7 | 15.9 | 18.7 | 17.9 | 21.4 | 19.8 |
| | 75 | 41.0 | 39.9 | 38.1 | 37.4 | 42.6 | 40.7 | 43.1 | 41.9 | 38.8 | 37.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 97.4 | 99.1 | 94.5 | 97.9 | 100.8 | 103.6 | 96.5 | 96.4 | 91.8 | 94.2 |
| | 50 | 142.2 | 146.1 | 151.2 | 160.9 | 150.7 | 154.7 | 134.0 | 134.2 | 122.7 | 123.2 |
| | 75 | 289.9 | 299.5 | 408.3 | 422.9 | 312.5 | 322.8 | 241.5 | 240.3 | 194.6 | 200.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 50.4 | 51.2 | 51.8 | 53.7 | 46.9 | 49.8 | 52.3 | 49.7 | 54.0 | 54.5 |
| | 50 | 110.7 | 111.2 | 124.4 | 130.6 | 106.0 | 108.4 | 104.3 | 104.6 | 111.7 | 108.4 |
| | 75 | 237.8 | 238.1 | 300.0 | 304.3 | 231.2 | 231.9 | 210.5 | 210.0 | 199.8 | 206.5 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.1 | 4.9 | 4.8 | 4.7 | 5.2 | 4.9 | 5.4 | 5.2 | 4.7 | 4.5 |
| | 50 | 9.6 | 9.6 | 11.2 | 11.4 | 9.8 | 9.6 | 9.0 | 9.2 | 8.2 | 7.9 |
| | 75 | 18.0 | 17.8 | 26.0 | 28.0 | 17.7 | 17.4 | 15.6 | 15.5 | 12.9 | 12.9 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.1 | 99.6 | 100.3 | 99.3 | 99.4 | 98.5 | 98.2 | 99.5 | 99.4 | 99.8 |
| Change in finished goods | 0.9 | 0.4 | -0.3 | 0.7 | 0.6 | 1.5 | 1.8 | 0.5 | 0.6 | 0.2 |
| Interest and similar income | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 2.0 | 1.9 | 5.5 | 6.7 | 2.5 | 2.4 | 2.2 | 2.0 | 1.7 | 1.7 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.4 | 0.4 |
| Total income | 102.1 | 102.0 | 105.6 | 106.8 | 102.6 | 102.5 | 102.3 | 102.1 | 101.8 | 101.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 66.4 | 66.1 | 36.2 | 35.9 | 51.0 | 51.4 | 60.3 | 60.0 | 71.7 | 71.4 |
| Personnel expenses | 13.8 | 14.2 | 23.4 | 24.2 | 20.3 | 20.0 | 17.6 | 18.1 | 11.2 | 11.6 |
| Depreciation | 3.3 | 3.3 | 9.5 | 10.5 | 5.7 | 5.5 | 4.1 | 4.1 | 2.4 | 2.5 |
| of which: Depreciation of tangible fixed assets | 3.2 | 3.2 | 9.5 | 10.5 | 5.6 | 5.4 | 4.0 | 3.9 | 2.4 | 2.4 |
| Interest and similar expenses | 0.7 | 0.7 | 2.6 | 2.4 | 1.6 | 1.4 | 1.0 | 1.0 | 0.5 | 0.5 |
| Operating taxes | 0.1 | 0.1 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 12.6 | 13.2 | 22.2 | 22.4 | 17.3 | 16.9 | 14.0 | 13.7 | 11.2 | 12.2 |
| Total expenses before taxes on income | 97.0 | 97.6 | 94.2 | 95.7 | 96.1 | 95.5 | 97.1 | 96.9 | 97.1 | 98.2 |
| Annual result before taxes on income | 5.1 | 4.4 | 11.4 | 11.1 | 6.6 | 7.1 | 5.2 | 5.2 | 4.7 | 3.6 |
| Taxes on income | 0.8 | 0.7 | 1.1 | 1.2 | 1.0 | 1.0 | 0.8 | 0.9 | 0.7 | 0.5 |
| Annual result | 4.4 | 3.8 | 10.3 | 9.9 | 5.6 | 6.1 | 4.4 | 4.3 | 4.0 | 3.0 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.0 | -0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.1 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.0 | 0.1 | 0.2 | -0.1 |
| Profit for the year | 4.3 | 3.8 | 10.2 | 9.7 | 5.6 | 6.0 | 4.4 | 4.2 | 3.9 | 3.1 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.8 | 1.9 | 0.9 | 0.9 | 0.3 | 0.3 | 0.9 | 0.8 | 2.6 | 2.9 |
| Tangible fixed assets | 41.3 | 39.7 | 66.8 | 65.3 | 53.7 | 51.6 | 43.1 | 41.8 | 35.3 | 34.0 |
| of which: Land and buildings | 11.9 | 11.5 | 21.0 | 21.2 | 16.3 | 15.6 | 14.0 | 14.1 | 9.2 | 8.6 |
| Inventories | 17.9 | 19.1 | 6.8 | 7.7 | 15.2 | 17.2 | 23.1 | 23.4 | 17.2 | 18.6 |
| of which: Finished goods and merchandise | 7.6 | 7.8 | 2.8 | 2.9 | 6.4 | 6.8 | 9.6 | 9.8 | 7.4 | 7.5 |
| Cash | 6.0 | 6.6 | 8.8 | 9.4 | 8.7 | 8.9 | 6.7 | 7.5 | 4.7 | 5.5 |
| Receivables | 28.2 | 27.7 | 14.2 | 14.4 | 17.8 | 17.5 | 23.7 | 23.5 | 33.9 | 33.0 |
| Short-term | 27.5 | 26.9 | 12.8 | 12.9 | 17.3 | 17.0 | 23.2 | 22.9 | 33.0 | 32.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.4 | 9.9 | 6.3 | 5.6 | 8.1 | 8.2 | 9.7 | 10.0 | 11.7 | 10.6 |
| Receivables from affiliated companies | 13.3 | 13.4 | 4.4 | 4.7 | 6.4 | 6.0 | 10.4 | 9.9 | 17.0 | 17.3 |
| Long-term | 0.7 | 0.8 | 1.4 | 1.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.8 | 0.9 |
| of which: Loans to affiliated companies | 0.5 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.7 | 0.7 |
| Securities | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.0 | 0.0 |
| Other long-term equity investments | 4.2 | 4.3 | 1.0 | 0.9 | 2.8 | 2.9 | 2.0 | 2.5 | 5.8 | 5.7 |
| of which: Goodwill | 0.6 | 0.4 | 0.4 | 0.3 | 0.6 | 0.6 | 0.2 | 0.2 | 0.7 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 30.2 | 30.1 | 22.0 | 23.6 | 20.0 | 21.3 | 28.6 | 28.8 | 34.0 | 33.3 |
| Liabilities | | | | | | | | | | |
| Short-term | 40.6 | 40.2 | 30.3 | 30.8 | 36.7 | 37.8 | 44.8 | 44.2 | 40.5 | 39.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 7.2 | 6.6 | 11.2 | 10.9 | 10.3 | 9.3 | 9.4 | 9.2 | 5.2 | 4.5 |
| Trade payables | 9.5 | 9.1 | 5.2 | 5.2 | 7.3 | 7.6 | 7.2 | 7.3 | 11.5 | 10.5 |
| Liabilities to affiliated companies | 13.6 | 14.6 | 7.4 | 7.2 | 9.0 | 9.0 | 16.3 | 16.1 | 14.1 | 15.8 |
| Long-term | 19.6 | 19.6 | 41.0 | 38.9 | 38.9 | 36.8 | 20.5 | 20.7 | 12.7 | 13.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 13.4 | 13.1 | 36.8 | 35.6 | 30.0 | 28.7 | 14.6 | 13.7 | 6.8 | 7.4 |
| Liabilities to affiliated companies | 4.3 | 4.9 | 2.9 | 2.1 | 8.0 | 7.3 | 4.8 | 6.2 | 3.3 | 4.0 |
| Provisions | 7.9 | 9.7 | 2.8 | 3.0 | 4.3 | 3.9 | 6.0 | 6.0 | 10.0 | 13.2 |
| of which: Provisions for pensions | 1.0 | 1.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.5 | 0.5 | 1.6 | 1.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.2 | 4.4 | 11.4 | 11.2 | 6.6 | 7.2 | 5.3 | 5.2 | 4.7 | 3.6 |
| Annual result and depreciation | 7.7 | 7.1 | 19.8 | 20.5 | 11.4 | 11.8 | 8.7 | 8.4 | 6.4 | 5.5 |
| Trade receivables | 6.5 | 6.1 | 8.6 | 7.4 | 7.1 | 6.9 | 6.8 | 6.8 | 6.2 | 5.7 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 161.1 | 161.4 | 73.1 | 74.9 | 115.3 | 118.8 | 142.6 | 145.6 | 187.7 | 185.1 |
| Annual result and interest paid | 8.3 | 7.3 | 9.4 | 9.3 | 8.3 | 9.1 | 7.8 | 7.7 | 8.4 | 6.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 19.4 | 18.1 | 20.9 | 22.9 | 18.4 | 20.1 | 19.1 | 19.2 | 19.7 | 16.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 105.6 | 108.6 | 90.0 | 91.0 | 102.9 | 104.9 | 106.4 | 109.2 | 108.2 | 111.7 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 82.6 | 83.5 | 71.4 | 72.4 | 71.4 | 69.1 | 67.3 | 69.0 | 93.4 | 94.4 |
| Cash resources, short-term receivables and inventories | 126.7 | 131.0 | 93.9 | 97.5 | 112.7 | 114.5 | 118.8 | 122.1 | 135.8 | 141.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.8 | 8.5 | 19.7 | 19.3 | 12.3 | 12.3 | 8.3 | 8.3 | 8.5 | 7.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 18.46 | 19.39 | 0.89 | 0.89 | 2.47 | 2.55 | 4.69 | 4.88 | 10.41 | 11.07 |
| Sales in € billion | 29.73 | 31.30 | 0.65 | 0.67 | 2.85 | 3.03 | 6.69 | 7.10 | 19.54 | 20.50 |
| Number of enterprises | 1 813 | 1 813 | 782 | 782 | 612 | 612 | 301 | 301 | 118 | 118 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | | Cylindered sample 2017/2018 | | | | | | | | | |
| | | Of the enterprises captured ... | | | | | | | | | |
| Ratios | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 20.0 | 20.5 | 5.6 | 3.9 | 28.1 | 27.9 | 45.4 | 46.3 | 58.4 | 59.7 |
| | 50 | 46.7 | 46.4 | 31.9 | 30.3 | 52.0 | 51.2 | 63.9 | 63.2 | 73.3 | 72.7 |
| | 75 | 69.7 | 69.8 | 50.9 | 50.3 | 72.8 | 73.4 | 78.1 | 77.8 | 80.3 | 80.1 |
| Personnel expenses | 25 | 8.3 | 8.6 | 5.4 | 5.8 | 9.8 | 9.8 | 8.8 | 8.9 | 7.0 | 7.4 |
| | 50 | 17.1 | 17.5 | 19.6 | 20.5 | 18.4 | 18.6 | 14.7 | 15.2 | 11.1 | 11.6 |
| | 75 | 30.0 | 30.6 | 34.1 | 34.6 | 29.5 | 29.8 | 23.8 | 24.9 | 17.0 | 18.0 |
| Depreciation | 25 | 1.3 | 1.3 | 2.1 | 2.1 | 1.1 | 1.1 | 1.1 | 1.2 | 0.8 | 0.9 |
| | 50 | 3.3 | 3.3 | 4.7 | 4.7 | 2.7 | 2.6 | 2.2 | 2.2 | 1.4 | 1.5 |
| | 75 | 8.1 | 8.1 | 13.0 | 13.5 | 7.0 | 6.6 | 5.4 | 5.4 | 3.6 | 3.8 |
| Annual result | 25 | 1.9 | 1.8 | 4.0 | 3.6 | 1.8 | 1.9 | 0.9 | 0.9 | 0.7 | 0.0 |
| | 50 | 5.8 | 5.5 | 9.3 | 9.6 | 4.8 | 4.7 | 3.1 | 3.3 | 2.9 | 1.8 |
| | 75 | 12.1 | 12.5 | 19.0 | 19.4 | 8.8 | 8.6 | 6.3 | 6.7 | 6.2 | 5.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 16.9 | 16.0 | 23.0 | 21.8 | 11.5 | 10.7 | 15.4 | 14.7 | 17.8 | 16.0 |
| | 50 | 40.8 | 39.1 | 53.2 | 52.7 | 35.9 | 35.0 | 33.5 | 32.4 | 30.5 | 28.2 |
| | 75 | 66.2 | 67.0 | 74.6 | 74.9 | 64.0 | 62.8 | 53.9 | 52.5 | 41.8 | 43.0 |
| Inventories | 25 | 0.3 | 0.4 | 0.0 | 0.0 | 1.7 | 1.5 | 7.5 | 7.8 | 9.4 | 8.3 |
| | 50 | 9.3 | 9.5 | 2.0 | 2.0 | 13.3 | 14.1 | 22.5 | 23.2 | 22.0 | 21.1 |
| | 75 | 29.3 | 29.7 | 14.2 | 15.2 | 36.7 | 39.2 | 40.5 | 41.7 | 37.5 | 36.9 |
| Equity | 25 | 3.4 | 4.6 | 0.2 | 1.4 | 4.1 | 4.0 | 7.0 | 8.1 | 8.4 | 12.0 |
| | 50 | 19.0 | 20.3 | 16.8 | 19.6 | 17.0 | 17.0 | 24.0 | 25.0 | 23.4 | 26.0 |
| | 75 | 39.9 | 41.1 | 41.6 | 43.9 | 35.2 | 35.6 | 43.9 | 42.1 | 42.5 | 41.4 |
| Short-term liabilities | 25 | 22.7 | 22.2 | 16.7 | 17.7 | 25.9 | 25.8 | 29.9 | 31.0 | 34.2 | 37.2 |
| | 50 | 45.4 | 45.2 | 37.9 | 36.2 | 49.5 | 47.9 | 50.9 | 51.4 | 51.9 | 53.5 |
| | 75 | 73.0 | 71.3 | 71.1 | 68.0 | 74.4 | 71.3 | 72.7 | 73.0 | 74.9 | 71.7 |
| Liabilities to banks | 25 | 2.0 | 2.4 | 4.7 | 5.7 | 3.7 | 3.6 | 0.9 | 0.7 | 0.0 | 0.0 |
| | 50 | 24.4 | 25.0 | 31.2 | 32.5 | 25.8 | 26.4 | 16.8 | 16.2 | 0.9 | 1.0 |
| | 75 | 52.5 | 52.3 | 60.2 | 60.4 | 52.6 | 53.1 | 36.4 | 35.9 | 22.4 | 22.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.2 | 2.2 | 4.4 | 4.2 | 2.2 | 2.3 | 1.2 | 1.3 | 0.9 | 0.1 |
| | 50 | 6.5 | 6.4 | 10.5 | 11.1 | 5.4 | 5.4 | 3.8 | 3.7 | 3.1 | 2.2 |
| | 75 | 13.6 | 14.1 | 20.8 | 21.2 | 10.2 | 10.1 | 7.4 | 8.0 | 7.0 | 7.1 |
| Annual result and depreciation | 25 | 5.5 | 5.4 | 9.1 | 9.2 | 5.1 | 5.1 | 3.2 | 3.4 | 2.3 | 1.3 |
| | 50 | 11.3 | 11.2 | 17.9 | 18.3 | 9.4 | 9.3 | 7.2 | 6.8 | 6.6 | 5.2 |
| | 75 | 21.8 | 22.4 | 33.9 | 35.8 | 16.6 | 16.8 | 12.6 | 12.5 | 10.4 | 9.7 |
| Trade receivables | 25 | 2.0 | 1.9 | 1.4 | 1.1 | 2.9 | 2.8 | 3.2 | 3.3 | 1.1 | 1.2 |
| | 50 | 5.8 | 5.5 | 4.9 | 4.7 | 6.3 | 6.2 | 6.1 | 6.0 | 5.3 | 5.3 |
| | 75 | 10.1 | 9.7 | 10.7 | 10.2 | 9.8 | 9.1 | 10.3 | 10.0 | 8.6 | 8.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.8 | 4.6 | 6.0 | 5.9 | 5.2 | 5.0 | 3.4 | 3.7 | 3.6 | 0.7 |
| | 50 | 10.7 | 10.5 | 14.4 | 14.8 | 10.6 | 10.2 | 7.0 | 7.6 | 7.2 | 5.6 |
| | 75 | 22.7 | 22.6 | 33.3 | 33.6 | 19.8 | 19.1 | 13.6 | 13.9 | 13.8 | 10.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 10.7 | 10.8 | 11.7 | 11.4 | 11.5 | 11.0 | 8.6 | 10.8 | 9.4 | 7.0 |
| | 50 | 25.4 | 24.8 | 29.8 | 30.2 | 24.7 | 23.0 | 21.6 | 21.0 | 18.9 | 15.7 |
| | 75 | 54.4 | 53.0 | 71.2 | 71.8 | 46.7 | 46.2 | 41.4 | 40.4 | 40.4 | 37.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 55.2 | 60.2 | 47.2 | 49.5 | 59.8 | 67.4 | 65.3 | 68.7 | 51.6 | 60.7 |
| | 50 | 100.9 | 102.9 | 96.7 | 98.4 | 104.2 | 107.4 | 109.4 | 109.7 | 106.3 | 99.9 |
| | 75 | 165.1 | 168.5 | 146.2 | 151.9 | 197.6 | 196.0 | 168.0 | 171.8 | 165.2 | 161.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 35.4 | 35.4 | 35.4 | 33.5 | 35.5 | 36.1 | 33.4 | 37.0 | 36.5 | 37.4 |
| | 50 | 71.2 | 72.4 | 78.4 | 83.9 | 67.7 | 70.9 | 62.5 | 65.3 | 72.3 | 72.1 |
| | 75 | 139.8 | 142.8 | 178.9 | 177.8 | 132.0 | 131.9 | 116.1 | 116.6 | 117.6 | 112.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.6 | 4.7 | 4.6 | 5.0 | 5.3 | 5.4 | 3.8 | 3.6 | 3.2 | 3.6 |
| | 50 | 10.0 | 10.0 | 13.4 | 12.7 | 10.7 | 11.0 | 6.9 | 7.2 | 7.4 | 7.5 |
| | 75 | 21.5 | 21.0 | 33.3 | 33.2 | 20.3 | 20.0 | 11.6 | 11.9 | 12.6 | 11.8 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

III. East German enterprises by economic sector

2. Manufacturing

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.1 | 99.1 | 96.1 | 96.4 | 98.5 | 98.2 | 98.9 | 98.7 | 99.2 | 99.3 |
| Change in finished goods | 0.9 | 0.9 | 3.9 | 3.6 | 1.5 | 1.8 | 1.1 | 1.3 | 0.8 | 0.7 |
| Interest and similar income | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 2.5 | 2.0 | 3.5 | 4.0 | 3.0 | 2.5 | 2.5 | 2.2 | 2.5 | 1.8 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 |
| Total income | 102.7 | 102.1 | 103.6 | 104.2 | 103.2 | 102.7 | 102.6 | 102.3 | 102.7 | 102.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 63.9 | 64.6 | 38.8 | 38.5 | 47.4 | 47.1 | 54.7 | 54.7 | 68.2 | 69.2 |
| Personnel expenses | 16.0 | 16.0 | 35.4 | 35.3 | 30.0 | 30.2 | 23.3 | 23.6 | 12.5 | 12.4 |
| Depreciation | 3.8 | 3.8 | 5.0 | 4.8 | 4.2 | 4.2 | 4.6 | 4.4 | 3.6 | 3.5 |
| of which: Depreciation of tangible fixed assets | 3.7 | 3.5 | 4.9 | 4.8 | 4.1 | 4.1 | 4.4 | 4.2 | 3.4 | 3.3 |
| Interest and similar expenses | 0.7 | 0.7 | 1.2 | 1.2 | 0.8 | 0.8 | 0.8 | 0.8 | 0.6 | 0.6 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 12.9 | 12.8 | 19.3 | 19.2 | 15.7 | 15.6 | 14.8 | 14.8 | 12.1 | 11.9 |
| Total expenses before taxes on income | 97.4 | 97.9 | 99.9 | 99.2 | 98.2 | 97.9 | 98.3 | 98.4 | 97.1 | 97.7 |
| Annual result before taxes on income | 5.2 | 4.2 | 3.8 | 5.0 | 5.0 | 4.7 | 4.4 | 3.8 | 5.6 | 4.3 |
| Taxes on income | 1.0 | 0.9 | 1.0 | 1.2 | 1.2 | 1.3 | 1.1 | 1.0 | 0.9 | 0.8 |
| Annual result | 4.3 | 3.3 | 2.8 | 3.8 | 3.8 | 3.5 | 3.3 | 2.8 | 4.7 | 3.5 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | -0.1 | -0.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.2 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.8 | 1.6 | 0.1 | 0.0 | 0.5 | 0.3 | 0.7 | 0.7 | 2.3 | 2.0 |
| Profit for the year | 2.6 | 1.9 | 2.7 | 3.7 | 3.3 | 3.2 | 2.6 | 2.2 | 2.6 | 1.6 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.4 | 1.5 | 1.8 | 1.7 | 0.9 | 1.0 | 0.9 | 0.9 | 1.7 | 1.7 |
| Tangible fixed assets | 33.7 | 32.7 | 43.5 | 41.9 | 39.7 | 37.8 | 37.8 | 37.5 | 31.8 | 30.7 |
| of which: Land and buildings | 12.2 | 11.9 | 18.6 | 18.1 | 18.3 | 17.4 | 14.4 | 14.4 | 10.9 | 10.6 |
| Inventories | 21.2 | 22.4 | 22.6 | 25.2 | 25.5 | 27.4 | 26.7 | 28.2 | 19.0 | 20.1 |
| of which: Finished goods and merchandise | 5.2 | 5.7 | 5.6 | 5.3 | 5.5 | 5.8 | 5.6 | 6.1 | 5.0 | 5.6 |
| Cash | 6.0 | 6.2 | 11.1 | 10.9 | 10.1 | 10.4 | 7.6 | 7.2 | 5.1 | 5.4 |
| Receivables | 30.7 | 30.2 | 19.3 | 18.8 | 20.6 | 20.2 | 23.3 | 22.6 | 34.1 | 33.6 |
| Short-term | 29.0 | 28.6 | 18.2 | 17.4 | 19.8 | 19.4 | 22.2 | 21.5 | 32.1 | 31.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.9 | 8.7 | 10.0 | 9.8 | 11.6 | 11.3 | 10.8 | 10.7 | 8.1 | 7.9 |
| Receivables from affiliated companies | 17.3 | 17.3 | 4.7 | 4.5 | 5.3 | 5.3 | 8.9 | 8.4 | 21.2 | 21.3 |
| Long-term | 1.7 | 1.6 | 1.2 | 1.3 | 0.8 | 0.8 | 1.1 | 1.2 | 2.0 | 1.8 |
| of which: Loans to affiliated companies | 1.5 | 1.4 | 1.1 | 1.2 | 0.4 | 0.4 | 0.9 | 0.9 | 1.8 | 1.6 |
| Securities | 0.2 | 0.2 | 0.3 | 0.2 | 1.1 | 1.0 | 0.5 | 0.4 | 0.1 | 0.0 |
| Other long-term equity investments | 6.4 | 6.6 | 0.8 | 0.7 | 1.7 | 1.8 | 2.9 | 2.9 | 8.0 | 8.2 |
| of which: Goodwill | 0.5 | 0.4 | 0.4 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 | 0.7 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 45.5 | 45.4 | 32.9 | 32.7 | 42.9 | 42.9 | 42.9 | 43.6 | 46.7 | 46.4 |
| Liabilities | 46.2 | 46.1 | 61.5 | 61.8 | 50.7 | 50.8 | 50.2 | 49.6 | 44.4 | 44.4 |
| Short-term | 33.6 | 34.0 | 38.0 | 39.2 | 36.0 | 35.8 | 37.0 | 36.9 | 32.2 | 32.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.3 | 4.0 | 9.3 | 8.3 | 7.4 | 7.2 | 6.5 | 6.3 | 3.3 | 2.9 |
| Trade payables | 8.2 | 8.3 | 7.2 | 7.1 | 7.3 | 7.3 | 7.6 | 7.6 | 8.5 | 8.6 |
| Liabilities to affiliated companies | 13.3 | 14.0 | 5.9 | 5.7 | 7.6 | 7.0 | 11.8 | 11.7 | 14.3 | 15.4 |
| Long-term | 12.6 | 12.0 | 23.5 | 22.6 | 14.7 | 14.9 | 13.2 | 12.7 | 12.1 | 11.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.5 | 6.4 | 15.0 | 14.4 | 10.4 | 9.7 | 7.4 | 7.4 | 5.8 | 5.8 |
| Liabilities to affiliated companies | 4.9 | 4.6 | 4.8 | 5.3 | 3.0 | 3.9 | 4.9 | 4.4 | 5.1 | 4.7 |
| Provisions | 7.6 | 8.2 | 5.5 | 5.4 | 6.0 | 6.0 | 6.7 | 6.7 | 8.0 | 9.0 |
| of which: Provisions for pensions | 1.5 | 1.6 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.9 | 1.8 | 1.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.3 | 4.3 | 3.9 | 5.2 | 5.1 | 4.8 | 4.4 | 3.9 | 5.6 | 4.3 |
| Annual result and depreciation | 8.2 | 7.1 | 8.0 | 9.0 | 8.1 | 7.8 | 7.9 | 7.3 | 8.3 | 7.0 |
| Trade receivables | 6.5 | 6.3 | 8.6 | 8.7 | 8.8 | 8.6 | 8.2 | 8.1 | 5.8 | 5.6 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 136.7 | 138.4 | 116.2 | 113.2 | 132.0 | 130.8 | 131.5 | 132.1 | 139.0 | 141.3 |
| Annual result and interest paid | 6.9 | 5.6 | 4.8 | 5.8 | 6.1 | 5.7 | 5.4 | 4.8 | 7.4 | 5.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 23.1 | 20.4 | 16.7 | 18.0 | 22.7 | 21.8 | 21.0 | 19.6 | 23.9 | 20.6 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 137.3 | 139.2 | 121.2 | 123.0 | 134.5 | 140.3 | 132.8 | 134.2 | 139.2 | 140.9 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 104.5 | 102.4 | 77.8 | 72.7 | 84.9 | 84.6 | 81.4 | 78.2 | 115.4 | 113.2 |
| Cash resources, short-term receivables and inventories | 167.5 | 168.2 | 137.1 | 137.1 | 155.8 | 161.2 | 153.5 | 154.6 | 174.3 | 174.2 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.3 | 9.2 | 15.3 | 15.8 | 11.4 | 11.7 | 10.5 | 10.4 | 8.9 | 8.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 56.95 | 59.74 | 0.34 | 0.38 | 3.16 | 3.35 | 13.41 | 13.92 | 40.04 | 42.09 |
| Sales in € billion | 77.85 | 82.65 | 0.40 | 0.43 | 4.17 | 4.39 | 17.63 | 18.38 | 55.65 | 59.46 |
| Number of enterprises | 2 344 | 2 344 | 394 | 394 | 834 | 834 | 762 | 762 | 354 | 354 |

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 37.3 | 36.7 | 25.6 | 23.1 | 34.9 | 34.3 | 42.5 | 42.6 | 53.4 | 54.2 |
| | 50 | 50.2 | 50.1 | 38.3 | 36.9 | 45.9 | 46.8 | 54.7 | 54.2 | 65.9 | 65.6 |
| | 75 | 62.5 | 62.2 | 48.8 | 47.8 | 57.7 | 57.0 | 64.5 | 64.4 | 76.1 | 75.8 |
| Personnel expenses | 25 | 17.0 | 17.4 | 24.7 | 24.6 | 21.8 | 22.4 | 16.0 | 16.2 | 8.3 | 9.0 |
| | 50 | 25.9 | 26.4 | 34.1 | 35.2 | 30.1 | 30.8 | 23.3 | 23.7 | 14.3 | 14.6 |
| | 75 | 36.0 | 36.3 | 44.4 | 45.4 | 39.3 | 39.1 | 31.5 | 31.8 | 21.2 | 22.1 |
| Depreciation | 25 | 1.8 | 1.8 | 1.8 | 1.7 | 1.8 | 1.7 | 2.0 | 2.0 | 1.7 | 1.7 |
| | 50 | 3.3 | 3.3 | 3.3 | 3.4 | 3.3 | 3.2 | 3.6 | 3.6 | 3.0 | 3.3 |
| | 75 | 5.7 | 5.8 | 7.0 | 6.9 | 5.7 | 5.8 | 5.7 | 5.7 | 5.1 | 5.0 |
| Annual result | 25 | 0.5 | 0.4 | 0.0 | 0.2 | 0.6 | 0.6 | 0.4 | 0.4 | 0.6 | 0.1 |
| | 50 | 2.7 | 2.5 | 2.5 | 2.7 | 2.5 | 2.5 | 2.8 | 2.5 | 3.2 | 2.6 |
| | 75 | 6.3 | 6.2 | 6.9 | 7.9 | 5.9 | 6.1 | 6.3 | 5.7 | 6.4 | 6.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 17.7 | 16.8 | 12.8 | 11.5 | 16.7 | 16.4 | 19.6 | 19.4 | 20.0 | 18.8 |
| | 50 | 35.0 | 34.3 | 31.9 | 33.3 | 35.8 | 34.3 | 37.2 | 36.1 | 32.5 | 31.6 |
| | 75 | 53.4 | 52.6 | 60.3 | 61.2 | 54.4 | 53.4 | 52.1 | 51.3 | 46.4 | 47.5 |
| Inventories | 25 | 10.8 | 11.1 | 4.2 | 3.9 | 10.8 | 11.6 | 13.9 | 14.6 | 12.0 | 12.3 |
| | 50 | 21.7 | 22.8 | 14.4 | 13.9 | 21.8 | 23.3 | 23.6 | 25.2 | 22.9 | 23.0 |
| | 75 | 36.0 | 37.2 | 34.7 | 36.7 | 37.3 | 37.8 | 36.7 | 38.4 | 33.3 | 34.6 |
| Equity | 25 | 18.1 | 19.0 | 8.9 | 9.8 | 18.8 | 20.2 | 21.1 | 22.2 | 20.9 | 19.2 |
| | 50 | 39.1 | 39.2 | 29.9 | 30.6 | 40.7 | 42.2 | 40.6 | 41.4 | 41.4 | 40.4 |
| | 75 | 60.9 | 61.6 | 50.6 | 53.8 | 62.4 | 63.4 | 63.1 | 62.5 | 60.3 | 61.2 |
| Short-term liabilities | 25 | 17.7 | 16.7 | 16.5 | 16.6 | 16.2 | 15.7 | 18.6 | 17.8 | 19.7 | 17.4 |
| | 50 | 33.7 | 32.7 | 37.0 | 35.2 | 31.9 | 30.8 | 33.5 | 33.3 | 34.6 | 35.2 |
| | 75 | 55.6 | 56.0 | 62.1 | 64.3 | 54.5 | 52.4 | 55.0 | 54.3 | 54.8 | 56.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.9 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 10.2 | 9.9 | 14.0 | 13.3 | 14.2 | 13.1 | 9.1 | 9.4 | 1.0 | 1.0 |
| | 75 | 27.7 | 27.4 | 37.8 | 38.4 | 29.2 | 28.6 | 25.7 | 25.5 | 16.6 | 15.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.6 | 0.0 | 0.5 | 0.8 | 0.9 | 0.7 | 0.5 | 0.8 | 0.2 |
| | 50 | 3.5 | 3.4 | 3.4 | 3.6 | 3.4 | 3.4 | 3.7 | 3.3 | 3.6 | 3.1 |
| | 75 | 8.1 | 8.1 | 8.8 | 9.9 | 8.2 | 8.3 | 7.9 | 7.5 | 7.9 | 7.2 |
| Annual result and depreciation | 25 | 3.7 | 3.8 | 3.2 | 3.8 | 4.2 | 4.3 | 3.6 | 3.7 | 3.4 | 3.1 |
| | 50 | 7.9 | 7.5 | 8.4 | 8.1 | 7.9 | 7.9 | 7.7 | 7.3 | 7.8 | 6.7 |
| | 75 | 13.3 | 12.9 | 15.3 | 15.6 | 13.4 | 12.8 | 13.2 | 12.8 | 11.7 | 11.2 |
| Trade receivables | 25 | 3.6 | 3.4 | 3.4 | 2.9 | 4.3 | 4.4 | 3.7 | 3.6 | 1.4 | 1.6 |
| | 50 | 7.2 | 7.0 | 6.5 | 6.5 | 7.6 | 7.2 | 7.5 | 7.3 | 5.4 | 5.8 |
| | 75 | 11.6 | 11.3 | 10.6 | 11.4 | 11.7 | 11.2 | 12.0 | 11.6 | 11.4 | 11.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.8 | 1.8 | 0.9 | 1.7 | 2.1 | 2.1 | 1.8 | 1.7 | 2.0 | 0.9 |
| | 50 | 5.5 | 5.2 | 5.5 | 6.3 | 5.5 | 5.3 | 5.4 | 4.8 | 6.0 | 5.1 |
| | 75 | 11.3 | 10.4 | 13.7 | 13.6 | 11.3 | 10.6 | 10.4 | 9.7 | 12.1 | 9.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.4 | 5.3 | 1.2 | 2.4 | 6.6 | 5.3 | 6.8 | 6.4 | 10.2 | 7.0 |
| | 50 | 18.9 | 18.4 | 15.6 | 15.9 | 18.3 | 17.9 | 20.5 | 19.3 | 21.5 | 19.0 |
| | 75 | 40.7 | 41.3 | 37.2 | 41.4 | 42.7 | 43.5 | 43.6 | 41.8 | 39.4 | 37.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 93.7 | 94.6 | 85.5 | 86.0 | 95.8 | 101.0 | 96.4 | 95.3 | 91.7 | 95.0 |
| | 50 | 139.6 | 142.5 | 137.1 | 127.4 | 144.3 | 150.7 | 139.8 | 140.7 | 135.0 | 135.0 |
| | 75 | 236.5 | 236.9 | 278.6 | 272.3 | 252.5 | 267.3 | 229.0 | 224.9 | 198.1 | 204.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 44.1 | 44.0 | 40.7 | 37.2 | 43.3 | 44.5 | 44.5 | 44.5 | 48.5 | 48.6 |
| | 50 | 89.2 | 89.1 | 96.4 | 93.7 | 88.5 | 91.6 | 85.2 | 82.9 | 93.7 | 91.1 |
| | 75 | 193.2 | 202.4 | 227.3 | 217.9 | 211.0 | 225.4 | 165.3 | 173.6 | 169.5 | 188.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.2 | 5.0 | 5.1 | 4.5 | 5.1 | 4.9 | 5.2 | 5.3 | 5.5 | 4.9 |
| | 50 | 9.3 | 9.1 | 11.9 | 10.7 | 9.2 | 9.1 | 8.8 | 8.8 | 9.0 | 8.5 |
| | 75 | 16.2 | 16.2 | 23.4 | 23.2 | 15.7 | 16.3 | 14.9 | 14.8 | 14.1 | 14.6 |

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.1 | 99.0 | 95.0 | 95.9 | 98.2 | 98.2 | 99.0 | 98.6 | 99.3 | 99.2 |
| Change in finished goods | 0.9 | 1.0 | 5.0 | 4.1 | 1.8 | 1.8 | 1.0 | 1.4 | 0.7 | 0.8 |
| Interest and similar income | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other income | 2.6 | 1.9 | 3.6 | 4.5 | 3.2 | 2.6 | 2.6 | 2.2 | 2.6 | 1.8 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 |
| Total income | 102.8 | 102.1 | 103.7 | 104.6 | 103.3 | 102.7 | 102.7 | 102.3 | 102.8 | 102.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 64.4 | 65.4 | 39.1 | 38.3 | 47.4 | 47.0 | 54.6 | 54.8 | 69.1 | 70.3 |
| Personnel expenses | 16.0 | 15.9 | 36.8 | 37.0 | 30.3 | 30.6 | 23.9 | 24.0 | 12.3 | 12.1 |
| Depreciation | 3.8 | 3.7 | 4.7 | 4.6 | 4.1 | 4.1 | 4.5 | 4.3 | 3.6 | 3.5 |
| of which: Depreciation of tangible fixed assets | 3.6 | 3.5 | 4.6 | 4.6 | 4.0 | 4.0 | 4.3 | 4.1 | 3.4 | 3.2 |
| Interest and similar expenses | 0.7 | 0.7 | 1.1 | 1.1 | 0.8 | 0.8 | 0.8 | 0.7 | 0.6 | 0.6 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 12.5 | 12.1 | 19.8 | 19.9 | 15.7 | 15.5 | 14.6 | 14.6 | 11.6 | 11.0 |
| Total expenses before taxes on income | 97.5 | 97.8 | 101.7 | 101.1 | 98.4 | 98.1 | 98.5 | 98.6 | 97.2 | 97.5 |
| Annual result before taxes on income | 5.2 | 4.3 | 2.1 | 3.5 | 4.9 | 4.6 | 4.3 | 3.7 | 5.6 | 4.5 |
| Taxes on income | 1.0 | 0.9 | 0.9 | 1.1 | 1.2 | 1.3 | 1.1 | 1.1 | 0.9 | 0.9 |
| Annual result | 4.3 | 3.4 | 1.1 | 2.4 | 3.6 | 3.3 | 3.1 | 2.6 | 4.7 | 3.6 |
| Profit and loss transfers (parent company) | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.2 | 0.2 |
| Profit and loss transfers (subsidiary) | 2.1 | 1.9 | 0.0 | 0.0 | 0.5 | 0.3 | 0.8 | 0.8 | 2.6 | 2.3 |
| Profit for the year | 2.4 | 1.7 | 1.1 | 2.4 | 3.1 | 3.0 | 2.4 | 1.9 | 2.3 | 1.5 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.2 | 1.1 | 2.2 | 2.0 | 0.9 | 1.0 | 0.8 | 0.8 | 1.3 | 1.2 |
| Tangible fixed assets | 33.5 | 32.7 | 40.9 | 39.7 | 39.4 | 37.6 | 36.6 | 36.4 | 31.8 | 30.9 |
| of which: Land and buildings | 12.3 | 12.1 | 15.9 | 15.9 | 18.1 | 17.3 | 14.0 | 13.9 | 11.2 | 10.9 |
| Inventories | 21.4 | 22.5 | 24.5 | 27.3 | 25.8 | 27.6 | 27.0 | 28.5 | 19.1 | 20.0 |
| of which: Finished goods and merchandise | 5.3 | 5.8 | 6.0 | 5.5 | 5.4 | 5.6 | 5.3 | 5.8 | 5.3 | 5.9 |
| Cash | 6.5 | 6.4 | 11.9 | 11.3 | 10.4 | 10.7 | 7.9 | 7.4 | 5.6 | 5.7 |
| Receivables | 30.0 | 29.6 | 19.0 | 18.4 | 20.2 | 20.0 | 23.6 | 23.0 | 33.1 | 32.8 |
| Short-term | 28.1 | 27.9 | 17.7 | 17.0 | 19.3 | 19.1 | 22.4 | 21.7 | 30.9 | 30.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.8 | 8.8 | 9.9 | 10.0 | 11.5 | 11.4 | 11.1 | 10.9 | 7.8 | 7.8 |
| Receivables from affiliated companies | 16.9 | 16.9 | 4.0 | 3.6 | 5.0 | 5.0 | 9.0 | 8.5 | 20.8 | 20.9 |
| Long-term | 1.9 | 1.7 | 1.4 | 1.3 | 0.9 | 0.9 | 1.2 | 1.2 | 2.2 | 2.0 |
| of which: Loans to affiliated companies | 1.6 | 1.4 | 1.3 | 1.3 | 0.4 | 0.4 | 1.0 | 1.0 | 2.0 | 1.7 |
| Securities | 0.3 | 0.2 | 0.3 | 0.2 | 1.1 | 1.0 | 0.6 | 0.4 | 0.1 | 0.1 |
| Other long-term equity investments | 7.0 | 7.2 | 0.5 | 0.5 | 1.8 | 1.8 | 3.2 | 3.2 | 8.8 | 9.1 |
| of which: Goodwill | 0.4 | 0.4 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.6 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 48.0 | 48.2 | 33.6 | 33.0 | 45.2 | 44.8 | 44.5 | 45.1 | 49.5 | 49.6 |
| Liabilities | 44.5 | 44.3 | 60.5 | 61.4 | 48.3 | 48.6 | 48.7 | 48.1 | 42.6 | 42.4 |
| Short-term | 32.5 | 33.0 | 37.6 | 38.6 | 34.1 | 34.2 | 36.2 | 36.2 | 31.0 | 31.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.0 | 3.9 | 8.5 | 7.4 | 7.0 | 6.8 | 6.2 | 6.0 | 3.0 | 2.9 |
| Trade payables | 8.2 | 8.4 | 7.1 | 7.0 | 7.0 | 7.0 | 7.6 | 7.6 | 8.5 | 8.8 |
| Liabilities to affiliated companies | 13.1 | 13.4 | 5.6 | 5.1 | 6.6 | 6.3 | 10.8 | 10.7 | 14.5 | 15.0 |
| Long-term | 12.0 | 11.3 | 22.8 | 22.7 | 14.2 | 14.5 | 12.5 | 11.9 | 11.6 | 10.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.4 | 6.3 | 14.4 | 14.3 | 10.1 | 9.4 | 7.1 | 7.0 | 5.9 | 5.7 |
| Liabilities to affiliated companies | 4.8 | 4.3 | 4.3 | 5.3 | 2.8 | 3.8 | 4.5 | 4.0 | 5.0 | 4.4 |
| Provisions | 7.3 | 7.3 | 5.8 | 5.5 | 6.2 | 6.2 | 6.7 | 6.6 | 7.6 | 7.7 |
| of which: Provisions for pensions | 1.4 | 1.6 | 1.2 | 1.2 | 1.0 | 1.0 | 0.8 | 0.9 | 1.7 | 1.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.3 | 4.4 | 2.2 | 3.6 | 5.0 | 4.7 | 4.3 | 3.8 | 5.7 | 4.5 |
| Annual result and depreciation | 8.2 | 7.2 | 6.1 | 7.3 | 7.9 | 7.5 | 7.7 | 7.1 | 8.4 | 7.2 |
| Trade receivables | 6.4 | 6.3 | 8.6 | 9.0 | 8.9 | 8.8 | 8.6 | 8.4 | 5.6 | 5.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 136.8 | 139.4 | 115.1 | 111.0 | 130.2 | 128.7 | 129.2 | 129.7 | 140.2 | 143.9 |
| Annual result and interest paid | 6.8 | 5.7 | 2.7 | 4.1 | 5.9 | 5.3 | 5.0 | 4.4 | 7.5 | 6.2 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 24.5 | 22.0 | 12.9 | 14.5 | 23.2 | 21.8 | 20.9 | 19.3 | 26.1 | 23.1 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 141.0 | 142.5 | 128.2 | 130.5 | 138.9 | 144.3 | 137.4 | 138.5 | 142.4 | 143.8 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 107.0 | 104.3 | 79.5 | 73.8 | 88.8 | 88.5 | 84.8 | 81.1 | 117.9 | 115.1 |
| Cash resources, short-term receivables and inventories | 172.8 | 172.6 | 144.8 | 144.5 | 164.5 | 169.2 | 159.4 | 159.7 | 179.3 | 178.2 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.2 | 9.1 | 15.1 | 15.7 | 11.1 | 11.4 | 10.7 | 10.5 | 8.7 | 8.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 48.63 | 50.81 | 0.27 | 0.30 | 2.81 | 2.99 | 11.73 | 12.18 | 33.83 | 35.34 |
| Sales in € billion | 66.54 | 70.84 | 0.31 | 0.33 | 3.66 | 3.85 | 15.16 | 15.80 | 47.42 | 50.85 |
| Number of enterprises | 1 994 | 1 994 | 299 | 299 | 727 | 727 | 663 | 663 | 305 | 305 |

III East German enterprises by economic sector

cont'd: 2 Manufacturing

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 37.5 | 37.3 | 25.4 | 23.1 | 35.2 | 34.5 | 42.3 | 42.6 | 53.5 | 54.9 |
| | 50 | 50.5 | 50.5 | 37.6 | 35.7 | 46.0 | 46.9 | 54.7 | 54.3 | 65.8 | 65.3 |
| | 75 | 62.8 | 62.2 | 49.5 | 48.9 | 57.8 | 56.7 | 64.6 | 64.4 | 76.1 | 75.7 |
| Personnel expenses | 25 | 17.5 | 17.8 | 26.8 | 26.6 | 22.1 | 22.8 | 16.4 | 16.5 | 8.5 | 9.3 |
| | 50 | 26.4 | 26.9 | 35.2 | 36.9 | 30.5 | 31.3 | 23.9 | 24.1 | 14.4 | 14.7 |
| | 75 | 36.5 | 37.0 | 46.4 | 47.5 | 39.5 | 39.4 | 32.3 | 32.5 | 21.4 | 22.1 |
| Depreciation | 25 | 1.8 | 1.8 | 1.5 | 1.5 | 1.8 | 1.8 | 2.0 | 2.0 | 1.7 | 1.7 |
| | 50 | 3.2 | 3.3 | 3.0 | 3.0 | 3.2 | 3.2 | 3.5 | 3.5 | 3.0 | 3.3 |
| | 75 | 5.6 | 5.6 | 6.7 | 6.4 | 5.6 | 5.8 | 5.6 | 5.6 | 5.1 | 5.0 |
| Annual result | 25 | 0.3 | 0.4 | - 1.1 | 0.0 | 0.6 | 0.6 | 0.3 | 0.2 | 0.3 | 0.1 |
| | 50 | 2.4 | 2.3 | 1.5 | 2.0 | 2.3 | 2.4 | 2.7 | 2.4 | 3.2 | 2.6 |
| | 75 | 5.7 | 5.7 | 4.6 | 5.1 | 5.5 | 5.7 | 6.1 | 5.6 | 6.5 | 6.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 16.7 | 15.9 | 9.1 | 9.1 | 16.6 | 16.4 | 18.6 | 18.4 | 19.9 | 18.7 |
| | 50 | 33.6 | 33.5 | 26.5 | 26.1 | 35.3 | 33.8 | 35.5 | 35.3 | 31.8 | 32.2 |
| | 75 | 52.1 | 51.2 | 56.3 | 55.7 | 53.4 | 53.2 | 51.2 | 50.8 | 46.3 | 47.1 |
| Inventories | 25 | 11.3 | 11.7 | 4.9 | 4.9 | 11.1 | 11.7 | 14.6 | 14.9 | 12.0 | 12.5 |
| | 50 | 22.3 | 23.4 | 15.4 | 16.3 | 22.0 | 23.2 | 23.9 | 25.4 | 23.1 | 23.1 |
| | 75 | 36.7 | 37.7 | 38.3 | 38.9 | 37.3 | 36.9 | 37.0 | 38.7 | 33.6 | 34.8 |
| Equity | 25 | 20.0 | 21.0 | 9.5 | 10.3 | 23.5 | 24.4 | 21.9 | 22.8 | 20.4 | 18.9 |
| | 50 | 41.6 | 41.8 | 32.0 | 33.2 | 43.4 | 45.8 | 41.7 | 42.3 | 42.9 | 42.3 |
| | 75 | 63.3 | 63.9 | 54.8 | 57.8 | 64.6 | 66.1 | 65.1 | 64.9 | 61.4 | 63.7 |
| Short-term liabilities | 25 | 16.5 | 15.9 | 15.4 | 16.4 | 15.0 | 14.3 | 17.8 | 17.0 | 18.0 | 17.1 |
| | 50 | 32.1 | 31.2 | 34.6 | 33.4 | 30.1 | 28.9 | 32.6 | 31.7 | 33.9 | 33.2 |
| | 75 | 53.7 | 53.3 | 58.1 | 63.6 | 50.6 | 49.8 | 53.7 | 53.3 | 54.7 | 56.6 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.8 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 8.9 | 8.6 | 10.5 | 10.8 | 13.6 | 11.9 | 8.2 | 8.5 | 0.9 | 1.0 |
| | 75 | 26.4 | 25.7 | 34.4 | 34.7 | 28.0 | 27.7 | 24.6 | 24.3 | 15.8 | 15.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.5 | 0.5 | - 1.1 | 0.0 | 0.8 | 0.9 | 0.5 | 0.3 | 0.5 | 0.2 |
| | 50 | 3.3 | 3.1 | 1.7 | 2.6 | 3.3 | 3.3 | 3.6 | 3.1 | 3.7 | 3.4 |
| | 75 | 7.7 | 7.5 | 6.6 | 6.3 | 7.9 | 8.1 | 7.8 | 7.4 | 7.9 | 7.5 |
| Annual result and depreciation | 25 | 3.5 | 3.6 | 2.2 | 2.8 | 4.1 | 4.2 | 3.4 | 3.3 | 3.3 | 3.2 |
| | 50 | 7.4 | 7.3 | 6.6 | 6.9 | 7.6 | 7.7 | 7.4 | 7.2 | 7.8 | 6.9 |
| | 75 | 12.5 | 12.3 | 12.3 | 13.6 | 12.7 | 12.2 | 12.6 | 12.5 | 11.6 | 11.6 |
| Trade receivables | 25 | 3.7 | 3.7 | 3.8 | 3.4 | 4.3 | 4.6 | 3.9 | 3.8 | 1.4 | 1.6 |
| | 50 | 7.4 | 7.2 | 7.0 | 6.9 | 7.6 | 7.3 | 7.6 | 7.8 | 5.2 | 5.7 |
| | 75 | 11.8 | 11.8 | 11.0 | 11.8 | 11.8 | 11.6 | 12.2 | 12.1 | 11.4 | 11.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.6 | 1.6 | 0.0 | 0.7 | 2.1 | 2.0 | 1.6 | 1.5 | 1.8 | 1.0 |
| | 50 | 5.1 | 4.8 | 4.0 | 4.4 | 5.2 | 5.1 | 5.2 | 4.7 | 5.8 | 5.1 |
| | 75 | 10.3 | 9.7 | 9.3 | 9.9 | 10.7 | 9.8 | 9.6 | 9.4 | 12.2 | 10.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.5 | 4.2 | - 6.6 | - 1.7 | 6.2 | 4.3 | 6.2 | 4.9 | 9.5 | 6.3 |
| | 50 | 17.9 | 17.5 | 9.7 | 11.2 | 17.8 | 18.0 | 18.8 | 18.3 | 21.7 | 19.5 |
| | 75 | 40.2 | 41.1 | 26.5 | 33.5 | 43.6 | 44.9 | 43.4 | 41.8 | 40.8 | 41.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 99.0 | 100.7 | 95.6 | 94.4 | 101.7 | 105.6 | 100.2 | 99.5 | 91.7 | 95.7 |
| | 50 | 146.8 | 149.1 | 152.0 | 148.3 | 153.2 | 157.4 | 145.7 | 147.6 | 138.3 | 139.2 |
| | 75 | 249.2 | 254.8 | 343.9 | 328.3 | 264.6 | 278.0 | 238.9 | 237.2 | 204.0 | 207.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 46.0 | 45.6 | 44.5 | 39.1 | 44.3 | 46.5 | 45.9 | 46.2 | 48.6 | 47.7 |
| | 50 | 95.4 | 95.4 | 102.7 | 102.7 | 95.9 | 100.4 | 90.1 | 87.1 | 97.7 | 92.4 |
| | 75 | 209.0 | 218.4 | 245.6 | 236.5 | 232.0 | 250.6 | 175.8 | 193.7 | 182.6 | 193.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.2 | 5.1 | 4.8 | 4.4 | 4.9 | 4.8 | 5.4 | 5.4 | 5.5 | 5.2 |
| | 50 | 9.2 | 9.1 | 11.4 | 10.7 | 9.0 | 8.9 | 9.1 | 9.0 | 9.0 | 8.6 |
| | 75 | 16.3 | 15.9 | 23.0 | 23.2 | 15.5 | 15.9 | 15.4 | 15.2 | 14.1 | 14.6 |

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindred sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 98.9 | 99.5 | 100.1 | 98.4 | 100.1 | 98.1 | 98.5 | 99.3 | 98.9 | 99.6 |
| Sales | 1.1 | 0.5 | -0.1 | 1.6 | -0.1 | 1.9 | 1.5 | 0.7 | 1.1 | 0.4 |
| Change in finished goods | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| Interest and similar income | 1.9 | 2.0 | 3.1 | 2.5 | 1.8 | 2.0 | 1.9 | 1.9 | 1.9 | 2.0 |
| Other income | 0.1 | 0.1 | 0.2 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.1 |
| of which: Income from long-term equity investments | 102.0 | 102.2 | 103.2 | 102.6 | 101.9 | 102.1 | 102.0 | 102.0 | 102.0 | 102.2 |
| Total income | Expenses | | | | | | | | | |
| Cost of materials | 60.7 | 60.1 | 37.8 | 39.0 | 47.0 | 47.6 | 55.2 | 54.4 | 63.5 | 62.8 |
| Personnel expenses | 15.9 | 16.6 | 30.1 | 29.2 | 27.5 | 27.3 | 20.1 | 21.2 | 13.8 | 14.4 |
| Depreciation | 3.9 | 4.0 | 6.0 | 5.6 | 4.7 | 4.4 | 5.0 | 4.9 | 3.5 | 3.6 |
| of which: Depreciation of tangible fixed assets | 3.8 | 3.9 | 5.9 | 5.6 | 4.6 | 4.3 | 5.0 | 4.8 | 3.4 | 3.6 |
| Interest and similar expenses | 0.8 | 0.8 | 1.4 | 1.2 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 |
| Operating taxes | 0.2 | 0.1 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 |
| Other expenses | 15.3 | 17.1 | 17.5 | 16.9 | 16.2 | 16.0 | 15.7 | 15.9 | 15.1 | 17.5 |
| Total expenses before taxes on income | 96.8 | 98.6 | 93.0 | 92.2 | 96.4 | 96.3 | 97.0 | 97.4 | 96.8 | 99.1 |
| Annual result before taxes on income | 5.2 | 3.6 | 10.2 | 10.5 | 5.6 | 5.8 | 5.0 | 4.6 | 5.2 | 3.1 |
| Taxes on income | 0.8 | 0.6 | 1.3 | 1.3 | 1.0 | 0.9 | 0.8 | 0.8 | 0.8 | 0.5 |
| Annual result | 4.4 | 3.0 | 8.9 | 9.1 | 4.6 | 4.9 | 4.1 | 3.8 | 4.4 | 2.6 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | -0.3 | -0.7 | 0.0 | 0.0 | 0.0 | -0.1 | 0.1 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.3 | 0.1 | 0.1 | -0.1 | 0.2 | 0.1 | 0.0 | 0.0 | 0.4 | 0.1 |
| Profit for the year | 4.2 | 3.1 | 8.5 | 8.5 | 4.4 | 4.9 | 4.1 | 3.8 | 4.1 | 2.7 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | 3.2 | 3.5 | 0.6 | 0.5 | 0.5 | 0.5 | 1.1 | 1.3 | 3.9 | 4.3 |
| Intangible fixed assets | 35.1 | 33.0 | 53.1 | 50.5 | 41.9 | 39.8 | 46.2 | 45.3 | 31.5 | 29.3 |
| Tangible fixed assets | 11.3 | 11.1 | 28.7 | 26.9 | 19.4 | 18.1 | 17.6 | 17.6 | 9.0 | 8.8 |
| of which: Land and buildings | 19.9 | 21.6 | 15.2 | 17.0 | 23.0 | 26.4 | 24.8 | 26.2 | 18.5 | 20.3 |
| Inventories | 4.8 | 5.2 | 4.3 | 4.3 | 6.7 | 7.5 | 7.7 | 8.2 | 3.9 | 4.3 |
| of which: Finished goods and merchandise | 3.3 | 4.7 | 8.1 | 9.1 | 7.9 | 8.4 | 5.6 | 5.8 | 2.4 | 4.1 |
| Cash | 34.9 | 33.6 | 20.4 | 20.5 | 24.2 | 22.3 | 21.2 | 20.3 | 39.3 | 37.8 |
| Receivables | 34.0 | 32.7 | 20.0 | 19.2 | 23.8 | 21.9 | 20.7 | 19.7 | 38.3 | 36.7 |
| Short-term | of which: | | | | | | | | | |
| Trade receivables | 9.7 | 8.5 | 10.2 | 9.2 | 12.0 | 10.8 | 9.1 | 9.4 | 9.7 | 8.1 |
| Receivables from affiliated companies | 19.7 | 19.7 | 7.6 | 7.9 | 7.5 | 7.4 | 8.6 | 7.5 | 23.5 | 23.7 |
| Long-term | 0.9 | 0.9 | 0.4 | 1.3 | 0.4 | 0.4 | 0.5 | 0.5 | 1.1 | 1.1 |
| of which: Loans to affiliated companies | 0.9 | 0.9 | 0.3 | 0.7 | 0.0 | 0.0 | 0.4 | 0.4 | 1.0 | 1.1 |
| Securities | 0.0 | 0.0 | 0.2 | 0.2 | 0.9 | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other long-term equity investments | 3.0 | 3.1 | 1.8 | 1.6 | 1.2 | 1.4 | 0.9 | 0.8 | 3.8 | 3.8 |
| of which: Goodwill | 0.9 | 0.6 | 1.2 | 1.1 | 0.5 | 0.4 | 0.0 | 0.0 | 1.2 | 0.8 |
| Capital | 31.1 | 29.9 | 30.4 | 31.6 | 24.7 | 26.5 | 32.1 | 32.7 | 31.2 | 29.4 |
| Equity | 56.0 | 56.5 | 65.3 | 63.3 | 70.2 | 68.4 | 61.1 | 59.9 | 53.7 | 54.9 |
| Liabilities | 40.2 | 40.0 | 39.4 | 41.3 | 50.9 | 49.6 | 42.9 | 41.9 | 38.8 | 39.0 |
| Short-term | of which: | | | | | | | | | |
| Liabilities to banks | 5.8 | 4.4 | 12.5 | 11.5 | 11.0 | 10.3 | 8.4 | 8.3 | 4.7 | 3.1 |
| Trade payables | 8.2 | 7.6 | 7.3 | 7.8 | 9.4 | 10.0 | 7.4 | 7.5 | 8.4 | 7.5 |
| Liabilities to affiliated companies | 14.7 | 17.6 | 7.2 | 7.9 | 16.0 | 13.3 | 18.9 | 19.2 | 13.6 | 17.5 |
| Long-term | 15.8 | 16.5 | 25.8 | 22.0 | 19.3 | 18.8 | 18.2 | 18.0 | 14.9 | 15.9 |
| of which: | Liabilities to banks | | | | | | | | | |
| Liabilities to banks | 6.8 | 7.4 | 16.8 | 14.6 | 12.7 | 12.0 | 9.9 | 10.6 | 5.5 | 6.3 |
| Liabilities to affiliated companies | 5.7 | 6.3 | 6.9 | 5.5 | 4.8 | 5.0 | 7.2 | 6.7 | 5.3 | 6.2 |
| Provisions | 9.5 | 13.4 | 4.3 | 5.1 | 5.0 | 5.0 | 6.8 | 7.0 | 10.5 | 15.6 |
| of which: Provisions for pensions | 1.9 | 2.0 | 0.0 | 0.0 | 0.3 | 0.3 | 1.2 | 1.2 | 2.2 | 2.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.3 | 3.6 | 10.2 | 10.6 | 5.5 | 5.9 | 5.0 | 4.6 | 5.3 | 3.1 |
| Annual result and depreciation | 8.4 | 7.0 | 14.9 | 15.0 | 9.2 | 9.5 | 9.3 | 8.8 | 8.0 | 6.2 |
| Trade receivables | 7.1 | 6.4 | 8.5 | 7.5 | 8.2 | 7.3 | 6.2 | 6.3 | 7.3 | 6.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 135.9 | 132.4 | 120.0 | 121.9 | 145.9 | 148.4 | 147.6 | 148.8 | 132.4 | 127.4 |
| Annual result and interest paid | 7.2 | 5.1 | 12.4 | 12.8 | 8.0 | 8.8 | 7.5 | 7.1 | 6.9 | 4.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 17.4 | 14.2 | 29.0 | 30.8 | 20.0 | 21.6 | 22.0 | 21.4 | 15.9 | 11.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 115.5 | 119.1 | 100.4 | 99.2 | 100.5 | 108.2 | 105.5 | 108.2 | 119.9 | 123.6 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 92.9 | 93.4 | 71.5 | 68.8 | 63.9 | 62.7 | 61.1 | 61.0 | 104.8 | 104.8 |
| Cash resources, short-term receivables and inventories | 142.5 | 147.6 | 110.1 | 110.0 | 109.1 | 115.9 | 118.8 | 123.6 | 152.5 | 156.8 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.9 | 9.5 | 16.1 | 16.2 | 13.7 | 13.9 | 9.0 | 9.3 | 9.9 | 9.4 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 8.32 | 8.93 | 0.07 | 0.08 | 0.35 | 0.36 | 1.68 | 1.74 | 6.21 | 6.75 |
| Sales in € billion | 11.31 | 11.82 | 0.09 | 0.09 | 0.51 | 0.54 | 2.48 | 2.58 | 8.23 | 8.60 |
| Number of enterprises | 350 | 350 | 95 | 95 | 107 | 107 | 99 | 99 | 49 | 49 |

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Ratios | | Of the enterprises captured ... | | | | | | | | | |
| | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 35.6 | 34.2 | 27.3 | 23.2 | 30.0 | 30.1 | 43.2 | 42.5 | 52.8 | 50.7 |
| | 50 | 48.4 | 48.0 | 39.9 | 38.5 | 45.2 | 45.5 | 54.4 | 53.9 | 66.9 | 66.6 |
| | 75 | 60.8 | 60.6 | 46.6 | 47.3 | 57.7 | 58.2 | 64.3 | 62.7 | 74.1 | 75.9 |
| Personnel expenses | 25 | 14.7 | 15.5 | 19.8 | 19.6 | 20.3 | 20.1 | 11.6 | 13.2 | 7.7 | 8.1 |
| | 50 | 23.0 | 23.2 | 29.7 | 28.4 | 26.2 | 27.0 | 19.5 | 21.0 | 14.2 | 14.4 |
| | 75 | 32.7 | 33.7 | 37.3 | 37.5 | 35.1 | 35.1 | 27.8 | 27.9 | 20.2 | 22.1 |
| Depreciation | 25 | 2.0 | 2.0 | 2.7 | 2.5 | 1.6 | 1.5 | 2.5 | 2.2 | 1.6 | 1.7 |
| | 50 | 4.2 | 3.9 | 4.7 | 4.7 | 3.9 | 3.3 | 4.6 | 4.4 | 2.9 | 3.3 |
| | 75 | 6.7 | 6.5 | 7.8 | 8.1 | 6.8 | 6.6 | 7.1 | 6.5 | 5.2 | 4.6 |
| Annual result | 25 | 1.5 | 1.2 | 4.0 | 3.9 | 0.8 | 0.7 | 1.2 | 1.5 | 1.3 | -0.1 |
| | 50 | 5.0 | 4.5 | 7.8 | 8.1 | 4.5 | 3.8 | 3.8 | 3.3 | 3.1 | 2.0 |
| | 75 | 9.5 | 8.8 | 13.8 | 17.4 | 9.8 | 8.5 | 6.9 | 6.7 | 5.8 | 4.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 22.0 | 22.9 | 21.8 | 28.6 | 18.3 | 16.1 | 30.5 | 26.9 | 21.8 | 22.0 |
| | 50 | 42.5 | 40.2 | 49.3 | 49.3 | 41.6 | 38.9 | 43.6 | 42.0 | 34.2 | 30.3 |
| | 75 | 62.2 | 60.9 | 70.7 | 71.7 | 56.9 | 56.1 | 61.0 | 59.0 | 49.5 | 51.3 |
| Inventories | 25 | 7.3 | 7.8 | 2.8 | 2.5 | 8.9 | 9.6 | 11.3 | 13.4 | 12.0 | 11.0 |
| | 50 | 20.0 | 19.4 | 8.9 | 8.4 | 21.1 | 23.9 | 20.5 | 21.0 | 22.4 | 22.6 |
| | 75 | 30.8 | 34.2 | 24.6 | 22.1 | 38.2 | 42.2 | 30.8 | 36.9 | 30.0 | 31.8 |
| Equity | 25 | 9.6 | 12.0 | 4.2 | 8.7 | 6.5 | 6.8 | 17.0 | 18.1 | 21.0 | 21.0 |
| | 50 | 25.1 | 25.8 | 24.4 | 24.4 | 16.8 | 18.7 | 30.5 | 29.9 | 30.7 | 28.8 |
| | 75 | 43.9 | 44.2 | 41.9 | 45.0 | 37.6 | 41.3 | 47.7 | 47.3 | 46.3 | 44.2 |
| Short-term liabilities | 25 | 26.2 | 24.2 | 17.6 | 17.6 | 27.3 | 27.7 | 25.5 | 25.2 | 27.7 | 27.6 |
| | 50 | 41.4 | 44.3 | 41.8 | 43.1 | 46.7 | 50.2 | 38.1 | 39.0 | 36.9 | 40.5 |
| | 75 | 67.1 | 66.8 | 69.2 | 68.4 | 77.3 | 71.1 | 62.3 | 64.6 | 55.1 | 57.8 |
| Liabilities to banks | 25 | 0.9 | 0.8 | 6.2 | 7.3 | 1.7 | 1.4 | 0.9 | 1.4 | 0.0 | 0.0 |
| | 50 | 17.9 | 17.1 | 28.9 | 26.5 | 17.9 | 19.0 | 17.8 | 16.2 | 2.4 | 3.4 |
| | 75 | 36.5 | 34.6 | 53.3 | 47.7 | 38.5 | 38.1 | 31.1 | 31.4 | 20.8 | 22.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.8 | 1.4 | 4.8 | 5.0 | 1.0 | 0.8 | 1.2 | 1.6 | 1.6 | 0.1 |
| | 50 | 5.7 | 5.2 | 8.5 | 9.3 | 5.1 | 4.4 | 4.7 | 3.9 | 3.6 | 2.3 |
| | 75 | 11.0 | 11.0 | 15.5 | 19.1 | 11.1 | 10.0 | 8.4 | 8.4 | 6.6 | 5.3 |
| Annual result and depreciation | 25 | 5.5 | 5.2 | 8.7 | 9.1 | 4.8 | 4.6 | 4.6 | 5.3 | 4.5 | 2.8 |
| | 50 | 10.1 | 9.8 | 14.4 | 13.7 | 9.0 | 9.0 | 9.5 | 8.5 | 7.1 | 5.7 |
| | 75 | 16.5 | 16.4 | 20.9 | 24.7 | 16.3 | 15.2 | 15.7 | 14.8 | 11.8 | 9.7 |
| Trade receivables | 25 | 3.0 | 2.5 | 2.1 | 1.9 | 4.4 | 3.5 | 2.7 | 2.4 | 2.6 | 1.8 |
| | 50 | 6.0 | 5.9 | 5.0 | 4.6 | 6.8 | 6.7 | 6.0 | 5.9 | 5.5 | 5.9 |
| | 75 | 9.8 | 9.4 | 8.7 | 9.4 | 10.9 | 9.3 | 9.2 | 9.4 | 10.7 | 10.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.2 | 3.7 | 7.5 | 6.7 | 2.0 | 2.7 | 3.7 | 3.7 | 4.2 | 0.4 |
| | 50 | 9.5 | 8.4 | 13.7 | 15.1 | 9.2 | 8.9 | 6.9 | 7.0 | 7.2 | 5.2 |
| | 75 | 16.1 | 16.2 | 24.7 | 30.9 | 15.4 | 14.0 | 12.7 | 12.0 | 10.8 | 8.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 12.2 | 10.8 | 16.5 | 10.8 | 10.3 | 8.9 | 10.7 | 13.5 | 12.7 | 8.3 |
| | 50 | 25.1 | 22.5 | 30.3 | 32.7 | 21.0 | 17.8 | 26.6 | 26.3 | 20.3 | 16.2 |
| | 75 | 43.6 | 44.3 | 56.5 | 70.3 | 38.0 | 39.2 | 44.1 | 42.0 | 35.2 | 28.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 62.7 | 67.5 | 48.3 | 56.1 | 59.8 | 66.8 | 74.1 | 74.8 | 90.3 | 80.9 |
| | 50 | 105.7 | 107.8 | 93.8 | 98.1 | 102.3 | 108.1 | 109.3 | 109.3 | 117.3 | 123.2 |
| | 75 | 159.8 | 159.4 | 159.3 | 151.3 | 158.8 | 168.7 | 151.4 | 158.3 | 161.9 | 168.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 36.6 | 35.4 | 34.5 | 33.7 | 37.9 | 35.9 | 33.7 | 31.9 | 45.7 | 49.4 |
| | 50 | 63.3 | 66.3 | 64.6 | 71.6 | 60.7 | 60.0 | 60.7 | 64.5 | 76.6 | 71.4 |
| | 75 | 114.3 | 114.0 | 144.9 | 168.8 | 97.5 | 101.3 | 105.5 | 108.1 | 119.2 | 106.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.2 | 4.8 | 5.3 | 4.5 | 6.1 | 5.5 | 4.2 | 4.8 | 4.4 | 3.9 |
| | 50 | 9.5 | 9.3 | 12.9 | 11.0 | 11.4 | 11.5 | 7.0 | 7.6 | 8.7 | 8.3 |
| | 75 | 16.1 | 16.5 | 26.2 | 23.4 | 17.7 | 20.2 | 12.1 | 11.8 | 14.1 | 12.9 |

III. East German enterprises by economic sector

3. Construction

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 94.4 | 93.9 | 94.5 | 95.2 | 94.2 | 93.3 | 93.6 | 94.3 | 96.2 | 93.7 |
| Change in finished goods | 5.6 | 6.1 | 5.5 | 4.8 | 5.8 | 6.7 | 6.4 | 5.7 | 3.8 | 6.3 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.1 |
| Other income | 2.4 | 2.1 | 2.6 | 2.6 | 2.2 | 2.1 | 2.4 | 1.9 | 2.7 | 2.4 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.2 | 0.6 | 0.5 |
| Total income | 102.6 | 102.2 | 102.7 | 102.7 | 102.3 | 102.2 | 102.6 | 102.1 | 102.9 | 102.6 |
| Expenses | | | | | | | | | | |
| Cost of materials | 60.5 | 60.3 | 45.3 | 45.1 | 54.4 | 54.1 | 61.9 | 61.6 | 70.2 | 70.0 |
| Personnel expenses | 23.9 | 23.5 | 33.1 | 33.0 | 27.2 | 27.0 | 22.9 | 22.5 | 18.9 | 18.3 |
| Depreciation | 2.2 | 2.2 | 2.9 | 3.0 | 2.5 | 2.4 | 2.2 | 2.1 | 1.9 | 1.9 |
| of which: Depreciation of tangible fixed assets | 2.1 | 2.1 | 2.8 | 2.9 | 2.3 | 2.4 | 2.1 | 2.0 | 1.7 | 1.6 |
| Interest and similar expenses | 0.5 | 0.5 | 0.6 | 0.6 | 0.5 | 0.4 | 0.5 | 0.5 | 0.4 | 0.3 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 10.4 | 10.2 | 15.4 | 15.1 | 12.7 | 12.7 | 10.4 | 10.2 | 5.7 | 5.6 |
| Total expenses before taxes on income | 97.6 | 96.8 | 97.5 | 96.9 | 97.4 | 96.7 | 98.0 | 97.1 | 97.1 | 96.3 |
| Annual result before taxes on income | 5.0 | 5.4 | 5.2 | 5.8 | 5.0 | 5.5 | 4.6 | 5.0 | 5.7 | 6.3 |
| Taxes on income | 1.2 | 1.3 | 1.1 | 1.3 | 1.3 | 1.5 | 1.1 | 1.2 | 1.1 | 1.2 |
| Annual result | 3.8 | 4.1 | 4.1 | 4.5 | 3.6 | 4.0 | 3.5 | 3.7 | 4.6 | 5.1 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.1 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.6 | 0.6 | 0.0 | 0.0 | 0.1 | 0.1 | 0.6 | 0.4 | 1.6 | 1.9 |
| Profit for the year | 3.2 | 3.6 | 4.1 | 4.6 | 3.5 | 3.9 | 3.0 | 3.4 | 3.0 | 3.3 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 |
| Tangible fixed assets | 16.2 | 15.0 | 23.3 | 21.8 | 17.2 | 15.7 | 17.8 | 16.6 | 10.4 | 9.7 |
| of which: Land and buildings | 8.1 | 7.4 | 6.6 | 6.1 | 5.4 | 4.8 | 11.2 | 10.3 | 4.7 | 4.2 |
| Inventories | 50.7 | 51.7 | 35.9 | 38.5 | 48.1 | 50.7 | 49.9 | 50.8 | 58.0 | 56.8 |
| of which: Finished goods and merchandise | 2.4 | 2.2 | 2.0 | 1.8 | 1.1 | 0.9 | 3.9 | 3.7 | 0.4 | 0.4 |
| Cash | 12.5 | 13.1 | 16.7 | 17.0 | 15.4 | 15.6 | 11.3 | 11.8 | 11.1 | 12.4 |
| Receivables | 17.5 | 17.3 | 21.8 | 20.4 | 17.0 | 16.1 | 19.0 | 18.7 | 14.0 | 15.1 |
| Short-term | 17.0 | 16.7 | 21.3 | 20.0 | 16.7 | 15.8 | 18.4 | 17.9 | 13.6 | 14.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.5 | 9.1 | 13.5 | 12.4 | 11.8 | 10.5 | 9.9 | 9.6 | 5.4 | 5.9 |
| Receivables from affiliated companies | 4.8 | 5.0 | 3.0 | 3.3 | 2.1 | 2.7 | 5.7 | 5.3 | 6.2 | 7.3 |
| Long-term | 0.5 | 0.5 | 0.4 | 0.5 | 0.3 | 0.2 | 0.6 | 0.8 | 0.4 | 0.3 |
| of which: Loans to affiliated companies | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.4 | 0.1 | 0.1 |
| Securities | 1.1 | 0.9 | 1.0 | 1.0 | 1.0 | 0.9 | 0.7 | 0.5 | 2.2 | 1.6 |
| Other long-term equity investments | 1.6 | 1.7 | 0.5 | 0.6 | 0.6 | 0.6 | 1.0 | 1.2 | 4.1 | 4.1 |
| of which: Goodwill | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Capital | | | | | | | | | | |
| Equity | 22.9 | 22.3 | 26.8 | 26.7 | 24.5 | 23.6 | 24.4 | 24.0 | 17.3 | 16.4 |
| Liabilities | 68.5 | 69.0 | 65.7 | 66.0 | 67.9 | 69.1 | 67.0 | 67.5 | 72.8 | 72.4 |
| Short-term | 63.1 | 63.9 | 55.3 | 55.9 | 61.2 | 62.2 | 61.0 | 62.1 | 70.9 | 70.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.2 | 2.7 | 5.7 | 5.3 | 4.5 | 4.1 | 3.4 | 2.9 | 0.8 | 0.5 |
| Trade payables | 6.9 | 6.3 | 9.9 | 8.8 | 8.3 | 7.3 | 6.7 | 6.3 | 5.4 | 4.8 |
| Liabilities to affiliated companies | 3.3 | 3.6 | 1.9 | 1.5 | 2.3 | 2.1 | 3.9 | 4.1 | 3.4 | 4.6 |
| Long-term | 5.4 | 5.1 | 10.4 | 10.1 | 6.8 | 6.8 | 5.9 | 5.4 | 2.0 | 1.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.2 | 4.0 | 7.1 | 7.0 | 5.1 | 5.3 | 4.7 | 4.3 | 1.7 | 1.3 |
| Liabilities to affiliated companies | 0.6 | 0.6 | 1.9 | 1.9 | 0.8 | 0.8 | 0.7 | 0.5 | 0.1 | 0.2 |
| Provisions | 8.5 | 8.7 | 7.3 | 7.2 | 7.4 | 7.2 | 8.4 | 8.3 | 9.9 | 11.3 |
| of which: Provisions for pensions | 0.9 | 0.9 | 1.6 | 1.6 | 1.0 | 0.9 | 0.9 | 0.9 | 0.7 | 0.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.3 | 5.8 | 5.5 | 6.1 | 5.3 | 5.9 | 4.9 | 5.3 | 6.0 | 6.7 |
| Annual result and depreciation | 6.4 | 6.8 | 7.3 | 7.8 | 6.5 | 6.9 | 6.1 | 6.2 | 6.7 | 7.5 |
| Trade receivables | 8.8 | 8.8 | 8.9 | 8.6 | 9.3 | 9.0 | 10.0 | 10.0 | 5.4 | 6.2 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 107.7 | 103.5 | 151.5 | 144.8 | 126.7 | 117.6 | 98.6 | 96.4 | 99.1 | 95.8 |
| Annual result and interest paid | 4.9 | 5.1 | 7.4 | 7.6 | 5.5 | 5.6 | 4.3 | 4.3 | 5.1 | 5.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 10.7 | 10.9 | 19.6 | 20.0 | 13.6 | 13.3 | 9.4 | 9.4 | 9.3 | 10.1 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 157.7 | 161.8 | 158.1 | 166.4 | 174.3 | 187.0 | 158.9 | 160.7 | 132.5 | 131.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 48.3 | 47.9 | 70.3 | 67.6 | 53.9 | 51.7 | 49.5 | 48.4 | 37.8 | 40.7 |
| Cash resources, short-term receivables and inventories | 128.7 | 128.8 | 135.1 | 136.6 | 132.5 | 133.1 | 131.3 | 130.3 | 119.6 | 121.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 10.0 | 9.5 | 13.6 | 12.9 | 11.3 | 10.7 | 10.3 | 10.0 | 7.4 | 6.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 9.01 | 10.16 | 0.36 | 0.41 | 2.21 | 2.54 | 4.40 | 4.88 | 2.04 | 2.33 |
| Sales in € billion | 9.71 | 10.52 | 0.54 | 0.59 | 2.80 | 2.99 | 4.34 | 4.71 | 2.02 | 2.24 |
| Number of enterprises | 1 422 | 1 422 | 569 | 569 | 611 | 611 | 220 | 220 | 22 | 22 |

III. East German enterprises by economic sector

cont'd: 3. Construction

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|-------|---------------------|-------|-------------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | 2 but less than 10 | | 10 but less than 50 | | 50 and more | | |
| ... | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 38.4 | 38.1 | 31.1 | 31.4 | 41.9 | 41.0 | 50.8 | 50.1 | 59.5 | 55.9 |
| | 50 | 50.3 | 49.5 | 43.5 | 43.3 | 53.1 | 51.6 | 61.3 | 59.4 | 71.8 | 68.9 |
| | 75 | 62.6 | 61.4 | 53.8 | 53.1 | 63.2 | 61.7 | 72.5 | 71.7 | 83.2 | 84.1 |
| Personnel expenses | 25 | 21.0 | 21.6 | 24.6 | 25.1 | 21.5 | 21.4 | 14.9 | 14.7 | 8.4 | 8.2 |
| | 50 | 29.8 | 30.2 | 34.1 | 33.7 | 29.1 | 29.3 | 23.2 | 23.3 | 22.3 | 21.0 |
| | 75 | 38.1 | 38.3 | 43.2 | 42.9 | 35.7 | 36.2 | 30.7 | 31.1 | 27.7 | 29.3 |
| Depreciation | 25 | 0.9 | 0.9 | 1.2 | 1.2 | 0.9 | 0.9 | 0.7 | 0.6 | 0.2 | 0.2 |
| | 50 | 1.8 | 1.9 | 2.1 | 2.3 | 1.8 | 1.7 | 1.4 | 1.5 | 0.9 | 1.2 |
| | 75 | 3.4 | 3.4 | 3.7 | 3.8 | 3.4 | 3.3 | 2.9 | 2.8 | 2.8 | 3.0 |
| Annual result | 25 | 0.8 | 1.0 | 0.6 | 0.8 | 0.9 | 1.0 | 0.8 | 1.3 | 1.7 | 2.5 |
| | 50 | 2.8 | 3.1 | 3.2 | 3.2 | 2.8 | 2.9 | 2.3 | 3.1 | 2.5 | 4.0 |
| | 75 | 6.1 | 6.7 | 7.2 | 8.4 | 5.6 | 5.9 | 5.4 | 5.9 | 4.2 | 5.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 5.5 | 5.4 | 7.6 | 6.9 | 5.2 | 5.4 | 3.6 | 3.7 | 2.5 | 2.6 |
| | 50 | 13.9 | 14.1 | 18.2 | 17.4 | 13.5 | 13.8 | 8.7 | 8.9 | 10.3 | 10.6 |
| | 75 | 29.7 | 29.1 | 40.0 | 39.0 | 26.8 | 25.7 | 17.7 | 19.1 | 16.0 | 17.1 |
| Inventories | 25 | 7.6 | 7.2 | 3.2 | 3.0 | 10.7 | 11.4 | 29.9 | 27.6 | 47.2 | 44.8 |
| | 50 | 30.6 | 31.6 | 15.2 | 14.4 | 35.4 | 37.4 | 49.1 | 52.2 | 56.4 | 56.2 |
| | 75 | 60.7 | 59.5 | 43.9 | 43.5 | 64.6 | 63.8 | 69.8 | 68.2 | 68.9 | 74.5 |
| Equity | 25 | 8.5 | 9.1 | 6.9 | 7.6 | 9.7 | 10.5 | 7.6 | 8.1 | 7.9 | 7.5 |
| | 50 | 21.9 | 22.2 | 23.8 | 25.7 | 22.3 | 21.7 | 16.5 | 18.5 | 15.3 | 16.1 |
| | 75 | 42.0 | 43.5 | 45.6 | 50.5 | 43.6 | 43.7 | 33.7 | 32.0 | 23.3 | 25.9 |
| Short-term liabilities | 25 | 33.2 | 31.8 | 26.0 | 23.9 | 36.2 | 35.5 | 48.5 | 46.9 | 46.2 | 48.8 |
| | 50 | 58.6 | 57.4 | 53.0 | 48.5 | 58.8 | 57.6 | 66.7 | 67.1 | 72.6 | 66.4 |
| | 75 | 78.0 | 76.8 | 76.7 | 75.2 | 77.8 | 76.2 | 79.7 | 78.7 | 79.3 | 80.6 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.2 | 4.6 | 7.7 | 7.4 | 4.2 | 4.2 | 2.3 | 1.7 | 1.1 | 0.6 |
| | 75 | 17.1 | 16.5 | 23.6 | 23.9 | 15.2 | 14.1 | 9.0 | 9.1 | 5.1 | 3.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.2 | 1.4 | 1.0 | 1.2 | 1.3 | 1.5 | 1.5 | 1.7 | 2.3 | 3.5 |
| | 50 | 4.0 | 4.3 | 4.2 | 4.4 | 4.0 | 4.3 | 3.4 | 4.1 | 3.5 | 6.6 |
| | 75 | 8.2 | 9.0 | 9.3 | 10.5 | 7.8 | 8.5 | 7.5 | 8.1 | 6.0 | 8.3 |
| Annual result and depreciation | 25 | 3.3 | 3.4 | 3.1 | 3.5 | 3.5 | 3.3 | 3.2 | 3.3 | 3.5 | 4.3 |
| | 50 | 6.6 | 6.9 | 7.2 | 7.3 | 6.6 | 6.8 | 5.9 | 6.3 | 6.3 | 7.3 |
| | 75 | 11.3 | 12.4 | 12.8 | 14.5 | 10.6 | 12.1 | 9.7 | 11.0 | 8.4 | 11.6 |
| Trade receivables | 25 | 4.1 | 3.7 | 3.5 | 3.2 | 4.3 | 4.2 | 5.0 | 5.0 | 2.9 | 2.3 |
| | 50 | 7.9 | 7.3 | 7.0 | 6.4 | 8.3 | 7.6 | 9.3 | 8.6 | 5.8 | 6.8 |
| | 75 | 12.7 | 12.6 | 12.0 | 12.4 | 13.1 | 12.4 | 13.1 | 13.8 | 9.4 | 10.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.0 | 2.4 | 2.1 | 2.6 | 2.0 | 2.3 | 1.7 | 2.1 | 2.9 | 3.4 |
| | 50 | 5.5 | 5.8 | 7.0 | 7.5 | 5.0 | 5.3 | 4.2 | 4.4 | 4.2 | 3.9 |
| | 75 | 12.3 | 12.4 | 16.3 | 18.1 | 10.9 | 10.7 | 7.6 | 9.0 | 8.0 | 7.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.4 | 4.2 | 3.8 | 3.2 | 4.7 | 4.3 | 4.4 | 5.0 | 7.4 | 7.6 |
| | 50 | 13.2 | 14.3 | 16.1 | 16.5 | 13.4 | 13.8 | 9.6 | 12.1 | 11.0 | 10.9 |
| | 75 | 38.6 | 40.4 | 49.6 | 52.0 | 39.4 | 37.7 | 22.7 | 25.3 | 16.3 | 17.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 100.7 | 108.1 | 85.7 | 98.1 | 115.6 | 122.5 | 100.5 | 114.7 | 113.9 | 113.0 |
| | 50 | 180.5 | 199.0 | 161.3 | 177.3 | 191.9 | 217.2 | 189.6 | 196.9 | 168.3 | 144.1 |
| | 75 | 386.2 | 411.5 | 385.3 | 426.7 | 386.4 | 414.1 | 405.8 | 402.0 | 220.3 | 255.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 33.2 | 34.1 | 37.5 | 40.2 | 30.8 | 31.5 | 26.7 | 29.1 | 28.0 | 28.1 |
| | 50 | 72.6 | 74.1 | 86.9 | 96.9 | 71.7 | 71.1 | 53.5 | 51.2 | 37.5 | 45.2 |
| | 75 | 155.7 | 166.2 | 206.9 | 209.4 | 154.2 | 161.0 | 96.4 | 100.8 | 61.5 | 55.5 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.3 | 5.0 | 4.6 | 4.7 | 5.3 | 4.9 | 6.3 | 5.8 | 4.9 | 4.8 |
| | 50 | 9.1 | 8.9 | 9.6 | 9.2 | 8.9 | 8.7 | 9.0 | 8.9 | 8.6 | 8.6 |
| | 75 | 16.6 | 15.3 | 20.3 | 17.6 | 15.6 | 14.7 | 13.5 | 13.7 | 10.5 | 11.7 |

III. East German enterprises by economic sector

4. Wholesale and retail trade; repair of motor vehicles and motorcycles

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.7 | 99.8 | 99.8 | 99.7 | 99.8 | 99.9 | 100.0 | 99.7 | 99.6 |
| Change in finished goods | 0.2 | 0.3 | 0.2 | 0.2 | 0.3 | 0.2 | 0.1 | 0.0 | 0.3 | 0.4 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.1 | 1.0 | 2.8 | 3.2 | 1.7 | 1.5 | 0.8 | 0.9 | 1.0 | 0.9 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.2 | 0.2 |
| Total income | 101.1 | 101.1 | 102.9 | 103.3 | 101.8 | 101.6 | 100.9 | 101.0 | 101.1 | 101.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 79.2 | 79.4 | 58.2 | 58.1 | 69.4 | 69.5 | 77.0 | 77.0 | 82.3 | 82.4 |
| Personnel expenses | 8.9 | 8.7 | 21.1 | 21.5 | 15.1 | 15.1 | 10.5 | 10.6 | 6.9 | 6.7 |
| Depreciation | 1.5 | 1.6 | 2.7 | 2.7 | 1.9 | 1.9 | 1.4 | 1.5 | 1.4 | 1.5 |
| of which: Depreciation of tangible fixed assets | 1.4 | 1.5 | 2.6 | 2.7 | 1.8 | 1.8 | 1.4 | 1.4 | 1.3 | 1.4 |
| Interest and similar expenses | 0.4 | 0.4 | 0.8 | 0.7 | 0.6 | 0.5 | 0.4 | 0.4 | 0.3 | 0.4 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 8.5 | 8.4 | 15.8 | 15.5 | 11.2 | 11.2 | 8.7 | 8.6 | 7.8 | 7.8 |
| Total expenses before taxes on income | 98.5 | 98.6 | 98.6 | 98.6 | 98.2 | 98.3 | 98.1 | 98.2 | 98.8 | 98.8 |
| Annual result before taxes on income | 2.6 | 2.5 | 4.3 | 4.6 | 3.5 | 3.3 | 2.8 | 2.8 | 2.4 | 2.2 |
| Taxes on income | 0.6 | 0.6 | 0.8 | 0.9 | 0.8 | 0.8 | 0.7 | 0.6 | 0.5 | 0.5 |
| Annual result | 2.0 | 1.9 | 3.5 | 3.8 | 2.7 | 2.5 | 2.1 | 2.2 | 1.9 | 1.7 |
| Profit and loss transfers (parent company) | 0.0 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -0.1 |
| Profit and loss transfers (subsidiary) | 0.2 | 0.2 | 0.0 | -0.1 | 0.1 | 0.1 | 0.3 | 0.5 | 0.2 | 0.1 |
| Profit for the year | 1.8 | 1.6 | 3.5 | 3.8 | 2.7 | 2.4 | 1.8 | 1.7 | 1.7 | 1.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.8 | 5.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.3 | 0.3 | 4.8 | 9.2 |
| Tangible fixed assets | 24.3 | 22.5 | 31.6 | 31.0 | 26.6 | 26.2 | 25.5 | 24.6 | 22.9 | 20.4 |
| of which: Land and buildings | 11.2 | 9.7 | 12.1 | 11.5 | 12.1 | 11.6 | 12.2 | 11.6 | 10.3 | 8.3 |
| Inventories | 32.4 | 31.6 | 29.0 | 28.3 | 34.6 | 35.8 | 38.9 | 39.4 | 28.2 | 26.8 |
| of which: Finished goods and merchandise | 29.5 | 28.5 | 26.0 | 25.3 | 29.3 | 30.2 | 35.8 | 36.4 | 25.9 | 24.1 |
| Cash | 7.8 | 8.5 | 12.7 | 13.6 | 11.3 | 11.3 | 7.8 | 7.5 | 6.8 | 8.4 |
| Receivables | 27.0 | 26.8 | 24.1 | 24.5 | 24.0 | 23.5 | 25.2 | 25.7 | 28.9 | 28.2 |
| Short-term | 25.7 | 26.0 | 23.7 | 24.1 | 23.2 | 22.8 | 24.6 | 25.1 | 27.0 | 27.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 14.0 | 14.0 | 13.4 | 13.3 | 13.8 | 13.7 | 14.3 | 14.6 | 13.8 | 13.7 |
| Receivables from affiliated companies | 7.7 | 8.0 | 4.4 | 3.8 | 4.7 | 4.4 | 5.2 | 5.0 | 9.9 | 10.3 |
| Long-term | 1.3 | 0.9 | 0.4 | 0.4 | 0.8 | 0.7 | 0.6 | 0.6 | 1.9 | 1.0 |
| of which: Loans to affiliated companies | 1.0 | 0.5 | 0.0 | 0.1 | 0.5 | 0.4 | 0.3 | 0.2 | 1.5 | 0.6 |
| Securities | 0.3 | 0.2 | 0.1 | 0.1 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 |
| Other long-term equity investments | 5.1 | 4.5 | 1.3 | 1.3 | 2.1 | 2.1 | 1.8 | 1.9 | 7.8 | 6.5 |
| of which: Goodwill | 0.7 | 0.6 | 0.3 | 0.2 | 1.0 | 1.0 | 0.4 | 0.3 | 0.9 | 0.8 |
| Capital | | | | | | | | | | |
| Equity | 30.2 | 29.2 | 31.3 | 33.2 | 34.5 | 34.3 | 32.2 | 31.9 | 28.1 | 26.7 |
| Liabilities | | | | | | | | | | |
| Short-term | 63.8 | 65.1 | 63.6 | 61.6 | 59.4 | 59.8 | 61.5 | 62.1 | 66.1 | 67.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 15.8 | 14.4 | 14.6 | 13.1 | 15.2 | 14.8 | 19.6 | 19.9 | 13.8 | 11.6 |
| Trade payables | 16.2 | 15.3 | 13.2 | 13.2 | 13.7 | 13.6 | 15.5 | 15.3 | 17.3 | 15.7 |
| Liabilities to affiliated companies | 12.8 | 13.4 | 5.8 | 5.6 | 8.5 | 9.1 | 9.9 | 10.5 | 15.6 | 15.9 |
| Long-term | 13.5 | 16.6 | 18.9 | 18.6 | 14.0 | 13.5 | 9.9 | 9.9 | 15.3 | 20.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 10.2 | 13.1 | 11.3 | 12.3 | 11.0 | 11.0 | 7.6 | 7.7 | 11.4 | 16.3 |
| Liabilities to affiliated companies | 2.3 | 2.9 | 5.1 | 4.2 | 1.8 | 1.6 | 1.4 | 1.3 | 2.9 | 3.9 |
| Provisions | 5.6 | 5.4 | 5.0 | 5.0 | 5.9 | 5.7 | 5.6 | 5.4 | 5.6 | 5.3 |
| of which: Provisions for pensions | 0.7 | 0.7 | 0.5 | 0.5 | 1.5 | 1.5 | 0.7 | 0.7 | 0.5 | 0.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.6 | 2.5 | 4.3 | 4.7 | 3.5 | 3.3 | 2.8 | 2.8 | 2.4 | 2.2 |
| Annual result and depreciation | 3.5 | 3.5 | 6.1 | 6.5 | 4.7 | 4.4 | 3.5 | 3.7 | 3.3 | 3.2 |
| Trade receivables | 4.8 | 4.9 | 6.6 | 6.5 | 5.9 | 6.0 | 5.4 | 5.5 | 4.3 | 4.5 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 292.6 | 282.7 | 203.8 | 205.0 | 234.3 | 230.1 | 266.4 | 263.8 | 323.8 | 305.2 |
| Annual result and interest paid | 7.1 | 6.7 | 8.7 | 9.3 | 7.8 | 7.1 | 6.7 | 6.9 | 7.2 | 6.5 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 16.7 | 15.9 | 22.3 | 25.0 | 20.2 | 18.8 | 15.6 | 16.1 | 16.4 | 15.2 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 132.5 | 139.2 | 149.6 | 157.3 | 165.1 | 166.5 | 152.3 | 154.5 | 117.4 | 128.5 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 67.1 | 71.5 | 81.6 | 87.6 | 76.4 | 73.8 | 63.4 | 63.0 | 67.0 | 75.6 |
| Cash resources, short-term receivables and inventories | 131.5 | 136.7 | 146.4 | 153.3 | 152.7 | 151.2 | 138.7 | 138.4 | 122.5 | 132.4 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 7.0 | 6.8 | 11.1 | 11.1 | 8.4 | 8.5 | 7.5 | 7.5 | 6.5 | 6.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 12.03 | 13.59 | 0.19 | 0.19 | 1.50 | 1.60 | 3.80 | 4.02 | 6.54 | 7.78 |
| Sales in € billion | 35.20 | 38.42 | 0.38 | 0.40 | 3.52 | 3.68 | 10.13 | 10.60 | 21.18 | 23.74 |
| Number of enterprises | 1 705 | 1 705 | 403 | 403 | 705 | 705 | 448 | 448 | 149 | 149 |

III. East German enterprises by economic sector

cont'd: 4. Wholesale trade, except of motor vehicles and motorcycles

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Cylindered sample 2017/2018 | | Enterprises with sales of ... € million | | | | | | | |
| | | Total | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 57.5 | 57.4 | 41.7 | 41.0 | 57.5 | 57.8 | 72.3 | 72.6 | 72.5 | 72.7 |
| | 50 | 73.4 | 73.2 | 57.8 | 56.7 | 72.1 | 72.3 | 78.6 | 78.6 | 80.0 | 79.7 |
| | 75 | 80.7 | 80.7 | 72.0 | 71.6 | 79.3 | 79.4 | 83.3 | 83.1 | 88.1 | 88.1 |
| Personnel expenses | 25 | 8.2 | 8.4 | 10.3 | 11.6 | 9.5 | 9.5 | 7.1 | 7.2 | 3.5 | 3.3 |
| | 50 | 12.3 | 12.6 | 18.9 | 19.6 | 13.5 | 13.5 | 9.9 | 10.1 | 8.4 | 9.0 |
| | 75 | 19.4 | 19.7 | 28.7 | 30.0 | 20.4 | 20.6 | 13.0 | 13.4 | 12.5 | 12.8 |
| Depreciation | 25 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 |
| | 50 | 1.3 | 1.3 | 1.8 | 1.8 | 1.4 | 1.4 | 1.2 | 1.2 | 1.0 | 1.1 |
| | 75 | 2.4 | 2.4 | 3.3 | 3.3 | 2.4 | 2.5 | 2.0 | 1.9 | 1.8 | 1.7 |
| Annual result | 25 | 0.5 | 0.5 | 0.2 | 0.3 | 0.7 | 0.6 | 0.4 | 0.4 | 0.3 | 0.2 |
| | 50 | 1.8 | 1.7 | 2.3 | 2.4 | 2.1 | 1.9 | 1.3 | 1.3 | 1.2 | 1.1 |
| | 75 | 4.6 | 4.3 | 7.0 | 7.5 | 4.7 | 4.4 | 3.3 | 3.1 | 2.5 | 2.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.8 | 7.4 | 4.5 | 4.6 | 7.8 | 7.8 | 9.5 | 9.1 | 8.7 | 8.0 |
| | 50 | 19.2 | 18.5 | 19.2 | 18.0 | 18.1 | 16.9 | 19.8 | 20.0 | 22.3 | 21.5 |
| | 75 | 36.0 | 35.8 | 42.1 | 41.3 | 35.2 | 34.8 | 34.5 | 34.0 | 34.1 | 35.9 |
| Inventories | 25 | 14.0 | 13.9 | 5.7 | 6.3 | 15.1 | 15.3 | 24.2 | 24.0 | 17.3 | 15.8 |
| | 50 | 31.9 | 32.4 | 20.0 | 20.3 | 32.0 | 33.3 | 38.0 | 38.3 | 33.1 | 34.0 |
| | 75 | 49.1 | 50.6 | 42.8 | 47.0 | 50.5 | 52.8 | 50.7 | 51.1 | 46.2 | 45.1 |
| Equity | 25 | 11.4 | 11.6 | 6.3 | 8.3 | 13.9 | 14.5 | 12.9 | 11.4 | 8.4 | 11.4 |
| | 50 | 29.2 | 29.8 | 28.2 | 29.7 | 31.0 | 31.6 | 27.3 | 27.3 | 25.4 | 28.2 |
| | 75 | 50.2 | 51.4 | 55.5 | 56.1 | 51.1 | 52.0 | 45.9 | 48.8 | 44.5 | 42.7 |
| Short-term liabilities | 25 | 26.5 | 25.8 | 20.6 | 21.3 | 24.8 | 24.8 | 32.0 | 31.9 | 36.4 | 38.3 |
| | 50 | 47.9 | 47.6 | 39.2 | 39.3 | 45.4 | 46.4 | 54.0 | 54.4 | 54.1 | 55.3 |
| | 75 | 69.8 | 70.5 | 68.4 | 68.8 | 65.9 | 68.0 | 72.3 | 73.7 | 78.3 | 76.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.8 | 1.3 | 2.9 | 1.1 | 0.0 | 0.0 |
| | 50 | 15.3 | 15.9 | 8.6 | 11.3 | 16.4 | 16.7 | 19.9 | 20.7 | 9.8 | 9.3 |
| | 75 | 39.6 | 40.5 | 36.3 | 38.9 | 39.4 | 39.2 | 43.7 | 43.9 | 35.5 | 31.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.6 | 0.4 | 0.4 | 1.0 | 0.8 | 0.5 | 0.6 | 0.4 | 0.3 |
| | 50 | 2.4 | 2.3 | 2.9 | 3.1 | 2.8 | 2.5 | 1.9 | 1.8 | 1.6 | 1.5 |
| | 75 | 5.7 | 5.4 | 8.2 | 8.5 | 5.8 | 5.5 | 4.4 | 4.2 | 3.6 | 3.0 |
| Annual result and depreciation | 25 | 2.0 | 2.0 | 2.0 | 2.2 | 2.5 | 2.3 | 1.9 | 1.8 | 1.2 | 0.9 |
| | 50 | 4.2 | 4.1 | 5.4 | 5.3 | 4.6 | 4.4 | 3.5 | 3.4 | 2.5 | 2.7 |
| | 75 | 7.8 | 7.5 | 11.4 | 11.3 | 7.9 | 7.6 | 5.8 | 5.9 | 4.8 | 5.0 |
| Trade receivables | 25 | 2.1 | 2.1 | 1.6 | 1.5 | 2.1 | 2.2 | 2.4 | 2.5 | 1.3 | 1.2 |
| | 50 | 4.6 | 4.6 | 4.3 | 4.4 | 5.0 | 4.8 | 4.7 | 4.5 | 4.0 | 4.3 |
| | 75 | 7.9 | 7.6 | 8.8 | 8.2 | 8.2 | 8.1 | 7.0 | 7.3 | 6.3 | 6.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.9 | 2.6 | 1.5 | 2.2 | 3.3 | 3.0 | 2.8 | 2.5 | 2.2 | 1.8 |
| | 50 | 6.4 | 5.8 | 7.6 | 7.3 | 7.2 | 6.2 | 5.3 | 4.9 | 5.1 | 4.5 |
| | 75 | 13.5 | 13.0 | 19.6 | 20.0 | 13.7 | 12.8 | 10.6 | 9.7 | 9.1 | 8.6 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.9 | 5.3 | 0.0 | 1.1 | 7.1 | 6.7 | 6.9 | 6.0 | 6.6 | 4.9 |
| | 50 | 16.7 | 15.2 | 15.6 | 15.2 | 17.6 | 16.4 | 15.9 | 14.0 | 14.6 | 12.9 |
| | 75 | 40.0 | 37.2 | 47.2 | 49.9 | 41.7 | 39.0 | 34.6 | 31.8 | 34.5 | 30.1 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 93.5 | 96.7 | 91.3 | 85.1 | 103.4 | 107.8 | 85.1 | 83.5 | 75.8 | 82.0 |
| | 50 | 170.2 | 174.7 | 168.1 | 179.2 | 199.0 | 200.1 | 157.5 | 152.1 | 122.2 | 126.3 |
| | 75 | 375.9 | 379.2 | 450.0 | 507.1 | 425.3 | 433.9 | 289.0 | 285.4 | 226.5 | 221.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 37.9 | 37.6 | 41.8 | 38.7 | 39.6 | 38.7 | 35.8 | 36.9 | 35.3 | 35.7 |
| | 50 | 76.4 | 74.2 | 91.4 | 91.2 | 80.4 | 80.2 | 64.7 | 61.3 | 72.6 | 71.2 |
| | 75 | 152.9 | 151.3 | 233.3 | 218.6 | 163.0 | 166.7 | 116.6 | 109.0 | 112.6 | 116.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 2.8 | 2.8 | 3.4 | 3.1 | 3.1 | 3.2 | 2.1 | 2.4 | 2.4 | 2.3 |
| | 50 | 6.7 | 6.5 | 7.4 | 7.5 | 7.1 | 7.2 | 5.8 | 5.5 | 5.7 | 5.7 |
| | 75 | 11.8 | 12.0 | 16.8 | 16.1 | 11.8 | 12.0 | 10.1 | 10.3 | 9.3 | 10.7 |

IV. Enterprises by federal state and economic sector

1. Baden-Württemberg

a) All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.3 | 97.8 | 97.4 | 98.8 | 98.1 | 98.9 | 98.5 | 99.5 | 99.4 |
| Change in finished goods | 0.5 | 0.7 | 2.2 | 2.6 | 1.2 | 1.9 | 1.1 | 1.5 | 0.5 | 0.6 |
| Interest and similar income | 0.5 | 0.4 | 0.3 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.6 | 0.4 |
| Other income | 4.5 | 4.6 | 6.2 | 6.0 | 3.0 | 3.0 | 2.3 | 2.2 | 4.7 | 4.8 |
| of which: Income from long-term equity investments | 1.5 | 2.2 | 0.2 | 0.3 | 0.2 | 0.1 | 0.3 | 0.4 | 1.6 | 2.4 |
| Total income | 105.0 | 105.0 | 106.4 | 106.3 | 103.2 | 103.1 | 102.5 | 102.4 | 105.2 | 105.2 |
| Expenses | | | | | | | | | | |
| Cost of materials | 68.7 | 69.3 | 37.0 | 37.7 | 48.0 | 48.1 | 54.5 | 54.6 | 70.2 | 70.9 |
| Personnel expenses | 16.2 | 16.4 | 33.0 | 32.4 | 29.3 | 29.2 | 25.0 | 25.1 | 15.2 | 15.5 |
| Depreciation | 2.8 | 2.7 | 6.4 | 6.2 | 3.7 | 3.6 | 2.8 | 2.9 | 2.8 | 2.7 |
| of which: Depreciation of tangible fixed assets | 2.5 | 2.5 | 6.3 | 6.1 | 3.5 | 3.5 | 2.7 | 2.7 | 2.4 | 2.4 |
| Interest and similar expenses | 1.1 | 1.7 | 1.9 | 1.8 | 0.9 | 0.8 | 0.8 | 0.7 | 1.2 | 1.8 |
| Operating taxes | 0.0 | 0.0 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 11.2 | 10.7 | 21.7 | 21.2 | 16.5 | 16.5 | 14.8 | 14.9 | 10.8 | 10.3 |
| Total expenses before taxes on income | 100.1 | 100.9 | 100.1 | 99.4 | 98.4 | 98.3 | 97.9 | 98.2 | 100.3 | 101.2 |
| Annual result before taxes on income | 5.0 | 4.1 | 6.3 | 6.9 | 4.7 | 4.8 | 4.6 | 4.1 | 5.0 | 4.0 |
| Taxes on income | 1.2 | 1.0 | 1.3 | 1.4 | 1.2 | 1.2 | 1.1 | 1.0 | 1.2 | 1.0 |
| Annual result | 3.8 | 3.0 | 5.0 | 5.5 | 3.5 | 3.6 | 3.5 | 3.1 | 3.8 | 3.0 |
| Profit and loss transfers (parent company) | 1.0 | 0.9 | 0.0 | 0.1 | 0.0 | 0.1 | 0.1 | 0.2 | 1.1 | 1.0 |
| Profit and loss transfers (subsidiary) | 1.1 | 1.1 | -0.1 | -0.1 | 0.1 | 0.2 | 0.9 | 1.0 | 1.1 | 1.1 |
| Profit for the year | 3.7 | 2.8 | 5.2 | 5.7 | 3.4 | 3.4 | 2.8 | 2.3 | 3.8 | 2.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.6 | 1.5 | 0.5 | 0.5 | 0.7 | 0.7 | 1.1 | 1.0 | 1.6 | 1.6 |
| Tangible fixed assets | 17.4 | 17.3 | 51.5 | 48.6 | 36.7 | 35.2 | 27.8 | 27.3 | 16.4 | 16.3 |
| of which: Land and buildings | 6.7 | 6.5 | 13.8 | 13.7 | 13.9 | 13.3 | 12.1 | 11.2 | 6.2 | 6.1 |
| Inventories | 12.7 | 13.1 | 14.2 | 15.9 | 22.5 | 24.2 | 25.1 | 26.2 | 11.7 | 12.1 |
| of which: Finished goods and merchandise | 5.4 | 5.5 | 4.3 | 4.3 | 8.2 | 8.3 | 8.7 | 8.7 | 5.1 | 5.2 |
| Cash | 4.4 | 5.3 | 10.4 | 10.5 | 12.5 | 12.6 | 10.8 | 10.6 | 3.9 | 4.8 |
| Receivables | 30.6 | 29.2 | 18.4 | 19.2 | 22.8 | 22.8 | 28.0 | 27.8 | 30.9 | 29.4 |
| Short-term | 28.5 | 27.5 | 17.2 | 18.3 | 21.8 | 21.7 | 26.3 | 26.0 | 28.8 | 27.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 6.6 | 6.3 | 7.2 | 7.9 | 11.7 | 11.6 | 13.2 | 12.8 | 6.1 | 5.7 |
| Receivables from affiliated companies | 19.4 | 18.4 | 5.6 | 6.2 | 6.9 | 6.9 | 10.1 | 10.1 | 20.2 | 19.1 |
| Long-term | 2.1 | 1.8 | 1.2 | 0.9 | 1.0 | 1.0 | 1.7 | 1.8 | 2.1 | 1.8 |
| of which: Loans to affiliated companies | 1.9 | 1.6 | 0.9 | 0.6 | 0.7 | 0.6 | 1.1 | 1.3 | 2.0 | 1.6 |
| Securities | 4.8 | 4.1 | 0.8 | 0.9 | 0.8 | 0.7 | 1.0 | 1.0 | 5.1 | 4.4 |
| Other long-term equity investments | 28.0 | 29.0 | 3.7 | 3.8 | 3.5 | 3.3 | 5.7 | 5.6 | 29.9 | 30.9 |
| of which: Goodwill | 0.5 | 0.4 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.3 | 0.6 | 0.4 |
| Capital | | | | | | | | | | |
| Equity | 33.9 | 33.0 | 29.7 | 30.2 | 35.1 | 35.1 | 36.6 | 35.1 | 33.7 | 32.8 |
| Liabilities | 48.6 | 49.5 | 64.9 | 64.0 | 56.6 | 56.8 | 50.8 | 52.5 | 48.3 | 49.1 |
| Short-term | 31.5 | 32.3 | 36.9 | 39.1 | 37.9 | 38.6 | 38.9 | 40.7 | 30.9 | 31.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.2 | 2.1 | 10.4 | 10.0 | 7.9 | 7.8 | 5.6 | 5.7 | 1.9 | 1.7 |
| Trade payables | 6.0 | 5.9 | 5.1 | 5.1 | 6.8 | 6.9 | 8.1 | 8.0 | 5.9 | 5.8 |
| Liabilities to affiliated companies | 16.4 | 17.0 | 8.2 | 7.8 | 10.0 | 9.5 | 12.2 | 12.4 | 16.8 | 17.4 |
| Long-term | 17.1 | 17.2 | 28.0 | 24.9 | 18.7 | 18.2 | 11.8 | 11.8 | 17.4 | 17.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.8 | 4.7 | 20.9 | 18.4 | 13.6 | 12.9 | 8.1 | 7.8 | 4.4 | 4.3 |
| Liabilities to affiliated companies | 5.4 | 6.2 | 5.1 | 5.0 | 4.0 | 4.3 | 2.8 | 3.1 | 5.6 | 6.5 |
| Provisions | 16.7 | 16.6 | 4.6 | 5.0 | 7.8 | 7.7 | 11.7 | 11.6 | 17.2 | 17.1 |
| of which: Provisions for pensions | 6.5 | 6.8 | 1.4 | 1.5 | 2.2 | 2.2 | 4.1 | 4.1 | 6.7 | 7.0 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.0 | 4.1 | 6.5 | 7.1 | 4.8 | 4.9 | 4.6 | 4.2 | 5.0 | 4.1 |
| Annual result and depreciation | 6.6 | 5.8 | 11.6 | 12.0 | 7.3 | 7.4 | 6.4 | 6.1 | 6.6 | 5.7 |
| Trade receivables | 5.8 | 5.7 | 8.9 | 9.5 | 9.1 | 9.1 | 9.4 | 9.4 | 5.4 | 5.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 113.2 | 110.4 | 81.1 | 82.5 | 128.2 | 126.9 | 139.6 | 135.8 | 111.3 | 108.6 |
| Annual result and interest paid | 5.6 | 5.3 | 5.7 | 6.2 | 5.7 | 5.7 | 6.0 | 5.3 | 5.5 | 5.3 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 12.1 | 10.4 | 15.8 | 16.7 | 17.8 | 17.8 | 17.0 | 15.2 | 11.8 | 10.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 109.9 | 109.2 | 102.7 | 103.5 | 132.6 | 136.5 | 142.7 | 140.7 | 108.2 | 107.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 109.9 | 106.0 | 75.1 | 74.1 | 91.6 | 89.6 | 96.8 | 91.1 | 111.4 | 107.6 |
| Cash resources, short-term receivables and inventories | 150.1 | 146.5 | 113.5 | 114.8 | 151.1 | 152.2 | 161.1 | 155.5 | 149.3 | 145.7 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.7 | 7.7 | 16.6 | 16.1 | 10.9 | 11.1 | 10.5 | 10.6 | 7.5 | 7.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 564.70 | 608.18 | 1.41 | 1.52 | 6.87 | 7.32 | 34.50 | 37.25 | 521.91 | 562.08 |
| Sales in € billion | 639.15 | 671.29 | 1.15 | 1.26 | 8.81 | 9.29 | 48.16 | 50.60 | 581.03 | 610.15 |
| Number of enterprises | 6 611 | 6 611 | 1 314 | 1 314 | 1 747 | 1 747 | 2 075 | 2 075 | 1 475 | 1 475 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

a) All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 30.7 | 31.0 | 8.3 | 9.1 | 27.4 | 28.0 | 38.0 | 38.1 | 44.9 | 45.0 |
| | 50 | 50.3 | 50.4 | 32.1 | 31.9 | 46.6 | 47.1 | 54.2 | 54.4 | 60.0 | 60.0 |
| | 75 | 69.0 | 68.9 | 52.4 | 51.2 | 65.6 | 65.8 | 72.0 | 71.6 | 77.2 | 76.8 |
| Personnel expenses | 25 | 12.6 | 12.8 | 13.7 | 14.0 | 15.3 | 15.4 | 12.6 | 12.7 | 9.8 | 9.9 |
| | 50 | 24.4 | 24.4 | 29.6 | 29.3 | 28.1 | 28.2 | 22.8 | 22.9 | 19.3 | 19.3 |
| | 75 | 36.9 | 37.4 | 44.2 | 43.6 | 40.9 | 40.5 | 34.6 | 34.7 | 29.8 | 30.3 |
| Depreciation | 25 | 0.8 | 0.8 | 0.9 | 1.0 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.8 |
| | 50 | 1.9 | 1.9 | 2.3 | 2.4 | 1.8 | 1.8 | 1.7 | 1.7 | 1.8 | 1.8 |
| | 75 | 4.0 | 3.9 | 5.4 | 5.2 | 4.0 | 4.1 | 3.6 | 3.5 | 3.6 | 3.5 |
| Annual result | 25 | 0.8 | 0.7 | 0.8 | 1.2 | 0.7 | 0.7 | 0.8 | 0.6 | 0.8 | 0.6 |
| | 50 | 3.1 | 3.1 | 5.0 | 5.5 | 2.8 | 2.9 | 2.8 | 2.6 | 2.8 | 2.6 |
| | 75 | 7.1 | 7.1 | 13.0 | 13.8 | 6.4 | 6.4 | 6.0 | 5.7 | 6.1 | 5.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.8 | 4.6 | 4.2 | 3.7 | 4.2 | 3.9 | 4.7 | 4.5 | 6.5 | 6.4 |
| | 50 | 15.4 | 14.9 | 15.5 | 15.0 | 14.8 | 13.9 | 14.5 | 14.1 | 17.4 | 17.7 |
| | 75 | 37.4 | 36.8 | 46.6 | 46.4 | 39.0 | 37.4 | 34.6 | 33.7 | 34.9 | 34.7 |
| Inventories | 25 | 2.5 | 2.7 | 0.0 | 0.0 | 2.1 | 2.2 | 5.7 | 5.3 | 7.9 | 8.2 |
| | 50 | 20.1 | 20.7 | 7.4 | 6.6 | 20.5 | 20.5 | 26.1 | 26.5 | 21.2 | 21.5 |
| | 75 | 41.9 | 43.0 | 34.2 | 36.5 | 44.4 | 46.5 | 45.3 | 46.2 | 36.3 | 37.6 |
| Equity | 25 | 11.3 | 11.6 | 1.7 | 3.1 | 10.6 | 11.3 | 14.1 | 13.6 | 16.8 | 16.2 |
| | 50 | 29.3 | 29.7 | 20.4 | 22.5 | 29.0 | 29.3 | 31.1 | 31.1 | 32.0 | 31.9 |
| | 75 | 51.0 | 51.3 | 47.9 | 48.5 | 51.9 | 53.0 | 51.7 | 51.1 | 51.6 | 51.4 |
| Short-term liabilities | 25 | 20.1 | 20.2 | 20.1 | 19.8 | 19.7 | 20.1 | 20.6 | 20.4 | 20.0 | 20.8 |
| | 50 | 40.6 | 40.9 | 45.5 | 43.6 | 41.5 | 41.4 | 40.7 | 42.0 | 36.6 | 37.4 |
| | 75 | 66.6 | 65.8 | 77.0 | 76.6 | 68.4 | 66.9 | 65.8 | 65.3 | 58.0 | 58.8 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 5.3 | 5.4 | 9.7 | 9.3 | 8.2 | 7.7 | 4.7 | 4.7 | 1.7 | 1.7 |
| | 75 | 26.7 | 26.6 | 42.1 | 41.2 | 29.7 | 29.6 | 24.0 | 24.0 | 18.8 | 19.4 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.0 | 1.0 | 1.0 | 1.6 | 0.9 | 1.0 | 1.2 | 0.9 | 1.0 | 0.8 |
| | 50 | 3.9 | 4.0 | 6.3 | 6.6 | 3.7 | 3.9 | 3.7 | 3.4 | 3.6 | 3.4 |
| | 75 | 8.9 | 8.9 | 15.0 | 16.1 | 8.3 | 8.6 | 7.9 | 7.4 | 7.7 | 7.2 |
| Annual result and depreciation | 25 | 2.9 | 2.8 | 3.7 | 4.1 | 2.8 | 3.0 | 2.8 | 2.5 | 2.8 | 2.5 |
| | 50 | 6.7 | 6.6 | 10.3 | 11.0 | 6.4 | 6.7 | 6.0 | 5.7 | 5.9 | 5.6 |
| | 75 | 12.9 | 13.1 | 21.6 | 23.3 | 12.4 | 13.0 | 11.2 | 10.9 | 10.7 | 10.7 |
| Trade receivables | 25 | 3.5 | 3.5 | 1.6 | 1.7 | 3.6 | 3.5 | 4.4 | 4.3 | 3.6 | 3.8 |
| | 50 | 7.3 | 7.3 | 5.8 | 5.9 | 7.4 | 7.3 | 8.0 | 7.9 | 7.3 | 7.4 |
| | 75 | 12.2 | 12.1 | 11.3 | 11.9 | 12.6 | 12.5 | 12.3 | 12.4 | 12.0 | 11.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.7 | 2.5 | 2.9 | 3.0 | 2.6 | 2.4 | 2.7 | 2.4 | 2.9 | 2.4 |
| | 50 | 6.8 | 6.5 | 9.1 | 10.2 | 6.5 | 6.2 | 6.5 | 5.8 | 6.3 | 6.1 |
| | 75 | 13.4 | 13.4 | 23.5 | 25.2 | 12.6 | 12.8 | 12.2 | 11.3 | 11.4 | 11.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.0 | 5.7 | 3.6 | 4.2 | 4.4 | 4.4 | 7.2 | 5.8 | 7.7 | 7.2 |
| | 50 | 18.0 | 17.4 | 18.4 | 20.4 | 16.0 | 16.9 | 18.6 | 17.0 | 18.0 | 16.6 |
| | 75 | 40.0 | 40.3 | 49.9 | 57.5 | 41.1 | 40.5 | 38.8 | 37.2 | 35.2 | 33.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 93.0 | 94.3 | 63.6 | 71.1 | 96.5 | 98.6 | 98.4 | 98.6 | 99.4 | 99.1 |
| | 50 | 167.7 | 170.9 | 134.5 | 144.3 | 197.8 | 203.8 | 175.0 | 176.7 | 154.2 | 154.4 |
| | 75 | 408.8 | 417.1 | 423.8 | 476.6 | 507.7 | 527.2 | 427.6 | 416.8 | 297.1 | 307.4 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 51.5 | 51.4 | 37.9 | 39.5 | 49.0 | 50.5 | 54.1 | 53.1 | 61.7 | 60.7 |
| | 50 | 101.0 | 100.0 | 91.8 | 97.2 | 101.6 | 102.8 | 98.7 | 95.3 | 107.4 | 103.7 |
| | 75 | 205.2 | 202.6 | 216.4 | 224.1 | 222.5 | 215.8 | 191.9 | 189.9 | 193.6 | 190.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.3 | 4.4 | 4.1 | 4.8 | 4.4 | 4.4 | 4.3 | 4.3 | 4.1 | 4.2 |
| | 50 | 8.5 | 8.4 | 11.5 | 11.2 | 9.5 | 9.2 | 8.0 | 7.9 | 7.3 | 7.4 |
| | 75 | 15.6 | 15.6 | 26.7 | 27.6 | 18.1 | 17.4 | 13.5 | 13.9 | 11.8 | 11.8 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

a) All economic sectors*

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.3 | 97.5 | 97.5 | 98.7 | 97.8 | 98.9 | 98.4 | 99.5 | 99.4 |
| Change in finished goods | 0.5 | 0.7 | 2.5 | 2.5 | 1.3 | 2.2 | 1.1 | 1.6 | 0.5 | 0.6 |
| Interest and similar income | 0.6 | 0.5 | 0.3 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 | 0.7 | 0.5 |
| Other income | 5.2 | 5.2 | 7.8 | 7.3 | 3.3 | 3.2 | 2.4 | 2.3 | 5.4 | 5.5 |
| of which: Income from long-term equity investments | 1.8 | 2.6 | 0.2 | 0.2 | 0.1 | 0.1 | 0.3 | 0.4 | 1.9 | 2.8 |
| Total income | 105.8 | 105.7 | 108.2 | 107.6 | 103.4 | 103.4 | 102.6 | 102.5 | 106.1 | 106.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 68.4 | 69.2 | 37.6 | 38.2 | 48.2 | 48.2 | 54.3 | 54.4 | 69.8 | 70.7 |
| Personnel expenses | 16.6 | 16.9 | 37.4 | 36.7 | 30.2 | 30.3 | 25.3 | 25.4 | 15.7 | 16.0 |
| Depreciation | 3.0 | 2.9 | 5.4 | 5.2 | 3.3 | 3.2 | 2.8 | 2.9 | 3.0 | 2.9 |
| of which: Depreciation of tangible fixed assets | 2.6 | 2.6 | 5.3 | 5.1 | 3.1 | 3.1 | 2.6 | 2.7 | 2.6 | 2.6 |
| Interest and similar expenses | 1.2 | 2.0 | 1.6 | 1.5 | 0.8 | 0.7 | 0.7 | 0.7 | 1.3 | 2.1 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 11.2 | 10.6 | 22.4 | 21.8 | 16.6 | 16.5 | 14.9 | 15.0 | 10.8 | 10.1 |
| Total expenses before taxes on income | 100.4 | 101.6 | 104.5 | 103.5 | 99.1 | 99.0 | 98.2 | 98.5 | 100.6 | 101.8 |
| Annual result before taxes on income | 5.3 | 4.1 | 3.7 | 4.1 | 4.3 | 4.4 | 4.4 | 4.0 | 5.4 | 4.1 |
| Taxes on income | 1.4 | 1.1 | 1.3 | 1.4 | 1.3 | 1.3 | 1.1 | 1.1 | 1.4 | 1.1 |
| Annual result | 4.0 | 3.0 | 2.3 | 2.7 | 3.0 | 3.1 | 3.3 | 2.9 | 4.1 | 3.0 |
| Profit and loss transfers (parent company) | 1.2 | 1.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.2 | 0.2 | 1.3 | 1.2 |
| Profit and loss transfers (subsidiary) | 1.4 | 1.4 | -0.2 | -0.1 | 0.2 | 0.3 | 1.1 | 1.3 | 1.4 | 1.4 |
| Profit for the year | 3.8 | 2.7 | 2.6 | 2.9 | 2.9 | 2.9 | 2.4 | 1.8 | 4.0 | 2.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.7 | 1.6 | 0.7 | 0.6 | 0.7 | 0.7 | 1.1 | 1.1 | 1.7 | 1.6 |
| Tangible fixed assets | 16.1 | 16.0 | 41.3 | 39.1 | 31.2 | 29.9 | 27.6 | 27.1 | 15.3 | 15.1 |
| of which: Land and buildings | 5.7 | 5.6 | 14.9 | 14.6 | 13.6 | 12.9 | 12.1 | 11.2 | 5.3 | 5.1 |
| Inventories | 11.6 | 12.1 | 16.6 | 18.1 | 24.3 | 26.2 | 24.2 | 25.4 | 10.7 | 11.1 |
| of which: Finished goods and merchandise | 4.9 | 5.0 | 4.6 | 4.6 | 8.6 | 8.7 | 8.2 | 8.3 | 4.7 | 4.8 |
| Cash | 4.2 | 5.2 | 12.5 | 12.5 | 14.1 | 14.1 | 10.9 | 10.6 | 3.7 | 4.7 |
| Receivables | 30.8 | 29.2 | 21.8 | 22.2 | 24.6 | 24.3 | 28.7 | 28.7 | 31.0 | 29.3 |
| Short-term | 28.7 | 27.5 | 20.0 | 20.9 | 23.6 | 23.2 | 26.9 | 26.6 | 28.8 | 27.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 6.2 | 5.8 | 8.1 | 8.5 | 12.7 | 12.4 | 12.9 | 12.6 | 5.7 | 5.4 |
| Receivables from affiliated companies | 20.3 | 19.2 | 6.6 | 7.5 | 7.3 | 7.4 | 10.9 | 10.9 | 21.0 | 19.8 |
| Long-term | 2.1 | 1.7 | 1.8 | 1.3 | 1.0 | 1.0 | 1.9 | 2.0 | 2.1 | 1.7 |
| of which: Loans to affiliated companies | 1.9 | 1.5 | 1.4 | 0.9 | 0.7 | 0.7 | 1.3 | 1.4 | 2.0 | 1.5 |
| Securities | 5.4 | 4.6 | 1.2 | 1.4 | 0.9 | 0.8 | 1.1 | 1.0 | 5.7 | 4.8 |
| Other long-term equity investments | 29.8 | 30.9 | 5.3 | 5.4 | 3.6 | 3.4 | 5.8 | 5.8 | 31.5 | 32.7 |
| of which: Goodwill | 0.6 | 0.5 | 0.6 | 0.5 | 0.4 | 0.4 | 0.5 | 0.4 | 0.6 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 34.4 | 33.3 | 36.2 | 36.1 | 39.0 | 38.6 | 39.8 | 37.9 | 34.0 | 32.9 |
| Liabilities | 47.3 | 48.3 | 57.0 | 56.6 | 51.6 | 52.3 | 47.1 | 49.3 | 47.2 | 48.2 |
| Short-term | 30.1 | 31.1 | 34.5 | 36.6 | 36.2 | 37.2 | 36.2 | 38.4 | 29.7 | 30.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.9 | 1.8 | 6.7 | 5.8 | 7.2 | 7.3 | 5.4 | 5.5 | 1.6 | 1.5 |
| Trade payables | 5.3 | 5.3 | 5.6 | 5.5 | 6.9 | 7.0 | 8.2 | 8.2 | 5.1 | 5.1 |
| Liabilities to affiliated companies | 16.6 | 17.1 | 7.2 | 7.1 | 7.6 | 7.1 | 9.7 | 10.3 | 17.1 | 17.7 |
| Long-term | 17.2 | 17.3 | 22.5 | 20.1 | 15.4 | 15.1 | 11.0 | 10.9 | 17.6 | 17.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.9 | 3.7 | 15.5 | 13.9 | 11.0 | 10.4 | 7.9 | 7.6 | 3.5 | 3.4 |
| Liabilities to affiliated companies | 5.6 | 6.5 | 4.6 | 4.2 | 3.1 | 3.7 | 2.1 | 2.4 | 5.8 | 6.8 |
| Provisions | 17.5 | 17.4 | 5.9 | 6.3 | 8.7 | 8.5 | 12.0 | 11.8 | 17.9 | 17.8 |
| of which: Provisions for pensions | 6.7 | 7.1 | 2.2 | 2.3 | 2.7 | 2.7 | 4.3 | 4.3 | 6.9 | 7.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.4 | 4.1 | 3.8 | 4.2 | 4.4 | 4.5 | 4.5 | 4.0 | 5.5 | 4.1 |
| Annual result and depreciation | 7.0 | 5.9 | 8.0 | 8.1 | 6.4 | 6.5 | 6.2 | 5.8 | 7.1 | 5.9 |
| Trade receivables | 6.0 | 5.8 | 9.4 | 9.9 | 9.4 | 9.4 | 9.5 | 9.6 | 5.6 | 5.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 103.8 | 100.8 | 86.0 | 86.4 | 135.2 | 131.9 | 135.4 | 131.9 | 101.6 | 98.7 |
| Annual result and interest paid | 5.5 | 5.0 | 3.4 | 3.7 | 5.2 | 5.2 | 5.5 | 4.8 | 5.5 | 5.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 11.8 | 9.7 | 13.3 | 13.6 | 18.4 | 18.1 | 16.9 | 14.9 | 11.5 | 9.4 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 109.5 | 108.7 | 121.2 | 122.7 | 154.5 | 159.0 | 148.8 | 145.2 | 107.6 | 106.9 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 115.3 | 110.7 | 94.5 | 92.1 | 105.4 | 101.3 | 106.0 | 98.0 | 116.1 | 111.8 |
| Cash resources, short-term receivables and inventories | 153.9 | 149.5 | 142.4 | 141.7 | 172.6 | 171.7 | 172.9 | 164.1 | 152.3 | 148.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.4 | 7.5 | 16.8 | 16.3 | 10.5 | 10.8 | 11.0 | 11.2 | 7.1 | 7.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 494.63 | 533.60 | 0.89 | 0.98 | 5.06 | 5.46 | 27.04 | 29.20 | 461.63 | 497.96 |
| Sales in € billion | 513.21 | 538.03 | 0.77 | 0.85 | 6.84 | 7.21 | 36.61 | 38.50 | 468.99 | 491.48 |
| Number of enterprises | 4 871 | 4 871 | 838 | 838 | 1 339 | 1 339 | 1 578 | 1 578 | 1 116 | 1 116 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

a) All economic sectors*

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 31.1 | 31.4 | 9.6 | 10.3 | 27.9 | 28.3 | 37.4 | 37.4 | 44.4 | 44.5 |
| | 50 | 51.5 | 51.2 | 33.6 | 32.8 | 47.2 | 47.6 | 54.9 | 55.1 | 60.3 | 60.5 |
| | 75 | 69.7 | 69.5 | 53.5 | 52.4 | 65.8 | 65.9 | 72.2 | 71.9 | 77.2 | 76.9 |
| Personnel expenses | 25 | 12.9 | 13.1 | 18.2 | 18.7 | 15.7 | 15.8 | 12.3 | 12.5 | 9.6 | 9.7 |
| | 50 | 25.0 | 25.1 | 34.3 | 34.3 | 28.8 | 29.4 | 22.7 | 22.7 | 19.0 | 19.1 |
| | 75 | 38.8 | 39.1 | 49.3 | 49.0 | 42.4 | 41.9 | 35.2 | 35.4 | 30.0 | 30.6 |
| Depreciation | 25 | 0.7 | 0.7 | 0.7 | 0.8 | 0.6 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 |
| | 50 | 1.7 | 1.7 | 1.9 | 1.9 | 1.6 | 1.7 | 1.6 | 1.6 | 1.9 | 1.8 |
| | 75 | 3.7 | 3.7 | 4.3 | 4.3 | 3.5 | 3.7 | 3.5 | 3.5 | 3.7 | 3.6 |
| Annual result | 25 | 0.6 | 0.5 | 0.1 | 0.5 | 0.6 | 0.5 | 0.7 | 0.5 | 0.7 | 0.4 |
| | 50 | 2.6 | 2.6 | 2.9 | 3.4 | 2.4 | 2.5 | 2.6 | 2.3 | 2.7 | 2.4 |
| | 75 | 6.0 | 5.9 | 7.4 | 8.8 | 5.5 | 5.7 | 5.6 | 5.4 | 6.0 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 4.0 | 3.7 | 2.6 | 2.2 | 3.3 | 3.0 | 4.0 | 3.9 | 5.9 | 5.8 |
| | 50 | 12.8 | 12.6 | 11.0 | 9.7 | 11.9 | 11.6 | 12.2 | 12.7 | 16.2 | 15.9 |
| | 75 | 32.6 | 32.0 | 29.2 | 28.7 | 32.7 | 31.9 | 32.3 | 31.5 | 34.9 | 34.1 |
| Inventories | 25 | 2.4 | 2.5 | 0.0 | 0.0 | 2.2 | 2.3 | 4.0 | 3.9 | 6.1 | 6.9 |
| | 50 | 19.9 | 20.4 | 8.1 | 7.9 | 21.4 | 21.6 | 24.9 | 25.3 | 19.1 | 19.8 |
| | 75 | 42.5 | 43.6 | 37.5 | 40.6 | 45.7 | 47.4 | 45.3 | 46.1 | 35.5 | 36.8 |
| Equity | 25 | 15.1 | 15.7 | 6.9 | 9.1 | 14.4 | 16.0 | 17.0 | 16.8 | 19.5 | 18.9 |
| | 50 | 33.9 | 34.8 | 27.1 | 30.4 | 33.1 | 33.8 | 35.2 | 35.9 | 36.6 | 37.0 |
| | 75 | 55.6 | 55.7 | 53.5 | 54.4 | 56.6 | 58.2 | 55.7 | 54.7 | 55.9 | 55.6 |
| Short-term liabilities | 25 | 18.1 | 18.1 | 19.3 | 18.4 | 17.3 | 16.3 | 18.4 | 18.6 | 17.8 | 18.3 |
| | 50 | 36.4 | 36.7 | 41.0 | 39.8 | 37.8 | 37.0 | 36.5 | 38.0 | 32.4 | 32.8 |
| | 75 | 62.2 | 61.0 | 70.8 | 70.4 | 63.3 | 63.3 | 62.9 | 61.3 | 54.1 | 53.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 3.1 | 2.9 | 2.2 | 2.3 | 5.8 | 5.5 | 3.7 | 3.6 | 0.7 | 0.5 |
| | 75 | 22.5 | 22.1 | 26.1 | 26.1 | 24.4 | 24.6 | 22.6 | 22.1 | 17.2 | 17.2 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.8 | 0.2 | 0.7 | 0.8 | 0.8 | 1.0 | 0.8 | 0.9 | 0.7 |
| | 50 | 3.5 | 3.4 | 3.7 | 4.3 | 3.2 | 3.4 | 3.5 | 3.1 | 3.6 | 3.2 |
| | 75 | 7.9 | 7.8 | 9.8 | 11.1 | 7.4 | 7.9 | 7.6 | 7.2 | 7.7 | 7.2 |
| Annual result and depreciation | 25 | 2.5 | 2.5 | 2.0 | 2.7 | 2.5 | 2.7 | 2.6 | 2.4 | 2.7 | 2.4 |
| | 50 | 6.0 | 5.9 | 6.7 | 7.2 | 5.8 | 6.1 | 5.7 | 5.4 | 5.9 | 5.6 |
| | 75 | 11.5 | 11.7 | 14.3 | 16.7 | 11.3 | 11.7 | 10.9 | 10.8 | 10.7 | 10.8 |
| Trade receivables | 25 | 3.6 | 3.7 | 2.5 | 2.5 | 3.7 | 3.5 | 4.3 | 4.3 | 3.5 | 3.8 |
| | 50 | 7.5 | 7.6 | 6.7 | 6.8 | 7.7 | 7.6 | 7.9 | 7.9 | 7.3 | 7.5 |
| | 75 | 12.7 | 12.5 | 12.8 | 13.1 | 12.9 | 12.6 | 12.5 | 12.5 | 12.5 | 12.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.3 | 2.0 | 1.6 | 1.7 | 2.3 | 2.1 | 2.4 | 2.1 | 2.6 | 2.0 |
| | 50 | 5.9 | 5.6 | 6.2 | 6.7 | 5.8 | 5.4 | 6.0 | 5.4 | 6.0 | 5.6 |
| | 75 | 11.6 | 11.5 | 14.8 | 16.6 | 11.2 | 11.1 | 11.2 | 10.5 | 10.8 | 10.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.4 | 4.0 | -2.2 | -0.8 | 2.7 | 2.8 | 6.0 | 5.2 | 7.2 | 6.4 |
| | 50 | 16.2 | 15.5 | 12.8 | 14.4 | 14.6 | 14.8 | 18.1 | 16.2 | 17.8 | 16.3 |
| | 75 | 39.7 | 39.0 | 39.6 | 44.2 | 40.5 | 38.6 | 41.2 | 38.9 | 37.2 | 36.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 107.0 | 107.3 | 91.4 | 99.6 | 115.1 | 117.0 | 107.6 | 106.3 | 106.5 | 105.3 |
| | 50 | 201.3 | 206.8 | 209.3 | 230.5 | 240.9 | 249.7 | 194.2 | 197.4 | 169.4 | 171.8 |
| | 75 | 499.3 | 513.9 | 600.0 | 714.3 | 671.1 | 663.3 | 488.6 | 482.8 | 322.4 | 332.1 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 60.0 | 58.3 | 50.3 | 50.3 | 57.7 | 55.5 | 59.3 | 59.0 | 69.5 | 68.3 |
| | 50 | 116.6 | 115.8 | 117.0 | 124.1 | 123.2 | 120.8 | 108.1 | 107.0 | 124.8 | 116.7 |
| | 75 | 238.5 | 239.9 | 264.4 | 289.0 | 266.5 | 266.3 | 222.4 | 219.8 | 220.5 | 217.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.1 | 4.2 | 3.9 | 4.6 | 4.1 | 4.1 | 4.3 | 4.2 | 3.9 | 4.0 |
| | 50 | 8.3 | 8.4 | 11.2 | 11.4 | 9.1 | 9.0 | 8.1 | 8.0 | 7.2 | 7.3 |
| | 75 | 15.7 | 15.6 | 28.9 | 28.6 | 17.5 | 16.8 | 14.3 | 14.3 | 12.2 | 12.3 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

a) All economic sectors*

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|--------------------|---------------------|-------------|-------|-------|--------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindred sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 99.4 | 99.5 | 98.5 | 97.3 | 99.4 | 99.1 | 98.9 | 98.7 | 99.5 | 99.6 |
| Sales | 0.6 | 0.5 | 1.5 | 2.7 | 0.6 | 0.9 | 1.1 | 1.3 | 0.5 | 0.4 |
| Change in finished goods | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 |
| Interest and similar income | 1.7 | 1.9 | 2.8 | 3.5 | 2.2 | 2.2 | 2.1 | 1.9 | 1.6 | 1.9 |
| Other income | 0.4 | 0.4 | 0.2 | 0.5 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.5 |
| of which: Income from long-term equity investments | 101.8 | 102.1 | 102.9 | 103.6 | 102.3 | 102.3 | 102.3 | 102.1 | 101.8 | 102.1 |
| Total income | Expenses | | | | | | | | | |
| Expenses | 69.9 | 69.7 | 35.8 | 36.7 | 47.4 | 47.6 | 55.1 | 55.0 | 71.9 | 71.7 |
| Cost of materials | 14.5 | 14.6 | 24.0 | 23.6 | 25.9 | 25.7 | 23.8 | 24.0 | 13.3 | 13.4 |
| Personnel expenses | 2.1 | 2.0 | 8.3 | 8.1 | 5.0 | 5.0 | 2.8 | 2.8 | 1.9 | 1.8 |
| Depreciation | 1.8 | 1.8 | 8.3 | 8.0 | 4.8 | 4.9 | 2.7 | 2.7 | 1.6 | 1.6 |
| of which: Depreciation of tangible fixed assets | 0.7 | 0.7 | 2.6 | 2.4 | 1.3 | 1.3 | 0.9 | 0.8 | 0.6 | 0.6 |
| Interest and similar expenses | 0.0 | 0.0 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 |
| Operating taxes | 11.3 | 11.3 | 20.2 | 19.9 | 16.2 | 16.3 | 14.5 | 14.6 | 10.9 | 10.9 |
| Other expenses | 98.5 | 98.3 | 91.2 | 90.9 | 96.0 | 96.1 | 97.3 | 97.4 | 98.7 | 98.4 |
| Total expenses before taxes on income | 3.4 | 3.8 | 11.7 | 12.7 | 6.3 | 6.2 | 5.0 | 4.7 | 3.1 | 3.6 |
| Annual result before taxes on income | 0.5 | 0.5 | 1.2 | 1.4 | 1.0 | 1.0 | 0.8 | 0.8 | 0.5 | 0.5 |
| Taxes on income | 2.9 | 3.3 | 10.4 | 11.3 | 5.3 | 5.2 | 4.2 | 3.9 | 2.7 | 3.2 |
| Annual result | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.3 | 0.0 |
| Profit and loss transfers (parent company) | 0.0 | 0.0 | 0.1 | 0.0 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit and loss transfers (subsidiary) | 3.1 | 3.3 | 10.4 | 11.3 | 5.3 | 5.1 | 4.3 | 4.0 | 2.9 | 3.2 |
| Profit for the year | Balance sheet | | | | | | | | | |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | 0.8 | 0.9 | 0.2 | 0.3 | 0.8 | 0.6 | 1.0 | 0.9 | 0.8 | 0.9 |
| Intangible fixed assets | 26.6 | 26.9 | 68.8 | 65.7 | 52.0 | 50.9 | 28.9 | 27.9 | 25.2 | 25.8 |
| Tangible fixed assets | 13.5 | 13.5 | 12.0 | 12.1 | 14.9 | 14.6 | 12.1 | 11.3 | 13.6 | 13.7 |
| of which: Land and buildings | 20.1 | 20.4 | 10.1 | 11.9 | 17.6 | 18.2 | 28.1 | 29.2 | 19.2 | 19.4 |
| Inventories | 8.7 | 8.7 | 3.7 | 3.7 | 7.0 | 7.3 | 10.4 | 10.1 | 8.6 | 8.6 |
| of which: Finished goods and merchandise | 6.2 | 6.0 | 6.8 | 6.9 | 8.2 | 8.2 | 10.7 | 10.9 | 5.6 | 5.3 |
| Cash | 29.5 | 29.2 | 12.6 | 13.8 | 17.6 | 18.4 | 25.1 | 24.9 | 30.6 | 30.2 |
| Receivables | 27.6 | 26.9 | 12.5 | 13.5 | 16.7 | 17.3 | 24.1 | 23.8 | 28.5 | 27.7 |
| Short-term | of which: | | | | | | | | | |
| of which: | 9.2 | 9.2 | 5.8 | 6.7 | 8.8 | 9.3 | 14.0 | 13.6 | 8.6 | 8.7 |
| Trade receivables | 13.1 | 12.5 | 3.9 | 3.9 | 5.7 | 5.5 | 7.1 | 7.1 | 14.1 | 13.5 |
| Receivables from affiliated companies | 1.9 | 2.4 | 0.2 | 0.3 | 0.9 | 1.1 | 1.0 | 1.2 | 2.1 | 2.6 |
| Long-term | 1.7 | 2.2 | 0.1 | 0.1 | 0.5 | 0.4 | 0.7 | 0.8 | 1.9 | 2.4 |
| of which: Loans to affiliated companies | 0.8 | 0.9 | 0.0 | 0.0 | 0.3 | 0.3 | 0.7 | 0.9 | 0.9 | 0.9 |
| Securities | 15.6 | 15.4 | 0.9 | 0.9 | 3.2 | 3.1 | 5.2 | 4.9 | 17.4 | 17.2 |
| Other long-term equity investments | 0.1 | 0.1 | 0.2 | 0.2 | 0.5 | 0.4 | 0.2 | 0.1 | 0.1 | 0.1 |
| of which: Goodwill | Capital | | | | | | | | | |
| Capital | 30.3 | 30.7 | 18.6 | 19.5 | 24.1 | 24.6 | 25.3 | 24.9 | 31.2 | 31.7 |
| Equity | 58.1 | 57.6 | 78.3 | 77.3 | 70.6 | 70.0 | 63.8 | 64.3 | 56.8 | 56.3 |
| Liabilities | 41.4 | 41.0 | 40.8 | 43.5 | 42.5 | 42.7 | 48.9 | 49.2 | 40.4 | 39.9 |
| Short-term | of which: | | | | | | | | | |
| of which: | 4.3 | 4.1 | 16.9 | 17.6 | 9.9 | 9.5 | 6.4 | 6.4 | 3.8 | 3.5 |
| Liabilities to banks | 11.2 | 10.7 | 4.3 | 4.5 | 6.4 | 6.5 | 7.5 | 7.3 | 11.9 | 11.2 |
| Trade payables | 15.1 | 15.8 | 9.8 | 9.2 | 16.6 | 16.7 | 21.2 | 19.8 | 14.4 | 15.3 |
| Liabilities to affiliated companies | 16.7 | 16.6 | 37.5 | 33.7 | 28.0 | 27.3 | 14.9 | 15.1 | 16.4 | 16.3 |
| Long-term | of which: | | | | | | | | | |
| of which: | 11.4 | 11.6 | 30.2 | 26.4 | 20.8 | 20.2 | 8.6 | 8.8 | 11.3 | 11.6 |
| Liabilities to banks | 4.5 | 4.2 | 5.9 | 6.4 | 6.5 | 6.1 | 5.4 | 5.5 | 4.4 | 4.0 |
| Liabilities to affiliated companies | 11.3 | 11.4 | 2.5 | 2.6 | 5.3 | 5.3 | 10.8 | 10.7 | 11.7 | 11.8 |
| Provisions | 4.8 | 4.9 | 0.0 | 0.0 | 0.9 | 0.9 | 3.5 | 3.5 | 5.1 | 5.2 |
| of which: Provisions for pensions | Other ratios | | | | | | | | | |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.4 | 3.8 | 11.9 | 13.0 | 6.3 | 6.2 | 5.1 | 4.8 | 3.1 | 3.7 |
| Annual result and depreciation | 5.0 | 5.3 | 19.0 | 20.0 | 10.4 | 10.3 | 7.2 | 6.9 | 4.6 | 5.0 |
| Trade receivables | 5.1 | 5.1 | 7.9 | 8.9 | 8.1 | 8.3 | 9.0 | 9.0 | 4.6 | 4.7 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 179.7 | 178.7 | 72.9 | 75.6 | 108.6 | 112.1 | 154.8 | 150.1 | 185.9 | 185.1 |
| Annual result and interest paid | 6.4 | 7.1 | 9.6 | 10.6 | 7.3 | 7.3 | 8.0 | 7.3 | 6.1 | 7.0 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 14.1 | 14.9 | 18.6 | 20.5 | 16.6 | 17.2 | 17.3 | 16.0 | 13.5 | 14.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 113.7 | 112.9 | 80.1 | 79.1 | 92.9 | 94.5 | 120.5 | 123.7 | 114.3 | 112.9 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 82.3 | 80.6 | 47.2 | 46.8 | 58.8 | 59.7 | 72.1 | 71.6 | 84.9 | 83.0 |
| Cash resources, short-term receivables and inventories | 130.8 | 130.3 | 71.9 | 74.1 | 100.2 | 102.3 | 129.5 | 131.0 | 132.4 | 131.5 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.9 | 8.5 | 16.1 | 15.6 | 12.4 | 12.0 | 8.7 | 8.8 | 8.8 | 8.4 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 70.07 | 74.58 | 0.52 | 0.54 | 1.81 | 1.86 | 7.46 | 8.06 | 60.28 | 64.12 |
| Sales in € billion | 125.94 | 133.26 | 0.38 | 0.41 | 1.97 | 2.08 | 11.55 | 12.10 | 112.04 | 118.66 |
| Number of enterprises | 1 740 | 1 740 | 476 | 476 | 408 | 408 | 497 | 497 | 359 | 359 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

a) All economic sectors*

| | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | | Cylindered sample 2017/2018 | | | | | | | | | |
| | | Of the enterprises captured ... | | | | | | | | | |
| Ratios | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 29.5 | 30.1 | 6.4 | 7.6 | 25.0 | 25.5 | 39.8 | 40.1 | 46.0 | 46.5 |
| | 50 | 47.9 | 48.1 | 30.8 | 31.1 | 43.6 | 45.2 | 52.4 | 52.4 | 58.4 | 58.8 |
| | 75 | 67.0 | 66.1 | 49.3 | 49.5 | 64.9 | 63.9 | 69.9 | 70.1 | 77.4 | 76.7 |
| Personnel expenses | 25 | 11.7 | 12.0 | 7.5 | 7.8 | 13.7 | 13.8 | 13.3 | 13.5 | 10.7 | 11.3 |
| | 50 | 22.7 | 22.8 | 22.1 | 22.2 | 26.3 | 26.6 | 23.2 | 23.4 | 19.6 | 19.8 |
| | 75 | 33.5 | 33.5 | 33.9 | 34.3 | 37.2 | 37.7 | 33.1 | 33.3 | 29.0 | 29.6 |
| Depreciation | 25 | 1.1 | 1.2 | 1.4 | 1.5 | 1.3 | 1.3 | 1.0 | 1.0 | 0.8 | 0.8 |
| | 50 | 2.3 | 2.4 | 3.2 | 3.4 | 2.5 | 2.6 | 2.0 | 2.0 | 1.8 | 1.8 |
| | 75 | 4.6 | 4.5 | 7.1 | 7.5 | 5.6 | 5.5 | 3.8 | 3.6 | 3.3 | 3.2 |
| Annual result | 25 | 1.7 | 1.5 | 5.0 | 5.2 | 1.4 | 1.4 | 1.3 | 1.1 | 1.4 | 1.0 |
| | 50 | 4.9 | 4.8 | 11.3 | 12.0 | 4.3 | 4.4 | 3.6 | 3.5 | 3.2 | 3.3 |
| | 75 | 10.6 | 10.3 | 20.2 | 21.0 | 9.3 | 9.5 | 7.2 | 6.6 | 6.4 | 6.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.8 | 8.6 | 9.8 | 10.0 | 9.5 | 9.5 | 8.0 | 7.1 | 8.6 | 8.7 |
| | 50 | 23.7 | 23.4 | 35.7 | 32.8 | 26.1 | 24.1 | 19.7 | 19.7 | 21.2 | 21.1 |
| | 75 | 48.5 | 47.5 | 71.2 | 69.6 | 52.2 | 52.5 | 39.2 | 40.0 | 35.1 | 35.6 |
| Inventories | 25 | 3.2 | 3.3 | 0.0 | 0.0 | 1.7 | 1.5 | 11.3 | 11.4 | 14.9 | 15.8 |
| | 50 | 20.8 | 21.3 | 6.1 | 6.1 | 18.7 | 18.3 | 29.5 | 29.3 | 25.3 | 26.0 |
| | 75 | 40.6 | 41.7 | 27.7 | 30.1 | 40.7 | 42.7 | 45.1 | 46.5 | 39.7 | 40.3 |
| Equity | 25 | 3.9 | 4.6 | -10.7 | -7.2 | 3.7 | 4.1 | 7.7 | 8.3 | 8.9 | 10.2 |
| | 50 | 17.7 | 18.2 | 8.3 | 9.9 | 15.3 | 15.4 | 20.5 | 20.3 | 24.3 | 23.7 |
| | 75 | 33.8 | 34.2 | 31.9 | 32.5 | 31.9 | 32.6 | 35.7 | 36.7 | 37.1 | 36.3 |
| Short-term liabilities | 25 | 30.4 | 30.6 | 22.1 | 22.4 | 34.3 | 33.5 | 32.2 | 31.4 | 31.8 | 30.4 |
| | 50 | 53.5 | 52.8 | 59.0 | 55.2 | 54.6 | 54.6 | 53.4 | 51.2 | 50.1 | 49.9 |
| | 75 | 76.9 | 76.2 | 87.6 | 86.1 | 80.1 | 79.9 | 72.0 | 73.1 | 69.1 | 68.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.9 | 1.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 13.4 | 14.2 | 33.3 | 30.9 | 20.3 | 17.9 | 7.9 | 6.9 | 6.5 | 8.0 |
| | 75 | 40.5 | 39.0 | 68.8 | 67.3 | 47.2 | 44.3 | 28.6 | 30.1 | 24.0 | 24.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.1 | 1.9 | 5.9 | 5.8 | 1.8 | 1.8 | 1.7 | 1.4 | 1.6 | 1.2 |
| | 50 | 5.8 | 5.5 | 12.7 | 13.3 | 5.0 | 5.0 | 4.2 | 4.1 | 3.8 | 3.7 |
| | 75 | 12.0 | 11.9 | 22.6 | 23.3 | 10.3 | 10.7 | 8.3 | 7.8 | 7.7 | 7.2 |
| Annual result and depreciation | 25 | 4.3 | 4.1 | 10.3 | 10.3 | 4.1 | 4.1 | 3.6 | 3.5 | 3.4 | 3.0 |
| | 50 | 9.1 | 9.1 | 18.2 | 18.4 | 8.9 | 9.0 | 6.9 | 6.7 | 6.0 | 5.7 |
| | 75 | 17.1 | 16.7 | 33.6 | 34.8 | 16.5 | 16.1 | 11.8 | 11.4 | 10.6 | 10.3 |
| Trade receivables | 25 | 2.9 | 2.9 | 0.9 | 0.8 | 3.1 | 3.3 | 4.8 | 4.6 | 4.2 | 3.9 |
| | 50 | 6.6 | 6.6 | 4.3 | 4.3 | 6.4 | 6.5 | 8.3 | 7.9 | 7.1 | 7.0 |
| | 75 | 11.1 | 11.1 | 9.3 | 9.8 | 11.7 | 12.0 | 11.9 | 12.0 | 10.7 | 10.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.5 | 4.2 | 7.8 | 8.3 | 3.9 | 4.0 | 4.1 | 3.3 | 4.0 | 3.8 |
| | 50 | 9.9 | 9.8 | 19.7 | 21.2 | 9.6 | 9.7 | 8.3 | 7.7 | 7.8 | 7.6 |
| | 75 | 19.2 | 19.4 | 48.7 | 50.5 | 17.9 | 18.7 | 14.6 | 13.6 | 12.7 | 12.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 9.7 | 10.1 | 11.9 | 14.3 | 9.1 | 10.0 | 9.7 | 9.1 | 9.2 | 8.9 |
| | 50 | 21.3 | 21.5 | 28.2 | 31.9 | 20.8 | 22.6 | 20.1 | 18.9 | 18.5 | 17.4 |
| | 75 | 41.4 | 43.5 | 76.9 | 82.3 | 41.9 | 43.3 | 33.2 | 34.1 | 31.0 | 28.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 57.1 | 59.6 | 17.1 | 22.7 | 50.1 | 51.3 | 72.8 | 73.7 | 79.1 | 83.1 |
| | 50 | 107.6 | 110.9 | 92.0 | 90.3 | 98.4 | 102.5 | 129.3 | 132.2 | 119.6 | 128.5 |
| | 75 | 213.4 | 221.2 | 171.4 | 180.0 | 193.5 | 214.9 | 259.9 | 251.7 | 225.4 | 216.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 38.0 | 39.5 | 23.8 | 27.6 | 30.6 | 34.3 | 44.7 | 43.8 | 50.5 | 49.2 |
| | 50 | 68.3 | 70.6 | 57.7 | 63.4 | 62.6 | 67.3 | 72.9 | 74.6 | 73.8 | 73.3 |
| | 75 | 119.3 | 119.7 | 131.7 | 132.5 | 109.1 | 113.2 | 120.0 | 120.4 | 115.3 | 117.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.8 | 4.8 | 4.4 | 5.1 | 6.0 | 5.3 | 4.5 | 4.6 | 4.8 | 4.6 |
| | 50 | 8.8 | 8.6 | 11.8 | 10.9 | 11.5 | 10.2 | 7.7 | 7.3 | 7.5 | 7.5 |
| | 75 | 15.3 | 15.5 | 25.7 | 25.6 | 19.6 | 19.4 | 12.3 | 12.2 | 11.1 | 10.8 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

1. Baden-Württemberg

b) Manufacturing

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.3 | 97.0 | 96.0 | 100.0 | 97.9 | 99.1 | 98.9 | 99.5 | 99.4 |
| Change in finished goods | 0.6 | 0.7 | 3.0 | 4.0 | 0.0 | 2.1 | 0.9 | 1.1 | 0.5 | 0.6 |
| Interest and similar income | 0.5 | 0.5 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.5 | 0.5 |
| Other income | 4.8 | 6.2 | 2.2 | 2.4 | 2.1 | 2.1 | 2.2 | 2.3 | 5.0 | 6.4 |
| of which: Income from long-term equity investments | 2.0 | 3.5 | 0.0 | 0.0 | 0.1 | 0.1 | 0.4 | 0.5 | 2.1 | 3.7 |
| Total income | 105.3 | 106.7 | 102.4 | 102.5 | 102.3 | 102.2 | 102.3 | 102.4 | 105.5 | 107.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 64.8 | 65.4 | 38.2 | 39.3 | 44.4 | 44.7 | 49.9 | 49.8 | 65.9 | 66.6 |
| Personnel expenses | 18.3 | 18.9 | 34.5 | 33.2 | 31.9 | 31.7 | 27.7 | 27.9 | 17.6 | 18.2 |
| Depreciation | 3.3 | 3.1 | 3.5 | 3.1 | 3.0 | 3.0 | 2.9 | 2.9 | 3.4 | 3.1 |
| of which: Depreciation of tangible fixed assets | 2.9 | 2.8 | 3.4 | 3.1 | 2.9 | 2.9 | 2.7 | 2.7 | 2.9 | 2.9 |
| Interest and similar expenses | 1.3 | 2.4 | 1.2 | 1.0 | 0.9 | 0.8 | 0.9 | 0.9 | 1.3 | 2.5 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 12.0 | 11.6 | 19.4 | 18.7 | 16.8 | 16.7 | 15.9 | 16.1 | 11.7 | 11.3 |
| Total expenses before taxes on income | 99.8 | 101.4 | 96.8 | 95.4 | 97.0 | 97.0 | 97.3 | 97.7 | 100.0 | 101.6 |
| Annual result before taxes on income | 5.5 | 5.3 | 5.5 | 7.1 | 5.3 | 5.2 | 5.1 | 4.7 | 5.5 | 5.4 |
| Taxes on income | 1.4 | 1.2 | 1.2 | 1.4 | 1.4 | 1.3 | 1.1 | 1.1 | 1.4 | 1.2 |
| Annual result | 4.1 | 4.2 | 4.4 | 5.6 | 3.9 | 3.9 | 4.0 | 3.6 | 4.1 | 4.2 |
| Profit and loss transfers (parent company) | 1.5 | 1.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 1.6 | 1.3 |
| Profit and loss transfers (subsidiary) | 1.4 | 1.5 | -0.1 | 0.0 | 0.4 | 0.4 | 0.9 | 0.9 | 1.5 | 1.6 |
| Profit for the year | 4.1 | 3.9 | 4.5 | 5.7 | 3.5 | 3.5 | 3.2 | 2.9 | 4.2 | 4.0 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.7 | 1.7 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.7 | 1.7 |
| Tangible fixed assets | 13.5 | 13.6 | 27.6 | 25.3 | 25.9 | 25.0 | 23.2 | 23.2 | 13.0 | 13.1 |
| of which: Land and buildings | 4.0 | 3.9 | 12.4 | 11.3 | 10.5 | 10.0 | 9.3 | 8.8 | 3.7 | 3.7 |
| Inventories | 13.5 | 14.0 | 33.8 | 36.9 | 30.6 | 32.4 | 28.4 | 28.8 | 12.8 | 13.2 |
| of which: Finished goods and merchandise | 5.2 | 5.3 | 10.5 | 10.8 | 10.6 | 10.8 | 8.2 | 8.1 | 5.0 | 5.1 |
| Cash | 3.4 | 4.1 | 12.3 | 10.7 | 13.9 | 13.0 | 9.9 | 9.9 | 3.0 | 3.8 |
| Receivables | 33.9 | 31.4 | 22.7 | 23.6 | 24.5 | 24.8 | 29.8 | 29.5 | 34.1 | 31.5 |
| Short-term | 32.1 | 29.8 | 22.4 | 23.6 | 23.3 | 23.5 | 27.8 | 27.2 | 32.3 | 29.9 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.6 | 5.4 | 11.2 | 12.7 | 13.1 | 13.2 | 13.2 | 12.7 | 5.2 | 5.0 |
| Receivables from affiliated companies | 24.5 | 22.2 | 6.5 | 5.9 | 7.5 | 7.7 | 11.5 | 11.7 | 25.2 | 22.7 |
| Long-term | 1.8 | 1.6 | 0.3 | 0.0 | 1.3 | 1.3 | 2.0 | 2.2 | 1.8 | 1.6 |
| of which: Loans to affiliated companies | 1.6 | 1.5 | 0.0 | 0.0 | 0.8 | 0.6 | 1.1 | 1.3 | 1.7 | 1.5 |
| Securities | 5.1 | 4.9 | 0.4 | 0.4 | 0.6 | 0.4 | 1.4 | 1.2 | 5.3 | 5.1 |
| Other long-term equity investments | 28.6 | 30.1 | 1.7 | 1.5 | 3.0 | 2.9 | 6.0 | 6.1 | 29.8 | 31.3 |
| of which: Goodwill | 0.4 | 0.3 | 1.3 | 1.1 | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 33.9 | 33.6 | 22.6 | 23.5 | 35.0 | 35.7 | 37.2 | 36.5 | 33.7 | 33.5 |
| Liabilities | 49.1 | 49.1 | 69.6 | 68.7 | 54.3 | 53.8 | 48.8 | 50.0 | 49.1 | 49.1 |
| Short-term | 29.7 | 30.8 | 52.2 | 55.1 | 38.4 | 40.0 | 37.9 | 38.9 | 29.3 | 30.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.7 | 1.7 | 10.3 | 11.1 | 8.2 | 8.7 | 6.1 | 6.1 | 1.5 | 1.5 |
| Trade payables | 5.3 | 5.4 | 9.4 | 9.7 | 7.1 | 7.1 | 6.9 | 6.8 | 5.2 | 5.3 |
| Liabilities to affiliated companies | 16.8 | 17.6 | 11.6 | 9.9 | 12.7 | 12.7 | 15.0 | 15.3 | 16.9 | 17.7 |
| Long-term | 19.4 | 18.3 | 17.4 | 13.7 | 15.9 | 13.9 | 10.9 | 11.0 | 19.8 | 18.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.5 | 3.3 | 11.9 | 9.4 | 10.8 | 9.3 | 6.2 | 6.0 | 3.4 | 3.1 |
| Liabilities to affiliated companies | 6.8 | 8.2 | 2.9 | 3.4 | 3.8 | 3.6 | 3.8 | 4.1 | 6.9 | 8.4 |
| Provisions | 16.5 | 16.7 | 7.6 | 7.6 | 10.5 | 10.3 | 13.8 | 13.4 | 16.7 | 16.9 |
| of which: Provisions for pensions | 5.9 | 6.4 | 3.0 | 3.1 | 3.8 | 3.8 | 6.2 | 6.2 | 5.9 | 6.4 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.5 | 5.4 | 5.7 | 7.4 | 5.3 | 5.3 | 5.1 | 4.7 | 5.5 | 5.4 |
| Annual result and depreciation | 7.4 | 7.3 | 8.1 | 9.2 | 6.9 | 7.1 | 6.9 | 6.6 | 7.5 | 7.3 |
| Trade receivables | 5.5 | 5.5 | 8.2 | 9.2 | 8.4 | 8.7 | 9.3 | 9.2 | 5.3 | 5.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 100.9 | 97.4 | 137.8 | 138.1 | 155.1 | 150.7 | 142.1 | 138.5 | 98.8 | 95.3 |
| Annual result and interest paid | 5.5 | 6.4 | 7.8 | 9.5 | 7.4 | 7.3 | 7.0 | 6.4 | 5.4 | 6.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 11.9 | 11.4 | 17.1 | 19.2 | 20.8 | 20.7 | 18.6 | 17.1 | 11.7 | 11.1 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 122.6 | 117.5 | 140.8 | 144.4 | 174.0 | 175.0 | 167.1 | 163.3 | 121.2 | 116.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 127.5 | 117.3 | 67.2 | 62.9 | 97.7 | 91.7 | 101.9 | 97.3 | 129.1 | 118.6 |
| Cash resources, short-term receivables and inventories | 173.0 | 162.5 | 131.9 | 130.1 | 177.4 | 172.8 | 176.8 | 171.4 | 172.8 | 162.0 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.0 | 8.4 | 17.3 | 17.2 | 10.4 | 10.3 | 9.7 | 9.7 | 7.9 | 8.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 347.69 | 373.62 | 0.16 | 0.17 | 1.71 | 1.83 | 14.34 | 15.41 | 331.49 | 356.20 |
| Sales in € billion | 350.71 | 363.76 | 0.21 | 0.24 | 2.65 | 2.76 | 20.38 | 21.34 | 327.47 | 339.42 |
| Number of enterprises | 2 280 | 2 280 | 214 | 214 | 487 | 487 | 845 | 845 | 734 | 734 |

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

b) Manufacturing

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 37.3 | 37.5 | 23.1 | 22.9 | 31.7 | 32.4 | 38.8 | 38.9 | 44.1 | 44.0 |
| | 50 | 48.4 | 48.9 | 34.3 | 35.2 | 43.0 | 44.2 | 48.8 | 49.1 | 54.1 | 54.0 |
| | 75 | 59.5 | 59.7 | 49.9 | 49.3 | 55.5 | 55.7 | 59.4 | 59.6 | 63.9 | 64.2 |
| Personnel expenses | 25 | 19.9 | 19.7 | 23.0 | 21.7 | 23.4 | 22.7 | 20.6 | 20.3 | 16.2 | 16.8 |
| | 50 | 27.5 | 27.7 | 33.1 | 33.2 | 31.4 | 31.5 | 27.9 | 28.3 | 23.9 | 24.3 |
| | 75 | 35.7 | 36.1 | 45.0 | 42.1 | 40.5 | 40.1 | 35.5 | 35.6 | 30.9 | 31.3 |
| Depreciation | 25 | 1.2 | 1.2 | 1.0 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 |
| | 50 | 2.3 | 2.3 | 2.3 | 2.4 | 2.3 | 2.3 | 2.2 | 2.3 | 2.5 | 2.4 |
| | 75 | 3.9 | 3.8 | 4.3 | 4.2 | 3.9 | 3.8 | 3.8 | 3.8 | 3.8 | 3.7 |
| Annual result | 25 | 0.9 | 0.8 | 0.4 | 1.2 | 0.7 | 0.7 | 0.9 | 0.7 | 1.4 | 1.1 |
| | 50 | 3.4 | 3.3 | 4.0 | 4.0 | 2.8 | 3.0 | 3.1 | 3.0 | 3.9 | 3.5 |
| | 75 | 7.3 | 7.3 | 9.4 | 10.9 | 7.0 | 7.2 | 7.0 | 6.5 | 7.4 | 7.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.5 | 7.4 | 5.0 | 4.8 | 6.3 | 6.8 | 7.5 | 7.2 | 9.1 | 8.9 |
| | 50 | 18.9 | 18.8 | 15.7 | 13.6 | 18.0 | 17.0 | 19.3 | 19.4 | 19.6 | 19.2 |
| | 75 | 34.9 | 34.3 | 37.4 | 39.3 | 36.6 | 35.1 | 35.1 | 34.3 | 33.5 | 33.2 |
| Inventories | 25 | 15.6 | 16.5 | 7.0 | 5.9 | 16.8 | 17.0 | 17.9 | 18.1 | 15.1 | 16.2 |
| | 50 | 27.6 | 28.8 | 25.2 | 26.7 | 30.7 | 33.4 | 29.5 | 30.6 | 24.5 | 25.0 |
| | 75 | 42.7 | 43.5 | 50.2 | 48.7 | 47.1 | 50.1 | 44.2 | 44.9 | 35.5 | 36.7 |
| Equity | 25 | 14.7 | 15.1 | 3.0 | 4.6 | 13.3 | 15.9 | 16.6 | 15.4 | 17.9 | 18.1 |
| | 50 | 32.1 | 33.0 | 20.3 | 22.0 | 31.2 | 32.6 | 34.0 | 34.9 | 33.1 | 33.1 |
| | 75 | 53.6 | 53.5 | 50.9 | 52.9 | 51.4 | 53.2 | 54.5 | 53.8 | 54.0 | 53.7 |
| Short-term liabilities | 25 | 18.9 | 19.4 | 18.5 | 20.0 | 18.2 | 20.4 | 19.1 | 18.8 | 19.2 | 19.8 |
| | 50 | 35.9 | 36.8 | 49.1 | 46.8 | 37.2 | 37.9 | 35.9 | 36.9 | 33.2 | 34.4 |
| | 75 | 59.6 | 59.3 | 74.9 | 77.4 | 59.5 | 59.7 | 60.9 | 59.6 | 53.5 | 53.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 5.7 | 5.4 | 12.9 | 13.3 | 11.7 | 10.0 | 6.3 | 6.2 | 1.7 | 1.5 |
| | 75 | 24.1 | 23.9 | 37.1 | 34.5 | 30.8 | 30.4 | 24.2 | 23.7 | 16.1 | 16.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.3 | 1.2 | 0.5 | 1.7 | 0.9 | 1.1 | 1.2 | 1.0 | 1.9 | 1.4 |
| | 50 | 4.3 | 4.3 | 5.4 | 5.2 | 3.5 | 3.9 | 4.1 | 4.0 | 4.9 | 4.7 |
| | 75 | 9.1 | 9.1 | 11.0 | 14.1 | 9.0 | 9.2 | 8.7 | 8.3 | 9.1 | 9.0 |
| Annual result and depreciation | 25 | 3.5 | 3.4 | 3.3 | 3.8 | 3.0 | 3.4 | 3.4 | 3.2 | 4.1 | 3.7 |
| | 50 | 7.3 | 7.1 | 8.4 | 8.2 | 6.4 | 7.2 | 6.9 | 6.7 | 7.8 | 7.2 |
| | 75 | 12.4 | 12.8 | 15.3 | 17.9 | 12.4 | 13.3 | 11.7 | 12.0 | 12.4 | 12.2 |
| Trade receivables | 25 | 4.3 | 4.1 | 2.8 | 2.5 | 3.9 | 3.6 | 5.0 | 4.7 | 4.2 | 4.2 |
| | 50 | 7.6 | 7.6 | 6.1 | 5.5 | 6.9 | 7.0 | 8.4 | 8.2 | 7.6 | 7.6 |
| | 75 | 11.7 | 11.6 | 10.9 | 11.2 | 11.5 | 11.6 | 12.1 | 12.1 | 11.6 | 11.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.0 | 2.7 | 2.7 | 3.0 | 2.6 | 2.7 | 2.7 | 2.4 | 3.6 | 3.0 |
| | 50 | 7.1 | 6.8 | 8.4 | 10.1 | 7.0 | 6.8 | 6.9 | 6.2 | 7.1 | 6.8 |
| | 75 | 13.0 | 13.0 | 18.0 | 21.3 | 13.7 | 13.9 | 12.5 | 11.7 | 12.1 | 12.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.5 | 6.2 | -1.3 | -0.8 | 3.1 | 5.2 | 8.0 | 6.1 | 8.6 | 8.0 |
| | 50 | 19.1 | 18.5 | 14.3 | 14.9 | 17.0 | 18.5 | 20.6 | 18.9 | 19.9 | 19.0 |
| | 75 | 39.2 | 40.5 | 38.0 | 41.4 | 43.0 | 42.1 | 41.0 | 41.0 | 38.0 | 38.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 106.3 | 107.0 | 68.8 | 76.9 | 112.4 | 115.9 | 107.3 | 109.1 | 108.3 | 107.1 |
| | 50 | 174.3 | 177.4 | 158.3 | 162.5 | 211.1 | 221.5 | 174.8 | 180.0 | 161.0 | 160.4 |
| | 75 | 338.4 | 342.5 | 423.5 | 491.2 | 440.8 | 454.1 | 330.2 | 331.8 | 275.1 | 277.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 52.3 | 52.5 | 31.8 | 31.7 | 46.0 | 48.3 | 54.2 | 53.2 | 62.1 | 61.5 |
| | 50 | 99.8 | 94.7 | 75.0 | 75.8 | 94.4 | 98.1 | 96.1 | 90.0 | 109.8 | 101.8 |
| | 75 | 200.2 | 194.4 | 210.4 | 221.4 | 213.4 | 188.3 | 189.0 | 184.7 | 206.0 | 202.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.5 | 4.7 | 4.7 | 5.6 | 4.3 | 4.5 | 4.6 | 4.5 | 4.7 | 4.9 |
| | 50 | 7.8 | 7.9 | 11.4 | 11.3 | 8.2 | 8.1 | 7.5 | 7.5 | 7.6 | 7.8 |
| | 75 | 13.1 | 13.1 | 23.0 | 23.6 | 15.2 | 14.5 | 12.1 | 12.1 | 11.6 | 11.7 |

IV. Enterprises by federal state and economic sector

2. Bavaria

a) All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.5 | 98.5 | 97.8 | 98.6 | 98.6 | 99.0 | 98.8 | 99.6 | 99.6 |
| Change in finished goods | 0.5 | 0.5 | 1.5 | 2.2 | 1.4 | 1.4 | 1.0 | 1.2 | 0.4 | 0.4 |
| Interest and similar income | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.4 | 0.3 |
| Other income | 4.2 | 4.0 | 4.9 | 4.5 | 2.8 | 2.7 | 2.7 | 2.6 | 4.4 | 4.2 |
| of which: Income from long-term equity investments | 1.0 | 1.2 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 1.1 | 1.4 |
| Total income | 104.6 | 104.2 | 105.1 | 104.8 | 102.9 | 102.9 | 102.8 | 102.8 | 104.8 | 104.5 |
| Expenses | | | | | | | | | | |
| Cost of materials | 65.2 | 65.3 | 34.7 | 34.3 | 46.9 | 47.1 | 54.3 | 54.1 | 67.2 | 67.3 |
| Personnel expenses | 16.7 | 16.9 | 31.8 | 31.8 | 29.0 | 29.0 | 24.8 | 25.1 | 15.3 | 15.5 |
| Depreciation | 3.2 | 3.1 | 5.9 | 5.9 | 3.3 | 3.3 | 3.0 | 3.1 | 3.2 | 3.1 |
| of which: Depreciation of tangible fixed assets | 2.7 | 2.8 | 5.9 | 5.9 | 3.2 | 3.2 | 2.8 | 2.8 | 2.7 | 2.8 |
| Interest and similar expenses | 0.9 | 1.2 | 1.6 | 1.4 | 0.8 | 0.8 | 0.6 | 0.6 | 0.9 | 1.3 |
| Operating taxes | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 13.7 | 13.8 | 23.3 | 23.0 | 17.5 | 17.5 | 15.1 | 15.1 | 13.4 | 13.6 |
| Total expenses before taxes on income | 99.8 | 100.4 | 97.4 | 96.6 | 97.6 | 97.7 | 98.0 | 98.0 | 100.1 | 100.8 |
| Annual result before taxes on income | 4.8 | 3.9 | 7.7 | 8.1 | 5.3 | 5.2 | 4.9 | 4.8 | 4.8 | 3.7 |
| Taxes on income | 1.2 | 1.0 | 1.6 | 1.7 | 1.3 | 1.3 | 1.1 | 1.1 | 1.2 | 1.0 |
| Annual result | 3.6 | 2.8 | 6.1 | 6.5 | 4.0 | 3.9 | 3.7 | 3.6 | 3.6 | 2.7 |
| Profit and loss transfers (parent company) | 1.2 | 1.1 | 0.2 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 1.3 | 1.3 |
| Profit and loss transfers (subsidiary) | 1.3 | 1.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.6 | 0.7 | 1.4 | 1.0 |
| Profit for the year | 3.5 | 3.0 | 6.3 | 6.7 | 4.0 | 3.9 | 3.2 | 3.1 | 3.5 | 2.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.7 | 1.7 | 0.8 | 0.9 | 0.7 | 0.7 | 1.1 | 1.1 | 1.8 | 1.7 |
| Tangible fixed assets | 20.2 | 20.4 | 47.5 | 45.5 | 33.3 | 32.7 | 29.8 | 29.3 | 18.8 | 19.1 |
| of which: Land and buildings | 7.5 | 7.5 | 16.7 | 16.4 | 14.0 | 13.8 | 13.0 | 13.0 | 6.7 | 6.8 |
| Inventories | 16.6 | 16.0 | 12.2 | 13.6 | 22.5 | 23.4 | 23.4 | 24.4 | 15.8 | 15.0 |
| of which: Finished goods and merchandise | 6.8 | 6.4 | 5.3 | 5.3 | 8.3 | 8.3 | 8.7 | 9.0 | 6.6 | 6.1 |
| Cash | 6.3 | 6.7 | 12.1 | 12.7 | 12.8 | 12.5 | 11.5 | 11.2 | 5.6 | 6.2 |
| Receivables | 29.5 | 28.7 | 22.3 | 22.4 | 25.8 | 25.7 | 27.4 | 27.3 | 29.8 | 28.9 |
| Short-term | 27.0 | 26.5 | 20.2 | 20.5 | 24.5 | 24.5 | 25.8 | 25.6 | 27.2 | 26.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.7 | 7.8 | 8.5 | 8.7 | 13.0 | 12.8 | 13.1 | 12.7 | 7.1 | 7.2 |
| Receivables from affiliated companies | 16.7 | 16.3 | 8.4 | 8.3 | 7.9 | 8.0 | 9.4 | 9.4 | 17.6 | 17.1 |
| Long-term | 2.5 | 2.1 | 2.1 | 1.9 | 1.3 | 1.2 | 1.5 | 1.7 | 2.6 | 2.2 |
| of which: Loans to affiliated companies | 1.9 | 1.6 | 1.3 | 1.3 | 0.6 | 0.6 | 0.9 | 1.1 | 2.1 | 1.7 |
| Securities | 4.8 | 4.6 | 0.6 | 0.5 | 0.9 | 1.0 | 1.3 | 1.1 | 5.2 | 5.0 |
| Other long-term equity investments | 20.5 | 21.5 | 3.8 | 3.7 | 3.3 | 3.5 | 5.1 | 5.0 | 22.4 | 23.6 |
| of which: Goodwill | 0.6 | 0.4 | 0.9 | 0.7 | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.4 |
| Capital | | | | | | | | | | |
| Equity | 35.7 | 34.9 | 29.9 | 31.1 | 34.1 | 34.6 | 38.2 | 38.4 | 35.6 | 34.5 |
| Liabilities | 45.1 | 46.3 | 62.9 | 61.7 | 56.5 | 56.1 | 50.3 | 50.1 | 44.3 | 45.6 |
| Short-term | 36.5 | 37.5 | 33.2 | 33.4 | 39.1 | 39.2 | 38.8 | 39.0 | 36.2 | 37.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.0 | 2.2 | 8.3 | 8.5 | 7.4 | 7.4 | 5.4 | 5.8 | 1.6 | 1.7 |
| Trade payables | 6.3 | 6.5 | 6.0 | 6.0 | 7.8 | 7.8 | 7.3 | 7.2 | 6.1 | 6.4 |
| Liabilities to affiliated companies | 16.7 | 17.9 | 8.8 | 7.4 | 9.1 | 8.4 | 12.4 | 11.8 | 17.3 | 18.8 |
| Long-term | 8.6 | 8.8 | 29.7 | 28.3 | 17.4 | 16.9 | 11.5 | 11.2 | 8.1 | 8.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.4 | 3.4 | 23.0 | 21.3 | 13.4 | 13.3 | 7.5 | 7.3 | 2.6 | 2.7 |
| Liabilities to affiliated companies | 3.9 | 4.0 | 4.8 | 5.0 | 2.9 | 2.6 | 3.1 | 3.2 | 4.0 | 4.1 |
| Provisions | 18.0 | 17.7 | 6.6 | 6.6 | 8.7 | 8.6 | 10.7 | 10.6 | 19.0 | 18.6 |
| of which: Provisions for pensions | 5.9 | 6.1 | 1.2 | 1.2 | 2.1 | 2.1 | 2.9 | 3.0 | 6.3 | 6.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.8 | 3.9 | 7.9 | 8.3 | 5.4 | 5.2 | 4.9 | 4.8 | 4.8 | 3.7 |
| Annual result and depreciation | 6.9 | 5.9 | 12.2 | 12.7 | 7.5 | 7.3 | 6.8 | 6.8 | 6.8 | 5.8 |
| Trade receivables | 6.6 | 6.8 | 9.3 | 9.5 | 9.4 | 9.4 | 9.1 | 9.0 | 6.3 | 6.4 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 116.4 | 115.6 | 91.7 | 92.1 | 138.1 | 136.6 | 143.0 | 140.8 | 113.5 | 112.8 |
| Annual result and interest paid | 5.2 | 4.7 | 7.2 | 7.5 | 6.7 | 6.4 | 6.3 | 6.0 | 5.1 | 4.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.8 | 11.7 | 19.4 | 20.8 | 19.4 | 18.7 | 19.5 | 18.9 | 13.2 | 11.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 106.4 | 103.7 | 111.3 | 115.7 | 136.7 | 138.3 | 137.2 | 138.6 | 103.5 | 100.4 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 97.7 | 94.6 | 98.1 | 99.9 | 96.4 | 95.0 | 97.3 | 95.3 | 97.8 | 94.5 |
| Cash resources, short-term receivables and inventories | 143.1 | 137.2 | 134.8 | 140.7 | 154.1 | 154.8 | 157.4 | 157.9 | 141.5 | 134.7 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.2 | 8.5 | 18.5 | 18.4 | 11.9 | 11.9 | 9.3 | 9.4 | 8.0 | 8.4 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 634.93 | 662.94 | 2.63 | 2.82 | 13.41 | 14.43 | 52.85 | 56.28 | 566.04 | 589.41 |
| Sales in € billion | 739.15 | 766.50 | 2.41 | 2.60 | 18.52 | 19.71 | 75.56 | 79.25 | 642.67 | 664.94 |
| Number of enterprises | 11 699 | 11 699 | 2 813 | 2 813 | 3 671 | 3 671 | 3 354 | 3 354 | 1 861 | 1 861 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindred sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 25.0 | 24.9 | 4.7 | 4.0 | 25.7 | 24.9 | 36.8 | 36.6 | 45.5 | 45.7 |
| | 50 | 48.2 | 48.1 | 26.9 | 26.8 | 45.9 | 46.3 | 54.8 | 54.6 | 62.7 | 63.2 |
| | 75 | 68.7 | 68.5 | 50.4 | 49.7 | 65.5 | 65.7 | 74.0 | 73.9 | 78.9 | 78.9 |
| Personnel expenses | 25 | 11.4 | 11.5 | 11.0 | 11.3 | 15.0 | 15.1 | 11.1 | 11.2 | 7.9 | 7.9 |
| | 50 | 23.4 | 23.7 | 27.6 | 27.8 | 27.3 | 27.8 | 21.6 | 21.9 | 15.6 | 15.7 |
| | 75 | 37.8 | 38.0 | 44.5 | 44.4 | 39.9 | 40.2 | 34.3 | 34.9 | 26.5 | 27.0 |
| Depreciation | 25 | 0.7 | 0.7 | 0.9 | 1.0 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.7 |
| | 50 | 1.8 | 1.8 | 2.5 | 2.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.7 |
| | 75 | 4.1 | 4.2 | 6.6 | 6.8 | 3.6 | 3.7 | 3.6 | 3.7 | 3.4 | 3.5 |
| Annual result | 25 | 0.8 | 0.7 | 0.9 | 0.9 | 0.9 | 0.8 | 0.7 | 0.6 | 0.6 | 0.4 |
| | 50 | 3.3 | 3.2 | 5.8 | 6.1 | 3.2 | 3.0 | 2.8 | 2.8 | 2.7 | 2.4 |
| | 75 | 7.9 | 7.8 | 14.8 | 15.7 | 7.1 | 7.0 | 6.0 | 6.0 | 6.2 | 5.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.9 | 3.7 | 4.0 | 3.6 | 3.9 | 3.6 | 3.9 | 3.8 | 4.2 | 4.2 |
| | 50 | 14.9 | 14.5 | 18.4 | 18.5 | 12.7 | 12.5 | 14.7 | 14.3 | 15.6 | 15.3 |
| | 75 | 39.6 | 39.4 | 55.6 | 54.4 | 35.8 | 36.5 | 37.4 | 37.2 | 33.8 | 34.0 |
| Inventories | 25 | 0.9 | 1.0 | 0.0 | 0.0 | 1.5 | 1.6 | 3.0 | 2.9 | 4.4 | 4.1 |
| | 50 | 14.3 | 14.8 | 2.8 | 2.7 | 16.5 | 16.9 | 21.0 | 22.1 | 18.1 | 18.6 |
| | 75 | 38.1 | 38.5 | 23.5 | 23.7 | 41.5 | 41.7 | 43.1 | 43.4 | 36.0 | 36.5 |
| Equity | 25 | 10.8 | 12.0 | 4.2 | 5.5 | 11.0 | 12.6 | 14.5 | 15.3 | 13.3 | 13.6 |
| | 50 | 30.5 | 31.9 | 27.0 | 29.0 | 30.1 | 31.3 | 33.0 | 34.2 | 31.3 | 31.5 |
| | 75 | 54.1 | 55.4 | 54.7 | 56.6 | 53.0 | 54.8 | 55.5 | 56.2 | 52.6 | 53.6 |
| Short-term liabilities | 25 | 19.4 | 18.3 | 15.6 | 14.1 | 20.2 | 19.1 | 20.3 | 19.6 | 21.9 | 20.6 |
| | 50 | 39.2 | 38.1 | 36.2 | 34.1 | 40.4 | 38.9 | 39.4 | 38.8 | 39.9 | 39.4 |
| | 75 | 64.7 | 64.0 | 67.9 | 66.8 | 65.0 | 64.0 | 63.0 | 62.2 | 64.4 | 63.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.3 | 4.2 | 8.8 | 9.1 | 7.4 | 7.6 | 3.0 | 2.9 | 0.0 | 0.0 |
| | 75 | 27.0 | 27.0 | 42.7 | 41.0 | 29.6 | 29.8 | 21.5 | 21.8 | 14.3 | 14.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.1 | 1.0 | 1.2 | 1.3 | 1.3 | 1.1 | 1.0 | 0.9 | 0.8 | 0.6 |
| | 50 | 4.3 | 4.2 | 7.1 | 7.4 | 4.2 | 4.0 | 3.7 | 3.6 | 3.4 | 3.1 |
| | 75 | 9.9 | 9.9 | 17.4 | 18.4 | 9.1 | 8.9 | 7.8 | 7.9 | 7.8 | 7.3 |
| Annual result and depreciation | 25 | 2.8 | 2.9 | 3.8 | 4.3 | 3.0 | 3.0 | 2.6 | 2.6 | 2.3 | 2.1 |
| | 50 | 7.1 | 6.9 | 11.6 | 12.4 | 6.9 | 6.7 | 6.0 | 6.0 | 5.7 | 5.2 |
| | 75 | 14.4 | 14.3 | 25.6 | 26.2 | 13.1 | 12.7 | 11.5 | 11.4 | 11.2 | 10.7 |
| Trade receivables | 25 | 2.8 | 2.7 | 1.1 | 1.1 | 3.3 | 3.3 | 3.5 | 3.7 | 3.0 | 2.9 |
| | 50 | 6.9 | 6.9 | 5.4 | 5.5 | 7.2 | 7.2 | 7.6 | 7.5 | 7.1 | 6.8 |
| | 75 | 12.3 | 12.1 | 11.9 | 11.9 | 12.5 | 12.2 | 12.7 | 12.3 | 11.7 | 11.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.7 | 2.4 | 2.8 | 2.7 | 3.0 | 2.7 | 2.5 | 2.2 | 2.3 | 1.9 |
| | 50 | 7.1 | 7.0 | 9.2 | 9.7 | 7.4 | 7.2 | 6.5 | 6.3 | 6.2 | 5.7 |
| | 75 | 15.0 | 14.8 | 24.7 | 24.0 | 15.1 | 14.8 | 12.5 | 12.3 | 11.5 | 11.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.3 | 4.7 | 1.9 | 2.0 | 5.6 | 4.6 | 6.4 | 5.5 | 6.6 | 6.2 |
| | 50 | 18.9 | 18.6 | 19.7 | 20.8 | 18.5 | 18.4 | 19.1 | 18.5 | 18.1 | 17.0 |
| | 75 | 46.5 | 45.7 | 61.7 | 60.8 | 47.8 | 46.1 | 42.5 | 43.7 | 37.1 | 35.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 91.4 | 93.6 | 74.7 | 77.5 | 97.5 | 100.0 | 100.0 | 101.2 | 88.1 | 91.0 |
| | 50 | 163.4 | 166.8 | 132.6 | 136.5 | 193.8 | 202.3 | 180.4 | 183.0 | 140.8 | 144.9 |
| | 75 | 428.8 | 449.6 | 368.8 | 396.0 | 540.8 | 562.1 | 465.6 | 477.8 | 291.3 | 306.4 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 52.8 | 53.8 | 45.8 | 46.2 | 52.3 | 54.2 | 55.6 | 54.2 | 57.4 | 60.0 |
| | 50 | 108.2 | 109.8 | 116.0 | 117.5 | 107.8 | 108.9 | 107.2 | 107.7 | 105.3 | 107.2 |
| | 75 | 232.2 | 240.5 | 284.6 | 303.1 | 240.8 | 249.0 | 219.7 | 217.9 | 198.5 | 202.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.3 | 4.3 | 3.8 | 4.1 | 4.9 | 4.7 | 4.2 | 4.2 | 3.9 | 3.8 |
| | 50 | 9.0 | 8.9 | 11.1 | 11.5 | 9.7 | 9.6 | 8.4 | 8.2 | 7.8 | 7.6 |
| | 75 | 17.0 | 16.9 | 27.8 | 27.9 | 19.1 | 18.3 | 14.7 | 14.3 | 12.4 | 12.3 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors*

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindere sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.5 | 98.0 | 97.5 | 98.4 | 98.5 | 99.0 | 98.8 | 99.6 | 99.7 |
| Change in finished goods | 0.5 | 0.5 | 2.0 | 2.5 | 1.6 | 1.5 | 1.0 | 1.2 | 0.4 | 0.3 |
| Interest and similar income | 0.5 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.5 | 0.3 |
| Other income | 4.7 | 4.5 | 5.2 | 5.0 | 2.9 | 2.9 | 2.9 | 2.9 | 4.9 | 4.7 |
| of which: Income from long-term equity investments | 1.1 | 1.4 | 0.3 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 1.2 | 1.6 |
| Total income | 105.1 | 104.8 | 105.5 | 105.3 | 103.1 | 103.0 | 103.1 | 103.1 | 105.4 | 105.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 66.0 | 66.1 | 35.4 | 35.2 | 46.5 | 46.8 | 53.8 | 53.5 | 67.9 | 68.1 |
| Personnel expenses | 16.9 | 17.1 | 36.9 | 36.7 | 30.6 | 30.4 | 25.7 | 26.0 | 15.5 | 15.7 |
| Depreciation | 3.1 | 2.9 | 4.4 | 4.3 | 3.1 | 3.0 | 3.0 | 3.1 | 3.1 | 2.9 |
| of which: Depreciation of tangible fixed assets | 2.6 | 2.6 | 4.3 | 4.2 | 2.9 | 2.9 | 2.8 | 2.8 | 2.5 | 2.6 |
| Interest and similar expenses | 0.9 | 1.3 | 1.2 | 1.1 | 0.7 | 0.7 | 0.6 | 0.6 | 1.0 | 1.4 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 13.2 | 13.4 | 24.0 | 23.8 | 17.7 | 17.6 | 15.4 | 15.4 | 12.9 | 13.1 |
| Total expenses before taxes on income | 100.2 | 100.9 | 101.9 | 101.1 | 98.7 | 98.6 | 98.5 | 98.5 | 100.4 | 101.2 |
| Annual result before taxes on income | 5.0 | 3.9 | 3.6 | 4.1 | 4.4 | 4.5 | 4.5 | 4.5 | 5.0 | 3.8 |
| Taxes on income | 1.3 | 1.1 | 1.6 | 1.7 | 1.4 | 1.4 | 1.2 | 1.3 | 1.3 | 1.1 |
| Annual result | 3.6 | 2.8 | 1.9 | 2.4 | 3.1 | 3.0 | 3.3 | 3.3 | 3.7 | 2.7 |
| Profit and loss transfers (parent company) | 1.3 | 1.3 | 0.3 | 0.4 | 0.2 | 0.1 | 0.1 | 0.1 | 1.4 | 1.5 |
| Profit and loss transfers (subsidiary) | 1.5 | 1.1 | -0.1 | 0.0 | 0.1 | 0.0 | 0.9 | 0.8 | 1.6 | 1.2 |
| Profit for the year | 3.4 | 2.9 | 2.3 | 2.9 | 3.1 | 3.2 | 2.6 | 2.5 | 3.5 | 3.0 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.3 | 1.2 | 1.1 | 1.1 | 0.7 | 0.7 | 1.1 | 1.2 | 1.3 | 1.2 |
| Tangible fixed assets | 19.2 | 19.3 | 32.3 | 31.0 | 29.1 | 28.6 | 28.8 | 28.4 | 18.2 | 18.3 |
| of which: Land and buildings | 7.2 | 7.3 | 11.7 | 11.3 | 11.2 | 11.3 | 12.1 | 12.1 | 6.7 | 6.8 |
| Inventories | 16.0 | 15.0 | 15.5 | 16.9 | 22.6 | 23.5 | 22.2 | 23.2 | 15.3 | 14.2 |
| of which: Finished goods and merchandise | 6.4 | 5.8 | 6.1 | 6.1 | 7.9 | 8.0 | 8.2 | 8.5 | 6.2 | 5.5 |
| Cash | 6.2 | 6.7 | 14.9 | 15.6 | 14.4 | 13.8 | 11.8 | 11.5 | 5.5 | 6.1 |
| Receivables | 29.4 | 28.9 | 29.9 | 29.5 | 28.0 | 27.8 | 28.3 | 28.4 | 29.5 | 28.9 |
| Short-term | 27.1 | 26.7 | 26.7 | 26.5 | 26.5 | 26.3 | 26.7 | 26.5 | 27.1 | 26.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.3 | 7.3 | 11.0 | 11.1 | 13.9 | 13.6 | 13.0 | 12.6 | 6.6 | 6.7 |
| Receivables from affiliated companies | 17.3 | 17.1 | 11.6 | 11.2 | 8.6 | 8.7 | 10.2 | 10.3 | 18.1 | 17.8 |
| Long-term | 2.3 | 2.1 | 3.2 | 3.0 | 1.5 | 1.5 | 1.7 | 1.9 | 2.4 | 2.1 |
| of which: Loans to affiliated companies | 1.8 | 1.6 | 2.0 | 2.1 | 0.7 | 0.7 | 1.0 | 1.2 | 1.9 | 1.7 |
| Securities | 5.5 | 5.2 | 1.0 | 0.7 | 1.1 | 1.2 | 1.4 | 1.2 | 6.0 | 5.7 |
| Other long-term equity investments | 22.0 | 23.2 | 4.6 | 4.5 | 3.5 | 3.8 | 5.8 | 5.6 | 23.8 | 25.1 |
| of which: Goodwill | 0.3 | 0.2 | 1.0 | 0.8 | 0.5 | 0.4 | 0.6 | 0.5 | 0.3 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 37.1 | 35.9 | 34.3 | 34.9 | 38.3 | 38.4 | 42.3 | 41.7 | 36.6 | 35.3 |
| Liabilities | 42.9 | 44.5 | 55.6 | 55.4 | 51.0 | 51.0 | 45.5 | 46.1 | 42.4 | 44.1 |
| Short-term | 35.3 | 36.3 | 34.1 | 34.9 | 37.0 | 37.1 | 35.0 | 35.5 | 35.3 | 36.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.8 | 1.9 | 6.1 | 6.8 | 6.5 | 6.3 | 4.7 | 4.9 | 1.4 | 1.6 |
| Trade payables | 5.8 | 6.0 | 6.9 | 6.8 | 7.8 | 7.7 | 7.3 | 7.2 | 5.6 | 5.8 |
| Liabilities to affiliated companies | 16.1 | 17.6 | 8.7 | 7.8 | 7.4 | 7.2 | 9.7 | 9.9 | 16.8 | 18.5 |
| Long-term | 7.6 | 8.2 | 21.5 | 20.5 | 14.0 | 13.9 | 10.6 | 10.6 | 7.2 | 7.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.0 | 3.0 | 14.5 | 13.1 | 10.2 | 10.4 | 6.9 | 6.7 | 2.5 | 2.5 |
| Liabilities to affiliated companies | 3.1 | 3.7 | 5.2 | 5.1 | 2.8 | 2.6 | 3.0 | 3.1 | 3.2 | 3.8 |
| Provisions | 19.0 | 18.4 | 9.4 | 9.0 | 9.8 | 9.7 | 11.2 | 11.1 | 19.8 | 19.2 |
| of which: Provisions for pensions | 6.4 | 6.5 | 2.0 | 1.9 | 2.6 | 2.7 | 3.2 | 3.3 | 6.7 | 6.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.0 | 3.9 | 3.7 | 4.2 | 4.5 | 4.5 | 4.6 | 4.6 | 5.1 | 3.8 |
| Annual result and depreciation | 6.7 | 5.7 | 6.4 | 6.9 | 6.2 | 6.1 | 6.4 | 6.4 | 6.8 | 5.6 |
| Trade receivables | 6.6 | 6.7 | 10.9 | 11.1 | 10.1 | 9.9 | 9.4 | 9.3 | 6.2 | 6.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 110.8 | 109.3 | 101.2 | 100.6 | 138.0 | 137.0 | 138.3 | 136.0 | 108.0 | 106.5 |
| Annual result and interest paid | 5.1 | 4.5 | 3.2 | 3.6 | 5.3 | 5.2 | 5.4 | 5.3 | 5.1 | 4.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.2 | 10.9 | 12.9 | 14.0 | 18.1 | 17.4 | 19.3 | 18.6 | 12.7 | 10.2 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 107.1 | 104.5 | 138.1 | 142.7 | 155.0 | 155.6 | 146.3 | 146.8 | 103.7 | 100.9 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 101.8 | 99.2 | 123.2 | 121.2 | 111.7 | 109.2 | 111.0 | 107.8 | 100.7 | 98.2 |
| Cash resources, short-term receivables and inventories | 147.1 | 140.7 | 168.7 | 169.7 | 172.8 | 172.7 | 174.5 | 173.0 | 144.2 | 137.2 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.9 | 8.3 | 18.9 | 18.8 | 12.0 | 11.9 | 9.7 | 9.8 | 7.6 | 8.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 541.30 | 569.21 | 1.47 | 1.62 | 9.83 | 10.63 | 41.06 | 43.97 | 488.93 | 512.99 |
| Sales in € billion | 599.78 | 622.18 | 1.49 | 1.63 | 13.56 | 14.56 | 56.81 | 59.80 | 527.91 | 546.19 |
| Number of enterprises | 8 263 | 8 263 | 1 653 | 1 653 | 2 666 | 2 666 | 2 528 | 2 528 | 1 416 | 1 416 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors*

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindred sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 25.9 | 25.9 | 5.6 | 5.2 | 25.8 | 25.2 | 35.0 | 34.6 | 44.3 | 44.5 |
| | 50 | 48.7 | 48.7 | 28.0 | 27.7 | 45.1 | 45.4 | 54.5 | 54.2 | 62.7 | 63.2 |
| | 75 | 69.3 | 69.2 | 51.7 | 51.4 | 63.8 | 64.4 | 74.0 | 73.9 | 79.7 | 79.8 |
| Personnel expenses | 25 | 12.3 | 12.5 | 17.8 | 17.5 | 16.5 | 16.7 | 11.2 | 11.2 | 7.3 | 7.4 |
| | 50 | 25.2 | 25.4 | 35.1 | 35.8 | 29.5 | 29.5 | 21.9 | 22.3 | 15.5 | 15.5 |
| | 75 | 40.6 | 40.7 | 52.9 | 52.3 | 42.3 | 42.2 | 35.7 | 36.2 | 27.1 | 27.6 |
| Depreciation | 25 | 0.6 | 0.6 | 0.5 | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 |
| | 50 | 1.6 | 1.6 | 1.8 | 1.9 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 1.6 |
| | 75 | 3.6 | 3.7 | 4.5 | 4.6 | 3.3 | 3.3 | 3.6 | 3.6 | 3.5 | 3.7 |
| Annual result | 25 | 0.5 | 0.4 | 0.1 | 0.1 | 0.7 | 0.5 | 0.6 | 0.5 | 0.5 | 0.3 |
| | 50 | 2.6 | 2.5 | 3.0 | 2.8 | 2.6 | 2.5 | 2.6 | 2.6 | 2.5 | 2.2 |
| | 75 | 6.2 | 6.2 | 8.0 | 8.3 | 6.0 | 5.9 | 5.6 | 5.8 | 6.0 | 5.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 2.9 | 2.8 | 1.6 | 1.5 | 3.1 | 3.0 | 3.1 | 3.1 | 3.3 | 3.4 |
| | 50 | 10.9 | 10.6 | 9.1 | 8.9 | 9.7 | 9.5 | 12.3 | 12.0 | 13.9 | 13.7 |
| | 75 | 31.2 | 31.2 | 29.9 | 29.5 | 29.1 | 29.4 | 33.3 | 33.7 | 32.9 | 32.9 |
| Inventories | 25 | 0.9 | 1.0 | 0.0 | 0.0 | 1.4 | 1.5 | 2.1 | 2.2 | 2.8 | 2.9 |
| | 50 | 14.2 | 14.7 | 2.8 | 3.2 | 16.0 | 16.5 | 20.1 | 21.0 | 16.2 | 16.0 |
| | 75 | 38.6 | 39.4 | 25.7 | 26.8 | 41.8 | 42.2 | 43.1 | 43.6 | 34.6 | 34.7 |
| Equity | 25 | 15.4 | 16.3 | 9.6 | 11.2 | 15.4 | 17.1 | 18.5 | 18.4 | 16.2 | 16.2 |
| | 50 | 35.8 | 36.4 | 33.5 | 35.1 | 35.3 | 36.1 | 38.3 | 38.5 | 35.1 | 34.6 |
| | 75 | 58.1 | 58.8 | 59.0 | 61.1 | 57.2 | 58.0 | 59.1 | 59.2 | 56.9 | 58.3 |
| Short-term liabilities | 25 | 17.8 | 16.9 | 15.5 | 14.4 | 18.5 | 17.3 | 17.8 | 17.1 | 19.1 | 18.3 |
| | 50 | 36.1 | 35.4 | 36.1 | 34.1 | 36.9 | 35.9 | 35.0 | 35.8 | 36.1 | 35.4 |
| | 75 | 60.4 | 59.7 | 65.0 | 63.1 | 60.5 | 59.6 | 57.9 | 58.3 | 59.8 | 59.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.9 | 1.2 | 0.0 | 0.1 | 3.4 | 3.7 | 1.0 | 1.2 | 0.0 | 0.0 |
| | 75 | 19.3 | 19.2 | 21.4 | 23.0 | 23.0 | 23.2 | 17.4 | 17.7 | 11.3 | 11.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.6 | 0.2 | 0.3 | 0.9 | 0.8 | 0.8 | 0.8 | 0.7 | 0.5 |
| | 50 | 3.5 | 3.4 | 3.8 | 3.8 | 3.5 | 3.4 | 3.5 | 3.5 | 3.2 | 2.9 |
| | 75 | 8.2 | 8.3 | 10.2 | 10.8 | 8.2 | 8.1 | 7.6 | 7.9 | 7.7 | 7.1 |
| Annual result and depreciation | 25 | 2.3 | 2.3 | 1.9 | 2.2 | 2.4 | 2.3 | 2.4 | 2.4 | 2.2 | 1.9 |
| | 50 | 6.0 | 6.0 | 7.1 | 7.3 | 5.9 | 5.9 | 5.8 | 5.8 | 5.6 | 5.1 |
| | 75 | 12.0 | 12.0 | 15.4 | 15.9 | 11.8 | 11.5 | 11.1 | 11.3 | 11.1 | 10.5 |
| Trade receivables | 25 | 3.2 | 3.1 | 1.7 | 1.7 | 3.6 | 3.5 | 3.5 | 3.7 | 2.9 | 2.8 |
| | 50 | 7.5 | 7.5 | 6.6 | 6.9 | 7.8 | 7.8 | 7.8 | 7.6 | 7.2 | 7.1 |
| | 75 | 13.1 | 12.9 | 14.1 | 14.1 | 13.4 | 13.2 | 13.1 | 12.8 | 12.0 | 12.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 1.8 | 1.2 | 1.2 | 2.4 | 2.2 | 2.2 | 1.9 | 2.1 | 1.7 |
| | 50 | 6.0 | 5.8 | 5.9 | 6.1 | 6.3 | 6.0 | 5.9 | 5.8 | 5.7 | 5.3 |
| | 75 | 12.2 | 12.3 | 14.4 | 14.9 | 12.8 | 12.6 | 11.2 | 11.3 | 10.8 | 10.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.4 | 2.8 | -4.5 | -7.7 | 3.4 | 2.6 | 5.1 | 4.6 | 5.8 | 5.1 |
| | 50 | 16.6 | 16.3 | 12.1 | 12.3 | 16.2 | 16.4 | 18.6 | 18.2 | 18.1 | 16.6 |
| | 75 | 44.0 | 43.2 | 46.0 | 42.8 | 47.3 | 45.6 | 44.9 | 45.0 | 37.8 | 36.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 108.2 | 109.6 | 95.4 | 101.8 | 118.5 | 120.3 | 113.2 | 113.4 | 97.6 | 99.5 |
| | 50 | 207.4 | 210.9 | 200.0 | 213.0 | 244.4 | 257.1 | 214.7 | 212.2 | 154.9 | 153.9 |
| | 75 | 553.5 | 581.8 | 607.1 | 667.4 | 648.3 | 683.3 | 541.8 | 564.4 | 327.6 | 334.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 63.3 | 64.2 | 61.6 | 65.6 | 63.0 | 63.4 | 64.7 | 63.2 | 64.9 | 66.4 |
| | 50 | 129.6 | 130.8 | 146.9 | 153.2 | 131.3 | 131.7 | 128.0 | 125.2 | 119.6 | 122.3 |
| | 75 | 274.7 | 286.2 | 370.4 | 400.0 | 285.9 | 296.9 | 248.5 | 252.5 | 224.4 | 229.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.2 | 4.2 | 3.8 | 4.1 | 4.8 | 4.6 | 4.3 | 4.2 | 3.7 | 3.6 |
| | 50 | 9.0 | 8.9 | 11.4 | 11.6 | 9.6 | 9.5 | 8.7 | 8.6 | 7.7 | 7.6 |
| | 75 | 17.1 | 16.8 | 27.8 | 28.3 | 18.9 | 17.8 | 15.3 | 15.1 | 12.9 | 12.6 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors*

| Ratios | Non-corporations | | | | | | | | | |
|--|--|--------|---|--------------------|---------------------|-------------|-------|-------|--------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | Cylindred sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.3 | 99.3 | 98.3 | 99.0 | 98.7 | 98.9 | 98.8 | 99.5 | 99.4 |
| Change in finished goods | 0.6 | 0.7 | 0.7 | 1.7 | 1.0 | 1.3 | 1.1 | 1.2 | 0.5 | 0.6 |
| Interest and similar income | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 2.0 | 1.9 | 4.3 | 3.8 | 2.3 | 2.3 | 1.9 | 1.8 | 1.9 | 1.9 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Total income | 102.1 | 102.0 | 104.5 | 103.9 | 102.4 | 102.4 | 102.1 | 101.9 | 102.1 | 102.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 62.0 | 62.0 | 33.5 | 32.9 | 48.0 | 48.0 | 56.1 | 56.0 | 63.8 | 63.9 |
| Personnel expenses | 15.8 | 16.2 | 23.3 | 23.4 | 24.6 | 24.9 | 22.1 | 22.5 | 14.3 | 14.7 |
| Depreciation | 3.9 | 3.8 | 8.5 | 8.7 | 4.1 | 4.2 | 3.0 | 3.1 | 4.0 | 3.8 |
| of which: Depreciation of tangible fixed assets | 3.3 | 3.5 | 8.5 | 8.6 | 4.0 | 4.1 | 2.9 | 2.9 | 3.3 | 3.6 |
| Interest and similar expenses | 0.6 | 0.7 | 2.3 | 2.1 | 1.0 | 0.9 | 0.7 | 0.7 | 0.6 | 0.7 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 15.6 | 15.6 | 22.2 | 21.8 | 17.0 | 17.2 | 14.3 | 14.2 | 15.8 | 15.7 |
| Total expenses before taxes on income | 98.0 | 98.3 | 89.9 | 88.9 | 94.8 | 95.2 | 96.2 | 96.5 | 98.5 | 98.9 |
| Annual result before taxes on income | 4.1 | 3.7 | 14.6 | 15.0 | 7.6 | 7.2 | 5.9 | 5.5 | 3.5 | 3.1 |
| Taxes on income | 0.7 | 0.7 | 1.6 | 1.6 | 1.0 | 0.9 | 0.8 | 0.8 | 0.6 | 0.6 |
| Annual result | 3.4 | 3.0 | 13.0 | 13.4 | 6.6 | 6.3 | 5.1 | 4.7 | 2.9 | 2.5 |
| Profit and loss transfers (parent company) | 0.8 | 0.4 | 0.1 | 0.1 | -0.1 | 0.0 | 0.1 | 0.0 | 1.0 | 0.5 |
| Profit and loss transfers (subsidiary) | 0.4 | 0.3 | 0.2 | 0.1 | 0.2 | 0.2 | 0.0 | 0.1 | 0.4 | 0.3 |
| Profit for the year | 3.8 | 3.2 | 12.9 | 13.3 | 6.4 | 6.1 | 5.1 | 4.6 | 3.4 | 2.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 4.5 | 4.4 | 0.5 | 0.5 | 0.5 | 0.6 | 0.9 | 0.9 | 5.3 | 5.2 |
| Tangible fixed assets | 25.6 | 26.7 | 66.9 | 65.0 | 45.0 | 44.2 | 33.0 | 32.5 | 22.9 | 24.3 |
| of which: Land and buildings | 8.8 | 8.7 | 23.2 | 23.3 | 21.9 | 21.0 | 16.3 | 16.1 | 6.7 | 6.6 |
| Inventories | 20.0 | 21.7 | 7.9 | 9.1 | 22.4 | 23.2 | 27.4 | 28.7 | 18.9 | 20.7 |
| of which: Finished goods and merchandise | 9.2 | 9.8 | 4.2 | 4.2 | 9.4 | 9.4 | 10.5 | 10.8 | 9.1 | 9.8 |
| Cash | 7.2 | 7.2 | 8.5 | 8.9 | 8.5 | 8.8 | 10.6 | 10.1 | 6.6 | 6.6 |
| Receivables | 29.9 | 27.5 | 12.6 | 13.0 | 19.9 | 19.8 | 24.0 | 23.4 | 31.5 | 28.8 |
| Short-term | 26.7 | 25.2 | 12.0 | 12.4 | 19.3 | 19.2 | 22.9 | 22.3 | 27.8 | 26.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.4 | 10.9 | 5.3 | 5.5 | 10.6 | 10.5 | 13.5 | 13.0 | 10.0 | 10.7 |
| Receivables from affiliated companies | 13.1 | 11.4 | 4.2 | 4.4 | 6.1 | 5.8 | 6.5 | 6.3 | 14.6 | 12.6 |
| Long-term | 3.2 | 2.3 | 0.7 | 0.5 | 0.6 | 0.5 | 1.1 | 1.1 | 3.7 | 2.6 |
| of which: Loans to affiliated companies | 2.6 | 1.7 | 0.3 | 0.2 | 0.3 | 0.2 | 0.6 | 0.7 | 3.1 | 1.9 |
| Securities | 0.6 | 0.6 | 0.1 | 0.1 | 0.3 | 0.3 | 1.0 | 1.0 | 0.6 | 0.5 |
| Other long-term equity investments | 11.7 | 11.4 | 2.7 | 2.6 | 2.9 | 2.8 | 2.8 | 3.1 | 13.6 | 13.3 |
| of which: Goodwill | 2.0 | 1.5 | 0.6 | 0.6 | 0.7 | 0.6 | 0.7 | 0.6 | 2.3 | 1.8 |
| Capital | | | | | | | | | | |
| Equity | 28.1 | 28.5 | 24.2 | 25.9 | 22.4 | 23.8 | 23.9 | 26.5 | 29.1 | 29.1 |
| Liabilities | | | | | | | | | | |
| Short-term | 43.6 | 45.3 | 32.0 | 31.4 | 45.0 | 45.1 | 52.2 | 51.2 | 42.4 | 44.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.6 | 4.2 | 11.1 | 10.8 | 9.8 | 10.5 | 7.8 | 8.7 | 2.6 | 3.0 |
| Trade payables | 9.1 | 9.5 | 4.8 | 4.8 | 7.9 | 8.0 | 7.6 | 7.4 | 9.5 | 10.0 |
| Liabilities to affiliated companies | 19.9 | 20.0 | 9.0 | 7.0 | 13.6 | 11.7 | 21.5 | 18.6 | 20.0 | 20.8 |
| Long-term | 14.6 | 12.2 | 40.2 | 38.9 | 26.6 | 25.4 | 14.5 | 13.2 | 13.7 | 10.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.3 | 5.6 | 33.9 | 32.4 | 22.2 | 21.2 | 9.6 | 9.4 | 3.5 | 3.8 |
| Liabilities to affiliated companies | 8.2 | 5.5 | 4.4 | 4.8 | 3.0 | 2.7 | 3.5 | 3.4 | 9.3 | 5.9 |
| Provisions | 12.7 | 13.1 | 3.1 | 3.3 | 5.7 | 5.4 | 9.0 | 8.8 | 13.7 | 14.3 |
| of which: Provisions for pensions | 3.4 | 3.8 | 0.2 | 0.2 | 0.5 | 0.5 | 1.8 | 1.8 | 3.8 | 4.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.1 | 3.7 | 14.7 | 15.2 | 7.7 | 7.3 | 6.0 | 5.5 | 3.6 | 3.2 |
| Annual result and depreciation | 7.3 | 6.8 | 21.7 | 22.4 | 10.9 | 10.6 | 8.2 | 7.9 | 6.9 | 6.4 |
| Trade receivables | 7.0 | 7.1 | 6.6 | 6.9 | 7.7 | 7.8 | 8.5 | 8.2 | 6.7 | 6.9 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 148.9 | 154.0 | 79.6 | 80.7 | 138.3 | 135.5 | 159.0 | 158.0 | 148.8 | 155.4 |
| Annual result and interest paid | 6.0 | 5.7 | 12.3 | 12.7 | 10.7 | 9.9 | 9.3 | 8.6 | 5.2 | 5.0 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 16.8 | 16.4 | 25.7 | 27.7 | 21.8 | 21.3 | 20.0 | 19.5 | 15.9 | 15.4 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 102.1 | 98.8 | 91.1 | 94.4 | 100.7 | 102.9 | 105.3 | 109.1 | 102.1 | 97.4 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 78.6 | 72.3 | 63.9 | 67.9 | 61.8 | 62.3 | 65.2 | 64.3 | 82.1 | 74.3 |
| Cash resources, short-term receivables and inventories | 124.4 | 120.2 | 88.7 | 97.0 | 111.7 | 113.6 | 117.6 | 120.3 | 126.8 | 120.8 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 9.8 | 9.9 | 17.8 | 17.7 | 11.7 | 12.1 | 8.4 | 8.2 | 10.0 | 10.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 93.63 | 93.73 | 1.15 | 1.20 | 3.58 | 3.80 | 11.79 | 12.31 | 77.11 | 76.42 |
| Sales in € billion | 139.37 | 144.32 | 0.92 | 0.97 | 4.95 | 5.15 | 18.75 | 19.45 | 114.75 | 118.75 |
| Number of enterprises | 3 436 | 3 436 | 1 160 | 1 160 | 1 005 | 1 005 | 826 | 826 | 445 | 445 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors*

| Ratios | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| | ... | Of the enterprises captured ... | | | | | | | | | |
| | ... | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 22.8 | 22.4 | 3.0 | 2.8 | 25.3 | 24.6 | 40.0 | 40.1 | 49.7 | 48.9 |
| | 50 | 46.8 | 46.5 | 26.0 | 25.5 | 48.7 | 48.1 | 55.7 | 55.2 | 62.6 | 63.1 |
| | 75 | 67.2 | 67.0 | 47.8 | 47.6 | 68.7 | 68.6 | 74.1 | 73.8 | 77.1 | 76.8 |
| Personnel expenses | 25 | 9.3 | 9.7 | 3.7 | 4.3 | 12.0 | 11.9 | 11.0 | 11.3 | 9.4 | 9.6 |
| | 50 | 20.0 | 20.2 | 18.8 | 18.8 | 22.8 | 23.7 | 20.5 | 20.8 | 15.8 | 16.2 |
| | 75 | 31.8 | 32.2 | 32.9 | 33.2 | 33.9 | 34.6 | 31.2 | 31.7 | 24.3 | 24.9 |
| Depreciation | 25 | 1.0 | 1.1 | 1.6 | 1.6 | 0.9 | 1.0 | 0.8 | 0.9 | 0.9 | 0.9 |
| | 50 | 2.3 | 2.4 | 3.9 | 4.0 | 2.1 | 2.1 | 1.8 | 1.9 | 1.7 | 1.8 |
| | 75 | 5.6 | 5.6 | 12.2 | 12.3 | 4.9 | 5.0 | 3.6 | 3.9 | 3.2 | 3.3 |
| Annual result | 25 | 2.0 | 1.9 | 5.5 | 5.8 | 2.4 | 2.0 | 1.3 | 1.0 | 0.9 | 0.8 |
| | 50 | 5.7 | 5.6 | 12.6 | 13.2 | 5.1 | 4.9 | 3.6 | 3.2 | 3.2 | 3.0 |
| | 75 | 12.7 | 12.9 | 23.4 | 24.5 | 9.6 | 9.6 | 7.5 | 6.6 | 7.0 | 6.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.8 | 8.5 | 14.4 | 14.3 | 7.9 | 7.8 | 7.4 | 7.2 | 7.1 | 7.1 |
| | 50 | 27.9 | 28.0 | 45.6 | 45.4 | 24.3 | 24.6 | 22.4 | 21.3 | 20.6 | 20.5 |
| | 75 | 57.5 | 56.9 | 77.0 | 76.9 | 54.8 | 54.5 | 45.5 | 45.1 | 36.8 | 36.5 |
| Inventories | 25 | 1.1 | 1.1 | 0.0 | 0.0 | 1.9 | 1.8 | 6.7 | 7.0 | 10.6 | 9.8 |
| | 50 | 14.5 | 14.9 | 2.7 | 2.3 | 17.2 | 18.4 | 24.0 | 25.5 | 23.8 | 24.2 |
| | 75 | 36.7 | 36.8 | 21.0 | 20.5 | 41.0 | 39.4 | 43.4 | 42.4 | 39.9 | 39.9 |
| Equity | 25 | 3.3 | 4.1 | -2.8 | -2.7 | 3.3 | 4.4 | 5.6 | 6.9 | 8.3 | 8.4 |
| | 50 | 17.5 | 20.5 | 17.0 | 18.9 | 15.0 | 17.8 | 19.3 | 22.5 | 20.9 | 22.7 |
| | 75 | 40.2 | 43.2 | 45.7 | 47.2 | 36.3 | 40.0 | 37.8 | 43.9 | 39.2 | 39.9 |
| Short-term liabilities | 25 | 24.7 | 22.6 | 15.6 | 13.2 | 27.3 | 25.8 | 32.6 | 28.9 | 33.1 | 32.1 |
| | 50 | 47.6 | 45.6 | 36.3 | 34.0 | 49.9 | 48.6 | 52.4 | 48.8 | 52.7 | 51.2 |
| | 75 | 74.0 | 72.6 | 73.6 | 72.1 | 75.0 | 73.3 | 73.3 | 72.3 | 74.3 | 71.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 1.5 | 1.4 | 2.9 | 2.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 18.3 | 18.2 | 32.7 | 32.0 | 22.8 | 22.5 | 10.4 | 10.6 | 2.3 | 2.3 |
| | 75 | 45.9 | 45.5 | 65.0 | 63.2 | 46.9 | 47.3 | 31.1 | 33.4 | 20.8 | 19.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.4 | 2.3 | 6.1 | 6.3 | 2.8 | 2.6 | 1.6 | 1.3 | 1.1 | 0.9 |
| | 50 | 6.6 | 6.4 | 13.9 | 14.6 | 5.9 | 5.7 | 4.2 | 3.9 | 3.8 | 3.6 |
| | 75 | 14.3 | 14.6 | 26.1 | 27.4 | 11.2 | 11.2 | 8.7 | 7.8 | 8.1 | 7.6 |
| Annual result and depreciation | 25 | 4.8 | 4.8 | 11.0 | 11.6 | 5.1 | 5.0 | 3.3 | 3.3 | 2.7 | 2.5 |
| | 50 | 10.5 | 10.4 | 21.0 | 22.0 | 9.2 | 8.9 | 6.6 | 6.4 | 6.2 | 5.9 |
| | 75 | 20.7 | 21.2 | 40.4 | 40.4 | 15.9 | 16.0 | 12.2 | 11.7 | 11.5 | 11.2 |
| Trade receivables | 25 | 2.0 | 2.0 | 0.6 | 0.6 | 2.6 | 2.7 | 3.5 | 3.7 | 3.2 | 3.1 |
| | 50 | 5.8 | 5.7 | 3.7 | 3.4 | 6.1 | 6.0 | 6.9 | 6.7 | 6.7 | 6.4 |
| | 75 | 10.2 | 10.1 | 9.2 | 9.3 | 10.2 | 9.7 | 11.2 | 11.1 | 10.6 | 10.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 5.0 | 4.6 | 6.7 | 7.4 | 5.4 | 4.9 | 4.0 | 3.3 | 3.3 | 2.9 |
| | 50 | 11.1 | 11.0 | 19.7 | 19.5 | 11.7 | 11.0 | 8.2 | 8.0 | 8.0 | 7.5 |
| | 75 | 25.3 | 24.2 | 47.1 | 47.3 | 24.0 | 22.6 | 16.6 | 14.9 | 13.4 | 13.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 9.8 | 9.7 | 10.9 | 12.9 | 10.6 | 10.4 | 9.1 | 8.3 | 8.3 | 7.5 |
| | 50 | 23.6 | 22.9 | 31.4 | 32.6 | 24.4 | 23.4 | 20.1 | 19.0 | 18.3 | 17.5 |
| | 75 | 51.2 | 51.2 | 81.7 | 82.3 | 48.1 | 47.2 | 38.1 | 38.5 | 33.9 | 32.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 63.0 | 64.1 | 51.8 | 48.9 | 63.9 | 67.9 | 68.3 | 72.6 | 64.0 | 67.7 |
| | 50 | 104.7 | 107.8 | 99.9 | 99.9 | 106.4 | 111.9 | 115.4 | 125.3 | 103.5 | 109.7 |
| | 75 | 208.8 | 217.7 | 165.8 | 164.5 | 241.4 | 242.3 | 230.5 | 248.5 | 195.9 | 209.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 37.0 | 36.9 | 28.9 | 28.6 | 36.2 | 37.4 | 40.8 | 41.4 | 43.8 | 46.7 |
| | 50 | 71.9 | 74.8 | 79.8 | 78.6 | 68.1 | 72.8 | 70.3 | 73.7 | 73.9 | 76.9 |
| | 75 | 139.7 | 146.8 | 188.9 | 207.5 | 125.9 | 131.8 | 118.7 | 133.4 | 115.3 | 121.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.4 | 4.6 | 3.7 | 4.4 | 5.3 | 5.1 | 4.2 | 4.1 | 4.7 | 4.7 |
| | 50 | 8.8 | 8.9 | 10.9 | 11.4 | 10.1 | 10.0 | 7.3 | 7.4 | 7.8 | 7.6 |
| | 75 | 16.9 | 17.3 | 28.6 | 27.3 | 20.7 | 20.0 | 12.7 | 12.4 | 11.2 | 11.0 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

2. Bavaria
b) Manufacturing

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.6 | 99.5 | 98.3 | 98.2 | 99.0 | 98.7 | 98.6 | 98.6 | 99.6 | 99.6 |
| Change in finished goods | 0.4 | 0.5 | 1.7 | 1.8 | 1.0 | 1.3 | 1.4 | 1.4 | 0.4 | 0.4 |
| Interest and similar income | 0.6 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.6 | 0.4 |
| Other income | 5.4 | 5.2 | 3.6 | 2.9 | 2.2 | 2.0 | 2.0 | 1.9 | 5.7 | 5.5 |
| of which: Income from long-term equity investments | 1.5 | 1.8 | 0.0 | 0.1 | 0.2 | 0.1 | 0.3 | 0.3 | 1.6 | 2.0 |
| Total income | 106.0 | 105.5 | 103.8 | 103.1 | 102.4 | 102.2 | 102.2 | 102.1 | 106.3 | 105.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 62.4 | 62.2 | 38.1 | 37.6 | 44.8 | 45.2 | 50.4 | 50.4 | 63.6 | 63.4 |
| Personnel expenses | 18.4 | 18.8 | 33.2 | 33.0 | 31.1 | 31.2 | 26.1 | 26.3 | 17.6 | 18.0 |
| Depreciation | 3.4 | 3.3 | 4.7 | 4.6 | 3.0 | 2.9 | 3.2 | 3.3 | 3.4 | 3.3 |
| of which: Depreciation of tangible fixed assets | 2.8 | 3.0 | 4.6 | 4.5 | 2.9 | 2.8 | 3.0 | 3.0 | 2.8 | 3.0 |
| Interest and similar expenses | 1.3 | 1.8 | 1.1 | 1.0 | 0.8 | 0.8 | 0.7 | 0.7 | 1.3 | 1.9 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 14.7 | 15.2 | 20.1 | 19.6 | 17.0 | 17.0 | 16.0 | 15.8 | 14.5 | 15.2 |
| Total expenses before taxes on income | 100.2 | 101.4 | 97.1 | 95.8 | 96.8 | 97.1 | 96.4 | 96.6 | 100.5 | 101.8 |
| Annual result before taxes on income | 5.8 | 4.1 | 6.7 | 7.3 | 5.5 | 5.1 | 5.8 | 5.4 | 5.8 | 4.0 |
| Taxes on income | 1.5 | 1.2 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.5 | 1.2 |
| Annual result | 4.3 | 3.0 | 5.3 | 5.8 | 4.1 | 3.7 | 4.5 | 4.2 | 4.3 | 2.8 |
| Profit and loss transfers (parent company) | 1.7 | 1.8 | 0.2 | 0.1 | 0.0 | 0.0 | 0.2 | 0.1 | 1.8 | 1.9 |
| Profit and loss transfers (subsidiary) | 1.5 | 0.9 | 0.1 | 0.0 | 0.1 | -0.1 | 0.8 | 0.9 | 1.6 | 0.9 |
| Profit for the year | 4.5 | 3.8 | 5.4 | 6.0 | 3.9 | 3.8 | 3.8 | 3.4 | 4.6 | 3.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.1 | 1.1 | 0.8 | 0.7 | 0.7 | 0.6 | 0.9 | 0.9 | 1.1 | 1.1 |
| Tangible fixed assets | 14.9 | 14.9 | 36.5 | 34.8 | 26.5 | 26.7 | 27.3 | 27.5 | 14.1 | 14.1 |
| of which: Land and buildings | 5.0 | 4.9 | 15.5 | 14.7 | 11.1 | 11.0 | 10.9 | 11.1 | 4.6 | 4.5 |
| Inventories | 17.7 | 16.5 | 20.4 | 21.5 | 27.7 | 28.9 | 27.2 | 28.7 | 17.2 | 15.7 |
| of which: Finished goods and merchandise | 6.9 | 5.9 | 8.2 | 8.3 | 8.4 | 8.2 | 7.2 | 7.5 | 6.9 | 5.8 |
| Cash | 5.1 | 5.7 | 13.8 | 14.1 | 13.8 | 12.6 | 10.9 | 10.1 | 4.7 | 5.5 |
| Receivables | 28.8 | 27.9 | 25.4 | 25.8 | 26.0 | 25.9 | 26.6 | 26.4 | 28.9 | 28.0 |
| Short-term | 26.7 | 25.9 | 22.8 | 23.6 | 24.7 | 24.7 | 24.8 | 24.3 | 26.9 | 26.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.6 | 5.6 | 11.9 | 12.0 | 13.4 | 12.9 | 12.8 | 12.4 | 5.1 | 5.1 |
| Receivables from affiliated companies | 18.9 | 18.3 | 7.7 | 8.4 | 8.6 | 8.8 | 9.6 | 9.4 | 19.4 | 18.9 |
| Long-term | 2.0 | 2.0 | 2.6 | 2.2 | 1.3 | 1.2 | 1.8 | 2.1 | 2.1 | 2.0 |
| of which: Loans to affiliated companies | 1.8 | 1.8 | 0.7 | 0.4 | 0.9 | 0.8 | 1.2 | 1.5 | 1.9 | 1.8 |
| Securities | 5.9 | 5.3 | 0.4 | 0.4 | 1.6 | 1.6 | 1.4 | 1.1 | 6.2 | 5.6 |
| Other long-term equity investments | 26.0 | 28.2 | 2.1 | 2.0 | 3.2 | 3.2 | 5.2 | 4.9 | 27.3 | 29.6 |
| of which: Goodwill | 0.3 | 0.2 | 0.9 | 0.9 | 0.6 | 0.5 | 0.3 | 0.2 | 0.3 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 33.7 | 32.5 | 32.7 | 33.8 | 37.1 | 38.5 | 39.8 | 40.0 | 33.3 | 32.1 |
| Liabilities | | | | | | | | | | |
| Short-term | 37.1 | 38.5 | 36.1 | 37.7 | 37.4 | 36.9 | 37.5 | 37.3 | 37.1 | 38.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.3 | 1.4 | 7.8 | 7.4 | 7.8 | 7.5 | 5.0 | 5.5 | 1.1 | 1.2 |
| Trade payables | 5.8 | 5.6 | 8.1 | 8.2 | 6.7 | 6.9 | 6.7 | 6.5 | 5.7 | 5.6 |
| Liabilities to affiliated companies | 18.1 | 20.8 | 9.3 | 7.9 | 10.6 | 9.1 | 13.7 | 12.8 | 18.4 | 21.3 |
| Long-term | 6.9 | 7.6 | 23.3 | 21.1 | 15.2 | 14.4 | 10.4 | 10.8 | 6.7 | 7.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.1 | 2.1 | 17.1 | 16.8 | 10.8 | 10.4 | 7.0 | 7.1 | 1.8 | 1.7 |
| Liabilities to affiliated companies | 3.4 | 4.1 | 4.6 | 3.1 | 3.5 | 3.2 | 2.9 | 3.0 | 3.4 | 4.2 |
| Provisions | 21.2 | 20.3 | 7.8 | 7.4 | 10.1 | 10.0 | 12.0 | 11.7 | 21.7 | 20.8 |
| of which: Provisions for pensions | 8.0 | 8.1 | 2.6 | 2.6 | 3.3 | 3.3 | 3.8 | 3.9 | 8.2 | 8.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.8 | 4.1 | 6.8 | 7.4 | 5.6 | 5.1 | 5.9 | 5.5 | 5.8 | 4.0 |
| Annual result and depreciation | 7.8 | 6.3 | 10.1 | 10.6 | 7.2 | 6.7 | 7.8 | 7.6 | 7.8 | 6.2 |
| Trade receivables | 5.7 | 5.8 | 9.4 | 9.7 | 9.0 | 8.8 | 9.0 | 8.8 | 5.4 | 5.6 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 98.4 | 95.4 | 126.4 | 123.0 | 149.8 | 146.7 | 141.3 | 140.2 | 95.7 | 92.6 |
| Annual result and interest paid | 5.5 | 4.6 | 8.2 | 8.6 | 7.4 | 6.6 | 7.4 | 6.9 | 5.4 | 4.4 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 12.5 | 9.7 | 23.9 | 25.0 | 22.0 | 20.2 | 22.2 | 21.4 | 12.1 | 9.2 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 104.3 | 100.0 | 139.1 | 143.9 | 170.9 | 171.9 | 150.3 | 152.6 | 102.1 | 97.5 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 95.2 | 90.8 | 102.0 | 100.5 | 104.9 | 103.0 | 96.8 | 93.8 | 95.0 | 90.5 |
| Cash resources, short-term receivables and inventories | 143.0 | 133.6 | 158.5 | 157.7 | 179.0 | 181.2 | 169.3 | 170.7 | 141.3 | 131.3 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 9.3 | 9.4 | 16.6 | 17.5 | 9.9 | 10.3 | 9.3 | 9.1 | 9.3 | 9.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 371.04 | 389.04 | 0.28 | 0.31 | 3.15 | 3.40 | 17.95 | 19.05 | 349.66 | 366.28 |
| Sales in € billion | 365.03 | 371.22 | 0.36 | 0.38 | 4.72 | 4.98 | 25.37 | 26.72 | 334.58 | 339.14 |
| Number of enterprises | 3 077 | 3 077 | 368 | 368 | 872 | 872 | 1 091 | 1 091 | 746 | 746 |

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

b) Manufacturing

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 36.1 | 35.7 | 20.9 | 19.1 | 32.5 | 32.5 | 38.5 | 39.0 | 44.5 | 44.1 |
| | 50 | 48.0 | 47.9 | 34.5 | 33.5 | 43.6 | 44.2 | 49.5 | 49.3 | 55.6 | 55.5 |
| | 75 | 60.2 | 60.1 | 49.7 | 47.7 | 54.9 | 55.0 | 60.8 | 60.6 | 66.3 | 65.9 |
| Personnel expenses | 25 | 17.8 | 18.0 | 18.5 | 17.0 | 22.6 | 23.0 | 18.9 | 18.6 | 13.5 | 13.3 |
| | 50 | 26.9 | 27.5 | 31.6 | 31.5 | 31.5 | 31.7 | 26.5 | 27.1 | 21.1 | 20.9 |
| | 75 | 35.7 | 36.2 | 43.3 | 44.4 | 39.8 | 40.0 | 34.6 | 35.1 | 28.7 | 28.8 |
| Depreciation | 25 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.3 | 1.4 |
| | 50 | 2.3 | 2.3 | 2.6 | 2.9 | 2.0 | 2.0 | 2.3 | 2.4 | 2.4 | 2.4 |
| | 75 | 4.1 | 4.2 | 5.8 | 5.7 | 3.7 | 3.8 | 4.1 | 4.1 | 3.9 | 4.0 |
| Annual result | 25 | 0.9 | 0.7 | 0.4 | 0.7 | 0.9 | 0.8 | 0.9 | 0.7 | 1.0 | 0.3 |
| | 50 | 3.7 | 3.4 | 4.9 | 4.4 | 3.3 | 3.0 | 3.6 | 3.5 | 3.9 | 3.5 |
| | 75 | 7.9 | 7.6 | 12.7 | 13.3 | 7.4 | 6.8 | 7.2 | 7.0 | 8.3 | 7.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.2 | 7.0 | 5.9 | 4.7 | 6.2 | 6.1 | 7.7 | 7.6 | 8.2 | 7.8 |
| | 50 | 20.1 | 19.9 | 20.4 | 22.2 | 17.7 | 18.2 | 21.6 | 21.5 | 20.2 | 19.8 |
| | 75 | 39.5 | 39.4 | 48.3 | 47.2 | 38.5 | 38.8 | 42.5 | 41.7 | 34.9 | 35.7 |
| Inventories | 25 | 11.7 | 12.0 | 3.0 | 2.7 | 12.1 | 12.1 | 15.5 | 16.2 | 11.3 | 11.7 |
| | 50 | 23.5 | 24.7 | 12.8 | 12.7 | 25.5 | 27.1 | 27.1 | 27.9 | 21.0 | 21.6 |
| | 75 | 40.0 | 40.6 | 36.1 | 34.4 | 43.9 | 45.8 | 42.3 | 43.4 | 34.5 | 35.2 |
| Equity | 25 | 14.5 | 16.0 | 4.9 | 5.8 | 13.3 | 16.5 | 17.9 | 18.7 | 16.1 | 16.3 |
| | 50 | 34.3 | 34.5 | 26.1 | 26.5 | 33.3 | 35.5 | 36.7 | 36.7 | 33.9 | 33.1 |
| | 75 | 56.6 | 57.0 | 56.9 | 57.4 | 56.6 | 57.4 | 57.1 | 57.7 | 54.4 | 54.4 |
| Short-term liabilities | 25 | 18.2 | 17.4 | 13.8 | 14.8 | 17.9 | 16.8 | 18.1 | 17.0 | 20.2 | 19.5 |
| | 50 | 34.9 | 34.6 | 36.1 | 34.1 | 35.2 | 34.3 | 34.1 | 34.6 | 35.1 | 35.1 |
| | 75 | 57.0 | 56.8 | 63.9 | 66.4 | 57.4 | 54.8 | 55.4 | 55.3 | 56.4 | 57.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.9 | 5.2 | 12.4 | 14.0 | 10.2 | 11.6 | 5.8 | 5.5 | 0.0 | 0.0 |
| | 75 | 24.1 | 24.4 | 41.6 | 40.5 | 31.2 | 29.8 | 22.3 | 23.5 | 9.6 | 11.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.2 | 1.0 | 0.7 | 1.0 | 1.3 | 1.0 | 1.3 | 1.1 | 1.2 | 0.6 |
| | 50 | 4.7 | 4.4 | 5.9 | 5.1 | 4.2 | 3.9 | 4.7 | 4.5 | 5.0 | 4.6 |
| | 75 | 9.9 | 9.7 | 14.8 | 14.2 | 9.3 | 8.9 | 9.2 | 9.3 | 10.1 | 9.6 |
| Annual result and depreciation | 25 | 3.5 | 3.6 | 2.7 | 3.9 | 3.4 | 3.5 | 3.7 | 3.5 | 3.6 | 3.5 |
| | 50 | 7.7 | 7.3 | 9.4 | 9.6 | 7.1 | 6.8 | 7.5 | 7.3 | 8.1 | 7.4 |
| | 75 | 13.5 | 13.3 | 19.2 | 21.5 | 12.5 | 12.2 | 12.8 | 13.0 | 13.8 | 13.2 |
| Trade receivables | 25 | 3.9 | 3.9 | 2.1 | 2.6 | 4.3 | 4.0 | 4.3 | 4.4 | 3.6 | 3.6 |
| | 50 | 7.5 | 7.4 | 6.1 | 6.5 | 7.3 | 7.2 | 8.0 | 7.7 | 7.6 | 7.3 |
| | 75 | 11.9 | 11.5 | 11.4 | 11.2 | 11.6 | 11.3 | 12.5 | 12.0 | 11.3 | 10.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.8 | 2.4 | 2.1 | 2.6 | 2.9 | 2.6 | 2.8 | 2.4 | 3.1 | 1.9 |
| | 50 | 7.0 | 7.1 | 8.5 | 8.7 | 7.0 | 6.6 | 6.8 | 7.0 | 7.1 | 7.0 |
| | 75 | 14.2 | 13.8 | 19.3 | 19.5 | 14.5 | 13.7 | 13.2 | 12.9 | 13.3 | 13.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.2 | 5.4 | 2.7 | 3.1 | 4.9 | 4.9 | 7.5 | 6.0 | 7.2 | 6.3 |
| | 50 | 19.6 | 19.4 | 19.4 | 19.8 | 17.0 | 18.1 | 20.7 | 20.5 | 20.0 | 18.4 |
| | 75 | 45.9 | 44.7 | 63.9 | 46.6 | 47.7 | 46.1 | 47.7 | 46.5 | 38.4 | 39.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 97.7 | 99.9 | 79.4 | 85.6 | 103.8 | 109.1 | 103.9 | 106.0 | 91.1 | 93.9 |
| | 50 | 164.0 | 166.1 | 154.8 | 151.7 | 189.9 | 198.8 | 169.0 | 173.3 | 143.9 | 147.0 |
| | 75 | 347.9 | 352.4 | 376.5 | 395.6 | 452.3 | 475.0 | 346.8 | 353.9 | 260.2 | 247.5 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 53.7 | 53.3 | 38.7 | 40.1 | 51.4 | 52.4 | 54.2 | 52.6 | 59.0 | 60.2 |
| | 50 | 102.8 | 102.5 | 105.2 | 105.8 | 104.5 | 103.2 | 102.0 | 98.9 | 105.4 | 106.1 |
| | 75 | 219.4 | 225.5 | 284.9 | 273.1 | 244.1 | 258.4 | 211.7 | 211.1 | 198.8 | 199.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.7 | 4.6 | 4.1 | 4.8 | 4.4 | 4.3 | 4.7 | 4.5 | 5.4 | 5.0 |
| | 50 | 8.3 | 8.2 | 10.3 | 11.1 | 7.9 | 8.1 | 7.9 | 7.9 | 8.4 | 8.2 |
| | 75 | 13.9 | 13.8 | 23.0 | 21.4 | 14.1 | 14.4 | 13.4 | 12.9 | 12.7 | 12.5 |

IV. Enterprises by federal state and economic sector

3. Berlin

All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.1 | 99.2 | 98.5 | 98.2 | 96.7 | 96.6 | 98.9 | 99.0 | 99.2 | 99.3 |
| Change in finished goods | 0.9 | 0.8 | 1.5 | 1.8 | 3.3 | 3.4 | 1.1 | 1.0 | 0.8 | 0.7 |
| Interest and similar income | 0.3 | 0.2 | 0.4 | 0.8 | 0.2 | 0.1 | 0.2 | 0.2 | 0.3 | 0.2 |
| Other income | 4.4 | 3.9 | 10.4 | 9.9 | 5.2 | 5.0 | 4.1 | 3.9 | 4.3 | 3.8 |
| of which: Income from long-term equity investments | 0.3 | 0.4 | 0.0 | 0.0 | 0.2 | 0.1 | 0.3 | 0.2 | 0.3 | 0.4 |
| Total income | 104.6 | 104.1 | 110.8 | 110.8 | 105.4 | 105.2 | 104.3 | 104.1 | 104.6 | 104.0 |
| Expenses | | | | | | | | | | |
| Cost of materials | 69.6 | 70.0 | 36.3 | 37.1 | 44.9 | 45.5 | 47.2 | 46.2 | 72.8 | 73.2 |
| Personnel expenses | 15.8 | 15.3 | 38.4 | 38.0 | 31.0 | 30.6 | 30.2 | 30.8 | 13.8 | 13.3 |
| Depreciation | 2.3 | 2.2 | 4.0 | 3.7 | 3.3 | 3.2 | 2.7 | 2.6 | 2.2 | 2.1 |
| of which: Depreciation of tangible fixed assets | 2.1 | 1.8 | 3.8 | 3.6 | 3.2 | 3.0 | 2.5 | 2.4 | 2.1 | 1.7 |
| Interest and similar expenses | 0.6 | 0.6 | 1.0 | 0.9 | 0.8 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 13.3 | 13.7 | 26.5 | 26.7 | 20.7 | 20.4 | 19.2 | 19.3 | 12.4 | 12.9 |
| Total expenses before taxes on income | 101.6 | 101.8 | 106.4 | 106.5 | 100.9 | 100.4 | 99.9 | 99.6 | 101.8 | 102.0 |
| Annual result before taxes on income | 3.0 | 2.3 | 4.4 | 4.2 | 4.4 | 4.8 | 4.3 | 4.5 | 2.8 | 2.0 |
| Taxes on income | 0.7 | 0.6 | 1.6 | 1.7 | 1.3 | 1.3 | 1.2 | 1.1 | 0.6 | 0.5 |
| Annual result | 2.3 | 1.7 | 2.8 | 2.5 | 3.2 | 3.5 | 3.1 | 3.3 | 2.2 | 1.5 |
| Profit and loss transfers (parent company) | 0.0 | 0.2 | 0.2 | 0.2 | 0.0 | 0.0 | 0.3 | 0.3 | 0.0 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.0 | 1.1 | 0.0 | 0.0 | 0.5 | 0.5 | 1.0 | 1.6 | 1.0 | 1.0 |
| Profit for the year | 1.3 | 0.9 | 3.0 | 2.6 | 2.8 | 3.1 | 2.4 | 2.1 | 1.2 | 0.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.1 | 1.1 | 2.0 | 1.9 | 0.9 | 2.3 | 1.4 | 1.4 | 1.1 | 1.1 |
| Tangible fixed assets | 27.9 | 27.4 | 26.7 | 25.1 | 25.4 | 23.9 | 21.9 | 21.9 | 28.6 | 28.1 |
| of which: Land and buildings | 13.0 | 12.5 | 8.1 | 7.7 | 11.4 | 10.1 | 12.5 | 11.7 | 13.1 | 12.6 |
| Inventories | 11.4 | 11.9 | 13.7 | 14.7 | 24.2 | 25.1 | 16.7 | 16.2 | 10.5 | 11.1 |
| of which: Finished goods and merchandise | 3.9 | 4.0 | 4.0 | 4.0 | 4.8 | 4.5 | 6.1 | 5.8 | 3.6 | 3.8 |
| Cash | 7.9 | 7.8 | 19.9 | 20.4 | 14.0 | 14.5 | 18.2 | 16.1 | 6.5 | 6.6 |
| Receivables | 35.0 | 35.3 | 32.4 | 33.6 | 29.6 | 29.7 | 34.0 | 36.2 | 35.3 | 35.4 |
| Short-term | 32.9 | 32.8 | 31.8 | 32.8 | 28.3 | 28.4 | 32.7 | 34.6 | 33.0 | 32.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 11.0 | 9.2 | 14.5 | 15.4 | 12.9 | 13.1 | 14.0 | 13.9 | 10.6 | 8.6 |
| Receivables from affiliated companies | 18.7 | 19.7 | 10.0 | 11.1 | 10.4 | 10.6 | 14.6 | 16.8 | 19.4 | 20.3 |
| Long-term | 2.2 | 2.5 | 0.6 | 0.8 | 1.3 | 1.4 | 1.3 | 1.6 | 2.3 | 2.6 |
| of which: Loans to affiliated companies | 1.8 | 2.1 | 0.2 | 0.3 | 1.0 | 1.1 | 0.9 | 1.1 | 2.0 | 2.2 |
| Securities | 1.7 | 1.7 | 2.1 | 1.5 | 1.4 | 1.2 | 2.7 | 2.4 | 1.6 | 1.6 |
| Other long-term equity investments | 14.7 | 14.4 | 2.3 | 1.9 | 3.7 | 2.3 | 4.5 | 5.2 | 16.1 | 15.8 |
| of which: Goodwill | 0.5 | 0.4 | 0.9 | 0.6 | 2.3 | 0.7 | 0.5 | 0.3 | 0.5 | 0.4 |
| Capital | | | | | | | | | | |
| Equity | 39.7 | 38.4 | 27.9 | 29.1 | 29.4 | 29.7 | 34.6 | 35.2 | 40.5 | 39.0 |
| Liabilities | | | | | | | | | | |
| Short-term | 40.9 | 43.5 | 64.3 | 63.8 | 60.8 | 60.4 | 51.7 | 51.2 | 39.1 | 42.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.7 | 1.9 | 7.4 | 7.9 | 5.4 | 5.8 | 4.3 | 3.6 | 1.3 | 1.6 |
| Trade payables | 6.1 | 6.6 | 9.7 | 9.9 | 9.3 | 9.0 | 7.4 | 6.8 | 5.8 | 6.5 |
| Liabilities to affiliated companies | 10.6 | 11.6 | 5.9 | 5.9 | 7.7 | 7.1 | 12.2 | 12.0 | 10.6 | 11.7 |
| Long-term | 11.1 | 11.4 | 19.2 | 19.4 | 15.3 | 14.1 | 9.8 | 10.9 | 11.1 | 11.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.8 | 4.2 | 11.7 | 10.6 | 9.8 | 8.2 | 4.8 | 4.7 | 4.6 | 4.0 |
| Liabilities to affiliated companies | 5.7 | 6.1 | 5.0 | 5.2 | 3.1 | 3.2 | 3.3 | 4.6 | 6.0 | 6.3 |
| Provisions | 18.3 | 17.0 | 6.6 | 6.0 | 8.9 | 9.0 | 12.4 | 12.5 | 19.2 | 17.8 |
| of which: Provisions for pensions | 3.6 | 3.6 | 0.6 | 0.4 | 2.2 | 2.2 | 3.1 | 3.2 | 3.7 | 3.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.0 | 2.3 | 4.5 | 4.3 | 4.6 | 5.0 | 4.4 | 4.5 | 2.8 | 2.0 |
| Annual result and depreciation | 4.7 | 3.9 | 6.9 | 6.3 | 6.7 | 6.9 | 5.9 | 6.0 | 4.5 | 3.7 |
| Trade receivables | 7.8 | 6.3 | 11.0 | 11.4 | 9.7 | 9.8 | 10.1 | 10.3 | 7.5 | 5.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 141.0 | 146.9 | 131.8 | 134.3 | 132.3 | 132.9 | 138.9 | 135.8 | 141.4 | 148.5 |
| Annual result and interest paid | 4.2 | 3.4 | 5.0 | 4.7 | 5.5 | 5.8 | 5.2 | 5.4 | 4.0 | 3.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 12.6 | 10.8 | 17.5 | 16.7 | 15.7 | 16.5 | 17.3 | 16.8 | 12.0 | 10.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 116.6 | 115.2 | 144.2 | 158.0 | 147.8 | 150.9 | 153.8 | 155.5 | 113.5 | 111.6 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 139.8 | 128.7 | 116.1 | 120.3 | 94.6 | 94.0 | 123.9 | 127.8 | 144.3 | 130.3 |
| Cash resources, short-term receivables and inventories | 178.0 | 165.8 | 146.5 | 153.4 | 147.7 | 148.2 | 163.8 | 168.0 | 181.8 | 166.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.1 | 6.3 | 19.9 | 19.5 | 15.2 | 14.4 | 11.2 | 10.7 | 5.6 | 5.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 90.75 | 95.56 | 0.43 | 0.50 | 2.00 | 2.21 | 8.52 | 9.17 | 79.82 | 83.67 |
| Sales in € billion | 127.92 | 140.33 | 0.57 | 0.68 | 2.65 | 2.94 | 11.83 | 12.46 | 112.87 | 124.26 |
| Number of enterprises | 2 091 | 2 091 | 712 | 712 | 582 | 582 | 535 | 535 | 262 | 262 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 3. Berlin

All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 17.4 | 16.9 | 8.2 | 7.2 | 20.1 | 19.1 | 22.5 | 21.2 | 31.2 | 30.1 |
| | 50 | 40.0 | 39.9 | 29.6 | 29.1 | 44.5 | 42.0 | 46.9 | 45.9 | 57.6 | 57.6 |
| | 75 | 66.3 | 65.8 | 53.7 | 51.4 | 66.5 | 66.1 | 70.9 | 70.8 | 78.7 | 79.5 |
| Personnel expenses | 25 | 12.5 | 12.8 | 15.5 | 15.8 | 14.5 | 14.5 | 12.0 | 12.5 | 7.3 | 7.0 |
| | 50 | 25.9 | 26.4 | 29.8 | 30.9 | 25.8 | 26.5 | 25.9 | 26.5 | 14.5 | 14.8 |
| | 75 | 45.5 | 45.4 | 48.9 | 48.8 | 41.9 | 42.1 | 49.1 | 49.7 | 32.5 | 33.4 |
| Depreciation | 25 | 0.6 | 0.7 | 0.7 | 0.8 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 |
| | 50 | 1.5 | 1.6 | 1.7 | 1.8 | 1.4 | 1.5 | 1.6 | 1.5 | 1.4 | 1.4 |
| | 75 | 3.7 | 3.7 | 4.5 | 4.4 | 3.3 | 3.6 | 3.4 | 3.3 | 3.2 | 3.4 |
| Annual result | 25 | 0.5 | 0.2 | 0.3 | 0.4 | 0.6 | 0.5 | 0.5 | 0.2 | 0.2 | 0.0 |
| | 50 | 3.0 | 2.9 | 4.3 | 4.0 | 2.9 | 2.7 | 2.8 | 2.7 | 2.0 | 1.7 |
| | 75 | 7.7 | 7.6 | 10.9 | 10.7 | 7.1 | 6.7 | 6.4 | 6.4 | 5.6 | 4.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 2.9 | 2.8 | 2.8 | 3.0 | 3.1 | 3.0 | 3.0 | 2.8 | 2.3 | 2.2 |
| | 50 | 10.7 | 10.4 | 11.7 | 11.3 | 10.9 | 10.4 | 9.9 | 9.5 | 9.2 | 9.0 |
| | 75 | 32.6 | 32.4 | 34.3 | 33.8 | 33.9 | 33.5 | 32.2 | 30.8 | 28.4 | 28.1 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.4 | 0.4 | 0.4 |
| | 50 | 4.2 | 3.9 | 0.6 | 0.8 | 5.9 | 5.2 | 8.2 | 8.2 | 6.1 | 6.7 |
| | 75 | 27.7 | 27.1 | 18.4 | 18.4 | 35.5 | 33.0 | 33.5 | 33.5 | 27.4 | 27.2 |
| Equity | 25 | 7.1 | 8.0 | 3.6 | 5.5 | 5.7 | 7.4 | 11.0 | 11.6 | 9.3 | 8.7 |
| | 50 | 27.8 | 27.7 | 26.5 | 27.9 | 23.7 | 24.6 | 30.8 | 31.5 | 29.5 | 27.6 |
| | 75 | 52.8 | 53.7 | 56.2 | 57.4 | 48.8 | 47.9 | 53.6 | 56.3 | 47.5 | 49.3 |
| Short-term liabilities | 25 | 20.4 | 19.1 | 20.0 | 18.0 | 23.6 | 23.1 | 18.3 | 16.2 | 19.0 | 20.7 |
| | 50 | 43.0 | 41.1 | 42.4 | 39.9 | 47.6 | 46.4 | 40.6 | 39.0 | 40.4 | 40.7 |
| | 75 | 72.9 | 70.5 | 75.8 | 72.2 | 76.4 | 73.1 | 69.0 | 65.5 | 66.1 | 67.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 0.0 | 1.0 | 1.5 | 2.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 17.0 | 18.0 | 21.6 | 24.7 | 23.6 | 23.4 | 13.3 | 11.7 | 7.5 | 6.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.6 | 0.5 | 0.8 | 0.9 | 0.7 | 0.8 | 0.2 | 0.3 | 0.2 |
| | 50 | 3.9 | 3.7 | 5.4 | 5.3 | 3.7 | 3.7 | 3.5 | 3.4 | 2.6 | 2.3 |
| | 75 | 10.2 | 9.5 | 13.4 | 13.7 | 8.9 | 8.3 | 8.3 | 7.9 | 7.1 | 6.4 |
| Annual result and depreciation | 25 | 2.3 | 2.3 | 2.5 | 2.9 | 2.7 | 2.6 | 2.2 | 1.9 | 1.8 | 1.2 |
| | 50 | 6.5 | 6.4 | 8.8 | 8.2 | 6.4 | 6.1 | 5.9 | 5.9 | 4.7 | 4.3 |
| | 75 | 14.1 | 13.8 | 17.5 | 18.1 | 12.7 | 12.7 | 11.8 | 11.2 | 11.5 | 9.9 |
| Trade receivables | 25 | 2.2 | 2.3 | 1.6 | 1.9 | 3.3 | 3.0 | 2.2 | 2.3 | 1.8 | 1.6 |
| | 50 | 7.1 | 7.0 | 7.2 | 7.2 | 7.8 | 7.5 | 7.0 | 7.0 | 5.6 | 5.3 |
| | 75 | 13.3 | 13.1 | 14.9 | 15.3 | 13.7 | 13.3 | 13.1 | 12.5 | 10.5 | 11.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.9 | 1.6 | 1.6 | 1.9 | 2.1 | 1.8 | 2.2 | 1.4 | 1.4 | 0.7 |
| | 50 | 7.3 | 6.8 | 10.0 | 9.4 | 6.9 | 6.4 | 6.5 | 6.2 | 4.8 | 5.0 |
| | 75 | 17.6 | 16.5 | 24.2 | 23.4 | 18.1 | 15.9 | 13.7 | 12.8 | 12.4 | 10.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 1.5 | 1.4 | - 7.1 | - 3.4 | 3.1 | 3.5 | 3.0 | 1.0 | 4.6 | 2.8 |
| | 50 | 16.9 | 16.1 | 14.5 | 15.9 | 16.9 | 17.3 | 18.3 | 15.8 | 18.8 | 15.2 |
| | 75 | 50.4 | 47.9 | 61.6 | 54.7 | 49.9 | 47.3 | 47.1 | 47.9 | 37.9 | 34.1 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 86.2 | 93.5 | 67.0 | 87.8 | 87.6 | 93.8 | 94.6 | 99.6 | 87.6 | 88.2 |
| | 50 | 175.0 | 174.0 | 190.0 | 186.6 | 176.6 | 186.8 | 182.6 | 176.5 | 136.2 | 136.1 |
| | 75 | 488.2 | 517.4 | 543.8 | 551.9 | 537.3 | 570.8 | 475.7 | 498.5 | 312.2 | 366.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 60.5 | 65.3 | 56.9 | 66.7 | 50.8 | 50.7 | 66.2 | 69.8 | 73.6 | 80.2 |
| | 50 | 125.1 | 132.5 | 131.7 | 137.4 | 112.2 | 119.8 | 125.1 | 135.3 | 132.9 | 135.8 |
| | 75 | 269.0 | 290.3 | 295.5 | 338.4 | 224.8 | 241.4 | 296.2 | 319.0 | 227.8 | 235.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.2 | 5.3 | 4.6 | 5.2 | 6.1 | 6.4 | 5.1 | 4.8 | 3.6 | 3.8 |
| | 50 | 11.4 | 11.1 | 13.8 | 13.4 | 12.9 | 13.6 | 9.6 | 9.6 | 8.1 | 8.4 |
| | 75 | 23.6 | 23.6 | 33.3 | 34.6 | 25.6 | 25.6 | 18.5 | 17.4 | 15.0 | 14.9 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

4. Brandenburg

All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 100.3 | 99.7 | 97.7 | 96.5 | 98.5 | 97.6 | 100.1 | 99.2 | 100.6 | 100.1 |
| Change in finished goods | - 0.3 | 0.3 | 2.3 | 3.5 | 1.5 | 2.4 | - 0.1 | 0.8 | - 0.6 | - 0.1 |
| Interest and similar income | 0.2 | 0.2 | 0.3 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.2 | 0.2 |
| Other income | 2.9 | 2.8 | 9.9 | 9.4 | 5.1 | 4.9 | 3.4 | 3.1 | 2.4 | 2.3 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.0 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 | 0.2 |
| Total income | 103.1 | 103.0 | 110.2 | 109.6 | 105.3 | 105.1 | 103.6 | 103.3 | 102.6 | 102.5 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 61.8 | 63.2 | 40.8 | 39.8 | 49.4 | 49.2 | 52.1 | 52.1 | 66.4 | 68.1 |
| Personnel expenses | 17.7 | 17.3 | 33.7 | 34.1 | 27.5 | 27.8 | 26.7 | 26.6 | 13.7 | 13.3 |
| Depreciation | 4.0 | 3.7 | 5.9 | 5.8 | 5.1 | 5.0 | 4.9 | 4.6 | 3.7 | 3.3 |
| of which: Depreciation of tangible fixed assets | 3.7 | 3.5 | 5.8 | 5.7 | 4.9 | 4.9 | 4.7 | 4.5 | 3.2 | 3.0 |
| Interest and similar expenses | 0.8 | 0.8 | 1.7 | 1.5 | 1.3 | 1.2 | 1.2 | 1.0 | 0.7 | 0.7 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.3 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 13.2 | 13.4 | 22.1 | 22.7 | 17.0 | 17.0 | 13.6 | 13.9 | 12.5 | 12.7 |
| Total expenses before taxes on income | 97.7 | 98.4 | 104.4 | 104.2 | 100.4 | 100.5 | 98.6 | 98.3 | 97.0 | 98.1 |
| Annual result before taxes on income | 5.5 | 4.6 | 5.7 | 5.4 | 4.8 | 4.6 | 5.0 | 5.0 | 5.6 | 4.4 |
| Taxes on income | 0.8 | 0.8 | 1.2 | 1.3 | 1.2 | 1.2 | 1.0 | 1.0 | 0.7 | 0.7 |
| Annual result | 4.6 | 3.8 | 4.5 | 4.1 | 3.6 | 3.4 | 4.0 | 4.0 | 4.9 | 3.8 |
| Profit and loss transfers (parent company) | 0.2 | 0.1 | - 0.1 | 0.0 | 0.2 | 0.2 | 0.1 | 0.0 | 0.2 | 0.1 |
| Profit and loss transfers (subsidiary) | 2.3 | 1.8 | - 0.1 | 0.0 | 0.3 | 0.1 | 0.7 | 0.7 | 3.1 | 2.4 |
| Profit for the year | 2.5 | 2.1 | 4.5 | 4.1 | 3.6 | 3.5 | 3.4 | 3.3 | 2.0 | 1.5 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.2 | 1.3 | 1.2 | 1.2 | 0.3 | 0.4 | 0.5 | 0.5 | 1.6 | 1.8 |
| Tangible fixed assets | 40.3 | 39.6 | 52.0 | 50.9 | 50.4 | 48.0 | 44.7 | 43.9 | 37.0 | 36.6 |
| of which: Land and buildings | 15.6 | 15.2 | 26.0 | 24.9 | 21.0 | 20.2 | 15.0 | 14.7 | 14.9 | 14.4 |
| Inventories | 11.5 | 12.9 | 12.8 | 14.9 | 16.6 | 18.3 | 11.9 | 12.6 | 10.6 | 12.2 |
| of which: Finished goods and merchandise | 3.9 | 4.5 | 4.0 | 3.7 | 4.8 | 4.9 | 4.2 | 4.4 | 3.7 | 4.5 |
| Cash | 13.6 | 12.3 | 12.5 | 12.8 | 11.9 | 12.2 | 10.7 | 10.9 | 14.9 | 12.8 |
| Receivables | 26.3 | 27.1 | 18.5 | 17.3 | 17.1 | 17.7 | 24.1 | 23.9 | 28.7 | 29.8 |
| Short-term | 25.3 | 24.4 | 18.0 | 16.9 | 16.6 | 17.1 | 23.2 | 23.0 | 27.5 | 26.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.8 | 9.6 | 8.8 | 8.7 | 8.4 | 8.6 | 14.3 | 14.2 | 8.3 | 8.0 |
| Receivables from affiliated companies | 13.5 | 12.6 | 5.1 | 3.9 | 5.6 | 5.7 | 6.5 | 6.3 | 17.4 | 16.1 |
| Long-term | 1.1 | 2.7 | 0.4 | 0.5 | 0.6 | 0.6 | 0.9 | 0.9 | 1.2 | 3.7 |
| of which: Loans to affiliated companies | 0.9 | 2.4 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.3 | 1.1 | 3.5 |
| Securities | 2.0 | 2.0 | 0.5 | 0.5 | 0.9 | 0.7 | 5.6 | 5.7 | 0.8 | 0.8 |
| Other long-term equity investments | 4.7 | 4.3 | 1.9 | 1.8 | 2.0 | 2.0 | 2.3 | 2.1 | 6.0 | 5.5 |
| of which: Goodwill | 0.3 | 0.2 | 0.5 | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 40.9 | 40.9 | 31.4 | 31.1 | 34.6 | 34.0 | 43.1 | 43.5 | 41.2 | 41.1 |
| Liabilities | 41.6 | 41.6 | 63.9 | 64.1 | 59.9 | 60.6 | 46.0 | 45.7 | 37.0 | 36.8 |
| Short-term | 31.1 | 31.4 | 33.4 | 33.6 | 31.8 | 33.0 | 31.2 | 31.9 | 30.9 | 30.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.2 | 3.1 | 7.9 | 7.6 | 7.1 | 6.6 | 4.7 | 4.3 | 1.9 | 2.0 |
| Trade payables | 8.4 | 8.5 | 6.3 | 6.2 | 6.3 | 6.7 | 10.5 | 10.4 | 7.9 | 8.1 |
| Liabilities to affiliated companies | 9.2 | 9.8 | 8.3 | 6.2 | 6.0 | 5.7 | 6.1 | 6.3 | 10.8 | 11.7 |
| Long-term | 10.5 | 10.2 | 30.5 | 30.4 | 28.1 | 27.6 | 14.8 | 13.9 | 6.0 | 6.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 7.7 | 7.6 | 19.9 | 20.6 | 20.1 | 19.2 | 10.6 | 10.2 | 4.6 | 4.7 |
| Liabilities to affiliated companies | 2.2 | 2.1 | 8.1 | 7.9 | 6.9 | 7.4 | 3.7 | 3.1 | 0.9 | 0.9 |
| Provisions | 16.2 | 17.1 | 4.0 | 4.0 | 5.1 | 4.9 | 10.3 | 10.3 | 20.2 | 21.7 |
| of which: Provisions for pensions | 1.9 | 2.0 | 0.6 | 0.6 | 0.6 | 0.6 | 1.1 | 1.1 | 2.4 | 2.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.4 | 4.6 | 5.9 | 5.6 | 4.9 | 4.7 | 5.0 | 5.0 | 5.6 | 4.4 |
| Annual result and depreciation | 8.6 | 7.5 | 10.6 | 10.2 | 8.9 | 8.6 | 8.8 | 8.6 | 8.5 | 7.0 |
| Trade receivables | 8.4 | 7.9 | 10.2 | 10.3 | 8.2 | 8.5 | 14.9 | 14.7 | 6.6 | 6.0 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 115.7 | 120.3 | 86.2 | 84.8 | 102.2 | 101.1 | 95.7 | 96.6 | 125.7 | 132.7 |
| Annual result and interest paid | 6.3 | 5.6 | 5.4 | 4.9 | 5.1 | 4.7 | 4.9 | 4.8 | 7.0 | 6.0 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 21.9 | 19.3 | 16.3 | 15.5 | 17.0 | 16.1 | 18.3 | 18.3 | 24.4 | 20.3 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 108.6 | 106.5 | 112.0 | 113.9 | 117.6 | 121.4 | 109.7 | 110.3 | 106.8 | 102.8 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 125.3 | 117.4 | 92.1 | 89.1 | 90.5 | 89.8 | 108.9 | 106.7 | 137.5 | 126.7 |
| Cash resources, short-term receivables and inventories | 162.2 | 158.5 | 130.5 | 133.4 | 142.6 | 145.3 | 146.9 | 146.4 | 172.0 | 166.4 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 11.8 | 11.1 | 17.6 | 17.7 | 12.3 | 13.1 | 21.2 | 20.4 | 9.5 | 9.0 |
| Memo item: | Percentage of sales | | | | | | | | | |
| Balance sheet total in € billion | 32.36 | 33.58 | 0.58 | 0.62 | 2.82 | 2.98 | 7.89 | 8.07 | 21.07 | 21.90 |
| Sales in € billion | 37.43 | 40.41 | 0.50 | 0.53 | 2.88 | 3.02 | 7.55 | 7.80 | 26.50 | 29.06 |
| Number of enterprises | 1 672 | 1 672 | 578 | 578 | 617 | 617 | 344 | 344 | 133 | 133 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 4. Brandenburg
 All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 24.1 | 24.2 | 11.5 | 9.8 | 30.4 | 30.3 | 27.8 | 27.4 | 39.2 | 40.6 |
| | 50 | 47.3 | 47.3 | 36.9 | 37.2 | 50.2 | 49.4 | 55.8 | 55.7 | 66.0 | 65.3 |
| | 75 | 67.7 | 67.4 | 56.4 | 56.4 | 67.5 | 67.4 | 73.8 | 74.2 | 80.3 | 80.3 |
| Personnel expenses | 25 | 11.4 | 11.6 | 11.7 | 12.4 | 13.1 | 13.3 | 10.7 | 11.1 | 5.8 | 5.2 |
| | 50 | 24.2 | 25.4 | 30.4 | 31.2 | 25.0 | 25.9 | 19.4 | 19.9 | 12.3 | 12.4 |
| | 75 | 41.0 | 41.4 | 44.8 | 46.4 | 37.2 | 37.9 | 42.3 | 40.4 | 22.4 | 24.0 |
| Depreciation | 25 | 1.0 | 1.1 | 1.2 | 1.2 | 1.0 | 1.1 | 0.9 | 0.9 | 1.2 | 1.1 |
| | 50 | 2.5 | 2.6 | 3.0 | 2.9 | 2.2 | 2.3 | 2.4 | 2.4 | 2.7 | 2.5 |
| | 75 | 6.5 | 6.2 | 7.9 | 7.6 | 6.3 | 5.9 | 6.1 | 5.9 | 5.7 | 5.4 |
| Annual result | 25 | 0.7 | 0.6 | 0.4 | 0.3 | 0.9 | 0.7 | 0.7 | 0.8 | 0.4 | 0.0 |
| | 50 | 3.1 | 2.8 | 3.9 | 3.5 | 3.1 | 3.0 | 2.6 | 2.3 | 2.3 | 1.5 |
| | 75 | 7.5 | 7.1 | 10.2 | 10.2 | 6.5 | 6.2 | 6.1 | 5.8 | 6.0 | 5.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.2 | 8.2 | 7.2 | 7.5 | 8.7 | 9.0 | 7.6 | 7.9 | 11.0 | 9.1 |
| | 50 | 27.1 | 27.7 | 26.1 | 25.6 | 26.6 | 27.0 | 30.2 | 30.2 | 29.4 | 30.2 |
| | 75 | 56.9 | 57.2 | 58.1 | 59.2 | 54.5 | 55.2 | 60.8 | 58.4 | 56.5 | 57.5 |
| Inventories | 25 | 0.3 | 0.3 | 0.0 | 0.0 | 1.4 | 1.4 | 0.6 | 0.5 | 1.1 | 0.8 |
| | 50 | 9.1 | 8.9 | 4.2 | 4.4 | 11.9 | 13.0 | 11.5 | 11.9 | 7.8 | 8.1 |
| | 75 | 30.2 | 31.0 | 21.1 | 21.9 | 33.2 | 34.8 | 36.5 | 35.5 | 30.7 | 31.7 |
| Equity | 25 | 11.1 | 11.9 | 7.1 | 7.7 | 12.2 | 12.5 | 15.0 | 17.0 | 15.0 | 13.3 |
| | 50 | 31.8 | 33.2 | 27.3 | 30.7 | 32.2 | 33.1 | 34.7 | 36.2 | 37.0 | 36.4 |
| | 75 | 55.4 | 56.1 | 53.3 | 53.6 | 55.7 | 55.7 | 60.3 | 61.8 | 54.3 | 55.4 |
| Short-term liabilities | 25 | 16.4 | 15.8 | 15.8 | 14.0 | 17.4 | 16.7 | 13.4 | 14.1 | 18.9 | 18.3 |
| | 50 | 35.9 | 34.8 | 35.9 | 33.8 | 36.3 | 36.2 | 33.9 | 33.9 | 40.5 | 38.3 |
| | 75 | 65.3 | 64.3 | 69.0 | 65.9 | 61.2 | 61.9 | 64.9 | 62.9 | 67.1 | 66.8 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 9.0 | 9.5 | 7.2 | 8.5 | 13.0 | 13.2 | 9.0 | 8.2 | 0.2 | 0.2 |
| | 75 | 32.7 | 33.7 | 36.4 | 37.8 | 34.5 | 34.5 | 27.1 | 26.8 | 18.3 | 19.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.8 | 0.6 | 0.5 | 1.3 | 0.9 | 0.8 | 1.0 | 0.5 | 0.2 |
| | 50 | 3.9 | 3.6 | 4.9 | 4.5 | 3.9 | 4.0 | 3.2 | 2.9 | 3.0 | 2.1 |
| | 75 | 9.4 | 9.1 | 11.7 | 13.3 | 8.5 | 7.8 | 7.7 | 7.0 | 6.5 | 6.9 |
| Annual result and depreciation | 25 | 3.3 | 3.1 | 3.2 | 3.3 | 3.9 | 3.4 | 2.8 | 2.9 | 2.9 | 2.1 |
| | 50 | 7.9 | 7.3 | 9.7 | 8.8 | 7.5 | 7.5 | 6.9 | 6.6 | 6.9 | 5.9 |
| | 75 | 15.3 | 15.2 | 18.9 | 20.5 | 14.0 | 13.4 | 14.1 | 13.4 | 12.5 | 11.9 |
| Trade receivables | 25 | 2.9 | 3.0 | 2.7 | 2.3 | 3.3 | 3.6 | 3.0 | 3.3 | 2.2 | 2.3 |
| | 50 | 7.1 | 7.0 | 7.3 | 7.0 | 6.9 | 7.1 | 7.3 | 7.0 | 6.7 | 6.5 |
| | 75 | 12.4 | 12.3 | 13.7 | 13.3 | 11.4 | 11.4 | 12.2 | 11.8 | 12.5 | 11.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 2.0 | 1.7 | 1.7 | 2.4 | 2.5 | 1.9 | 2.0 | 1.7 | 0.5 |
| | 50 | 6.0 | 5.5 | 6.8 | 5.9 | 6.4 | 6.0 | 5.2 | 4.8 | 4.8 | 3.6 |
| | 75 | 13.2 | 11.8 | 16.9 | 15.8 | 13.0 | 11.8 | 10.5 | 9.6 | 7.9 | 8.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.3 | 3.6 | 0.0 | -2.0 | 5.0 | 4.9 | 6.3 | 5.8 | 10.3 | 5.4 |
| | 50 | 17.2 | 16.0 | 14.7 | 14.2 | 17.8 | 16.6 | 18.3 | 17.6 | 18.7 | 17.0 |
| | 75 | 43.2 | 41.8 | 48.5 | 42.0 | 42.1 | 44.8 | 39.2 | 41.3 | 37.3 | 34.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 89.7 | 91.2 | 78.2 | 84.8 | 96.7 | 98.9 | 92.8 | 92.0 | 76.6 | 76.8 |
| | 50 | 131.9 | 134.7 | 127.3 | 130.6 | 143.0 | 147.3 | 127.1 | 126.3 | 116.8 | 116.2 |
| | 75 | 275.9 | 283.8 | 288.9 | 286.7 | 312.2 | 310.3 | 275.5 | 277.8 | 166.3 | 175.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 48.8 | 50.6 | 48.8 | 47.6 | 46.3 | 49.9 | 56.4 | 57.8 | 48.6 | 49.3 |
| | 50 | 110.7 | 114.6 | 116.7 | 126.4 | 104.4 | 110.4 | 112.3 | 109.8 | 101.1 | 106.0 |
| | 75 | 234.9 | 235.1 | 258.6 | 304.6 | 235.8 | 233.8 | 231.7 | 219.1 | 181.0 | 177.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.3 | 4.9 | 5.4 | 4.7 | 5.5 | 5.1 | 5.2 | 4.9 | 3.9 | 4.6 |
| | 50 | 10.7 | 10.3 | 13.3 | 11.5 | 10.6 | 10.6 | 9.0 | 8.9 | 9.0 | 8.5 |
| | 75 | 22.1 | 21.2 | 31.1 | 32.0 | 21.0 | 21.2 | 16.3 | 15.8 | 16.1 | 16.4 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

5. Bremen

All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.2 | 99.3 | 99.8 | 100.0 | 100.0 | 99.7 | 98.0 | 100.5 | 99.3 | 99.2 |
| Change in finished goods | 0.8 | 0.7 | 0.2 | 0.0 | 0.0 | 0.3 | 2.0 | -0.5 | 0.7 | 0.8 |
| Interest and similar income | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 |
| Other income | 2.5 | 2.9 | 2.6 | 2.1 | 3.4 | 3.6 | 3.1 | 4.0 | 2.4 | 2.7 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 | 0.2 |
| Total income | 102.6 | 103.0 | 102.6 | 102.2 | 103.6 | 103.7 | 103.3 | 104.2 | 102.5 | 102.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 71.5 | 73.6 | 39.3 | 34.7 | 52.8 | 52.8 | 59.2 | 58.4 | 73.6 | 75.9 |
| Personnel expenses | 14.5 | 14.1 | 19.1 | 22.1 | 27.2 | 26.8 | 22.6 | 24.2 | 13.2 | 12.7 |
| Depreciation | 2.4 | 2.2 | 12.5 | 14.1 | 3.6 | 3.6 | 2.8 | 2.9 | 2.4 | 2.0 |
| of which: Depreciation of tangible fixed assets | 2.3 | 2.0 | 12.2 | 14.1 | 3.6 | 3.3 | 2.7 | 2.7 | 2.2 | 1.9 |
| Interest and similar expenses | 1.0 | 1.1 | 2.1 | 2.3 | 1.1 | 1.0 | 1.3 | 1.2 | 0.9 | 1.1 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 10.0 | 9.2 | 15.2 | 16.5 | 16.7 | 15.7 | 13.7 | 13.8 | 9.4 | 8.5 |
| Total expenses before taxes on income | 99.5 | 100.2 | 88.3 | 89.9 | 101.5 | 100.0 | 99.7 | 100.6 | 99.5 | 100.2 |
| Annual result before taxes on income | 3.1 | 2.7 | 14.3 | 12.3 | 2.0 | 3.7 | 3.6 | 3.6 | 3.0 | 2.6 |
| Taxes on income | 0.6 | 0.5 | 2.4 | 1.6 | 0.9 | 1.1 | 1.0 | 1.0 | 0.5 | 0.5 |
| Annual result | 2.5 | 2.2 | 11.9 | 10.7 | 1.1 | 2.6 | 2.6 | 2.6 | 2.5 | 2.1 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | 0.0 | -0.3 | 0.0 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 |
| Profit and loss transfers (subsidiary) | 1.1 | 0.9 | 0.1 | 0.1 | -0.1 | 0.3 | 0.9 | 0.5 | 1.2 | 1.0 |
| Profit for the year | 1.5 | 1.3 | 11.8 | 10.3 | 1.3 | 2.4 | 1.8 | 2.2 | 1.4 | 1.2 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.4 | 1.2 | 0.2 | 0.2 | 1.1 | 0.9 | 0.9 | 0.8 | 1.4 | 1.3 |
| Tangible fixed assets | 35.8 | 33.6 | 69.4 | 69.7 | 39.2 | 37.1 | 26.1 | 26.2 | 37.0 | 34.4 |
| of which: Land and buildings | 9.5 | 8.9 | 6.2 | 4.2 | 15.9 | 15.2 | 15.2 | 15.4 | 8.5 | 7.8 |
| Inventories | 18.2 | 18.8 | 5.0 | 5.2 | 20.5 | 20.8 | 20.5 | 19.0 | 17.8 | 18.8 |
| of which: Finished goods and merchandise | 6.3 | 7.2 | 4.0 | 4.3 | 10.7 | 10.4 | 9.7 | 9.6 | 5.7 | 6.8 |
| Cash | 4.7 | 4.2 | 7.8 | 8.7 | 9.5 | 10.2 | 14.4 | 11.0 | 3.1 | 3.1 |
| Receivables | 32.5 | 34.8 | 13.0 | 11.8 | 27.4 | 28.7 | 31.9 | 36.4 | 32.8 | 34.8 |
| Short-term | 30.2 | 33.1 | 13.0 | 11.8 | 26.2 | 27.2 | 30.1 | 33.9 | 30.4 | 33.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 13.4 | 15.3 | 3.7 | 3.3 | 14.6 | 14.6 | 14.7 | 17.2 | 13.2 | 15.1 |
| Receivables from affiliated companies | 14.4 | 13.4 | 6.5 | 5.0 | 6.7 | 8.8 | 12.6 | 13.5 | 14.9 | 13.5 |
| Long-term | 2.3 | 1.7 | 0.0 | 0.0 | 1.2 | 1.5 | 1.8 | 2.4 | 2.5 | 1.7 |
| of which: Loans to affiliated companies | 1.4 | 1.4 | 0.0 | 0.0 | 1.1 | 1.4 | 0.8 | 1.5 | 1.5 | 1.5 |
| Securities | 0.5 | 0.4 | 0.3 | 0.0 | 0.1 | 0.1 | 0.5 | 0.4 | 0.5 | 0.4 |
| Other long-term equity investments | 6.4 | 6.5 | 0.3 | 0.3 | 1.6 | 1.6 | 5.2 | 5.8 | 6.8 | 6.7 |
| of which: Goodwill | 0.4 | 0.3 | 0.0 | 0.1 | 0.1 | 0.1 | 0.6 | 0.5 | 0.4 | 0.3 |
| Capital | 26.5 | 26.3 | 43.0 | 43.3 | 35.7 | 38.1 | 27.2 | 29.5 | 26.1 | 25.5 |
| Liabilities | 55.9 | 54.1 | 52.7 | 51.9 | 56.8 | 55.2 | 61.3 | 57.5 | 55.0 | 53.6 |
| Short-term | 38.1 | 35.9 | 28.3 | 27.0 | 33.3 | 33.3 | 47.3 | 45.7 | 36.9 | 34.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.2 | 4.7 | 2.9 | 2.7 | 8.2 | 8.7 | 8.2 | 6.6 | 4.7 | 4.4 |
| Trade payables | 7.3 | 8.2 | 2.5 | 1.5 | 8.0 | 8.3 | 7.4 | 7.9 | 7.3 | 8.2 |
| Liabilities to affiliated companies | 14.0 | 11.5 | 19.4 | 18.8 | 6.9 | 7.2 | 15.3 | 14.1 | 14.0 | 11.2 |
| Long-term | 17.7 | 18.2 | 24.4 | 24.9 | 23.5 | 21.8 | 13.9 | 11.8 | 18.1 | 19.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 7.9 | 6.4 | 23.3 | 23.7 | 17.4 | 15.6 | 5.9 | 4.3 | 8.0 | 6.3 |
| Liabilities to affiliated companies | 6.2 | 8.3 | 0.8 | 1.1 | 5.6 | 4.5 | 1.7 | 2.0 | 6.9 | 9.3 |
| Provisions | 17.1 | 19.1 | 3.2 | 3.7 | 6.1 | 6.2 | 10.5 | 11.8 | 18.4 | 20.5 |
| of which: Provisions for pensions | 7.1 | 7.6 | 0.4 | 0.3 | 0.6 | 0.6 | 2.7 | 2.7 | 8.0 | 8.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.1 | 2.7 | 14.3 | 12.3 | 2.0 | 3.7 | 3.7 | 3.6 | 3.0 | 2.6 |
| Annual result and depreciation | 5.0 | 4.4 | 24.5 | 24.8 | 4.8 | 6.3 | 5.6 | 5.5 | 4.9 | 4.2 |
| Trade receivables | 8.4 | 9.2 | 7.1 | 6.8 | 11.2 | 10.8 | 10.6 | 11.6 | 8.0 | 8.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 160.4 | 166.5 | 51.8 | 49.2 | 130.7 | 135.5 | 139.1 | 148.2 | 164.9 | 170.2 |
| Annual result and interest paid | 5.6 | 5.5 | 7.3 | 6.4 | 3.0 | 4.8 | 5.5 | 5.6 | 5.7 | 5.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 11.6 | 10.4 | 25.7 | 25.4 | 11.4 | 16.4 | 13.3 | 13.7 | 11.3 | 9.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 111.1 | 120.3 | 96.5 | 97.6 | 138.7 | 147.2 | 127.9 | 124.1 | 108.6 | 119.4 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 91.8 | 104.2 | 73.3 | 75.9 | 107.2 | 112.4 | 94.6 | 98.9 | 91.0 | 105.0 |
| Cash resources, short-term receivables and inventories | 139.6 | 156.6 | 90.9 | 95.1 | 168.8 | 174.7 | 137.8 | 140.5 | 139.3 | 159.3 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.3 | 6.6 | 12.3 | 9.0 | 11.6 | 11.6 | 8.8 | 9.2 | 6.0 | 6.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 22.21 | 23.69 | 0.08 | 0.07 | 0.48 | 0.50 | 2.88 | 2.83 | 18.76 | 20.29 |
| Sales in € billion | 35.62 | 39.45 | 0.04 | 0.04 | 0.63 | 0.68 | 4.01 | 4.19 | 30.93 | 34.54 |
| Number of enterprises | 463 | 463 | 46 | 46 | 118 | 118 | 172 | 172 | 127 | 127 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 5. Bremen

All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 33.1 | 31.7 | 5.1 | 2.5 | 27.1 | 28.0 | 37.1 | 36.9 | 50.7 | 53.1 |
| | 50 | 61.9 | 61.0 | 33.2 | 31.2 | 51.7 | 52.9 | 64.1 | 61.9 | 73.4 | 72.8 |
| | 75 | 79.0 | 78.7 | 62.0 | 49.6 | 75.5 | 75.8 | 77.7 | 77.5 | 83.1 | 83.9 |
| Personnel expenses | 25 | 7.9 | 7.6 | 0.0 | 0.0 | 10.3 | 11.4 | 9.1 | 9.7 | 4.8 | 4.8 |
| | 50 | 16.5 | 17.0 | 19.9 | 21.3 | 25.9 | 24.4 | 16.9 | 17.3 | 10.8 | 11.0 |
| | 75 | 33.8 | 34.3 | 36.2 | 39.9 | 40.5 | 38.6 | 32.8 | 33.5 | 22.9 | 25.2 |
| Depreciation | 25 | 0.5 | 0.5 | 0.2 | 0.5 | 0.6 | 0.6 | 0.5 | 0.6 | 0.4 | 0.3 |
| | 50 | 1.3 | 1.3 | 2.0 | 2.0 | 1.5 | 1.4 | 1.2 | 1.3 | 1.0 | 1.1 |
| | 75 | 2.9 | 3.1 | 7.6 | 7.0 | 2.9 | 2.9 | 2.6 | 2.6 | 2.6 | 2.5 |
| Annual result | 25 | 0.4 | 0.3 | 0.8 | 0.5 | 0.2 | 0.5 | 0.3 | 0.3 | 0.4 | 0.3 |
| | 50 | 2.3 | 2.2 | 5.7 | 3.9 | 2.2 | 3.0 | 2.3 | 1.7 | 1.9 | 2.0 |
| | 75 | 5.7 | 5.6 | 14.7 | 11.9 | 5.2 | 5.6 | 5.6 | 5.4 | 4.3 | 4.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 2.0 | 2.1 | 0.3 | 2.0 | 3.1 | 3.0 | 1.9 | 2.2 | 1.3 | 1.4 |
| | 50 | 9.5 | 10.2 | 14.7 | 13.7 | 10.6 | 10.6 | 9.0 | 9.5 | 8.2 | 9.9 |
| | 75 | 32.5 | 30.5 | 57.6 | 53.9 | 33.7 | 35.6 | 26.4 | 28.6 | 28.1 | 29.1 |
| Inventories | 25 | 0.7 | 0.4 | 0.0 | 0.0 | 0.7 | 0.8 | 2.0 | 1.0 | 1.1 | 0.7 |
| | 50 | 12.3 | 12.3 | 0.0 | 0.0 | 13.7 | 14.9 | 16.1 | 15.0 | 14.5 | 14.7 |
| | 75 | 39.5 | 38.1 | 9.9 | 13.8 | 42.1 | 39.2 | 40.1 | 40.3 | 41.2 | 41.0 |
| Equity | 25 | 12.4 | 13.5 | 7.4 | 8.7 | 15.2 | 16.1 | 12.0 | 13.2 | 12.4 | 13.2 |
| | 50 | 28.8 | 30.6 | 39.6 | 45.9 | 27.1 | 32.2 | 30.1 | 31.0 | 22.5 | 26.7 |
| | 75 | 48.1 | 50.7 | 60.8 | 65.4 | 54.6 | 53.4 | 47.4 | 52.9 | 41.9 | 42.7 |
| Short-term liabilities | 25 | 24.2 | 20.5 | 19.7 | 9.0 | 20.5 | 20.1 | 19.8 | 19.3 | 27.5 | 26.5 |
| | 50 | 44.3 | 43.9 | 42.1 | 41.9 | 37.7 | 37.7 | 46.6 | 46.3 | 48.9 | 45.4 |
| | 75 | 68.0 | 66.8 | 62.7 | 84.4 | 68.5 | 62.2 | 67.4 | 65.7 | 68.4 | 67.6 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.2 | 0.2 | 0.0 | 0.0 | 4.6 | 4.9 | 0.3 | 0.4 | 0.0 | 0.0 |
| | 75 | 23.5 | 20.9 | 10.6 | 15.1 | 32.9 | 32.0 | 21.8 | 19.0 | 19.8 | 17.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.6 | 1.1 | 0.7 | 0.4 | 0.9 | 0.6 | 0.4 | 0.6 | 0.6 |
| | 50 | 2.9 | 2.9 | 7.2 | 5.1 | 2.9 | 3.9 | 3.0 | 2.6 | 2.5 | 2.4 |
| | 75 | 7.4 | 7.2 | 16.9 | 9.0 | 7.0 | 7.4 | 7.4 | 7.2 | 5.1 | 6.1 |
| Annual result and depreciation | 25 | 2.0 | 1.8 | 3.5 | 2.3 | 1.9 | 2.5 | 2.2 | 1.8 | 1.7 | 1.3 |
| | 50 | 4.8 | 5.1 | 9.7 | 8.8 | 5.1 | 6.0 | 5.0 | 4.6 | 3.9 | 4.2 |
| | 75 | 10.5 | 9.9 | 28.3 | 22.8 | 10.6 | 10.1 | 9.5 | 9.5 | 8.4 | 8.1 |
| Trade receivables | 25 | 3.6 | 3.9 | 0.0 | 0.0 | 4.8 | 4.5 | 4.4 | 4.5 | 3.4 | 3.8 |
| | 50 | 8.2 | 8.5 | 4.1 | 3.9 | 8.9 | 8.9 | 8.2 | 8.6 | 8.9 | 8.9 |
| | 75 | 13.2 | 13.1 | 12.0 | 10.9 | 13.1 | 13.4 | 13.3 | 13.1 | 13.3 | 13.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.8 | 1.9 | 3.2 | 1.7 | 1.6 | 2.1 | 2.1 | 1.9 | 2.0 | 1.6 |
| | 50 | 6.2 | 6.0 | 6.0 | 3.7 | 6.4 | 6.9 | 5.8 | 5.5 | 6.5 | 5.8 |
| | 75 | 12.0 | 12.3 | 17.2 | 18.3 | 12.4 | 13.4 | 12.9 | 12.9 | 9.9 | 9.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.8 | 4.6 | 8.6 | -0.3 | 1.3 | 3.0 | 6.5 | 4.3 | 4.8 | 5.9 |
| | 50 | 16.5 | 14.9 | 18.2 | 13.0 | 16.4 | 20.2 | 18.3 | 16.3 | 14.3 | 13.8 |
| | 75 | 35.3 | 38.8 | 89.9 | 80.0 | 35.5 | 38.9 | 40.6 | 43.7 | 24.2 | 27.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 95.2 | 102.6 | 72.1 | 49.3 | 101.1 | 114.0 | 95.2 | 99.7 | 97.7 | 102.0 |
| | 50 | 193.3 | 197.5 | 136.5 | 139.3 | 216.2 | 224.8 | 196.6 | 200.3 | 185.5 | 171.4 |
| | 75 | 627.4 | 597.2 | 475.8 | 400.0 | 712.3 | 825.4 | 531.8 | 480.2 | 490.4 | 420.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 61.2 | 60.6 | 56.3 | 47.0 | 70.2 | 72.2 | 55.5 | 56.6 | 62.7 | 60.6 |
| | 50 | 108.6 | 113.6 | 125.7 | 128.6 | 111.2 | 119.7 | 104.8 | 112.5 | 105.3 | 104.1 |
| | 75 | 201.2 | 219.7 | 229.5 | 373.3 | 203.9 | 225.3 | 229.4 | 227.5 | 174.7 | 189.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.3 | 3.2 | 1.1 | 0.9 | 4.1 | 4.3 | 3.7 | 3.6 | 2.8 | 2.9 |
| | 50 | 7.7 | 7.7 | 9.0 | 2.5 | 9.2 | 8.6 | 7.5 | 7.1 | 6.9 | 7.7 |
| | 75 | 13.0 | 12.2 | 23.4 | 16.7 | 14.1 | 16.5 | 13.3 | 12.1 | 10.7 | 10.6 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

6. Hamburg

All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.9 | 98.6 | 97.6 | 99.6 | 98.7 | 99.7 | 99.7 | 99.8 | 100.0 |
| Change in finished goods | 0.2 | 0.1 | 1.4 | 2.4 | 0.4 | 1.3 | 0.3 | 0.3 | 0.2 | 0.0 |
| Interest and similar income | 0.3 | 0.2 | 1.0 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 |
| Other income | 3.0 | 3.2 | 4.7 | 5.2 | 7.2 | 6.7 | 3.9 | 3.7 | 2.9 | 3.1 |
| of which: Income from long-term equity investments | 0.5 | 0.7 | 0.2 | 0.6 | 0.5 | 0.5 | 0.9 | 0.9 | 0.5 | 0.7 |
| Total income | 103.2 | 103.4 | 105.6 | 105.4 | 107.3 | 106.8 | 104.1 | 103.9 | 103.1 | 103.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 81.6 | 82.4 | 33.4 | 32.9 | 49.5 | 48.8 | 56.6 | 56.3 | 83.3 | 84.1 |
| Personnel expenses | 7.0 | 7.4 | 30.7 | 31.6 | 27.2 | 27.4 | 23.1 | 23.3 | 6.0 | 6.4 |
| Depreciation | 1.8 | 1.6 | 7.8 | 7.1 | 4.5 | 4.7 | 3.3 | 3.3 | 1.6 | 1.4 |
| of which: Depreciation of tangible fixed assets | 1.6 | 1.5 | 7.7 | 6.7 | 4.1 | 4.4 | 2.9 | 3.1 | 1.5 | 1.3 |
| Interest and similar expenses | 0.8 | 0.9 | 2.1 | 1.9 | 1.3 | 1.3 | 1.1 | 1.1 | 0.8 | 0.9 |
| Operating taxes | 0.0 | 0.0 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other expenses | 8.6 | 8.5 | 24.6 | 24.6 | 20.5 | 20.5 | 15.7 | 15.5 | 8.0 | 8.0 |
| Total expenses before taxes on income | 99.8 | 100.8 | 98.7 | 98.4 | 103.0 | 102.7 | 99.7 | 99.6 | 99.8 | 100.9 |
| Annual result before taxes on income | 3.4 | 2.6 | 6.9 | 7.0 | 4.3 | 4.1 | 4.3 | 4.3 | 3.4 | 2.5 |
| Taxes on income | 0.5 | 0.4 | 1.8 | 1.8 | 1.2 | 1.3 | 0.9 | 0.8 | 0.5 | 0.3 |
| Annual result | 2.9 | 2.2 | 5.0 | 5.2 | 3.1 | 2.9 | 3.5 | 3.4 | 2.9 | 2.1 |
| Profit and loss transfers (parent company) | 0.1 | 0.2 | 0.0 | 0.3 | -0.1 | 0.0 | 0.1 | -0.1 | 0.1 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.1 | 1.2 | 0.5 | 0.4 | 0.2 | -0.1 | 1.0 | 0.9 | 1.1 | 1.2 |
| Profit for the year | 1.9 | 1.2 | 4.6 | 5.1 | 2.8 | 3.0 | 2.6 | 2.4 | 1.9 | 1.1 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.7 | 0.7 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 0.6 | 0.6 |
| Tangible fixed assets | 24.8 | 25.1 | 52.4 | 47.8 | 35.5 | 32.9 | 34.1 | 32.4 | 24.0 | 24.4 |
| of which: Land and buildings | 5.6 | 5.5 | 5.3 | 5.2 | 5.0 | 4.8 | 9.4 | 9.2 | 5.4 | 5.3 |
| Inventories | 12.6 | 12.2 | 7.1 | 9.2 | 14.0 | 14.9 | 14.3 | 14.7 | 12.5 | 12.0 |
| of which: Finished goods and merchandise | 7.6 | 7.5 | 3.4 | 3.5 | 7.6 | 8.0 | 8.0 | 8.1 | 7.6 | 7.5 |
| Cash | 3.8 | 4.0 | 14.5 | 15.1 | 10.6 | 10.5 | 8.9 | 8.9 | 3.3 | 3.6 |
| Receivables | 35.1 | 35.4 | 20.9 | 21.8 | 28.7 | 31.3 | 33.4 | 34.4 | 35.4 | 35.6 |
| Short-term | 30.4 | 30.9 | 20.4 | 21.2 | 28.1 | 30.6 | 32.0 | 32.6 | 30.4 | 30.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.0 | 9.4 | 9.9 | 9.9 | 13.4 | 14.1 | 14.6 | 14.5 | 8.6 | 9.0 |
| Receivables from affiliated companies | 19.1 | 19.1 | 6.4 | 6.9 | 11.5 | 13.1 | 13.8 | 14.4 | 19.6 | 19.5 |
| Long-term | 4.7 | 4.6 | 0.5 | 0.6 | 0.6 | 0.7 | 1.3 | 1.8 | 5.0 | 4.8 |
| of which: Loans to affiliated companies | 4.5 | 4.3 | 0.1 | 0.4 | 0.3 | 0.3 | 0.6 | 1.1 | 4.8 | 4.6 |
| Securities | 3.2 | 3.2 | 0.1 | 0.2 | 0.3 | 0.2 | 0.5 | 0.5 | 3.4 | 3.4 |
| Other long-term equity investments | 19.6 | 19.1 | 3.1 | 3.9 | 9.1 | 8.4 | 7.2 | 7.5 | 20.5 | 20.0 |
| of which: Goodwill | 1.2 | 1.1 | 1.2 | 0.9 | 4.2 | 3.2 | 0.8 | 0.6 | 1.1 | 1.1 |
| Capital | | | | | | | | | | |
| Equity | 32.5 | 32.4 | 27.0 | 28.3 | 29.7 | 29.1 | 30.9 | 31.4 | 32.7 | 32.5 |
| Liabilities | | | | | | | | | | |
| Short-term | 36.4 | 35.3 | 34.1 | 33.8 | 38.8 | 39.5 | 40.5 | 41.0 | 36.1 | 34.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.8 | 3.5 | 10.8 | 9.6 | 10.3 | 10.5 | 7.3 | 6.8 | 3.5 | 3.2 |
| Trade payables | 9.6 | 10.2 | 6.4 | 6.2 | 7.5 | 7.9 | 7.7 | 8.2 | 9.8 | 10.3 |
| Liabilities to affiliated companies | 16.7 | 15.5 | 7.2 | 6.3 | 10.7 | 9.9 | 15.5 | 15.5 | 16.9 | 15.6 |
| Long-term | 15.1 | 15.0 | 32.4 | 30.4 | 22.2 | 22.0 | 16.4 | 15.5 | 14.8 | 14.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 7.1 | 7.0 | 28.0 | 25.6 | 15.7 | 15.2 | 10.8 | 9.6 | 6.7 | 6.7 |
| Liabilities to affiliated companies | 4.0 | 4.3 | 2.6 | 2.8 | 4.5 | 4.6 | 2.7 | 3.4 | 4.1 | 4.4 |
| Provisions | 15.5 | 16.9 | 5.3 | 6.2 | 8.6 | 8.8 | 10.9 | 10.7 | 15.9 | 17.4 |
| of which: Provisions for pensions | 8.0 | 9.0 | 0.5 | 0.5 | 2.4 | 2.4 | 3.7 | 4.0 | 8.3 | 9.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.4 | 2.6 | 7.0 | 7.2 | 4.3 | 4.2 | 4.3 | 4.3 | 3.4 | 2.5 |
| Annual result and depreciation | 4.7 | 3.8 | 13.0 | 12.6 | 7.6 | 7.6 | 6.8 | 6.7 | 4.5 | 3.6 |
| Trade receivables | 5.2 | 5.3 | 11.1 | 10.7 | 10.3 | 10.7 | 10.1 | 10.1 | 4.9 | 5.0 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 172.6 | 177.3 | 89.1 | 92.3 | 129.1 | 131.3 | 144.6 | 143.5 | 175.3 | 180.4 |
| Annual result and interest paid | 6.5 | 5.5 | 6.5 | 6.7 | 5.7 | 5.5 | 6.6 | 6.5 | 6.5 | 5.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 12.7 | 10.5 | 19.8 | 20.6 | 16.5 | 16.6 | 16.3 | 16.2 | 12.5 | 10.1 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 107.5 | 108.8 | 105.5 | 111.1 | 116.9 | 124.1 | 116.2 | 118.5 | 106.9 | 108.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 96.8 | 101.3 | 102.6 | 107.8 | 100.0 | 104.3 | 101.6 | 101.5 | 96.4 | 101.2 |
| Cash resources, short-term receivables and inventories | 131.6 | 135.9 | 123.4 | 134.9 | 136.1 | 141.9 | 137.0 | 137.4 | 131.2 | 135.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.8 | 7.0 | 21.2 | 20.0 | 11.7 | 12.2 | 9.4 | 10.1 | 6.7 | 6.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 166.65 | 173.17 | 0.51 | 0.52 | 2.49 | 2.57 | 9.40 | 9.81 | 154.26 | 160.27 |
| Sales in € billion | 287.68 | 307.07 | 0.45 | 0.48 | 3.22 | 3.37 | 13.59 | 14.07 | 270.42 | 289.15 |
| Number of enterprises | 2 303 | 2 303 | 571 | 571 | 658 | 658 | 613 | 613 | 461 | 461 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 6. Hamburg
All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 20.3 | 20.1 | 1.6 | 1.6 | 21.6 | 20.0 | 28.3 | 30.2 | 52.5 | 52.7 |
| | 50 | 51.3 | 51.5 | 23.9 | 24.3 | 47.6 | 48.3 | 62.6 | 62.9 | 78.8 | 79.3 |
| | 75 | 79.5 | 79.6 | 48.5 | 48.9 | 74.0 | 74.2 | 83.3 | 83.1 | 90.8 | 90.6 |
| Personnel expenses | 25 | 5.7 | 5.6 | 7.1 | 7.3 | 10.1 | 9.9 | 6.1 | 6.2 | 2.4 | 2.4 |
| | 50 | 17.4 | 17.5 | 27.6 | 27.2 | 21.8 | 21.6 | 15.2 | 15.3 | 7.8 | 7.9 |
| | 75 | 37.7 | 37.2 | 45.5 | 46.1 | 41.2 | 42.1 | 32.8 | 33.3 | 19.5 | 19.3 |
| Depreciation | 25 | 0.3 | 0.3 | 0.5 | 0.6 | 0.4 | 0.4 | 0.3 | 0.3 | 0.1 | 0.2 |
| | 50 | 1.1 | 1.1 | 1.8 | 1.8 | 1.1 | 1.2 | 0.9 | 0.9 | 0.7 | 0.7 |
| | 75 | 3.5 | 3.4 | 5.7 | 5.4 | 3.2 | 3.2 | 2.7 | 2.8 | 2.4 | 2.3 |
| Annual result | 25 | 0.4 | 0.3 | 0.5 | 0.6 | 0.3 | 0.3 | 0.5 | 0.4 | 0.3 | 0.2 |
| | 50 | 2.6 | 2.4 | 5.2 | 5.9 | 2.6 | 2.5 | 1.9 | 1.9 | 2.0 | 1.6 |
| | 75 | 7.1 | 7.1 | 14.0 | 15.5 | 7.0 | 6.9 | 5.3 | 4.9 | 4.6 | 4.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 1.3 | 1.2 | 2.0 | 1.7 | 1.7 | 1.6 | 1.2 | 1.1 | 0.7 | 0.7 |
| | 50 | 6.4 | 6.5 | 10.1 | 9.8 | 6.3 | 6.3 | 5.5 | 5.6 | 5.0 | 4.1 |
| | 75 | 27.6 | 25.8 | 48.3 | 39.8 | 22.3 | 22.5 | 25.2 | 23.1 | 23.9 | 22.6 |
| Inventories | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.4 | 0.9 | 0.7 |
| | 50 | 5.6 | 5.2 | 0.0 | 0.0 | 5.4 | 6.2 | 10.1 | 8.4 | 11.8 | 11.4 |
| | 75 | 30.9 | 30.8 | 13.9 | 14.5 | 29.5 | 30.1 | 36.3 | 36.6 | 36.0 | 36.1 |
| Equity | 25 | 8.9 | 9.8 | 1.9 | 5.0 | 10.0 | 10.8 | 10.6 | 10.5 | 11.2 | 10.9 |
| | 50 | 25.3 | 26.4 | 22.9 | 26.9 | 27.4 | 28.4 | 25.7 | 27.5 | 24.8 | 22.1 |
| | 75 | 47.0 | 48.3 | 50.8 | 55.5 | 50.9 | 50.7 | 45.5 | 45.8 | 41.1 | 42.1 |
| Short-term liabilities | 25 | 22.9 | 21.3 | 17.5 | 15.9 | 23.4 | 22.2 | 26.9 | 24.7 | 25.2 | 24.2 |
| | 50 | 47.7 | 46.5 | 42.8 | 37.5 | 46.6 | 46.1 | 50.8 | 49.7 | 49.7 | 50.3 |
| | 75 | 72.2 | 71.6 | 76.6 | 70.6 | 70.8 | 68.7 | 72.0 | 71.9 | 71.5 | 74.2 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.0 | 1.1 | 1.6 | 1.1 | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 23.5 | 24.9 | 37.9 | 37.4 | 23.4 | 25.8 | 22.5 | 23.4 | 15.7 | 15.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.5 | 0.9 | 0.9 | 0.5 | 0.5 | 0.7 | 0.5 | 0.6 | 0.3 |
| | 50 | 3.3 | 3.3 | 6.1 | 6.9 | 3.4 | 3.5 | 2.7 | 2.6 | 2.7 | 2.1 |
| | 75 | 9.0 | 9.0 | 17.7 | 17.6 | 8.8 | 8.9 | 6.9 | 6.3 | 5.9 | 5.6 |
| Annual result and depreciation | 25 | 1.7 | 1.6 | 3.1 | 3.0 | 1.9 | 2.2 | 1.3 | 1.4 | 1.3 | 1.1 |
| | 50 | 5.4 | 5.4 | 9.9 | 11.0 | 5.9 | 5.7 | 4.1 | 4.1 | 4.1 | 3.4 |
| | 75 | 13.1 | 13.1 | 27.5 | 26.9 | 13.0 | 12.9 | 9.4 | 9.1 | 8.2 | 7.9 |
| Trade receivables | 25 | 2.8 | 2.9 | 1.6 | 1.4 | 3.3 | 3.8 | 3.4 | 3.3 | 3.5 | 3.6 |
| | 50 | 7.8 | 7.8 | 6.9 | 6.7 | 8.2 | 8.2 | 8.1 | 8.4 | 7.7 | 7.9 |
| | 75 | 13.5 | 13.5 | 14.8 | 14.1 | 14.3 | 14.1 | 13.3 | 13.6 | 12.4 | 12.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.4 | 2.1 | 2.7 | 2.3 | 2.0 | 2.0 | 2.5 | 2.2 | 2.3 | 1.9 |
| | 50 | 6.9 | 6.8 | 10.1 | 10.8 | 7.0 | 7.0 | 6.1 | 6.2 | 6.0 | 5.5 |
| | 75 | 15.5 | 15.6 | 24.3 | 24.8 | 16.0 | 16.2 | 12.9 | 12.2 | 11.8 | 11.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.8 | 3.1 | 2.2 | 0.0 | 2.8 | 3.1 | 4.3 | 4.1 | 5.2 | 3.6 |
| | 50 | 16.2 | 16.0 | 20.1 | 19.5 | 16.5 | 18.8 | 15.2 | 15.0 | 13.8 | 11.4 |
| | 75 | 40.3 | 40.4 | 60.1 | 58.1 | 46.0 | 46.7 | 36.1 | 35.5 | 28.7 | 26.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 89.5 | 94.1 | 55.0 | 72.0 | 99.2 | 100.8 | 96.4 | 97.8 | 91.0 | 93.1 |
| | 50 | 185.3 | 194.8 | 137.4 | 153.8 | 238.3 | 248.0 | 218.6 | 217.7 | 164.6 | 164.9 |
| | 75 | 703.3 | 738.3 | 575.0 | 600.0 | 815.3 | 923.8 | 788.2 | 798.5 | 518.8 | 562.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 62.7 | 64.0 | 57.8 | 62.7 | 67.4 | 68.6 | 64.5 | 64.7 | 61.1 | 60.6 |
| | 50 | 115.0 | 115.9 | 127.4 | 137.5 | 122.7 | 121.4 | 112.6 | 111.2 | 104.7 | 104.2 |
| | 75 | 216.8 | 238.1 | 254.7 | 297.1 | 232.1 | 238.8 | 197.0 | 221.9 | 182.7 | 192.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.8 | 3.8 | 4.8 | 4.3 | 4.6 | 5.0 | 4.0 | 4.0 | 2.8 | 2.6 |
| | 50 | 8.7 | 8.8 | 13.5 | 13.7 | 9.8 | 10.3 | 7.8 | 8.4 | 6.3 | 6.1 |
| | 75 | 17.7 | 17.7 | 34.8 | 33.8 | 20.1 | 20.1 | 14.0 | 15.0 | 11.5 | 11.4 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

7. Hesse

a) All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.2 | 99.3 | 97.6 | 97.6 | 99.2 | 98.4 | 99.3 | 99.2 | 99.2 | 99.3 |
| Change in finished goods | 0.8 | 0.7 | 2.4 | 2.4 | 0.8 | 1.6 | 0.7 | 0.8 | 0.8 | 0.7 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.2 |
| Other income | 3.1 | 3.0 | 4.0 | 4.1 | 2.7 | 3.2 | 2.8 | 2.7 | 3.2 | 3.0 |
| of which: Income from long-term equity investments | 0.7 | 0.7 | 0.1 | 0.2 | 0.2 | 0.2 | 0.4 | 0.3 | 0.8 | 0.7 |
| Total income | 103.4 | 103.2 | 104.1 | 104.3 | 102.9 | 103.3 | 103.0 | 102.9 | 103.4 | 103.2 |
| Expenses | | | | | | | | | | |
| Cost of materials | 68.2 | 69.6 | 36.8 | 36.9 | 47.6 | 47.4 | 53.9 | 54.1 | 70.2 | 71.6 |
| Personnel expenses | 15.3 | 15.0 | 32.5 | 32.3 | 29.0 | 29.1 | 25.5 | 25.6 | 14.0 | 13.7 |
| Depreciation | 2.8 | 2.7 | 4.6 | 4.6 | 3.6 | 3.7 | 2.9 | 2.9 | 2.7 | 2.6 |
| of which: Depreciation of tangible fixed assets | 2.6 | 2.5 | 4.5 | 4.6 | 3.5 | 3.6 | 2.7 | 2.7 | 2.5 | 2.5 |
| Interest and similar expenses | 0.9 | 1.0 | 1.3 | 1.2 | 0.9 | 0.9 | 0.8 | 0.8 | 0.9 | 1.0 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 12.1 | 11.9 | 22.0 | 21.6 | 17.5 | 17.7 | 15.9 | 15.8 | 11.6 | 11.4 |
| Total expenses before taxes on income | 99.3 | 100.2 | 97.4 | 96.9 | 98.8 | 98.8 | 99.0 | 99.3 | 99.4 | 100.4 |
| Annual result before taxes on income | 4.0 | 2.9 | 6.7 | 7.4 | 4.1 | 4.5 | 4.0 | 3.6 | 4.0 | 2.8 |
| Taxes on income | 0.8 | 0.6 | 1.4 | 1.5 | 1.1 | 1.1 | 1.1 | 1.0 | 0.7 | 0.5 |
| Annual result | 3.2 | 2.3 | 5.4 | 5.9 | 3.0 | 3.4 | 3.0 | 2.6 | 3.3 | 2.3 |
| Profit and loss transfers (parent company) | 0.7 | 0.9 | 0.0 | 0.0 | 0.1 | 0.2 | 0.2 | 0.1 | 0.7 | 0.9 |
| Profit and loss transfers (subsidiary) | 2.6 | 2.1 | -0.5 | -0.4 | 0.4 | 0.4 | 0.8 | 0.4 | 2.8 | 2.3 |
| Profit for the year | 1.3 | 1.1 | 5.8 | 6.3 | 2.7 | 3.2 | 2.4 | 2.3 | 1.2 | 0.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.5 | 2.3 | 0.5 | 0.4 | 0.9 | 0.9 | 1.1 | 1.0 | 2.7 | 2.4 |
| Tangible fixed assets | 29.0 | 28.7 | 43.6 | 40.6 | 36.8 | 34.9 | 25.9 | 25.2 | 29.0 | 28.8 |
| of which: Land and buildings | 11.7 | 11.5 | 16.2 | 14.4 | 11.9 | 11.2 | 11.1 | 11.0 | 11.7 | 11.5 |
| Inventories | 12.8 | 13.0 | 15.3 | 17.4 | 20.2 | 21.8 | 20.9 | 21.5 | 11.9 | 12.0 |
| of which: Finished goods and merchandise | 6.1 | 6.4 | 6.2 | 6.8 | 7.2 | 7.4 | 8.0 | 8.0 | 5.9 | 6.2 |
| Cash | 5.0 | 5.1 | 12.8 | 14.1 | 13.5 | 12.7 | 11.5 | 11.4 | 4.3 | 4.3 |
| Receivables | 30.4 | 30.8 | 25.0 | 24.8 | 24.2 | 24.6 | 33.6 | 34.1 | 30.2 | 30.6 |
| Short-term | 27.5 | 27.9 | 23.3 | 23.4 | 23.0 | 23.3 | 31.9 | 32.3 | 27.2 | 27.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.1 | 10.1 | 12.2 | 11.8 | 11.8 | 12.2 | 14.9 | 14.9 | 9.6 | 9.6 |
| Receivables from affiliated companies | 15.2 | 15.6 | 5.9 | 5.7 | 7.6 | 7.4 | 13.6 | 13.9 | 15.5 | 16.0 |
| Long-term | 2.9 | 2.9 | 1.6 | 1.5 | 1.2 | 1.3 | 1.7 | 1.8 | 3.1 | 3.0 |
| of which: Loans to affiliated companies | 2.2 | 2.2 | 1.0 | 0.9 | 0.6 | 0.7 | 1.3 | 1.4 | 2.4 | 2.3 |
| Securities | 1.7 | 1.5 | 0.6 | 0.6 | 1.1 | 1.5 | 0.7 | 0.8 | 1.8 | 1.6 |
| Other long-term equity investments | 18.1 | 18.2 | 1.5 | 1.5 | 2.5 | 2.9 | 5.4 | 5.1 | 19.7 | 19.8 |
| of which: Goodwill | 1.3 | 1.2 | 0.7 | 0.6 | 0.5 | 0.5 | 0.8 | 0.6 | 1.4 | 1.3 |
| Capital | | | | | | | | | | |
| Equity | 31.4 | 31.1 | 27.6 | 28.8 | 35.0 | 34.6 | 34.4 | 34.4 | 31.1 | 30.7 |
| Liabilities | 52.1 | 52.2 | 65.4 | 64.1 | 56.4 | 56.3 | 51.8 | 51.7 | 52.0 | 52.1 |
| Short-term | 38.0 | 38.8 | 39.2 | 38.2 | 37.2 | 38.1 | 39.2 | 39.7 | 37.9 | 38.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.8 | 2.6 | 10.0 | 9.3 | 7.0 | 6.9 | 5.0 | 5.1 | 2.5 | 2.2 |
| Trade payables | 5.9 | 6.0 | 8.3 | 7.7 | 7.5 | 7.1 | 7.6 | 7.6 | 5.7 | 5.8 |
| Liabilities to affiliated companies | 22.5 | 23.1 | 7.5 | 6.1 | 7.4 | 7.3 | 14.4 | 14.5 | 23.6 | 24.3 |
| Long-term | 14.1 | 13.4 | 26.1 | 25.8 | 19.2 | 18.2 | 12.6 | 12.1 | 14.1 | 13.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.6 | 4.8 | 19.6 | 19.6 | 14.8 | 14.1 | 6.4 | 6.4 | 4.2 | 4.4 |
| Liabilities to affiliated companies | 7.5 | 7.1 | 3.9 | 3.8 | 3.0 | 3.1 | 5.2 | 4.9 | 7.8 | 7.4 |
| Provisions | 15.5 | 15.7 | 6.2 | 6.3 | 8.0 | 8.2 | 12.5 | 12.6 | 15.9 | 16.2 |
| of which: Provisions for pensions | 5.7 | 5.9 | 1.4 | 1.3 | 1.8 | 1.8 | 3.8 | 3.9 | 6.0 | 6.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.1 | 3.0 | 6.9 | 7.6 | 4.1 | 4.5 | 4.1 | 3.6 | 4.0 | 2.9 |
| Annual result and depreciation | 6.0 | 5.1 | 10.2 | 10.8 | 6.7 | 7.2 | 5.9 | 5.5 | 6.0 | 5.0 |
| Trade receivables | 7.9 | 7.7 | 9.8 | 9.4 | 9.0 | 9.5 | 10.8 | 11.0 | 7.5 | 7.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 128.0 | 131.4 | 124.7 | 124.8 | 130.0 | 129.3 | 138.3 | 135.9 | 127.0 | 131.1 |
| Annual result and interest paid | 5.3 | 4.4 | 8.5 | 9.2 | 5.1 | 5.6 | 5.2 | 4.6 | 5.3 | 4.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 12.2 | 10.5 | 21.3 | 23.7 | 16.8 | 17.6 | 15.2 | 13.9 | 11.8 | 10.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 95.6 | 95.1 | 115.7 | 126.2 | 132.4 | 133.2 | 146.5 | 149.4 | 92.0 | 91.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 87.3 | 86.3 | 92.5 | 98.2 | 99.0 | 95.5 | 111.5 | 110.8 | 84.7 | 83.7 |
| Cash resources, short-term receivables and inventories | 121.0 | 119.8 | 131.5 | 143.8 | 153.4 | 152.7 | 164.8 | 165.0 | 116.1 | 114.7 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.7 | 6.5 | 17.8 | 16.3 | 12.0 | 11.4 | 10.2 | 10.3 | 6.3 | 6.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 254.09 | 264.20 | 0.85 | 0.94 | 4.50 | 4.76 | 21.01 | 22.43 | 227.72 | 236.07 |
| Sales in € billion | 325.25 | 347.28 | 1.07 | 1.18 | 5.85 | 6.15 | 29.07 | 30.49 | 289.27 | 309.46 |
| Number of enterprises | 4 676 | 4 676 | 1 339 | 1 339 | 1 178 | 1 178 | 1 280 | 1 280 | 879 | 879 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 25.9 | 25.6 | 7.1 | 7.3 | 27.1 | 26.6 | 34.7 | 34.8 | 44.2 | 45.5 |
| | 50 | 48.7 | 48.5 | 31.3 | 30.9 | 48.4 | 47.6 | 56.4 | 55.6 | 66.0 | 66.0 |
| | 75 | 70.3 | 70.3 | 52.1 | 50.5 | 66.8 | 66.4 | 74.3 | 74.5 | 82.4 | 82.1 |
| Personnel expenses | 25 | 11.2 | 11.4 | 14.9 | 15.2 | 15.1 | 15.0 | 10.8 | 10.6 | 6.2 | 6.2 |
| | 50 | 23.3 | 23.7 | 29.6 | 29.9 | 26.1 | 27.1 | 20.8 | 21.1 | 14.6 | 14.7 |
| | 75 | 38.3 | 38.5 | 44.1 | 44.5 | 39.8 | 39.6 | 35.5 | 36.3 | 28.0 | 28.3 |
| Depreciation | 25 | 0.6 | 0.6 | 0.9 | 1.0 | 0.7 | 0.7 | 0.5 | 0.5 | 0.4 | 0.3 |
| | 50 | 1.6 | 1.7 | 2.2 | 2.2 | 1.6 | 1.6 | 1.4 | 1.4 | 1.3 | 1.3 |
| | 75 | 3.9 | 3.8 | 5.3 | 5.1 | 3.4 | 3.5 | 3.3 | 3.3 | 3.4 | 3.3 |
| Annual result | 25 | 0.6 | 0.6 | 0.7 | 1.1 | 0.8 | 0.6 | 0.6 | 0.5 | 0.4 | 0.2 |
| | 50 | 2.8 | 2.8 | 4.7 | 5.1 | 2.8 | 2.7 | 2.4 | 2.3 | 2.1 | 2.0 |
| | 75 | 7.3 | 7.2 | 12.3 | 12.6 | 6.5 | 6.3 | 6.1 | 5.6 | 5.1 | 4.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.3 | 3.2 | 4.3 | 4.1 | 4.1 | 3.7 | 2.7 | 2.8 | 2.1 | 2.1 |
| | 50 | 13.1 | 12.3 | 16.2 | 15.9 | 13.3 | 12.1 | 11.3 | 11.0 | 10.2 | 10.6 |
| | 75 | 36.2 | 35.8 | 45.3 | 43.8 | 36.5 | 34.5 | 33.2 | 33.2 | 30.0 | 29.8 |
| Inventories | 25 | 0.5 | 0.5 | 0.0 | 0.0 | 1.1 | 1.1 | 1.3 | 1.2 | 1.7 | 1.7 |
| | 50 | 12.2 | 11.7 | 3.3 | 4.0 | 16.3 | 15.8 | 17.9 | 17.7 | 14.0 | 14.7 |
| | 75 | 35.9 | 36.0 | 25.0 | 24.8 | 42.7 | 44.2 | 40.8 | 40.8 | 32.3 | 31.8 |
| Equity | 25 | 9.4 | 9.7 | 0.2 | 2.0 | 11.2 | 11.0 | 12.9 | 12.9 | 12.5 | 12.9 |
| | 50 | 27.6 | 28.6 | 21.9 | 24.3 | 27.8 | 28.5 | 31.3 | 31.5 | 28.3 | 28.2 |
| | 75 | 51.2 | 51.6 | 51.2 | 52.0 | 49.8 | 51.3 | 54.2 | 54.4 | 49.0 | 48.2 |
| Short-term liabilities | 25 | 20.4 | 19.8 | 18.9 | 18.2 | 21.9 | 20.1 | 19.4 | 19.9 | 21.7 | 20.6 |
| | 50 | 42.3 | 41.0 | 45.5 | 42.8 | 45.0 | 42.0 | 39.3 | 40.4 | 39.9 | 38.8 |
| | 75 | 67.9 | 66.7 | 77.8 | 74.0 | 67.3 | 67.8 | 63.5 | 63.0 | 62.5 | 62.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 2.3 | 2.5 | 9.2 | 10.3 | 7.4 | 7.0 | 0.1 | 0.2 | 0.0 | 0.0 |
| | 75 | 25.5 | 25.3 | 40.4 | 39.8 | 28.9 | 29.1 | 17.4 | 17.4 | 10.7 | 10.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.8 | 1.0 | 1.5 | 1.1 | 0.8 | 0.8 | 0.7 | 0.7 | 0.4 |
| | 50 | 3.7 | 3.7 | 5.8 | 6.2 | 3.6 | 3.5 | 3.1 | 3.1 | 2.8 | 2.5 |
| | 75 | 9.0 | 9.1 | 14.8 | 15.0 | 8.0 | 8.2 | 7.6 | 7.1 | 6.3 | 6.1 |
| Annual result and depreciation | 25 | 2.4 | 2.5 | 3.3 | 3.9 | 2.6 | 2.8 | 2.2 | 2.2 | 1.7 | 1.3 |
| | 50 | 6.2 | 6.1 | 9.3 | 9.6 | 6.3 | 6.0 | 5.4 | 5.2 | 4.7 | 4.6 |
| | 75 | 13.0 | 12.9 | 21.4 | 20.8 | 11.8 | 12.3 | 10.8 | 10.9 | 9.5 | 9.3 |
| Trade receivables | 25 | 3.0 | 3.1 | 1.8 | 1.7 | 3.7 | 3.6 | 3.7 | 4.1 | 3.5 | 3.6 |
| | 50 | 7.4 | 7.5 | 5.9 | 6.1 | 7.4 | 7.6 | 8.3 | 8.5 | 7.8 | 7.7 |
| | 75 | 13.0 | 13.2 | 12.0 | 12.5 | 12.3 | 13.0 | 14.2 | 14.0 | 13.6 | 13.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.5 | 2.3 | 3.0 | 3.3 | 2.7 | 2.5 | 2.3 | 2.1 | 1.9 | 1.6 |
| | 50 | 6.6 | 6.5 | 10.0 | 10.3 | 6.7 | 6.6 | 5.7 | 5.5 | 5.2 | 4.9 |
| | 75 | 14.6 | 14.5 | 26.9 | 25.7 | 14.3 | 13.4 | 11.1 | 10.6 | 10.6 | 10.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.5 | 4.1 | 2.0 | 3.0 | 4.9 | 4.9 | 5.0 | 4.2 | 5.2 | 3.8 |
| | 50 | 16.2 | 16.4 | 18.0 | 20.5 | 17.1 | 16.5 | 15.7 | 15.4 | 14.3 | 13.6 |
| | 75 | 41.3 | 43.4 | 58.8 | 63.5 | 41.9 | 44.8 | 37.6 | 40.2 | 29.7 | 29.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 89.5 | 92.7 | 55.9 | 66.7 | 93.8 | 96.7 | 99.3 | 100.0 | 98.7 | 99.9 |
| | 50 | 168.5 | 175.1 | 129.8 | 148.0 | 186.6 | 194.2 | 182.4 | 185.6 | 174.6 | 177.7 |
| | 75 | 482.1 | 504.2 | 400.0 | 433.3 | 516.6 | 586.1 | 516.9 | 526.5 | 445.3 | 445.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 54.5 | 56.4 | 42.9 | 47.2 | 49.9 | 51.8 | 60.0 | 61.2 | 71.3 | 70.3 |
| | 50 | 111.1 | 113.8 | 110.6 | 114.9 | 103.6 | 110.3 | 112.6 | 109.4 | 121.5 | 121.8 |
| | 75 | 232.4 | 240.1 | 255.1 | 272.7 | 205.9 | 222.2 | 238.9 | 240.6 | 223.9 | 232.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 3.9 | 3.9 | 4.2 | 4.0 | 4.8 | 4.5 | 3.8 | 3.9 | 2.8 | 2.9 |
| | 50 | 8.9 | 8.7 | 11.8 | 11.4 | 9.9 | 9.4 | 8.1 | 8.0 | 7.3 | 6.9 |
| | 75 | 17.9 | 17.7 | 28.2 | 26.7 | 18.8 | 18.4 | 15.6 | 15.2 | 11.9 | 12.4 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors*

| Ratios | Corporations | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.1 | 99.2 | 98.1 | 97.9 | 98.7 | 98.6 | 99.4 | 99.1 | 99.1 | 99.2 |
| Change in finished goods | 0.9 | 0.8 | 1.9 | 2.1 | 1.3 | 1.4 | 0.6 | 0.9 | 0.9 | 0.8 |
| Interest and similar income | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.3 | 0.2 |
| Other income | 3.3 | 3.2 | 4.3 | 4.6 | 2.8 | 3.4 | 3.1 | 3.0 | 3.3 | 3.3 |
| of which: Income from long-term equity investments | 0.8 | 0.7 | 0.0 | 0.3 | 0.2 | 0.1 | 0.4 | 0.3 | 0.8 | 0.8 |
| Total income | 103.6 | 103.5 | 104.5 | 104.8 | 103.0 | 103.5 | 103.3 | 103.2 | 103.6 | 103.5 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 67.6 | 68.7 | 36.6 | 36.6 | 47.1 | 46.5 | 53.4 | 53.7 | 69.4 | 70.6 |
| Personnel expenses | 15.6 | 15.5 | 36.0 | 35.7 | 30.8 | 31.0 | 26.3 | 26.5 | 14.2 | 14.1 |
| Depreciation | 2.8 | 2.8 | 3.9 | 4.0 | 3.1 | 3.2 | 2.8 | 2.9 | 2.8 | 2.7 |
| of which: Depreciation of tangible fixed assets | 2.6 | 2.6 | 3.8 | 3.9 | 3.0 | 3.1 | 2.6 | 2.6 | 2.6 | 2.6 |
| Interest and similar expenses | 0.9 | 1.0 | 1.1 | 1.0 | 0.8 | 0.8 | 0.7 | 0.7 | 0.9 | 1.1 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 12.4 | 12.4 | 22.9 | 22.6 | 17.8 | 18.2 | 16.1 | 16.0 | 12.0 | 11.9 |
| Total expenses before taxes on income | 99.4 | 100.4 | 100.7 | 100.1 | 99.7 | 99.8 | 99.4 | 99.9 | 99.4 | 100.4 |
| Annual result before taxes on income | 4.2 | 3.1 | 3.8 | 4.7 | 3.3 | 3.7 | 3.9 | 3.3 | 4.2 | 3.0 |
| Taxes on income | 0.8 | 0.6 | 1.3 | 1.4 | 1.2 | 1.1 | 1.2 | 1.1 | 0.8 | 0.6 |
| Annual result | 3.4 | 2.4 | 2.4 | 3.2 | 2.1 | 2.5 | 2.7 | 2.2 | 3.5 | 2.5 |
| Profit and loss transfers (parent company) | 0.8 | 1.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.2 | 0.2 | 0.8 | 1.0 |
| Profit and loss transfers (subsidiary) | 3.0 | 2.5 | -0.7 | -0.5 | 0.5 | 0.5 | 0.9 | 0.6 | 3.2 | 2.7 |
| Profit for the year | 1.2 | 0.9 | 3.1 | 3.7 | 1.7 | 2.2 | 2.0 | 1.8 | 1.1 | 0.8 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.6 | 2.4 | 0.6 | 0.5 | 1.1 | 1.1 | 1.0 | 0.9 | 2.8 | 2.5 |
| Tangible fixed assets | 29.3 | 28.9 | 38.3 | 34.7 | 30.9 | 29.8 | 25.4 | 24.9 | 29.6 | 29.2 |
| of which: Land and buildings | 12.1 | 11.8 | 14.0 | 11.8 | 12.4 | 11.9 | 11.3 | 11.2 | 12.1 | 11.8 |
| Inventories | 11.7 | 12.2 | 16.4 | 18.0 | 21.2 | 22.5 | 19.7 | 20.4 | 10.9 | 11.4 |
| of which: Finished goods and merchandise | 5.9 | 6.1 | 6.3 | 6.2 | 7.4 | 7.6 | 7.4 | 7.6 | 5.7 | 6.0 |
| Cash | 5.0 | 5.1 | 14.3 | 15.4 | 15.2 | 14.0 | 11.7 | 11.6 | 4.2 | 4.3 |
| Receivables | 30.1 | 30.4 | 27.4 | 28.3 | 27.2 | 27.2 | 34.6 | 35.0 | 29.7 | 30.0 |
| Short-term | 27.0 | 27.4 | 26.3 | 27.4 | 25.9 | 25.8 | 32.8 | 33.1 | 26.5 | 26.9 |
| of which: | | | | | | | | | | |
| Trade receivables | 10.0 | 10.0 | 13.7 | 13.5 | 12.9 | 13.4 | 14.9 | 14.8 | 9.5 | 9.5 |
| Receivables from affiliated companies | 15.0 | 15.4 | 6.5 | 6.7 | 9.1 | 8.6 | 14.4 | 14.9 | 15.2 | 15.5 |
| Long-term | 3.1 | 3.0 | 1.1 | 0.9 | 1.3 | 1.4 | 1.9 | 1.9 | 3.2 | 3.1 |
| of which: Loans to affiliated companies | 2.3 | 2.3 | 0.3 | 0.4 | 0.6 | 0.8 | 1.4 | 1.5 | 2.5 | 2.4 |
| Securities | 1.8 | 1.6 | 0.7 | 0.7 | 1.2 | 1.5 | 0.8 | 0.9 | 1.9 | 1.7 |
| Other long-term equity investments | 19.1 | 19.0 | 1.6 | 1.6 | 2.7 | 3.3 | 5.8 | 5.4 | 20.5 | 20.5 |
| of which: Goodwill | 1.4 | 1.3 | 0.7 | 0.7 | 0.5 | 0.5 | 0.9 | 0.7 | 1.5 | 1.3 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 32.3 | 31.7 | 31.5 | 32.7 | 36.5 | 36.5 | 37.0 | 36.6 | 31.8 | 31.2 |
| Liabilities | 51.1 | 51.4 | 60.2 | 58.9 | 53.7 | 53.4 | 48.9 | 49.2 | 51.2 | 51.5 |
| Short-term | 36.9 | 37.9 | 37.8 | 37.3 | 38.6 | 38.4 | 36.8 | 37.7 | 36.9 | 37.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.3 | 2.1 | 8.9 | 7.3 | 6.4 | 6.1 | 4.2 | 4.5 | 2.1 | 1.8 |
| Trade payables | 5.5 | 5.7 | 9.1 | 8.5 | 8.3 | 7.7 | 7.5 | 7.5 | 5.3 | 5.5 |
| Liabilities to affiliated companies | 22.8 | 23.6 | 5.7 | 5.1 | 7.7 | 7.5 | 13.6 | 14.0 | 23.9 | 24.7 |
| Long-term | 14.2 | 13.4 | 22.4 | 21.5 | 15.1 | 15.1 | 12.1 | 11.5 | 14.3 | 13.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.3 | 4.6 | 14.4 | 13.9 | 10.0 | 10.1 | 5.9 | 5.8 | 4.1 | 4.3 |
| Liabilities to affiliated companies | 7.7 | 7.3 | 4.8 | 4.8 | 3.7 | 4.0 | 5.3 | 4.9 | 8.0 | 7.6 |
| Provisions | 15.6 | 15.9 | 7.3 | 7.5 | 9.0 | 9.3 | 12.8 | 12.9 | 15.9 | 16.3 |
| of which: Provisions for pensions | 5.6 | 6.0 | 2.1 | 1.9 | 2.3 | 2.3 | 3.8 | 4.0 | 5.8 | 6.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.2 | 3.1 | 3.8 | 4.8 | 3.3 | 3.7 | 3.9 | 3.3 | 4.3 | 3.1 |
| Annual result and depreciation | 6.2 | 5.3 | 6.4 | 7.4 | 5.3 | 5.8 | 5.6 | 5.1 | 6.3 | 5.3 |
| Trade receivables | 8.2 | 8.2 | 10.4 | 10.4 | 9.5 | 9.9 | 11.1 | 11.3 | 7.9 | 7.8 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 121.2 | 122.6 | 131.0 | 130.3 | 135.0 | 135.4 | 134.0 | 130.4 | 119.9 | 121.7 |
| Annual result and interest paid | 5.2 | 4.3 | 4.7 | 5.6 | 4.0 | 4.5 | 4.7 | 3.8 | 5.3 | 4.3 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 12.0 | 10.2 | 15.4 | 18.6 | 14.9 | 15.9 | 14.7 | 12.9 | 11.8 | 9.9 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 94.4 | 94.1 | 133.4 | 147.1 | 145.9 | 146.8 | 152.5 | 154.1 | 90.8 | 90.3 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 88.4 | 86.9 | 108.1 | 115.2 | 107.0 | 105.0 | 121.4 | 119.0 | 85.3 | 83.8 |
| Cash resources, short-term receivables and inventories | 120.2 | 119.2 | 151.5 | 163.6 | 161.7 | 163.7 | 174.9 | 172.9 | 114.9 | 113.7 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 6.7 | 6.7 | 18.6 | 17.5 | 12.9 | 12.1 | 10.4 | 10.7 | 6.3 | 6.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 231.87 | 242.35 | 0.56 | 0.63 | 3.26 | 3.44 | 17.65 | 19.00 | 210.40 | 219.28 |
| Sales in € billion | 281.00 | 297.05 | 0.74 | 0.82 | 4.40 | 4.66 | 23.65 | 24.77 | 252.21 | 266.81 |
| Number of enterprises | 3 589 | 3 589 | 908 | 908 | 898 | 898 | 1 035 | 1 035 | 748 | 748 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors*

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindred sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 26.3 | 26.1 | 6.3 | 6.8 | 27.1 | 26.3 | 33.5 | 33.7 | 43.5 | 44.6 |
| | 50 | 49.6 | 49.1 | 31.3 | 30.2 | 47.4 | 47.1 | 55.7 | 54.9 | 65.6 | 64.9 |
| | 75 | 70.5 | 70.5 | 53.3 | 50.9 | 66.0 | 65.4 | 74.0 | 74.5 | 82.5 | 82.4 |
| Personnel expenses | 25 | 11.7 | 11.9 | 17.5 | 18.4 | 16.7 | 16.6 | 10.9 | 10.7 | 5.6 | 5.7 |
| | 50 | 24.6 | 24.9 | 34.1 | 34.3 | 27.9 | 28.7 | 21.7 | 21.6 | 14.6 | 14.6 |
| | 75 | 40.9 | 40.9 | 48.5 | 49.1 | 42.3 | 41.7 | 37.0 | 38.1 | 28.0 | 28.4 |
| Depreciation | 25 | 0.5 | 0.6 | 0.7 | 0.8 | 0.6 | 0.7 | 0.5 | 0.5 | 0.3 | 0.3 |
| | 50 | 1.5 | 1.5 | 1.9 | 2.0 | 1.4 | 1.5 | 1.3 | 1.4 | 1.3 | 1.2 |
| | 75 | 3.5 | 3.6 | 4.4 | 4.4 | 3.2 | 3.3 | 3.3 | 3.3 | 3.6 | 3.4 |
| Annual result | 25 | 0.3 | 0.4 | 0.0 | 0.4 | 0.4 | 0.4 | 0.5 | 0.3 | 0.4 | 0.2 |
| | 50 | 2.3 | 2.3 | 2.6 | 2.8 | 2.2 | 2.2 | 2.3 | 2.1 | 2.1 | 2.1 |
| | 75 | 5.9 | 5.8 | 7.0 | 7.7 | 5.5 | 5.3 | 6.1 | 5.6 | 4.9 | 4.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 2.5 | 2.5 | 2.8 | 2.5 | 3.2 | 3.2 | 2.4 | 2.3 | 1.7 | 1.7 |
| | 50 | 10.3 | 9.8 | 11.1 | 10.8 | 11.0 | 10.0 | 10.1 | 9.7 | 9.1 | 8.6 |
| | 75 | 30.6 | 30.8 | 31.1 | 31.9 | 31.2 | 30.0 | 31.6 | 31.2 | 28.3 | 28.0 |
| Inventories | 25 | 0.4 | 0.4 | 0.0 | 0.0 | 0.9 | 1.0 | 1.0 | 0.9 | 1.4 | 1.4 |
| | 50 | 10.9 | 10.6 | 3.1 | 3.5 | 15.0 | 14.4 | 15.9 | 15.0 | 12.3 | 13.2 |
| | 75 | 35.2 | 35.7 | 25.5 | 25.3 | 40.7 | 43.5 | 39.4 | 40.0 | 31.1 | 31.2 |
| Equity | 25 | 12.7 | 13.3 | 4.9 | 6.6 | 14.0 | 14.7 | 16.7 | 16.6 | 13.5 | 13.4 |
| | 50 | 31.4 | 32.4 | 27.2 | 30.4 | 31.5 | 33.3 | 35.1 | 34.9 | 29.4 | 29.1 |
| | 75 | 54.2 | 54.6 | 54.0 | 54.8 | 52.1 | 53.6 | 57.4 | 57.7 | 51.4 | 49.6 |
| Short-term liabilities | 25 | 18.8 | 18.3 | 18.1 | 17.3 | 20.4 | 18.9 | 17.1 | 17.8 | 20.3 | 19.6 |
| | 50 | 39.1 | 38.0 | 42.9 | 40.3 | 42.3 | 39.5 | 35.0 | 35.1 | 37.9 | 37.7 |
| | 75 | 64.1 | 63.5 | 73.1 | 70.6 | 64.8 | 63.6 | 60.3 | 60.6 | 61.3 | 61.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 0.0 | 0.1 | 3.3 | 4.5 | 3.7 | 3.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 75 | 18.8 | 18.5 | 29.3 | 26.6 | 23.4 | 24.8 | 15.4 | 14.7 | 6.7 | 6.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.6 | 0.2 | 0.6 | 0.7 | 0.6 | 0.7 | 0.6 | 0.6 | 0.4 |
| | 50 | 3.0 | 3.1 | 3.4 | 3.8 | 3.0 | 2.9 | 3.0 | 3.0 | 2.8 | 2.6 |
| | 75 | 7.6 | 7.6 | 9.2 | 9.8 | 7.5 | 7.2 | 7.8 | 7.3 | 6.2 | 6.2 |
| Annual result and depreciation | 25 | 2.0 | 2.0 | 1.8 | 2.8 | 2.2 | 2.3 | 2.1 | 1.9 | 1.7 | 1.3 |
| | 50 | 5.3 | 5.4 | 6.2 | 6.8 | 5.4 | 5.5 | 5.3 | 5.0 | 4.6 | 4.6 |
| | 75 | 11.0 | 11.1 | 13.3 | 13.9 | 10.8 | 10.8 | 10.8 | 10.8 | 9.2 | 9.2 |
| Trade receivables | 25 | 3.2 | 3.4 | 2.1 | 2.1 | 3.7 | 3.5 | 3.7 | 4.2 | 3.8 | 3.8 |
| | 50 | 7.9 | 8.0 | 7.2 | 7.1 | 7.7 | 7.8 | 8.5 | 8.6 | 8.4 | 8.2 |
| | 75 | 13.9 | 14.1 | 14.2 | 14.2 | 12.8 | 13.8 | 14.6 | 14.4 | 14.0 | 14.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.8 | 1.7 | 1.3 | 1.8 | 2.0 | 1.9 | 2.0 | 1.7 | 1.7 | 1.4 |
| | 50 | 5.6 | 5.4 | 6.5 | 6.7 | 5.8 | 5.5 | 5.3 | 5.1 | 4.9 | 4.7 |
| | 75 | 12.0 | 11.6 | 15.8 | 15.5 | 12.5 | 11.5 | 10.8 | 10.1 | 10.2 | 9.9 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 2.9 | 2.7 | -6.2 | -2.9 | 2.4 | 3.2 | 4.0 | 3.3 | 4.8 | 3.4 |
| | 50 | 14.0 | 14.3 | 11.0 | 13.2 | 15.2 | 15.0 | 15.3 | 15.0 | 14.1 | 13.4 |
| | 75 | 36.1 | 37.5 | 36.1 | 41.5 | 39.7 | 43.6 | 40.1 | 41.9 | 29.0 | 29.5 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 101.7 | 105.5 | 80.5 | 97.1 | 104.5 | 111.2 | 110.2 | 109.7 | 103.9 | 103.3 |
| | 50 | 201.5 | 206.8 | 174.7 | 196.8 | 226.7 | 237.8 | 211.9 | 218.6 | 185.1 | 188.5 |
| | 75 | 566.1 | 636.9 | 583.3 | 684.6 | 574.7 | 700.7 | 580.8 | 597.5 | 513.0 | 524.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 63.5 | 65.5 | 52.9 | 58.3 | 56.1 | 58.8 | 66.5 | 68.2 | 78.7 | 75.4 |
| | 50 | 124.4 | 128.7 | 128.7 | 135.0 | 115.8 | 125.3 | 126.0 | 126.1 | 130.9 | 131.9 |
| | 75 | 262.2 | 270.6 | 312.9 | 325.8 | 235.5 | 254.3 | 265.8 | 270.5 | 241.2 | 246.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.0 | 4.0 | 5.0 | 4.6 | 5.0 | 4.5 | 3.7 | 4.0 | 2.7 | 2.9 |
| | 50 | 9.0 | 9.0 | 12.9 | 12.5 | 10.4 | 9.6 | 8.2 | 8.2 | 7.3 | 7.0 |
| | 75 | 18.4 | 18.1 | 31.7 | 30.0 | 20.0 | 20.1 | 16.0 | 15.8 | 12.1 | 12.7 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors*

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Cylindered sample 2017/2018 | | | | | | | | | | |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | 99.9 | 99.5 | 96.5 | 96.8 | 100.7 | 97.6 | 98.8 | 99.9 | 100.1 | 99.6 |
| Sales | 0.1 | 0.5 | 3.5 | 3.2 | - 0.7 | 2.4 | 1.2 | 0.1 | - 0.1 | 0.4 |
| Change in finished goods | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.2 |
| Interest and similar income | 1.8 | 1.4 | 3.3 | 3.0 | 2.4 | 2.5 | 1.6 | 1.5 | 1.8 | 1.4 |
| Other income | 0.3 | 0.2 | 0.1 | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.3 | 0.2 |
| of which: Income from long-term equity investments | 102.0 | 101.6 | 103.4 | 103.2 | 102.6 | 102.6 | 101.8 | 101.6 | 102.0 | 101.6 |
| Total income | Expenses | | | | | | | | | |
| Expenses | 72.2 | 74.5 | 37.2 | 37.6 | 49.5 | 50.0 | 56.0 | 55.7 | 75.8 | 78.3 |
| Cost of materials | 13.9 | 12.6 | 24.6 | 24.8 | 23.3 | 23.2 | 21.8 | 21.7 | 12.3 | 10.9 |
| Personnel expenses | 2.4 | 2.2 | 6.2 | 6.0 | 5.2 | 5.1 | 3.2 | 3.1 | 2.1 | 1.9 |
| Depreciation | 2.3 | 2.1 | 6.2 | 6.0 | 5.1 | 5.1 | 3.0 | 3.0 | 2.1 | 1.9 |
| of which: Depreciation of tangible fixed assets | 0.7 | 0.8 | 1.7 | 1.7 | 1.3 | 1.2 | 1.0 | 0.9 | 0.6 | 0.8 |
| Interest and similar expenses | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.3 | 0.3 | 0.0 | 0.0 |
| Operating taxes | 9.8 | 9.2 | 20.0 | 19.2 | 16.5 | 16.2 | 14.8 | 14.9 | 8.7 | 8.1 |
| Other expenses | 99.1 | 99.4 | 90.1 | 89.6 | 95.9 | 95.7 | 97.2 | 96.7 | 99.5 | 100.0 |
| Total expenses before taxes on income | 2.9 | 2.2 | 13.4 | 13.6 | 6.7 | 6.9 | 4.6 | 5.0 | 2.4 | 1.5 |
| Annual result before taxes on income | 0.5 | 0.4 | 1.5 | 1.5 | 1.0 | 1.0 | 0.7 | 0.7 | 0.5 | 0.3 |
| Taxes on income | 2.4 | 1.8 | 11.9 | 12.1 | 5.6 | 5.9 | 3.9 | 4.3 | 1.9 | 1.2 |
| Annual result | 0.1 | 0.3 | 0.0 | 0.0 | 0.3 | 0.2 | 0.0 | 0.0 | 0.1 | 0.3 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | 0.0 | - 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Profit and loss transfers (subsidiary) | 2.4 | 2.0 | 11.9 | 12.1 | 5.9 | 6.1 | 3.8 | 4.3 | 2.0 | 1.4 |
| Profit for the year | Balance sheet | | | | | | | | | |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | 1.4 | 1.5 | 0.3 | 0.2 | 0.6 | 0.5 | 1.6 | 1.5 | 1.4 | 1.6 |
| Intangible fixed assets | 25.5 | 26.2 | 54.0 | 52.3 | 52.1 | 48.4 | 28.3 | 26.9 | 22.6 | 23.8 |
| Tangible fixed assets | 7.7 | 7.9 | 20.6 | 19.6 | 10.4 | 9.5 | 10.2 | 10.0 | 6.8 | 7.2 |
| of which: Land and buildings | 24.2 | 21.6 | 13.2 | 16.2 | 17.8 | 19.8 | 27.1 | 27.9 | 24.2 | 20.6 |
| Inventories | 8.7 | 9.2 | 6.0 | 8.1 | 6.6 | 6.9 | 10.7 | 10.2 | 8.6 | 9.2 |
| of which: Finished goods and merchandise | 6.0 | 5.8 | 9.9 | 11.3 | 9.3 | 9.4 | 10.5 | 10.8 | 4.8 | 4.4 |
| Cash | 33.9 | 35.2 | 20.3 | 17.9 | 16.4 | 17.8 | 28.4 | 28.9 | 36.4 | 38.2 |
| Receivables | 32.4 | 33.6 | 17.5 | 15.4 | 15.5 | 16.7 | 27.5 | 27.9 | 34.8 | 36.4 |
| Short-term | 11.2 | 11.3 | 9.4 | 8.3 | 8.9 | 9.3 | 14.7 | 15.5 | 10.7 | 10.7 |
| of which: | 17.1 | 18.2 | 4.8 | 3.7 | 3.7 | 4.1 | 9.4 | 8.5 | 19.8 | 21.6 |
| Trade receivables | 1.4 | 1.7 | 2.8 | 2.5 | 0.9 | 1.2 | 0.9 | 0.9 | 1.5 | 1.8 |
| Receivables from affiliated companies | 1.2 | 1.4 | 2.2 | 2.0 | 0.6 | 0.6 | 0.8 | 0.8 | 1.3 | 1.5 |
| Long-term | 0.3 | 0.4 | 0.3 | 0.4 | 0.8 | 1.3 | 0.3 | 0.3 | 0.3 | 0.4 |
| Securities | 8.1 | 8.6 | 1.2 | 1.2 | 2.1 | 1.9 | 3.5 | 3.6 | 9.6 | 10.3 |
| Other long-term equity investments | 0.3 | 0.2 | 0.7 | 0.6 | 0.3 | 0.4 | 0.2 | 0.2 | 0.3 | 0.2 |
| of which: Goodwill | 22.4 | 24.2 | 20.0 | 21.1 | 30.8 | 29.9 | 20.7 | 21.7 | 22.2 | 24.3 |
| Equity | 62.4 | 61.5 | 75.3 | 74.4 | 63.4 | 63.9 | 66.7 | 65.6 | 61.2 | 60.2 |
| Liabilities | 49.4 | 48.8 | 42.0 | 40.0 | 33.4 | 37.4 | 51.4 | 50.5 | 50.3 | 49.5 |
| Short-term | 8.0 | 8.4 | 12.2 | 13.2 | 8.6 | 9.0 | 9.4 | 8.2 | 7.6 | 8.3 |
| of which: | 9.7 | 9.8 | 6.9 | 6.0 | 5.5 | 5.5 | 8.3 | 8.1 | 10.4 | 10.6 |
| Liabilities to banks | 18.9 | 18.2 | 10.8 | 8.0 | 6.6 | 6.9 | 18.5 | 17.2 | 19.9 | 19.4 |
| Trade payables | 12.9 | 12.7 | 33.3 | 34.4 | 30.0 | 26.6 | 15.3 | 15.1 | 10.9 | 10.8 |
| Liabilities to affiliated companies | 7.4 | 7.6 | 29.8 | 30.8 | 27.4 | 24.4 | 9.4 | 9.7 | 5.2 | 5.5 |
| Long-term | 4.9 | 4.6 | 2.1 | 1.8 | 1.1 | 0.8 | 4.7 | 4.5 | 5.3 | 5.0 |
| of which: | 14.6 | 13.4 | 4.0 | 3.9 | 5.4 | 5.2 | 10.6 | 10.7 | 16.2 | 14.8 |
| Liabilities to banks | 6.6 | 5.3 | 0.0 | 0.0 | 0.5 | 0.5 | 3.6 | 3.8 | 7.7 | 6.0 |
| Liabilities to affiliated companies | Other ratios | | | | | | | | | |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.9 | 2.2 | 13.8 | 14.0 | 6.6 | 7.0 | 4.6 | 5.0 | 2.4 | 1.5 |
| Annual result and depreciation | 4.8 | 4.0 | 18.8 | 18.7 | 10.7 | 11.3 | 7.2 | 7.4 | 4.1 | 3.2 |
| Trade receivables | 5.6 | 4.9 | 8.4 | 7.3 | 7.6 | 8.2 | 9.2 | 9.3 | 5.0 | 4.2 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 199.1 | 229.9 | 112.4 | 114.0 | 116.7 | 113.6 | 161.0 | 166.8 | 213.8 | 254.1 |
| Annual result and interest paid | 6.1 | 6.0 | 15.9 | 16.2 | 8.0 | 8.2 | 8.0 | 8.7 | 5.4 | 5.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.3 | 13.1 | 30.1 | 31.5 | 20.9 | 21.2 | 16.9 | 18.4 | 11.9 | 11.2 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 114.5 | 110.3 | 91.1 | 98.2 | 109.1 | 108.4 | 114.8 | 122.8 | 115.7 | 108.6 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 78.0 | 81.0 | 65.4 | 66.6 | 74.8 | 70.0 | 74.2 | 76.8 | 79.1 | 82.8 |
| Cash resources, short-term receivables and inventories | 126.9 | 125.3 | 96.8 | 107.2 | 128.0 | 123.1 | 126.9 | 131.9 | 127.3 | 124.3 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.8 | 5.7 | 16.0 | 13.7 | 9.5 | 9.5 | 9.1 | 8.7 | 6.4 | 5.3 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 22.23 | 21.85 | 0.29 | 0.32 | 1.24 | 1.32 | 3.36 | 3.43 | 17.33 | 16.79 |
| Sales in € billion | 44.25 | 50.24 | 0.33 | 0.36 | 1.45 | 1.50 | 5.42 | 5.72 | 37.05 | 42.66 |
| Number of enterprises | 1 087 | 1 087 | 431 | 431 | 280 | 280 | 245 | 245 | 131 | 131 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors*

| Ratios | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|--|----------------|------------------------------|-------|---|--------------------|---------------------|-------------|-------|-------|-------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| Of the enterprises captured ... | | Cylindered sample 2017/2018 | | | | | | | | | |
| ... | % | had a ratio of less than ... | | | | | | | | | |
| Percentage of gross revenue | | | | | | | | | | | |
| Cost of materials | 25 | 24.7 | 24.3 | 8.7 | 8.0 | 28.1 | 28.1 | 40.9 | 39.4 | 48.0 | 48.3 |
| | 50 | 46.6 | 46.4 | 31.2 | 31.6 | 50.2 | 49.9 | 59.1 | 58.0 | 69.3 | 71.0 |
| | 75 | 69.0 | 69.6 | 50.1 | 49.3 | 71.0 | 70.3 | 74.9 | 75.1 | 81.0 | 80.5 |
| Personnel expenses | 25 | 9.8 | 10.3 | 7.6 | 8.9 | 11.8 | 11.2 | 10.1 | 10.4 | 8.7 | 8.6 |
| | 50 | 19.5 | 20.2 | 22.6 | 22.4 | 19.6 | 20.3 | 18.6 | 18.8 | 15.4 | 15.0 |
| | 75 | 33.2 | 33.2 | 34.8 | 35.1 | 33.8 | 33.5 | 30.8 | 31.1 | 28.0 | 28.0 |
| Depreciation | 25 | 1.0 | 1.0 | 1.3 | 1.4 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.7 |
| | 50 | 2.2 | 2.1 | 3.1 | 3.0 | 1.9 | 2.0 | 1.6 | 1.6 | 1.5 | 1.6 |
| | 75 | 5.0 | 4.9 | 6.9 | 6.4 | 4.9 | 5.2 | 3.3 | 3.2 | 3.1 | 3.2 |
| Annual result | 25 | 1.9 | 1.9 | 5.9 | 6.1 | 1.9 | 2.3 | 1.0 | 1.1 | 0.6 | 0.2 |
| | 50 | 5.6 | 5.5 | 12.0 | 12.4 | 4.6 | 4.5 | 2.8 | 2.8 | 2.2 | 1.6 |
| | 75 | 12.3 | 13.2 | 21.5 | 21.6 | 8.0 | 8.4 | 6.0 | 5.7 | 5.9 | 4.4 |
| Percentage of the balance sheet total | | | | | | | | | | | |
| Tangible fixed assets | 25 | 8.2 | 8.4 | 12.1 | 11.2 | 7.3 | 7.8 | 6.3 | 5.5 | 7.0 | 7.5 |
| | 50 | 25.7 | 24.9 | 34.4 | 36.7 | 23.9 | 23.6 | 18.6 | 15.5 | 19.2 | 17.6 |
| | 75 | 52.5 | 51.2 | 66.7 | 65.5 | 50.7 | 51.7 | 38.4 | 38.5 | 36.1 | 36.1 |
| Inventories | 25 | 0.8 | 1.0 | 0.0 | 0.0 | 2.0 | 1.9 | 7.0 | 6.5 | 9.1 | 8.8 |
| | 50 | 14.7 | 14.3 | 4.3 | 4.6 | 20.5 | 20.3 | 24.4 | 24.2 | 21.8 | 21.0 |
| | 75 | 38.0 | 37.0 | 22.6 | 24.4 | 47.3 | 46.0 | 48.4 | 45.8 | 37.6 | 37.2 |
| Equity | 25 | 1.9 | 2.9 | - 14.9 | - 11.4 | 4.5 | 5.1 | 5.2 | 4.7 | 6.9 | 9.6 |
| | 50 | 15.5 | 16.1 | 10.5 | 12.1 | 17.4 | 16.7 | 15.0 | 16.7 | 20.0 | 22.4 |
| | 75 | 37.9 | 39.4 | 39.1 | 39.4 | 39.2 | 39.2 | 33.3 | 35.5 | 41.3 | 43.8 |
| Short-term liabilities | 25 | 28.0 | 27.6 | 20.7 | 21.5 | 28.7 | 31.0 | 35.0 | 34.8 | 30.1 | 28.2 |
| | 50 | 52.6 | 53.1 | 52.6 | 50.5 | 51.7 | 55.4 | 55.4 | 56.7 | 48.4 | 47.3 |
| | 75 | 78.1 | 77.1 | 85.1 | 82.4 | 76.7 | 76.0 | 74.4 | 74.0 | 69.3 | 69.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 2.6 | 3.8 | 3.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 19.3 | 19.1 | 29.9 | 31.5 | 23.6 | 21.1 | 9.3 | 9.4 | 6.0 | 4.5 |
| | 75 | 49.9 | 49.8 | 68.0 | 69.8 | 50.5 | 50.3 | 30.2 | 31.8 | 32.1 | 30.3 |
| Percentage of sales | | | | | | | | | | | |
| Annual result before taxes on income | 25 | 2.4 | 2.3 | 6.6 | 6.8 | 2.3 | 2.6 | 1.3 | 1.4 | 0.9 | 0.4 |
| | 50 | 6.4 | 6.3 | 13.3 | 14.1 | 5.4 | 5.3 | 3.4 | 3.3 | 2.6 | 2.0 |
| | 75 | 14.5 | 14.9 | 24.4 | 24.5 | 9.6 | 10.1 | 7.2 | 6.7 | 7.2 | 5.3 |
| Annual result and depreciation | 25 | 4.7 | 4.5 | 10.8 | 9.8 | 4.4 | 4.4 | 2.8 | 3.0 | 2.1 | 1.5 |
| | 50 | 10.2 | 9.9 | 19.1 | 19.2 | 8.6 | 8.5 | 6.0 | 5.6 | 4.9 | 4.4 |
| | 75 | 20.9 | 20.6 | 30.7 | 31.4 | 14.8 | 15.2 | 10.5 | 11.1 | 10.3 | 9.7 |
| Trade receivables | 25 | 2.3 | 2.3 | 0.9 | 0.7 | 3.6 | 3.6 | 3.7 | 4.0 | 2.7 | 2.4 |
| | 50 | 6.0 | 6.2 | 4.5 | 4.8 | 6.7 | 7.0 | 7.4 | 7.7 | 6.0 | 6.1 |
| | 75 | 10.4 | 10.9 | 9.3 | 9.2 | 10.3 | 11.5 | 12.9 | 12.6 | 10.2 | 9.5 |
| Percentage of the balance sheet total | | | | | | | | | | | |
| Annual result and interest paid | 25 | 5.2 | 5.0 | 11.0 | 11.0 | 5.2 | 4.8 | 3.9 | 3.9 | 2.8 | 2.6 |
| | 50 | 12.2 | 11.6 | 30.3 | 27.8 | 11.0 | 10.6 | 6.7 | 7.0 | 6.5 | 5.5 |
| | 75 | 30.2 | 30.3 | 67.6 | 66.4 | 19.4 | 18.5 | 12.4 | 13.3 | 12.7 | 10.4 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | | |
| Annual result and depreciation | 25 | 10.1 | 9.9 | 14.4 | 16.4 | 10.3 | 10.2 | 7.9 | 7.7 | 7.5 | 6.5 |
| | 50 | 24.2 | 23.5 | 43.2 | 44.9 | 22.2 | 20.9 | 16.5 | 16.8 | 15.9 | 14.3 |
| | 75 | 60.1 | 60.0 | 111.9 | 101.7 | 49.1 | 48.2 | 32.1 | 31.6 | 32.7 | 29.6 |
| Percentage of fixed assets | | | | | | | | | | | |
| Long-term equity and liabilities | 25 | 53.8 | 56.3 | 16.7 | 30.0 | 67.1 | 67.1 | 63.6 | 67.9 | 71.2 | 75.9 |
| | 50 | 105.1 | 106.4 | 93.4 | 95.9 | 111.7 | 111.3 | 116.2 | 117.7 | 117.9 | 127.4 |
| | 75 | 213.6 | 213.2 | 170.6 | 168.5 | 263.8 | 278.5 | 236.7 | 225.3 | 267.2 | 228.1 |
| Percentage of short-term liabilities | | | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 36.9 | 38.3 | 30.4 | 30.4 | 36.4 | 36.2 | 41.9 | 42.0 | 46.4 | 47.4 |
| | 50 | 71.1 | 75.9 | 70.7 | 77.6 | 69.5 | 70.0 | 70.6 | 75.5 | 75.1 | 84.2 |
| | 75 | 142.9 | 147.5 | 170.8 | 169.8 | 130.9 | 134.7 | 125.6 | 117.7 | 140.7 | 146.1 |
| Percentage of cost of materials | | | | | | | | | | | |
| Trade payables | 25 | 3.6 | 3.7 | 2.9 | 3.4 | 4.2 | 4.4 | 3.9 | 3.6 | 3.4 | 2.9 |
| | 50 | 8.3 | 8.2 | 9.6 | 9.7 | 8.3 | 8.7 | 7.8 | 6.7 | 7.3 | 6.5 |
| | 75 | 15.8 | 15.8 | 24.2 | 22.0 | 15.6 | 14.8 | 13.2 | 12.4 | 11.6 | 10.6 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

7. Hesse

b) Manufacturing

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 98.5 | 98.8 | 98.7 | 96.5 | 99.5 | 98.4 | 99.3 | 99.4 | 98.4 | 98.8 |
| Change in finished goods | 1.5 | 1.2 | 1.3 | 3.5 | 0.5 | 1.6 | 0.7 | 0.6 | 1.6 | 1.2 |
| Interest and similar income | 0.4 | 0.3 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.5 | 0.3 |
| Other income | 4.5 | 4.3 | 2.3 | 2.6 | 2.0 | 2.2 | 2.6 | 2.5 | 4.8 | 4.5 |
| of which: Income from long-term equity investments | 1.6 | 1.4 | 0.0 | 0.0 | 0.1 | 0.1 | 0.8 | 0.5 | 1.7 | 1.5 |
| Total income | 105.0 | 104.6 | 102.4 | 102.7 | 102.1 | 102.3 | 102.8 | 102.6 | 105.2 | 104.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 54.2 | 57.0 | 39.4 | 38.6 | 46.2 | 45.7 | 51.2 | 51.3 | 54.7 | 57.8 |
| Personnel expenses | 19.9 | 19.2 | 34.5 | 34.6 | 31.1 | 31.5 | 26.3 | 26.8 | 18.9 | 18.2 |
| Depreciation | 3.4 | 3.9 | 3.1 | 3.2 | 2.6 | 2.6 | 2.8 | 3.0 | 3.5 | 4.0 |
| of which: Depreciation of tangible fixed assets | 3.2 | 3.5 | 3.1 | 3.1 | 2.5 | 2.5 | 2.7 | 2.7 | 3.2 | 3.6 |
| Interest and similar expenses | 1.4 | 1.8 | 1.2 | 1.1 | 0.8 | 0.7 | 0.9 | 0.8 | 1.5 | 1.9 |
| Operating taxes | 0.0 | 0.0 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 18.0 | 18.4 | 18.7 | 18.3 | 17.0 | 17.1 | 16.5 | 16.6 | 18.2 | 18.6 |
| Total expenses before taxes on income | 96.9 | 100.2 | 97.1 | 96.0 | 97.8 | 97.7 | 97.7 | 98.5 | 96.8 | 100.5 |
| Annual result before taxes on income | 8.0 | 4.4 | 5.3 | 6.7 | 4.4 | 4.6 | 5.1 | 4.1 | 8.4 | 4.4 |
| Taxes on income | 1.5 | 0.9 | 1.1 | 1.2 | 1.2 | 1.1 | 1.1 | 1.0 | 1.5 | 0.9 |
| Annual result | 6.5 | 3.5 | 4.2 | 5.5 | 3.2 | 3.4 | 4.0 | 3.1 | 6.9 | 3.5 |
| Profit and loss transfers (parent company) | 1.8 | 2.6 | 0.0 | 0.0 | 0.2 | 0.2 | 0.1 | 0.0 | 2.0 | 2.9 |
| Profit and loss transfers (subsidiary) | 6.0 | 4.5 | 0.3 | 0.3 | 0.8 | 0.6 | 1.1 | 0.8 | 6.7 | 5.0 |
| Profit for the year | 2.3 | 1.6 | 3.9 | 5.2 | 2.7 | 3.1 | 3.0 | 2.3 | 2.2 | 1.5 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 5.1 | 4.5 | 0.7 | 0.6 | 1.7 | 1.7 | 1.7 | 1.6 | 5.4 | 4.8 |
| Tangible fixed assets | 14.9 | 14.7 | 28.3 | 26.7 | 22.5 | 22.0 | 21.4 | 20.6 | 14.4 | 14.2 |
| of which: Land and buildings | 4.8 | 4.9 | 11.8 | 10.7 | 10.6 | 10.2 | 9.3 | 8.8 | 4.4 | 4.6 |
| Inventories | 13.7 | 13.1 | 29.8 | 32.6 | 30.9 | 33.6 | 29.0 | 29.5 | 12.4 | 11.7 |
| of which: Finished goods and merchandise | 4.4 | 4.4 | 12.8 | 12.4 | 9.7 | 9.9 | 7.1 | 7.5 | 4.2 | 4.1 |
| Cash | 3.4 | 3.5 | 11.4 | 13.8 | 12.9 | 11.1 | 9.4 | 9.5 | 2.9 | 3.0 |
| Receivables | 30.6 | 31.5 | 24.6 | 21.9 | 27.6 | 27.4 | 32.3 | 32.4 | 30.5 | 31.4 |
| Short-term | 26.6 | 27.5 | 23.9 | 21.5 | 26.1 | 25.4 | 31.0 | 31.2 | 26.3 | 27.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 6.1 | 6.1 | 13.0 | 12.7 | 14.9 | 16.2 | 13.8 | 14.2 | 5.5 | 5.4 |
| Receivables from affiliated companies | 18.8 | 20.0 | 5.9 | 4.2 | 8.5 | 6.6 | 14.6 | 13.9 | 19.3 | 20.6 |
| Long-term | 3.9 | 4.0 | 0.7 | 0.4 | 1.5 | 2.0 | 1.2 | 1.2 | 4.1 | 4.2 |
| of which: Loans to affiliated companies | 2.6 | 2.7 | 0.2 | 0.0 | 0.8 | 1.0 | 1.0 | 0.9 | 2.8 | 2.8 |
| Securities | 0.5 | 0.5 | 1.3 | 1.1 | 1.3 | 1.3 | 0.4 | 1.0 | 0.5 | 0.5 |
| Other long-term equity investments | 31.6 | 32.0 | 2.6 | 2.1 | 2.6 | 2.5 | 5.4 | 5.1 | 33.8 | 34.3 |
| of which: Goodwill | 2.8 | 2.6 | 0.8 | 0.6 | 0.9 | 0.8 | 0.8 | 0.7 | 3.0 | 2.7 |
| Capital | 30.5 | 30.3 | 20.4 | 24.3 | 35.4 | 36.1 | 37.5 | 38.3 | 30.0 | 29.7 |
| Liabilities | 52.8 | 52.8 | 70.1 | 67.1 | 54.3 | 53.9 | 48.2 | 47.4 | 53.1 | 53.1 |
| Short-term | 40.4 | 39.2 | 50.7 | 48.5 | 40.3 | 40.7 | 39.2 | 38.1 | 40.5 | 39.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.3 | 1.9 | 11.8 | 12.0 | 6.7 | 7.0 | 5.0 | 5.5 | 2.0 | 1.6 |
| Trade payables | 4.6 | 4.6 | 10.2 | 8.7 | 8.2 | 7.5 | 6.2 | 6.4 | 4.5 | 4.5 |
| Liabilities to affiliated companies | 28.7 | 28.6 | 13.7 | 9.6 | 9.0 | 9.0 | 14.8 | 13.6 | 29.9 | 29.9 |
| Long-term | 12.3 | 13.6 | 19.3 | 18.6 | 14.0 | 13.2 | 9.1 | 9.3 | 12.6 | 13.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.1 | 4.6 | 10.2 | 8.1 | 8.1 | 7.5 | 4.2 | 4.1 | 4.1 | 4.6 |
| Liabilities to affiliated companies | 6.3 | 7.2 | 5.0 | 7.0 | 4.5 | 4.8 | 4.2 | 4.6 | 6.5 | 7.4 |
| Provisions | 16.5 | 16.7 | 9.3 | 8.3 | 10.2 | 10.0 | 14.0 | 14.1 | 16.7 | 17.0 |
| of which: Provisions for pensions | 8.2 | 8.5 | 4.0 | 3.2 | 3.1 | 3.1 | 5.8 | 6.2 | 8.4 | 8.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 8.1 | 4.4 | 5.4 | 6.9 | 4.4 | 4.6 | 5.1 | 4.2 | 8.6 | 4.4 |
| Annual result and depreciation | 10.1 | 7.4 | 7.5 | 9.0 | 5.8 | 6.2 | 6.9 | 6.1 | 10.5 | 7.6 |
| Trade receivables | 6.8 | 6.5 | 8.0 | 8.5 | 9.6 | 10.8 | 10.1 | 10.7 | 6.4 | 6.0 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 89.7 | 92.5 | 162.3 | 148.8 | 155.1 | 150.7 | 136.9 | 133.2 | 85.6 | 88.9 |
| Annual result and interest paid | 7.2 | 4.9 | 8.8 | 10.2 | 6.3 | 6.4 | 6.7 | 5.3 | 7.3 | 4.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.7 | 10.4 | 17.7 | 21.7 | 17.5 | 17.6 | 17.7 | 15.6 | 13.4 | 10.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 91.7 | 94.5 | 135.5 | 152.4 | 180.0 | 181.0 | 174.3 | 183.6 | 88.2 | 90.8 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 75.3 | 79.8 | 72.0 | 74.3 | 98.0 | 90.9 | 103.5 | 107.2 | 73.1 | 77.7 |
| Cash resources, short-term receivables and inventories | 109.2 | 113.3 | 130.9 | 141.5 | 174.5 | 173.4 | 177.6 | 184.5 | 103.8 | 107.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 9.3 | 8.7 | 15.7 | 14.6 | 11.3 | 10.7 | 8.8 | 9.3 | 9.4 | 8.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 98.01 | 101.46 | 0.09 | 0.11 | 0.93 | 0.97 | 6.39 | 6.77 | 90.60 | 93.62 |
| Sales in € billion | 87.92 | 93.87 | 0.15 | 0.16 | 1.45 | 1.46 | 8.75 | 9.01 | 77.57 | 83.24 |
| Number of enterprises | 1 069 | 1 069 | 165 | 165 | 260 | 260 | 369 | 369 | 275 | 275 |

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

b) Manufacturing

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 36.0 | 36.2 | 27.3 | 26.5 | 33.0 | 33.2 | 40.2 | 39.6 | 45.5 | 45.7 |
| | 50 | 48.2 | 48.9 | 36.1 | 36.2 | 45.2 | 45.1 | 49.3 | 50.4 | 55.6 | 56.0 |
| | 75 | 60.5 | 60.3 | 49.6 | 47.9 | 56.1 | 55.4 | 61.0 | 61.0 | 69.4 | 69.1 |
| Personnel expenses | 25 | 17.8 | 18.0 | 21.5 | 24.7 | 21.7 | 22.2 | 18.4 | 18.6 | 12.2 | 12.3 |
| | 50 | 27.0 | 27.4 | 33.9 | 32.9 | 31.5 | 32.2 | 27.7 | 27.8 | 20.2 | 20.5 |
| | 75 | 36.2 | 36.5 | 42.6 | 43.1 | 40.1 | 40.4 | 35.1 | 35.4 | 28.1 | 28.2 |
| Depreciation | 25 | 1.0 | 1.1 | 1.2 | 1.1 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.0 |
| | 50 | 2.1 | 2.1 | 2.2 | 2.1 | 1.8 | 1.8 | 2.3 | 2.2 | 2.3 | 2.2 |
| | 75 | 3.8 | 3.8 | 4.2 | 4.1 | 3.5 | 3.4 | 3.8 | 3.8 | 3.7 | 3.9 |
| Annual result | 25 | 0.7 | 0.7 | 0.6 | 0.9 | 1.0 | 0.6 | 0.8 | 0.6 | 0.7 | 0.7 |
| | 50 | 3.2 | 3.0 | 3.6 | 4.5 | 3.2 | 2.9 | 2.9 | 2.7 | 3.6 | 3.0 |
| | 75 | 7.4 | 7.1 | 11.1 | 10.9 | 6.6 | 6.2 | 7.0 | 6.4 | 7.9 | 7.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 6.0 | 6.0 | 6.5 | 6.5 | 5.3 | 5.1 | 7.0 | 6.5 | 5.2 | 6.0 |
| | 50 | 16.7 | 16.6 | 19.8 | 18.7 | 14.9 | 15.2 | 17.5 | 18.0 | 15.8 | 15.9 |
| | 75 | 33.6 | 33.1 | 41.1 | 40.0 | 33.5 | 32.9 | 33.3 | 33.7 | 29.5 | 28.3 |
| Inventories | 25 | 13.0 | 13.1 | 7.3 | 7.0 | 13.6 | 14.3 | 16.0 | 15.7 | 11.9 | 11.1 |
| | 50 | 25.0 | 25.9 | 22.3 | 24.5 | 28.9 | 28.9 | 28.2 | 29.5 | 19.6 | 19.6 |
| | 75 | 41.8 | 42.5 | 42.3 | 43.8 | 48.4 | 51.4 | 43.8 | 44.8 | 32.8 | 31.9 |
| Equity | 25 | 13.2 | 14.2 | 3.0 | 4.0 | 14.9 | 14.9 | 16.2 | 16.6 | 15.5 | 15.5 |
| | 50 | 32.1 | 32.7 | 21.0 | 26.3 | 34.5 | 34.2 | 36.4 | 35.4 | 29.2 | 30.0 |
| | 75 | 54.8 | 54.8 | 45.4 | 51.4 | 54.9 | 55.5 | 58.4 | 57.9 | 53.4 | 51.0 |
| Short-term liabilities | 25 | 19.5 | 18.6 | 19.9 | 18.1 | 21.6 | 19.7 | 18.0 | 18.0 | 20.0 | 17.8 |
| | 50 | 36.7 | 35.4 | 42.9 | 38.3 | 38.3 | 37.7 | 35.6 | 36.2 | 32.4 | 30.2 |
| | 75 | 59.0 | 58.8 | 71.7 | 72.1 | 59.5 | 59.8 | 57.8 | 57.5 | 54.9 | 52.1 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 3.4 | 2.6 | 13.9 | 12.1 | 8.7 | 8.0 | 2.0 | 2.1 | 0.0 | 0.0 |
| | 75 | 20.4 | 20.6 | 39.6 | 32.0 | 26.6 | 26.5 | 16.4 | 16.0 | 11.1 | 10.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.0 | 0.8 | 0.7 | 1.2 | 1.2 | 0.8 | 1.0 | 0.7 | 1.0 | 0.7 |
| | 50 | 4.0 | 3.8 | 4.0 | 5.6 | 3.9 | 3.7 | 3.7 | 3.6 | 4.2 | 3.9 |
| | 75 | 9.0 | 9.0 | 12.3 | 13.0 | 8.5 | 8.5 | 8.8 | 7.9 | 9.1 | 8.6 |
| Annual result and depreciation | 25 | 3.1 | 2.8 | 3.2 | 3.7 | 2.9 | 2.8 | 3.0 | 2.8 | 3.2 | 2.5 |
| | 50 | 6.9 | 6.7 | 7.4 | 8.5 | 6.5 | 6.0 | 6.8 | 6.6 | 7.2 | 6.5 |
| | 75 | 12.1 | 12.1 | 16.1 | 15.9 | 11.1 | 10.7 | 11.4 | 11.6 | 12.9 | 12.0 |
| Trade receivables | 25 | 4.1 | 4.0 | 2.6 | 3.1 | 4.9 | 5.0 | 4.9 | 4.8 | 3.6 | 3.7 |
| | 50 | 8.0 | 8.0 | 6.3 | 5.9 | 8.2 | 8.7 | 8.7 | 9.1 | 7.6 | 7.5 |
| | 75 | 12.0 | 12.4 | 10.3 | 10.3 | 12.2 | 13.8 | 12.9 | 13.2 | 11.8 | 11.2 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.8 | 2.4 | 3.4 | 3.4 | 2.9 | 2.4 | 2.5 | 2.4 | 2.4 | 2.0 |
| | 50 | 6.9 | 6.2 | 9.7 | 10.2 | 7.5 | 6.2 | 6.5 | 5.8 | 6.5 | 6.1 |
| | 75 | 13.6 | 13.2 | 19.8 | 23.2 | 12.7 | 12.7 | 11.4 | 10.4 | 13.0 | 12.3 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.7 | 4.5 | 4.3 | 4.4 | 6.2 | 3.4 | 5.8 | 5.2 | 6.5 | 4.5 |
| | 50 | 18.6 | 16.1 | 18.6 | 15.5 | 17.6 | 14.9 | 18.7 | 17.6 | 18.5 | 16.0 |
| | 75 | 39.6 | 38.7 | 38.1 | 51.3 | 45.6 | 42.5 | 40.7 | 39.3 | 34.0 | 31.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 102.7 | 106.5 | 78.5 | 91.9 | 105.8 | 110.6 | 118.2 | 111.2 | 101.3 | 103.1 |
| | 50 | 180.4 | 184.8 | 153.1 | 177.7 | 200.0 | 199.6 | 184.9 | 186.5 | 165.4 | 169.5 |
| | 75 | 380.4 | 403.3 | 320.0 | 410.0 | 542.1 | 635.4 | 390.4 | 395.7 | 288.2 | 287.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 54.1 | 54.0 | 35.6 | 34.4 | 50.4 | 47.4 | 55.3 | 55.2 | 68.1 | 69.3 |
| | 50 | 103.1 | 104.4 | 89.8 | 99.1 | 98.7 | 104.7 | 100.2 | 97.2 | 111.3 | 114.9 |
| | 75 | 214.7 | 226.2 | 168.8 | 226.5 | 201.4 | 202.6 | 219.0 | 226.2 | 230.6 | 256.2 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.2 | 4.0 | 3.7 | 3.3 | 4.7 | 4.2 | 4.1 | 4.1 | 4.1 | 4.0 |
| | 50 | 8.1 | 7.8 | 9.4 | 8.3 | 8.3 | 8.2 | 7.4 | 7.6 | 8.1 | 7.2 |
| | 75 | 14.0 | 13.8 | 19.0 | 18.9 | 15.9 | 14.6 | 12.2 | 12.1 | 12.7 | 12.8 |

IV. Enterprises by federal state and economic sector

8. Mecklenburg-West Pomerania

All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.2 | 99.2 | 98.6 | 99.5 | 98.3 | 97.8 | 98.2 | 99.2 | 99.9 | 99.4 |
| Change in finished goods | 0.8 | 0.8 | 1.4 | 0.5 | 1.7 | 2.2 | 1.8 | 0.8 | 0.1 | 0.6 |
| Interest and similar income | 0.2 | 0.2 | 0.3 | 0.4 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 |
| Other income | 4.4 | 4.0 | 14.0 | 15.6 | 5.5 | 5.0 | 3.8 | 4.2 | 4.3 | 3.3 |
| of which: Income from long-term equity investments | 0.2 | 0.1 | 0.2 | 0.3 | 0.1 | 0.0 | 0.1 | 0.1 | 0.3 | 0.1 |
| Total income | 104.7 | 104.2 | 114.4 | 116.0 | 105.6 | 105.1 | 103.9 | 104.4 | 104.6 | 103.6 |
| Expenses | | | | | | | | | | |
| Cost of materials | 62.9 | 63.7 | 41.1 | 41.5 | 49.8 | 49.6 | 56.1 | 56.7 | 69.9 | 70.7 |
| Personnel expenses | 18.4 | 18.3 | 32.9 | 33.4 | 25.3 | 25.6 | 23.8 | 24.2 | 13.8 | 13.4 |
| Depreciation | 5.0 | 4.8 | 8.2 | 9.9 | 5.8 | 5.7 | 4.7 | 4.4 | 4.9 | 4.7 |
| of which: Depreciation of tangible fixed assets | 4.7 | 4.5 | 8.1 | 9.8 | 5.6 | 5.6 | 4.3 | 4.2 | 4.7 | 4.3 |
| Interest and similar expenses | 1.3 | 1.3 | 2.6 | 2.4 | 1.5 | 1.4 | 0.9 | 0.8 | 1.5 | 1.6 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other expenses | 12.8 | 12.5 | 22.9 | 22.5 | 17.6 | 17.6 | 13.5 | 13.6 | 11.1 | 10.6 |
| Total expenses before taxes on income | 100.5 | 100.7 | 107.9 | 109.9 | 100.1 | 100.1 | 99.1 | 99.9 | 101.2 | 101.0 |
| Annual result before taxes on income | 4.1 | 3.5 | 6.4 | 6.0 | 5.5 | 5.0 | 4.9 | 4.5 | 3.4 | 2.6 |
| Taxes on income | 0.9 | 0.9 | 1.3 | 1.2 | 1.2 | 1.2 | 1.0 | 1.0 | 0.7 | 0.7 |
| Annual result | 3.3 | 2.6 | 5.1 | 4.9 | 4.3 | 3.9 | 3.8 | 3.5 | 2.7 | 1.9 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.0 | -0.2 | 0.1 | 0.2 | 0.0 | 0.0 | 0.4 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.7 | 0.6 | -0.4 | -0.4 | 0.3 | 0.2 | 1.0 | 0.9 | 0.6 | 0.6 |
| Profit for the year | 2.8 | 2.2 | 5.5 | 5.0 | 4.1 | 3.8 | 2.8 | 2.6 | 2.5 | 1.6 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.2 | 4.1 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 3.5 | 7.0 |
| Tangible fixed assets | 50.7 | 48.1 | 60.0 | 58.8 | 60.8 | 59.9 | 50.3 | 48.8 | 47.8 | 44.4 |
| of which: Land and buildings | 21.6 | 20.8 | 32.8 | 32.2 | 22.9 | 22.6 | 24.1 | 23.7 | 19.3 | 18.3 |
| Inventories | 13.7 | 14.2 | 10.1 | 10.9 | 13.9 | 15.3 | 18.0 | 18.4 | 11.5 | 11.9 |
| of which: Finished goods and merchandise | 4.6 | 4.4 | 3.5 | 3.4 | 4.1 | 4.2 | 5.9 | 5.8 | 4.0 | 3.9 |
| Cash | 7.4 | 7.7 | 7.9 | 8.2 | 8.1 | 8.1 | 8.2 | 8.2 | 6.8 | 7.4 |
| Receivables | 19.2 | 19.3 | 18.4 | 18.7 | 14.5 | 13.9 | 19.5 | 20.3 | 20.2 | 20.1 |
| Short-term | 16.8 | 16.8 | 15.8 | 15.6 | 14.1 | 13.5 | 17.9 | 18.8 | 16.9 | 16.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.3 | 7.7 | 4.8 | 5.0 | 6.7 | 6.6 | 8.0 | 7.9 | 7.2 | 7.9 |
| Receivables from affiliated companies | 7.2 | 6.7 | 8.0 | 7.6 | 5.2 | 4.7 | 7.6 | 8.2 | 7.4 | 6.5 |
| Long-term | 2.4 | 2.5 | 2.6 | 3.1 | 0.4 | 0.4 | 1.5 | 1.5 | 3.3 | 3.4 |
| of which: Loans to affiliated companies | 2.3 | 2.3 | 0.7 | 1.3 | 0.2 | 0.3 | 1.4 | 1.3 | 3.3 | 3.4 |
| Securities | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.1 | 0.2 |
| Other long-term equity investments | 6.2 | 5.9 | 1.4 | 1.4 | 0.7 | 0.7 | 2.6 | 2.9 | 9.8 | 8.9 |
| of which: Goodwill | 0.3 | 0.2 | 0.3 | 0.3 | 0.0 | 0.1 | 0.3 | 0.3 | 0.4 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 41.3 | 39.5 | 36.1 | 36.2 | 40.9 | 40.9 | 43.8 | 42.5 | 40.4 | 37.7 |
| Liabilities | 52.3 | 54.4 | 59.7 | 59.7 | 55.1 | 55.0 | 49.5 | 50.4 | 52.6 | 56.1 |
| Short-term | 27.8 | 27.3 | 27.6 | 28.3 | 27.2 | 28.4 | 32.4 | 33.9 | 25.5 | 23.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.1 | 4.7 | 7.0 | 7.4 | 6.6 | 6.9 | 7.3 | 7.1 | 3.6 | 2.9 |
| Trade payables | 5.7 | 5.3 | 5.4 | 5.3 | 5.4 | 5.1 | 6.0 | 5.9 | 5.6 | 5.1 |
| Liabilities to affiliated companies | 7.9 | 8.2 | 7.3 | 7.5 | 4.9 | 4.9 | 7.3 | 8.3 | 9.0 | 9.0 |
| Long-term | 24.5 | 27.1 | 32.2 | 31.4 | 27.9 | 26.6 | 17.1 | 16.5 | 27.1 | 32.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 14.3 | 17.7 | 28.5 | 27.8 | 23.6 | 22.3 | 13.6 | 13.3 | 11.7 | 18.3 |
| Liabilities to affiliated companies | 4.4 | 4.7 | 2.3 | 2.3 | 3.6 | 3.3 | 3.0 | 2.8 | 5.5 | 6.0 |
| Provisions | 6.0 | 5.8 | 3.1 | 3.0 | 3.7 | 3.7 | 6.1 | 6.5 | 6.6 | 6.0 |
| of which: Provisions for pensions | 0.6 | 0.6 | 0.1 | 0.1 | 0.5 | 0.5 | 0.8 | 0.9 | 0.5 | 0.4 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.2 | 3.5 | 6.5 | 6.1 | 5.6 | 5.2 | 4.9 | 4.6 | 3.4 | 2.6 |
| Annual result and depreciation | 8.3 | 7.5 | 13.5 | 14.9 | 10.3 | 9.8 | 8.7 | 8.0 | 7.6 | 6.6 |
| Trade receivables | 7.0 | 7.5 | 8.1 | 8.1 | 7.9 | 7.8 | 7.3 | 7.3 | 6.7 | 7.5 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 103.7 | 102.5 | 59.5 | 61.4 | 84.4 | 83.8 | 109.4 | 108.3 | 107.8 | 106.0 |
| Annual result and interest paid | 4.8 | 4.1 | 4.7 | 4.5 | 4.9 | 4.5 | 5.3 | 4.8 | 4.5 | 3.7 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 16.8 | 14.6 | 14.4 | 16.4 | 17.0 | 16.2 | 19.8 | 17.6 | 15.5 | 12.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 107.9 | 110.4 | 105.4 | 105.6 | 110.4 | 109.9 | 112.0 | 111.0 | 105.5 | 110.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 87.5 | 90.2 | 86.3 | 84.4 | 81.9 | 76.5 | 81.7 | 80.5 | 92.8 | 101.4 |
| Cash resources, short-term receivables and inventories | 136.8 | 142.0 | 123.1 | 122.8 | 132.9 | 130.2 | 137.5 | 134.8 | 138.1 | 151.5 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 8.6 | 8.1 | 21.6 | 20.6 | 12.6 | 12.0 | 9.6 | 9.5 | 7.4 | 6.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 17.77 | 19.09 | 0.51 | 0.51 | 2.43 | 2.53 | 5.10 | 5.41 | 9.73 | 10.63 |
| Sales in € billion | 18.42 | 19.56 | 0.30 | 0.31 | 2.05 | 2.12 | 5.57 | 5.86 | 10.50 | 11.26 |
| Number of enterprises | 1 098 | 1 098 | 324 | 324 | 428 | 428 | 266 | 266 | 80 | 80 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 8. Mecklenburg-West Pomerania

All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 28.1 | 28.0 | 15.4 | 15.9 | 30.1 | 29.8 | 32.5 | 32.6 | 53.1 | 53.1 |
| | 50 | 51.9 | 50.6 | 40.4 | 39.9 | 52.1 | 51.1 | 58.9 | 60.3 | 71.3 | 68.9 |
| | 75 | 69.9 | 70.0 | 60.1 | 60.9 | 67.9 | 67.0 | 76.2 | 76.1 | 81.1 | 81.6 |
| Personnel expenses | 25 | 11.0 | 11.1 | 11.3 | 11.3 | 12.5 | 12.5 | 10.8 | 10.4 | 6.6 | 6.5 |
| | 50 | 20.7 | 21.7 | 23.9 | 24.9 | 23.4 | 23.6 | 18.4 | 19.2 | 10.5 | 11.4 |
| | 75 | 35.6 | 35.1 | 40.6 | 40.1 | 35.1 | 35.2 | 31.2 | 31.1 | 19.9 | 20.2 |
| Depreciation | 25 | 1.2 | 1.2 | 1.3 | 1.3 | 1.1 | 1.2 | 1.1 | 1.0 | 1.5 | 1.4 |
| | 50 | 3.0 | 3.2 | 4.5 | 4.5 | 2.7 | 3.0 | 2.5 | 2.6 | 3.3 | 3.8 |
| | 75 | 7.5 | 7.5 | 11.2 | 11.7 | 6.6 | 6.7 | 6.5 | 6.0 | 5.6 | 6.2 |
| Annual result | 25 | 0.4 | 0.3 | 0.2 | 0.3 | 0.7 | 0.4 | 0.2 | 0.5 | 0.4 | 0.1 |
| | 50 | 2.9 | 2.6 | 4.1 | 3.9 | 3.1 | 2.6 | 2.3 | 2.2 | 2.2 | 1.5 |
| | 75 | 8.1 | 7.6 | 10.6 | 12.6 | 7.2 | 6.6 | 6.1 | 5.7 | 5.2 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 11.9 | 11.4 | 12.5 | 12.7 | 11.0 | 10.2 | 12.3 | 11.4 | 17.9 | 19.3 |
| | 50 | 35.0 | 35.5 | 40.9 | 42.6 | 32.1 | 32.6 | 30.3 | 31.9 | 37.6 | 38.4 |
| | 75 | 66.0 | 66.7 | 69.4 | 71.4 | 64.8 | 65.9 | 62.4 | 62.7 | 64.4 | 62.1 |
| Inventories | 25 | 0.7 | 0.8 | 0.0 | 0.0 | 1.1 | 1.4 | 1.1 | 0.9 | 1.6 | 2.0 |
| | 50 | 8.9 | 9.2 | 3.9 | 4.8 | 10.4 | 10.6 | 14.7 | 12.9 | 11.8 | 11.7 |
| | 75 | 32.2 | 32.8 | 18.1 | 18.9 | 37.5 | 35.5 | 41.3 | 41.6 | 29.7 | 28.6 |
| Equity | 25 | 11.8 | 13.1 | 6.1 | 7.2 | 11.2 | 12.9 | 16.9 | 16.5 | 20.7 | 22.1 |
| | 50 | 31.9 | 32.4 | 29.7 | 28.3 | 28.9 | 29.9 | 35.4 | 36.8 | 41.3 | 42.7 |
| | 75 | 55.0 | 56.1 | 58.3 | 58.8 | 51.7 | 51.7 | 55.7 | 57.4 | 62.0 | 57.2 |
| Short-term liabilities | 25 | 14.9 | 14.8 | 13.6 | 13.2 | 15.3 | 15.5 | 18.5 | 16.6 | 13.8 | 15.5 |
| | 50 | 34.9 | 33.9 | 31.2 | 30.0 | 37.9 | 35.8 | 37.7 | 36.9 | 32.1 | 36.6 |
| | 75 | 60.7 | 62.0 | 57.3 | 59.9 | 65.6 | 65.3 | 61.8 | 61.9 | 48.4 | 53.8 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 |
| | 50 | 14.8 | 16.0 | 18.0 | 20.9 | 15.9 | 16.1 | 12.2 | 15.7 | 5.6 | 5.9 |
| | 75 | 39.3 | 40.0 | 47.8 | 48.8 | 39.8 | 39.7 | 34.5 | 35.3 | 24.9 | 23.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.6 | 0.4 | 0.3 | 1.0 | 0.7 | 0.5 | 0.6 | 0.7 | 0.2 |
| | 50 | 3.8 | 3.5 | 5.0 | 4.5 | 4.0 | 3.6 | 3.0 | 2.7 | 2.7 | 2.1 |
| | 75 | 9.7 | 9.6 | 13.7 | 15.0 | 8.9 | 8.4 | 7.9 | 7.3 | 7.0 | 7.4 |
| Annual result and depreciation | 25 | 3.3 | 3.0 | 4.2 | 4.0 | 3.2 | 3.1 | 2.9 | 2.3 | 3.1 | 2.6 |
| | 50 | 8.3 | 8.0 | 11.5 | 12.9 | 8.0 | 7.8 | 6.6 | 6.6 | 7.0 | 7.1 |
| | 75 | 17.2 | 17.2 | 23.3 | 24.0 | 16.3 | 16.0 | 14.3 | 13.2 | 10.8 | 11.5 |
| Trade receivables | 25 | 2.1 | 2.0 | 1.1 | 1.1 | 2.8 | 2.7 | 2.9 | 2.4 | 1.5 | 1.6 |
| | 50 | 5.7 | 5.8 | 5.2 | 4.7 | 6.1 | 6.1 | 6.4 | 6.2 | 4.8 | 6.1 |
| | 75 | 10.7 | 10.3 | 11.0 | 10.3 | 10.6 | 10.2 | 11.0 | 10.4 | 8.4 | 9.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.8 | 1.7 | 1.5 | 1.8 | 1.8 | 1.9 | 2.0 | 1.8 | 1.7 | 0.9 |
| | 50 | 5.2 | 4.9 | 5.9 | 5.7 | 5.5 | 5.1 | 4.3 | 4.1 | 4.7 | 4.1 |
| | 75 | 11.2 | 10.4 | 15.4 | 15.5 | 10.8 | 10.3 | 9.7 | 8.6 | 7.6 | 7.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.8 | 4.9 | 1.7 | 3.7 | 6.0 | 4.9 | 4.8 | 5.2 | 7.5 | 6.5 |
| | 50 | 15.4 | 15.9 | 14.0 | 14.7 | 15.3 | 15.7 | 15.8 | 16.5 | 19.7 | 17.8 |
| | 75 | 37.9 | 39.9 | 40.6 | 42.9 | 39.6 | 39.8 | 38.8 | 39.8 | 32.1 | 30.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 87.5 | 86.6 | 79.0 | 78.0 | 90.7 | 88.9 | 90.2 | 92.7 | 92.4 | 88.2 |
| | 50 | 117.5 | 116.8 | 111.4 | 108.8 | 124.3 | 120.8 | 127.3 | 125.4 | 108.8 | 107.4 |
| | 75 | 225.0 | 237.7 | 208.4 | 217.1 | 245.1 | 272.2 | 235.3 | 236.9 | 150.7 | 147.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 42.3 | 41.9 | 42.3 | 35.4 | 41.6 | 39.8 | 41.6 | 45.3 | 56.6 | 49.5 |
| | 50 | 92.9 | 94.3 | 96.6 | 98.3 | 94.8 | 94.6 | 88.0 | 83.4 | 91.2 | 99.0 |
| | 75 | 189.0 | 188.7 | 226.7 | 214.3 | 173.7 | 179.6 | 173.7 | 175.8 | 193.9 | 182.9 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.6 | 4.6 | 4.9 | 4.7 | 4.9 | 5.1 | 4.1 | 4.3 | 3.5 | 3.8 |
| | 50 | 9.8 | 10.0 | 11.9 | 12.8 | 10.3 | 10.3 | 9.1 | 9.0 | 7.0 | 7.0 |
| | 75 | 19.2 | 19.4 | 31.0 | 28.8 | 19.4 | 17.3 | 15.5 | 16.3 | 12.1 | 11.5 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

9. Lower Saxony

a) All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.4 | 98.2 | 98.0 | 98.8 | 98.2 | 99.0 | 98.4 | 99.8 | 99.6 |
| Change in finished goods | 0.3 | 0.6 | 1.8 | 2.0 | 1.2 | 1.8 | 1.0 | 1.6 | 0.2 | 0.4 |
| Interest and similar income | 0.3 | 0.3 | 0.3 | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 |
| Other income | 5.6 | 6.2 | 5.1 | 5.0 | 3.3 | 3.4 | 3.8 | 3.6 | 5.8 | 6.6 |
| of which: Income from long-term equity investments | 1.6 | 2.6 | 0.0 | 0.5 | 0.1 | 0.1 | 0.4 | 0.4 | 1.8 | 3.0 |
| Total income | 105.9 | 106.5 | 105.5 | 105.4 | 103.5 | 103.6 | 104.0 | 103.8 | 106.2 | 106.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 70.9 | 70.1 | 35.8 | 35.6 | 48.0 | 48.1 | 56.8 | 56.9 | 73.6 | 72.7 |
| Personnel expenses | 14.4 | 14.9 | 33.7 | 33.6 | 28.1 | 28.2 | 24.2 | 24.3 | 12.6 | 13.1 |
| Depreciation | 2.8 | 2.7 | 5.9 | 5.9 | 3.8 | 3.9 | 3.5 | 3.6 | 2.6 | 2.6 |
| of which: Depreciation of tangible fixed assets | 2.6 | 2.6 | 5.8 | 5.8 | 3.7 | 3.7 | 3.3 | 3.4 | 2.5 | 2.4 |
| Interest and similar expenses | 1.5 | 1.8 | 1.7 | 1.6 | 0.9 | 0.9 | 0.8 | 0.8 | 1.6 | 2.0 |
| Operating taxes | 0.1 | 0.0 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other expenses | 14.2 | 14.3 | 21.3 | 21.5 | 17.8 | 17.7 | 14.3 | 14.5 | 14.1 | 14.1 |
| Total expenses before taxes on income | 103.9 | 103.9 | 98.5 | 98.4 | 98.7 | 98.9 | 99.7 | 100.1 | 104.6 | 104.6 |
| Annual result before taxes on income | 2.0 | 2.6 | 6.9 | 7.0 | 4.8 | 4.7 | 4.2 | 3.6 | 1.6 | 2.3 |
| Taxes on income | 0.7 | 0.8 | 1.5 | 1.5 | 1.1 | 1.2 | 1.0 | 0.9 | 0.6 | 0.8 |
| Annual result | 1.3 | 1.8 | 5.4 | 5.4 | 3.6 | 3.5 | 3.3 | 2.7 | 0.9 | 1.6 |
| Profit and loss transfers (parent company) | 2.4 | 1.5 | 0.6 | 0.5 | 0.1 | 0.1 | 0.1 | 0.0 | 2.8 | 1.8 |
| Profit and loss transfers (subsidiary) | 0.7 | 0.6 | 0.0 | 0.0 | 0.3 | 0.3 | 0.6 | 0.6 | 0.8 | 0.6 |
| Profit for the year | 3.0 | 2.7 | 6.0 | 5.9 | 3.4 | 3.3 | 2.7 | 2.1 | 3.0 | 2.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.5 | 0.6 | 0.6 | 0.7 | 0.7 | 1.2 | 1.1 | 0.6 | 0.5 |
| Tangible fixed assets | 17.1 | 16.0 | 47.0 | 45.2 | 38.0 | 37.0 | 35.3 | 34.4 | 14.9 | 13.9 |
| of which: Land and buildings | 5.7 | 5.2 | 15.7 | 15.2 | 14.0 | 13.6 | 12.6 | 12.5 | 4.8 | 4.4 |
| Inventories | 11.2 | 11.3 | 14.4 | 15.9 | 22.4 | 23.9 | 21.4 | 23.1 | 10.1 | 10.0 |
| of which: Finished goods and merchandise | 4.5 | 4.5 | 5.2 | 5.2 | 8.6 | 8.8 | 8.4 | 8.6 | 4.1 | 4.1 |
| Cash | 5.2 | 7.3 | 10.8 | 10.7 | 10.5 | 10.2 | 9.1 | 9.0 | 4.7 | 7.0 |
| Receivables | 26.9 | 26.8 | 23.6 | 24.0 | 23.7 | 23.6 | 24.6 | 23.9 | 27.2 | 27.1 |
| Short-term | 24.5 | 24.4 | 23.1 | 23.5 | 22.9 | 22.4 | 23.0 | 22.4 | 24.7 | 24.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.4 | 5.1 | 9.0 | 9.6 | 11.9 | 11.5 | 10.8 | 10.6 | 4.8 | 4.5 |
| Receivables from affiliated companies | 16.9 | 16.9 | 8.9 | 8.5 | 7.4 | 7.4 | 9.3 | 8.8 | 17.8 | 17.8 |
| Long-term | 2.4 | 2.4 | 0.5 | 0.6 | 0.8 | 1.2 | 1.6 | 1.6 | 2.5 | 2.5 |
| of which: Loans to affiliated companies | 2.1 | 2.0 | 0.2 | 0.3 | 0.4 | 0.5 | 1.0 | 1.1 | 2.2 | 2.2 |
| Securities | 3.8 | 3.5 | 0.2 | 0.3 | 0.8 | 0.7 | 1.7 | 1.6 | 4.0 | 3.7 |
| Other long-term equity investments | 35.1 | 34.5 | 2.5 | 2.7 | 3.4 | 3.4 | 6.5 | 6.5 | 38.4 | 37.7 |
| of which: Goodwill | 0.3 | 0.3 | 0.6 | 0.8 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.2 |
| Capital | 27.9 | 26.9 | 27.7 | 27.9 | 32.6 | 32.6 | 39.0 | 37.6 | 26.8 | 25.8 |
| Liabilities | 51.1 | 53.2 | 64.8 | 64.3 | 59.9 | 60.0 | 50.0 | 51.2 | 51.0 | 53.2 |
| Short-term | 32.1 | 32.7 | 40.0 | 38.7 | 39.8 | 40.2 | 36.8 | 38.2 | 31.5 | 32.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.8 | 2.5 | 12.9 | 11.2 | 9.8 | 10.1 | 6.4 | 6.4 | 2.3 | 2.0 |
| Trade payables | 5.0 | 4.7 | 6.4 | 6.6 | 7.5 | 7.4 | 7.0 | 7.1 | 4.8 | 4.4 |
| Liabilities to affiliated companies | 19.2 | 20.3 | 7.2 | 6.4 | 8.4 | 8.0 | 10.6 | 11.2 | 20.3 | 21.4 |
| Long-term | 19.0 | 20.5 | 24.8 | 25.6 | 20.1 | 19.7 | 13.2 | 13.0 | 19.5 | 21.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.9 | 3.8 | 19.8 | 19.9 | 14.4 | 13.5 | 8.3 | 8.0 | 3.2 | 3.2 |
| Liabilities to affiliated companies | 14.0 | 15.8 | 3.7 | 4.5 | 4.4 | 4.5 | 4.3 | 4.3 | 15.1 | 17.0 |
| Provisions | 20.3 | 19.3 | 7.1 | 7.4 | 7.0 | 6.9 | 10.2 | 10.4 | 21.6 | 20.4 |
| of which: Provisions for pensions | 7.2 | 7.4 | 0.7 | 0.8 | 1.3 | 1.3 | 3.3 | 3.4 | 7.6 | 7.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 2.0 | 2.6 | 7.0 | 7.1 | 4.8 | 4.8 | 4.3 | 3.7 | 1.6 | 2.4 |
| Annual result and depreciation | 4.1 | 4.5 | 11.5 | 11.6 | 7.5 | 7.5 | 6.8 | 6.4 | 3.6 | 4.2 |
| Trade receivables | 5.5 | 5.5 | 8.7 | 9.1 | 8.5 | 8.4 | 8.2 | 8.2 | 5.0 | 5.0 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 98.1 | 93.1 | 103.6 | 104.8 | 139.5 | 136.2 | 131.5 | 129.7 | 94.3 | 89.1 |
| Annual result and interest paid | 2.8 | 3.3 | 7.5 | 7.6 | 6.4 | 6.1 | 5.4 | 4.6 | 2.4 | 3.2 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 5.9 | 6.4 | 19.5 | 19.8 | 18.5 | 18.0 | 17.3 | 15.5 | 4.9 | 5.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 92.3 | 96.7 | 104.8 | 110.3 | 123.9 | 125.2 | 121.1 | 120.6 | 89.8 | 94.7 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 93.5 | 97.5 | 85.1 | 88.5 | 84.2 | 81.3 | 88.1 | 82.8 | 94.4 | 99.4 |
| Cash resources, short-term receivables and inventories | 128.4 | 131.9 | 121.2 | 129.5 | 140.4 | 140.7 | 146.1 | 143.4 | 126.3 | 130.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.2 | 7.1 | 16.8 | 17.4 | 11.1 | 11.1 | 9.3 | 9.5 | 6.9 | 6.7 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 313.33 | 338.23 | 1.44 | 1.53 | 6.14 | 6.64 | 24.35 | 25.66 | 281.39 | 304.40 |
| Sales in € billion | 307.53 | 315.04 | 1.50 | 1.61 | 8.57 | 9.04 | 32.03 | 33.29 | 265.43 | 271.10 |
| Number of enterprises | 5 758 | 5 758 | 1 770 | 1 770 | 1 793 | 1 793 | 1 369 | 1 369 | 826 | 826 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

a) All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 26.0 | 25.6 | 9.5 | 9.5 | 27.0 | 27.4 | 40.2 | 40.1 | 51.4 | 50.4 |
| | 50 | 48.6 | 48.1 | 31.1 | 30.9 | 48.1 | 47.8 | 58.1 | 58.7 | 69.0 | 69.0 |
| | 75 | 69.4 | 69.3 | 50.4 | 49.5 | 66.7 | 66.0 | 75.6 | 75.7 | 83.6 | 83.3 |
| Personnel expenses | 25 | 10.8 | 11.2 | 15.5 | 15.5 | 13.9 | 14.6 | 9.9 | 10.2 | 6.1 | 6.2 |
| | 50 | 23.6 | 23.7 | 30.3 | 30.5 | 26.2 | 26.6 | 19.8 | 19.3 | 12.7 | 13.0 |
| | 75 | 37.8 | 38.4 | 45.4 | 44.6 | 38.4 | 39.0 | 32.4 | 33.1 | 23.2 | 23.4 |
| Depreciation | 25 | 0.8 | 0.8 | 1.1 | 1.1 | 0.7 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 |
| | 50 | 2.0 | 2.0 | 2.6 | 2.7 | 1.9 | 1.8 | 1.8 | 1.8 | 1.6 | 1.5 |
| | 75 | 4.4 | 4.5 | 6.2 | 6.4 | 4.0 | 4.1 | 4.0 | 4.0 | 3.5 | 3.5 |
| Annual result | 25 | 0.6 | 0.5 | 0.9 | 0.8 | 0.7 | 0.6 | 0.6 | 0.5 | 0.3 | 0.2 |
| | 50 | 2.7 | 2.7 | 4.9 | 4.9 | 2.7 | 2.6 | 2.2 | 2.2 | 1.8 | 1.5 |
| | 75 | 7.3 | 7.2 | 12.8 | 12.7 | 6.3 | 6.2 | 5.3 | 5.1 | 4.7 | 4.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 6.0 | 5.9 | 6.4 | 6.4 | 5.8 | 5.4 | 5.9 | 5.8 | 6.7 | 6.6 |
| | 50 | 20.0 | 19.1 | 23.0 | 22.0 | 16.7 | 16.3 | 21.1 | 20.4 | 18.9 | 19.0 |
| | 75 | 45.5 | 45.1 | 54.6 | 52.6 | 42.3 | 40.9 | 43.8 | 43.7 | 37.9 | 37.9 |
| Inventories | 25 | 1.2 | 1.2 | 0.0 | 0.0 | 1.8 | 1.9 | 3.0 | 2.9 | 3.4 | 3.5 |
| | 50 | 14.9 | 15.2 | 6.2 | 5.8 | 18.6 | 19.1 | 22.7 | 22.7 | 19.7 | 20.0 |
| | 75 | 39.7 | 40.0 | 26.7 | 26.8 | 44.2 | 46.2 | 44.5 | 45.4 | 38.6 | 37.2 |
| Equity | 25 | 9.8 | 10.0 | 3.4 | 4.0 | 9.7 | 10.3 | 13.5 | 13.2 | 15.8 | 15.7 |
| | 50 | 27.8 | 27.8 | 23.7 | 23.7 | 26.2 | 26.4 | 30.9 | 30.8 | 31.3 | 32.2 |
| | 75 | 50.3 | 51.5 | 50.6 | 51.0 | 48.6 | 50.1 | 51.3 | 53.7 | 50.1 | 50.6 |
| Short-term liabilities | 25 | 21.2 | 21.0 | 20.0 | 19.5 | 22.4 | 21.8 | 20.6 | 20.4 | 22.4 | 22.6 |
| | 50 | 42.5 | 43.1 | 42.3 | 43.3 | 43.6 | 44.0 | 40.9 | 42.3 | 42.7 | 42.7 |
| | 75 | 68.0 | 68.6 | 74.4 | 74.2 | 68.9 | 69.2 | 64.8 | 65.6 | 62.3 | 63.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 9.6 | 9.2 | 15.9 | 15.7 | 10.4 | 9.9 | 8.4 | 7.2 | 1.9 | 2.2 |
| | 75 | 33.6 | 32.8 | 48.1 | 45.4 | 35.9 | 34.4 | 27.7 | 27.6 | 18.2 | 17.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.7 | 1.2 | 1.0 | 0.9 | 0.9 | 0.8 | 0.8 | 0.5 | 0.3 |
| | 50 | 3.5 | 3.4 | 6.2 | 6.1 | 3.6 | 3.3 | 2.9 | 2.9 | 2.3 | 1.9 |
| | 75 | 9.1 | 8.8 | 15.5 | 15.0 | 7.9 | 8.1 | 6.7 | 6.5 | 5.8 | 5.3 |
| Annual result and depreciation | 25 | 2.6 | 2.5 | 3.6 | 3.8 | 2.7 | 2.7 | 2.4 | 2.4 | 1.6 | 1.4 |
| | 50 | 6.6 | 6.4 | 10.5 | 10.1 | 6.5 | 6.4 | 5.4 | 5.4 | 4.4 | 4.0 |
| | 75 | 13.6 | 13.3 | 21.6 | 21.7 | 12.1 | 12.1 | 10.4 | 10.6 | 9.2 | 8.6 |
| Trade receivables | 25 | 2.8 | 2.8 | 1.9 | 1.8 | 3.1 | 3.2 | 3.4 | 3.5 | 2.9 | 2.9 |
| | 50 | 6.5 | 6.6 | 5.6 | 5.9 | 6.8 | 7.0 | 6.9 | 7.0 | 6.5 | 6.5 |
| | 75 | 11.4 | 11.4 | 11.4 | 11.3 | 11.4 | 11.6 | 11.6 | 11.4 | 10.9 | 10.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.6 | 2.3 | 3.0 | 2.9 | 2.9 | 2.5 | 2.3 | 2.2 | 2.1 | 1.4 |
| | 50 | 6.6 | 6.2 | 9.5 | 9.1 | 6.8 | 6.1 | 5.6 | 5.4 | 4.9 | 4.3 |
| | 75 | 14.4 | 14.1 | 23.5 | 22.6 | 13.9 | 13.4 | 11.2 | 10.8 | 9.8 | 8.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.8 | 4.9 | 4.4 | 3.7 | 6.0 | 5.1 | 6.1 | 5.4 | 6.3 | 5.1 |
| | 50 | 17.6 | 17.0 | 20.4 | 20.0 | 18.1 | 17.1 | 16.3 | 16.4 | 15.7 | 14.1 |
| | 75 | 43.2 | 41.1 | 59.2 | 55.4 | 43.2 | 42.0 | 36.8 | 33.7 | 31.9 | 30.3 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 85.5 | 85.5 | 62.5 | 65.0 | 90.3 | 90.6 | 94.1 | 92.7 | 93.1 | 91.7 |
| | 50 | 147.5 | 147.9 | 128.3 | 129.6 | 168.7 | 173.1 | 149.9 | 146.4 | 143.4 | 144.3 |
| | 75 | 341.4 | 353.8 | 321.1 | 335.9 | 415.2 | 433.5 | 331.3 | 350.2 | 257.5 | 269.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 45.4 | 45.6 | 39.3 | 40.9 | 44.7 | 44.3 | 49.1 | 47.6 | 55.6 | 56.2 |
| | 50 | 95.8 | 93.6 | 96.6 | 100.0 | 93.9 | 89.1 | 95.7 | 89.0 | 98.9 | 96.2 |
| | 75 | 193.2 | 192.9 | 220.8 | 227.9 | 193.6 | 184.4 | 187.7 | 179.5 | 163.1 | 169.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.1 | 4.2 | 4.2 | 4.3 | 4.4 | 4.5 | 4.3 | 4.2 | 3.7 | 3.8 |
| | 50 | 8.7 | 8.8 | 11.0 | 11.1 | 9.0 | 8.9 | 8.1 | 8.3 | 7.0 | 7.0 |
| | 75 | 16.6 | 16.8 | 24.3 | 25.8 | 16.9 | 17.5 | 13.8 | 13.7 | 11.7 | 11.9 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony
a) All economic sectors*

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.9 | 99.6 | 98.0 | 97.2 | 98.7 | 98.0 | 99.2 | 98.7 | 100.0 | 99.8 |
| Change in finished goods | 0.1 | 0.4 | 2.0 | 2.8 | 1.3 | 2.0 | 0.8 | 1.3 | 0.0 | 0.2 |
| Interest and similar income | 0.3 | 0.3 | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.3 | 0.3 |
| Other income | 6.5 | 7.4 | 5.9 | 5.5 | 3.7 | 3.8 | 4.4 | 4.1 | 6.8 | 7.9 |
| of which: Income from long-term equity investments | 2.0 | 3.2 | 0.0 | 0.8 | 0.1 | 0.1 | 0.5 | 0.4 | 2.2 | 3.7 |
| Total income | 106.9 | 107.7 | 106.3 | 106.0 | 104.0 | 104.1 | 104.6 | 104.3 | 107.2 | 108.2 |
| Expenses | | | | | | | | | | |
| Cost of materials | 70.6 | 69.5 | 36.7 | 36.7 | 47.6 | 47.8 | 55.3 | 55.4 | 73.1 | 71.9 |
| Personnel expenses | 14.9 | 15.6 | 38.2 | 38.0 | 29.8 | 29.9 | 26.1 | 26.1 | 13.1 | 13.9 |
| Depreciation | 2.8 | 2.8 | 4.4 | 4.4 | 3.8 | 3.8 | 3.5 | 3.5 | 2.7 | 2.6 |
| of which: Depreciation of tangible fixed assets | 2.6 | 2.6 | 4.4 | 4.4 | 3.7 | 3.7 | 3.3 | 3.3 | 2.5 | 2.5 |
| Interest and similar expenses | 1.7 | 2.0 | 1.4 | 1.4 | 0.8 | 0.8 | 0.8 | 0.8 | 1.8 | 2.2 |
| Operating taxes | 0.1 | 0.0 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other expenses | 15.3 | 15.5 | 21.0 | 21.0 | 17.8 | 17.8 | 14.5 | 14.7 | 15.3 | 15.4 |
| Total expenses before taxes on income | 105.3 | 105.4 | 102.0 | 101.8 | 100.0 | 100.2 | 100.3 | 100.6 | 106.1 | 106.1 |
| Annual result before taxes on income | 1.5 | 2.3 | 4.3 | 4.1 | 4.1 | 3.9 | 4.3 | 3.7 | 1.1 | 2.1 |
| Taxes on income | 0.7 | 0.9 | 1.6 | 1.6 | 1.2 | 1.3 | 1.1 | 1.0 | 0.6 | 0.9 |
| Annual result | 0.8 | 1.5 | 2.7 | 2.5 | 2.9 | 2.7 | 3.2 | 2.6 | 0.5 | 1.3 |
| Profit and loss transfers (parent company) | 3.0 | 1.9 | 0.8 | 0.7 | 0.2 | 0.1 | 0.1 | 0.0 | 3.4 | 2.2 |
| Profit and loss transfers (subsidiary) | 0.9 | 0.7 | -0.1 | 0.0 | 0.4 | 0.4 | 0.9 | 0.7 | 0.9 | 0.7 |
| Profit for the year | 2.9 | 2.6 | 3.6 | 3.2 | 2.6 | 2.4 | 2.4 | 1.9 | 3.0 | 2.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 0.5 | 0.8 | 0.6 | 0.8 | 0.8 | 1.0 | 0.9 | 0.6 | 0.4 |
| Tangible fixed assets | 14.7 | 13.8 | 39.3 | 37.1 | 35.9 | 34.6 | 35.4 | 34.9 | 12.7 | 11.8 |
| of which: Land and buildings | 5.2 | 4.7 | 15.7 | 14.8 | 14.3 | 13.7 | 13.3 | 13.3 | 4.3 | 3.9 |
| Inventories | 9.8 | 9.7 | 17.2 | 18.8 | 22.4 | 24.1 | 18.5 | 20.1 | 8.9 | 8.7 |
| of which: Finished goods and merchandise | 4.0 | 4.1 | 5.8 | 5.4 | 7.6 | 7.9 | 7.8 | 8.1 | 3.7 | 3.7 |
| Cash | 5.0 | 7.5 | 11.5 | 11.7 | 10.8 | 10.6 | 9.6 | 9.3 | 4.5 | 7.3 |
| Receivables | 26.2 | 26.0 | 28.0 | 27.8 | 25.0 | 24.9 | 25.4 | 24.7 | 26.3 | 26.1 |
| Short-term | 23.6 | 23.4 | 27.4 | 27.1 | 24.0 | 23.5 | 23.7 | 23.0 | 23.6 | 23.4 |
| of which: | | | | | | | | | | |
| Trade receivables | 4.8 | 4.4 | 10.0 | 10.3 | 12.0 | 11.8 | 10.8 | 10.6 | 4.2 | 3.8 |
| Receivables from affiliated companies | 16.7 | 16.7 | 10.9 | 10.0 | 8.2 | 8.0 | 10.0 | 9.2 | 17.3 | 17.5 |
| Long-term | 2.6 | 2.6 | 0.6 | 0.7 | 0.9 | 1.4 | 1.7 | 1.7 | 2.7 | 2.7 |
| of which: Loans to affiliated companies | 2.3 | 2.2 | 0.3 | 0.4 | 0.4 | 0.5 | 1.2 | 1.2 | 2.4 | 2.4 |
| Securities | 4.0 | 3.6 | 0.4 | 0.4 | 1.1 | 0.9 | 2.1 | 2.0 | 4.2 | 3.8 |
| Other long-term equity investments | 39.6 | 38.7 | 2.2 | 2.9 | 3.5 | 3.7 | 7.8 | 7.8 | 42.7 | 41.7 |
| of which: Goodwill | 0.3 | 0.3 | 0.5 | 0.8 | 0.5 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 27.4 | 26.4 | 33.0 | 32.4 | 37.5 | 37.1 | 42.8 | 41.7 | 26.1 | 25.1 |
| Liabilities | 51.1 | 53.4 | 57.6 | 57.9 | 54.4 | 54.9 | 45.5 | 46.4 | 51.4 | 53.8 |
| Short-term | 30.9 | 31.5 | 37.2 | 37.4 | 37.8 | 37.8 | 33.3 | 34.1 | 30.6 | 31.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.5 | 2.2 | 9.1 | 8.0 | 8.6 | 8.9 | 5.8 | 5.9 | 2.1 | 1.8 |
| Trade payables | 4.5 | 4.0 | 6.2 | 6.8 | 7.4 | 7.3 | 7.1 | 7.1 | 4.2 | 3.7 |
| Liabilities to affiliated companies | 19.7 | 20.9 | 8.1 | 6.4 | 7.7 | 6.6 | 9.6 | 10.2 | 20.7 | 22.0 |
| Long-term | 20.2 | 21.8 | 20.4 | 20.5 | 16.6 | 17.1 | 12.3 | 12.2 | 20.8 | 22.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 3.7 | 3.5 | 15.0 | 14.0 | 12.6 | 11.6 | 8.6 | 8.2 | 3.1 | 3.0 |
| Liabilities to affiliated companies | 15.3 | 17.3 | 4.2 | 5.5 | 2.8 | 3.5 | 3.0 | 3.3 | 16.4 | 18.6 |
| Provisions | 20.8 | 19.6 | 9.1 | 9.4 | 7.4 | 7.3 | 10.6 | 10.9 | 21.8 | 20.5 |
| of which: Provisions for pensions | 7.7 | 7.9 | 1.1 | 1.2 | 1.5 | 1.5 | 3.9 | 4.0 | 8.1 | 8.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 1.5 | 2.4 | 4.4 | 4.3 | 4.1 | 4.0 | 4.3 | 3.7 | 1.1 | 2.1 |
| Annual result and depreciation | 3.6 | 4.2 | 7.3 | 7.1 | 6.7 | 6.6 | 6.8 | 6.2 | 3.1 | 3.9 |
| Trade receivables | 5.3 | 5.3 | 9.2 | 9.6 | 8.7 | 8.8 | 8.4 | 8.5 | 4.8 | 4.8 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 89.9 | 84.1 | 108.1 | 107.2 | 138.0 | 134.0 | 127.5 | 125.3 | 86.1 | 80.2 |
| Annual result and interest paid | 2.2 | 2.9 | 4.6 | 4.4 | 5.1 | 4.7 | 5.2 | 4.4 | 2.0 | 2.8 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 4.8 | 5.4 | 14.2 | 13.7 | 17.9 | 16.9 | 18.3 | 15.9 | 3.9 | 4.6 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 90.4 | 95.3 | 126.4 | 129.7 | 132.0 | 134.8 | 124.3 | 123.9 | 87.9 | 93.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 93.7 | 98.7 | 105.0 | 104.2 | 92.7 | 90.3 | 101.2 | 95.6 | 93.1 | 99.1 |
| Cash resources, short-term receivables and inventories | 125.4 | 129.5 | 151.3 | 154.5 | 152.0 | 154.1 | 156.7 | 154.5 | 122.1 | 126.9 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.0 | 6.8 | 15.2 | 16.8 | 11.1 | 11.1 | 10.0 | 10.1 | 6.7 | 6.4 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 272.23 | 295.32 | 0.89 | 0.97 | 4.38 | 4.76 | 18.56 | 19.62 | 248.40 | 269.97 |
| Sales in € billion | 244.65 | 248.40 | 0.96 | 1.04 | 6.05 | 6.38 | 23.65 | 24.59 | 213.99 | 216.40 |
| Number of enterprises | 3 943 | 3 943 | 1 084 | 1 084 | 1 265 | 1 265 | 1 006 | 1 006 | 588 | 588 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

a) All economic sectors*

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 26.6 | 26.3 | 12.2 | 12.0 | 26.7 | 27.3 | 36.6 | 36.6 | 48.1 | 49.0 |
| | 50 | 48.9 | 48.3 | 32.3 | 33.1 | 47.5 | 47.3 | 56.2 | 56.9 | 68.0 | 68.3 |
| | 75 | 69.6 | 69.8 | 52.1 | 51.4 | 66.3 | 65.5 | 75.4 | 75.3 | 83.5 | 83.0 |
| Personnel expenses | 25 | 11.9 | 12.2 | 20.4 | 20.2 | 14.7 | 15.4 | 9.9 | 10.4 | 6.6 | 6.8 |
| | 50 | 26.0 | 26.2 | 35.5 | 35.7 | 27.8 | 28.3 | 20.8 | 20.6 | 13.5 | 13.8 |
| | 75 | 41.1 | 41.5 | 49.9 | 48.8 | 40.0 | 40.6 | 34.7 | 34.8 | 25.3 | 25.8 |
| Depreciation | 25 | 0.7 | 0.7 | 0.9 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| | 50 | 1.8 | 1.8 | 2.1 | 2.1 | 1.7 | 1.7 | 1.8 | 1.8 | 1.7 | 1.6 |
| | 75 | 4.1 | 4.2 | 4.7 | 4.9 | 3.7 | 3.8 | 4.2 | 4.3 | 3.8 | 3.8 |
| Annual result | 25 | 0.4 | 0.3 | 0.1 | 0.1 | 0.5 | 0.5 | 0.4 | 0.5 | 0.2 | 0.1 |
| | 50 | 2.2 | 2.0 | 2.6 | 2.6 | 2.2 | 2.0 | 2.0 | 2.1 | 1.7 | 1.4 |
| | 75 | 5.7 | 5.5 | 7.5 | 7.3 | 5.4 | 5.3 | 5.2 | 5.0 | 4.7 | 3.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 5.0 | 4.7 | 4.5 | 4.2 | 4.7 | 4.5 | 5.4 | 5.2 | 6.9 | 6.6 |
| | 50 | 16.7 | 15.9 | 15.1 | 14.6 | 14.2 | 13.6 | 20.7 | 19.9 | 19.4 | 19.0 |
| | 75 | 39.7 | 39.0 | 38.4 | 37.5 | 34.8 | 33.8 | 44.9 | 44.5 | 39.8 | 39.4 |
| Inventories | 25 | 1.1 | 1.2 | 0.0 | 0.0 | 1.4 | 1.6 | 1.7 | 1.8 | 3.0 | 3.1 |
| | 50 | 14.9 | 15.3 | 8.5 | 7.8 | 18.4 | 18.9 | 20.0 | 20.4 | 16.7 | 17.2 |
| | 75 | 39.9 | 40.4 | 30.8 | 31.8 | 44.6 | 46.1 | 41.9 | 43.8 | 36.3 | 36.4 |
| Equity | 25 | 15.0 | 14.8 | 9.9 | 11.2 | 14.6 | 15.0 | 17.3 | 17.4 | 18.9 | 18.1 |
| | 50 | 33.8 | 34.3 | 32.4 | 32.5 | 32.3 | 32.8 | 35.8 | 36.9 | 36.0 | 36.0 |
| | 75 | 55.9 | 57.1 | 58.1 | 59.8 | 55.0 | 56.2 | 56.8 | 58.9 | 52.8 | 54.7 |
| Short-term liabilities | 25 | 18.6 | 18.6 | 18.3 | 16.9 | 19.3 | 19.9 | 17.3 | 17.1 | 19.4 | 19.3 |
| | 50 | 38.4 | 38.3 | 38.6 | 38.4 | 39.9 | 40.2 | 35.5 | 35.7 | 39.0 | 38.5 |
| | 75 | 62.6 | 63.1 | 67.8 | 68.0 | 65.2 | 65.1 | 59.9 | 59.4 | 57.6 | 58.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 5.8 | 5.2 | 6.5 | 6.7 | 6.8 | 6.3 | 5.9 | 5.2 | 1.5 | 2.1 |
| | 75 | 26.7 | 26.3 | 29.8 | 28.6 | 28.9 | 28.8 | 24.7 | 25.7 | 17.7 | 16.0 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.5 | 0.5 | 0.2 | 0.3 | 0.7 | 0.7 | 0.6 | 0.6 | 0.4 | 0.2 |
| | 50 | 2.8 | 2.7 | 3.4 | 3.4 | 2.9 | 2.8 | 2.8 | 2.8 | 2.2 | 1.8 |
| | 75 | 7.4 | 7.2 | 9.8 | 9.3 | 7.3 | 7.2 | 6.7 | 6.4 | 6.1 | 5.3 |
| Annual result and depreciation | 25 | 2.2 | 2.0 | 2.2 | 2.1 | 2.3 | 2.3 | 2.2 | 2.1 | 1.6 | 1.4 |
| | 50 | 5.6 | 5.4 | 6.7 | 6.6 | 5.7 | 5.7 | 5.4 | 5.3 | 4.6 | 4.0 |
| | 75 | 11.7 | 11.3 | 14.4 | 14.0 | 11.2 | 11.3 | 10.5 | 10.8 | 9.7 | 8.6 |
| Trade receivables | 25 | 3.0 | 3.0 | 2.3 | 2.2 | 3.2 | 3.4 | 3.3 | 3.5 | 3.1 | 3.3 |
| | 50 | 6.8 | 6.8 | 6.4 | 6.4 | 7.0 | 7.2 | 6.9 | 7.0 | 6.8 | 6.6 |
| | 75 | 11.9 | 11.8 | 12.0 | 11.9 | 11.9 | 12.0 | 12.0 | 11.8 | 11.2 | 10.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.0 | 1.7 | 1.7 | 1.5 | 2.4 | 2.1 | 2.0 | 1.8 | 1.8 | 1.2 |
| | 50 | 5.4 | 5.0 | 5.9 | 5.7 | 5.8 | 5.1 | 5.0 | 4.9 | 4.4 | 3.8 |
| | 75 | 11.4 | 10.8 | 13.8 | 13.4 | 11.6 | 10.8 | 10.1 | 9.6 | 9.5 | 8.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 3.7 | 2.7 | -1.9 | -2.1 | 4.4 | 3.3 | 5.2 | 4.3 | 6.0 | 4.4 |
| | 50 | 15.1 | 14.5 | 13.3 | 12.2 | 16.1 | 15.2 | 15.6 | 16.1 | 16.1 | 14.1 |
| | 75 | 39.0 | 36.7 | 40.5 | 37.4 | 42.0 | 40.4 | 37.6 | 34.5 | 34.1 | 30.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 98.9 | 98.8 | 92.3 | 93.5 | 104.4 | 105.3 | 99.6 | 99.5 | 94.3 | 93.3 |
| | 50 | 177.4 | 179.8 | 181.5 | 194.4 | 209.5 | 212.3 | 161.6 | 161.9 | 144.5 | 146.9 |
| | 75 | 416.6 | 443.7 | 475.5 | 500.0 | 512.1 | 520.9 | 374.3 | 405.2 | 280.7 | 277.3 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 54.5 | 54.4 | 51.8 | 54.9 | 52.0 | 50.5 | 55.5 | 55.0 | 63.4 | 63.2 |
| | 50 | 112.2 | 110.2 | 127.1 | 131.5 | 112.2 | 108.6 | 107.5 | 104.2 | 106.7 | 103.8 |
| | 75 | 228.8 | 233.3 | 275.0 | 306.3 | 231.7 | 231.3 | 220.1 | 216.0 | 181.5 | 181.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.2 | 4.2 | 4.0 | 4.1 | 4.5 | 4.4 | 4.5 | 4.3 | 3.8 | 3.9 |
| | 50 | 8.7 | 9.0 | 10.4 | 10.6 | 8.8 | 9.1 | 8.4 | 8.8 | 7.3 | 7.4 |
| | 75 | 16.5 | 16.7 | 23.8 | 24.1 | 16.7 | 16.8 | 14.3 | 14.7 | 12.2 | 12.3 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

a) All economic sectors*

| Ratios | Non-corporations | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.1 | 98.8 | 98.6 | 99.4 | 99.2 | 98.8 | 98.4 | 97.6 | 99.2 | 99.0 |
| Change in finished goods | 0.9 | 1.2 | 1.4 | 0.6 | 0.8 | 1.2 | 1.6 | 2.4 | 0.8 | 1.0 |
| Interest and similar income | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 |
| Other income | 1.8 | 1.8 | 3.8 | 4.1 | 2.2 | 2.4 | 2.1 | 2.2 | 1.7 | 1.7 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 | 0.3 | 0.3 |
| Total income | 102.0 | 101.9 | 104.0 | 104.3 | 102.2 | 102.5 | 102.2 | 102.3 | 101.9 | 101.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 72.3 | 72.6 | 34.1 | 33.4 | 49.0 | 49.0 | 61.1 | 61.2 | 75.6 | 76.0 |
| Personnel expenses | 12.3 | 12.1 | 25.3 | 25.4 | 24.1 | 24.1 | 19.0 | 19.1 | 10.4 | 10.3 |
| Depreciation | 2.7 | 2.7 | 8.6 | 8.7 | 3.9 | 3.9 | 3.4 | 3.8 | 2.4 | 2.4 |
| of which: Depreciation of tangible fixed assets | 2.5 | 2.5 | 8.5 | 8.5 | 3.7 | 3.8 | 3.2 | 3.7 | 2.3 | 2.2 |
| Interest and similar expenses | 1.0 | 0.9 | 2.1 | 2.0 | 1.1 | 1.0 | 0.8 | 0.7 | 1.0 | 1.0 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 10.1 | 10.1 | 21.8 | 22.3 | 17.6 | 17.6 | 13.7 | 13.8 | 9.1 | 9.0 |
| Total expenses before taxes on income | 98.3 | 98.5 | 92.3 | 92.0 | 95.8 | 95.9 | 98.1 | 98.7 | 98.5 | 98.7 |
| Annual result before taxes on income | 3.6 | 3.4 | 11.7 | 12.3 | 6.4 | 6.6 | 4.2 | 3.5 | 3.3 | 3.1 |
| Taxes on income | 0.5 | 0.5 | 1.3 | 1.4 | 0.9 | 0.9 | 0.8 | 0.6 | 0.5 | 0.4 |
| Annual result | 3.1 | 3.0 | 10.4 | 10.9 | 5.5 | 5.7 | 3.4 | 2.9 | 2.9 | 2.7 |
| Profit and loss transfers (parent company) | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 |
| Profit and loss transfers (subsidiary) | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | -0.2 | 0.1 | 0.1 | 0.0 |
| Profit for the year | 3.2 | 3.0 | 10.4 | 11.0 | 5.4 | 5.6 | 3.7 | 2.8 | 3.0 | 2.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.8 | 0.9 | 0.4 | 0.4 | 0.5 | 0.5 | 1.9 | 1.7 | 0.7 | 0.8 |
| Tangible fixed assets | 32.9 | 31.4 | 59.5 | 59.0 | 43.1 | 42.9 | 34.9 | 33.0 | 31.5 | 30.0 |
| of which: Land and buildings | 9.0 | 8.8 | 15.5 | 15.8 | 13.4 | 13.1 | 10.3 | 10.0 | 8.4 | 8.3 |
| Inventories | 20.6 | 21.9 | 9.9 | 10.8 | 22.3 | 23.3 | 30.6 | 33.0 | 19.0 | 20.1 |
| of which: Finished goods and merchandise | 7.8 | 7.8 | 4.3 | 4.8 | 11.0 | 11.0 | 10.5 | 10.2 | 7.2 | 7.3 |
| Cash | 6.4 | 5.9 | 9.8 | 9.0 | 9.8 | 9.5 | 7.4 | 7.8 | 6.0 | 5.3 |
| Receivables | 31.4 | 32.1 | 16.4 | 17.5 | 20.5 | 20.3 | 22.0 | 21.4 | 33.8 | 34.9 |
| Short-term | 30.3 | 30.9 | 16.1 | 17.2 | 19.9 | 19.6 | 20.9 | 20.4 | 32.7 | 33.6 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.5 | 9.7 | 7.4 | 8.3 | 11.4 | 10.7 | 11.0 | 10.7 | 9.2 | 9.4 |
| Receivables from affiliated companies | 18.2 | 17.9 | 5.6 | 6.0 | 5.5 | 5.8 | 7.4 | 7.2 | 21.0 | 20.7 |
| Long-term | 1.1 | 1.2 | 0.3 | 0.3 | 0.5 | 0.6 | 1.1 | 1.1 | 1.1 | 1.2 |
| of which: Loans to affiliated companies | 0.5 | 0.7 | 0.0 | 0.0 | 0.4 | 0.4 | 0.7 | 0.6 | 0.5 | 0.7 |
| Securities | 2.4 | 2.4 | 0.0 | 0.0 | 0.2 | 0.2 | 0.4 | 0.3 | 2.9 | 2.9 |
| Other long-term equity investments | 5.3 | 5.2 | 3.1 | 2.4 | 3.0 | 2.7 | 2.6 | 2.5 | 5.9 | 5.8 |
| of which: Goodwill | 0.3 | 0.2 | 0.8 | 0.7 | 0.4 | 0.3 | 0.1 | 0.1 | 0.3 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 31.1 | 29.8 | 19.2 | 20.2 | 20.4 | 21.1 | 26.7 | 24.2 | 32.6 | 31.4 |
| Liabilities | | | | | | | | | | |
| Short-term | 40.1 | 41.0 | 44.5 | 41.0 | 44.9 | 46.5 | 48.2 | 51.3 | 38.4 | 38.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.1 | 4.4 | 19.0 | 16.7 | 13.0 | 13.0 | 8.4 | 8.1 | 3.8 | 3.1 |
| Trade payables | 8.8 | 9.1 | 6.7 | 6.4 | 7.8 | 7.8 | 6.9 | 7.0 | 9.2 | 9.6 |
| Liabilities to affiliated companies | 16.2 | 16.2 | 5.7 | 6.3 | 10.2 | 11.4 | 13.9 | 14.5 | 17.1 | 16.9 |
| Long-term | 11.4 | 11.5 | 32.0 | 34.3 | 28.7 | 26.5 | 16.1 | 15.5 | 9.3 | 9.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.3 | 5.6 | 27.6 | 30.2 | 18.9 | 18.3 | 7.4 | 7.4 | 3.8 | 4.2 |
| Liabilities to affiliated companies | 5.4 | 5.2 | 3.0 | 3.0 | 8.5 | 6.9 | 8.2 | 7.6 | 4.8 | 4.7 |
| Provisions | 17.2 | 17.4 | 4.0 | 4.1 | 5.9 | 5.8 | 8.9 | 8.7 | 19.5 | 19.8 |
| of which: Provisions for pensions | 3.8 | 3.9 | 0.1 | 0.1 | 0.9 | 1.0 | 1.5 | 1.5 | 4.4 | 4.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.7 | 3.5 | 11.9 | 12.4 | 6.5 | 6.7 | 4.2 | 3.6 | 3.4 | 3.2 |
| Annual result and depreciation | 5.8 | 5.7 | 19.3 | 19.7 | 9.5 | 9.8 | 6.9 | 6.9 | 5.3 | 5.2 |
| Trade receivables | 6.2 | 6.2 | 7.7 | 8.2 | 8.0 | 7.5 | 7.6 | 7.4 | 5.9 | 5.9 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 153.0 | 155.3 | 96.4 | 100.8 | 143.3 | 142.0 | 144.6 | 144.1 | 155.9 | 158.9 |
| Annual result and interest paid | 6.3 | 6.1 | 12.2 | 13.1 | 9.5 | 9.7 | 6.1 | 5.4 | 6.0 | 5.9 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 14.2 | 13.8 | 26.2 | 28.1 | 19.5 | 20.0 | 15.1 | 14.6 | 13.5 | 13.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 110.1 | 111.4 | 81.1 | 87.9 | 105.9 | 103.7 | 108.9 | 107.5 | 111.3 | 113.2 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 92.4 | 91.1 | 58.2 | 63.9 | 66.3 | 62.7 | 59.1 | 55.1 | 102.1 | 101.8 |
| Cash resources, short-term receivables and inventories | 143.8 | 144.6 | 80.5 | 90.3 | 115.9 | 112.9 | 122.6 | 119.5 | 151.5 | 153.5 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.9 | 8.0 | 20.0 | 18.8 | 11.0 | 11.0 | 7.7 | 7.8 | 7.8 | 7.9 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 41.10 | 42.91 | 0.55 | 0.56 | 1.76 | 1.87 | 5.79 | 6.04 | 32.99 | 34.43 |
| Sales in € billion | 62.87 | 66.64 | 0.53 | 0.57 | 2.52 | 2.66 | 8.38 | 8.71 | 51.45 | 54.70 |
| Number of enterprises | 1 815 | 1 815 | 686 | 686 | 528 | 528 | 363 | 363 | 238 | 238 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

a) All economic sectors*

| Ratios | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 24.3 | 23.9 | 4.7 | 4.1 | 27.2 | 27.5 | 46.6 | 46.8 | 56.2 | 55.0 |
| | 50 | 48.1 | 47.5 | 29.6 | 28.3 | 51.0 | 50.9 | 61.7 | 62.2 | 72.5 | 72.5 |
| | 75 | 69.1 | 68.6 | 48.0 | 45.1 | 67.4 | 66.7 | 76.4 | 76.4 | 83.8 | 83.9 |
| Personnel expenses | 25 | 9.0 | 9.4 | 7.2 | 7.2 | 12.3 | 13.0 | 9.8 | 9.9 | 5.0 | 5.1 |
| | 50 | 19.4 | 19.6 | 23.2 | 23.2 | 22.2 | 22.0 | 16.8 | 16.4 | 11.4 | 11.4 |
| | 75 | 31.7 | 31.9 | 35.3 | 35.1 | 33.9 | 34.2 | 27.7 | 27.8 | 19.7 | 20.1 |
| Depreciation | 25 | 1.1 | 1.1 | 1.7 | 1.8 | 1.0 | 1.0 | 0.9 | 0.9 | 0.6 | 0.6 |
| | 50 | 2.4 | 2.3 | 3.7 | 3.8 | 2.2 | 2.1 | 1.8 | 1.7 | 1.3 | 1.4 |
| | 75 | 5.4 | 5.5 | 9.7 | 9.9 | 4.8 | 4.7 | 3.5 | 3.3 | 2.9 | 2.8 |
| Annual result | 25 | 1.5 | 1.4 | 4.3 | 4.4 | 1.4 | 1.6 | 1.1 | 1.0 | 0.5 | 0.4 |
| | 50 | 4.8 | 4.7 | 10.8 | 11.2 | 4.1 | 4.0 | 2.5 | 2.7 | 1.8 | 1.8 |
| | 75 | 11.5 | 11.8 | 19.7 | 20.0 | 8.1 | 7.8 | 5.8 | 5.5 | 4.5 | 4.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 9.7 | 9.7 | 15.0 | 13.1 | 9.6 | 9.0 | 6.8 | 6.9 | 6.3 | 6.7 |
| | 50 | 29.1 | 27.7 | 44.0 | 42.2 | 27.0 | 25.7 | 23.5 | 21.0 | 18.1 | 19.1 |
| | 75 | 56.0 | 54.8 | 73.0 | 70.1 | 52.0 | 51.1 | 43.0 | 42.2 | 36.6 | 36.2 |
| Inventories | 25 | 1.2 | 1.0 | 0.0 | 0.0 | 3.1 | 2.8 | 11.0 | 9.7 | 7.6 | 6.9 |
| | 50 | 14.8 | 15.0 | 3.8 | 4.0 | 19.1 | 19.5 | 29.4 | 29.4 | 25.3 | 24.7 |
| | 75 | 39.4 | 39.4 | 19.2 | 19.6 | 43.8 | 46.2 | 49.0 | 51.2 | 41.4 | 39.4 |
| Equity | 25 | 3.2 | 3.1 | - 7.1 | - 5.9 | 3.4 | 3.2 | 7.9 | 7.0 | 11.9 | 11.3 |
| | 50 | 15.3 | 15.9 | 11.4 | 10.9 | 13.9 | 14.5 | 19.1 | 18.3 | 22.1 | 23.5 |
| | 75 | 34.0 | 34.4 | 35.4 | 33.2 | 30.5 | 32.3 | 33.9 | 34.2 | 37.8 | 38.8 |
| Short-term liabilities | 25 | 28.2 | 28.4 | 22.8 | 23.2 | 28.9 | 29.8 | 34.0 | 36.7 | 32.9 | 34.3 |
| | 50 | 53.6 | 54.5 | 51.5 | 51.4 | 53.4 | 56.5 | 56.2 | 56.5 | 54.4 | 53.8 |
| | 75 | 78.8 | 77.6 | 84.7 | 81.1 | 78.4 | 74.8 | 76.9 | 77.3 | 70.9 | 71.6 |
| Liabilities to banks | 25 | 0.6 | 0.7 | 8.4 | 8.5 | 0.8 | 0.9 | 0.4 | 0.1 | 0.0 | 0.0 |
| | 50 | 20.9 | 20.2 | 36.2 | 35.7 | 22.8 | 20.3 | 14.8 | 14.3 | 2.3 | 2.8 |
| | 75 | 48.7 | 49.3 | 66.7 | 66.9 | 46.8 | 47.2 | 33.6 | 31.7 | 22.1 | 20.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.8 | 1.8 | 4.9 | 5.0 | 1.8 | 1.9 | 1.4 | 1.1 | 0.7 | 0.4 |
| | 50 | 5.5 | 5.6 | 12.1 | 12.7 | 4.9 | 4.8 | 3.1 | 3.1 | 2.3 | 2.2 |
| | 75 | 13.0 | 13.4 | 22.1 | 21.9 | 9.3 | 9.4 | 6.7 | 6.9 | 5.4 | 5.3 |
| Annual result and depreciation | 25 | 4.0 | 4.0 | 9.3 | 9.2 | 4.2 | 4.1 | 2.9 | 3.1 | 1.6 | 1.4 |
| | 50 | 9.1 | 9.2 | 18.8 | 19.1 | 8.1 | 8.2 | 5.4 | 5.5 | 3.8 | 3.8 |
| | 75 | 19.4 | 20.0 | 31.6 | 33.0 | 13.4 | 13.6 | 10.3 | 10.4 | 8.0 | 8.3 |
| Trade receivables | 25 | 2.3 | 2.2 | 1.4 | 1.2 | 2.7 | 2.6 | 3.5 | 3.5 | 2.3 | 2.5 |
| | 50 | 5.7 | 6.1 | 4.6 | 5.0 | 6.6 | 6.7 | 6.9 | 6.9 | 5.9 | 5.5 |
| | 75 | 10.3 | 10.3 | 10.1 | 10.6 | 10.2 | 10.4 | 10.4 | 10.0 | 10.2 | 10.3 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.3 | 4.2 | 7.2 | 8.0 | 4.4 | 4.4 | 3.4 | 2.9 | 2.7 | 2.4 |
| | 50 | 10.9 | 10.7 | 20.3 | 20.7 | 10.5 | 10.1 | 7.4 | 7.0 | 6.0 | 5.5 |
| | 75 | 24.1 | 23.8 | 46.6 | 45.9 | 20.3 | 20.2 | 13.8 | 13.7 | 10.0 | 10.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 10.1 | 9.8 | 14.8 | 15.4 | 10.1 | 10.4 | 7.9 | 7.5 | 7.0 | 5.6 |
| | 50 | 22.7 | 23.0 | 35.4 | 35.6 | 22.1 | 22.0 | 17.8 | 17.0 | 14.6 | 13.9 |
| | 75 | 50.1 | 51.2 | 85.1 | 80.3 | 48.2 | 42.8 | 35.1 | 31.0 | 25.1 | 27.6 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 53.8 | 55.5 | 24.7 | 28.9 | 58.6 | 66.3 | 68.8 | 71.8 | 83.1 | 87.7 |
| | 50 | 106.0 | 104.2 | 90.1 | 89.7 | 109.5 | 108.5 | 120.5 | 118.2 | 133.8 | 136.6 |
| | 75 | 202.9 | 200.0 | 152.6 | 148.5 | 232.6 | 235.1 | 246.7 | 228.2 | 237.6 | 250.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 33.7 | 35.0 | 25.0 | 29.3 | 36.6 | 35.8 | 37.4 | 37.3 | 44.4 | 44.6 |
| | 50 | 66.1 | 66.2 | 56.9 | 65.7 | 66.5 | 63.8 | 66.0 | 62.6 | 76.8 | 81.4 |
| | 75 | 123.2 | 123.3 | 136.6 | 136.1 | 115.0 | 116.0 | 117.4 | 112.1 | 121.1 | 118.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.0 | 4.2 | 4.5 | 4.7 | 4.2 | 4.5 | 4.0 | 3.9 | 3.5 | 3.5 |
| | 50 | 8.7 | 8.3 | 12.5 | 12.0 | 9.1 | 8.9 | 7.1 | 7.1 | 6.4 | 6.6 |
| | 75 | 16.7 | 17.4 | 25.4 | 28.6 | 18.2 | 19.7 | 11.6 | 11.9 | 10.3 | 10.1 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

9. Lower Saxony

b) Manufacturing

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | Percentage of gross revenue | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.6 | 97.7 | 98.6 | 98.7 | 98.0 | 99.2 | 98.6 | 99.8 | 99.7 |
| Change in finished goods | 0.3 | 0.4 | 2.3 | 1.4 | 1.3 | 2.0 | 0.8 | 1.4 | 0.2 | 0.3 |
| Interest and similar income | 0.4 | 0.4 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.4 | 0.4 |
| Other income | 7.6 | 8.9 | 2.7 | 2.6 | 1.9 | 1.8 | 1.8 | 1.9 | 8.1 | 9.5 |
| of which: Income from long-term equity investments | 2.6 | 4.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 2.8 | 4.8 |
| Total income | 108.0 | 109.3 | 102.9 | 102.8 | 102.1 | 101.9 | 102.0 | 102.1 | 108.5 | 109.9 |
| Expenses | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 71.0 | 69.3 | 37.4 | 37.9 | 46.5 | 46.5 | 53.4 | 53.7 | 72.5 | 70.7 |
| Personnel expenses | 14.2 | 14.9 | 35.8 | 35.4 | 30.5 | 30.9 | 24.7 | 24.7 | 13.2 | 14.0 |
| Depreciation | 2.7 | 2.7 | 4.1 | 3.7 | 2.9 | 2.8 | 3.1 | 3.1 | 2.6 | 2.6 |
| of which: Depreciation of tangible fixed assets | 2.5 | 2.5 | 4.1 | 3.7 | 2.8 | 2.7 | 3.0 | 3.0 | 2.5 | 2.5 |
| Interest and similar expenses | 2.1 | 2.6 | 1.1 | 1.1 | 0.7 | 0.7 | 0.8 | 0.8 | 2.2 | 2.7 |
| Operating taxes | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other expenses | 17.3 | 17.6 | 18.7 | 18.4 | 17.1 | 16.7 | 16.1 | 16.2 | 17.4 | 17.7 |
| Total expenses before taxes on income | 107.3 | 107.0 | 97.3 | 96.6 | 97.7 | 97.7 | 98.2 | 98.5 | 108.0 | 107.8 |
| Annual result before taxes on income | 0.7 | 2.3 | 5.6 | 6.1 | 4.4 | 4.1 | 3.8 | 3.6 | 0.5 | 2.1 |
| Taxes on income | 0.6 | 0.9 | 1.3 | 1.4 | 1.1 | 1.2 | 1.0 | 0.9 | 0.6 | 0.9 |
| Annual result | 0.1 | 1.4 | 4.3 | 4.8 | 3.3 | 3.0 | 2.9 | 2.6 | -0.1 | 1.3 |
| Profit and loss transfers (parent company) | 4.3 | 2.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 4.6 | 3.0 |
| Profit and loss transfers (subsidiary) | 0.6 | 0.6 | -0.1 | 0.0 | 0.2 | 0.2 | 0.9 | 0.7 | 0.6 | 0.6 |
| Profit for the year | 3.8 | 3.5 | 4.4 | 4.8 | 3.0 | 2.8 | 2.0 | 2.0 | 3.9 | 3.6 |
| Balance sheet | Percentage of the balance sheet total | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.5 | 0.4 | 0.7 | 0.6 | 0.6 | 0.5 | 0.9 | 0.8 | 0.5 | 0.4 |
| Tangible fixed assets | 8.9 | 8.2 | 38.8 | 36.0 | 27.8 | 27.2 | 27.1 | 26.7 | 8.2 | 7.5 |
| of which: Land and buildings | 2.9 | 2.7 | 16.7 | 16.1 | 10.0 | 10.0 | 10.7 | 10.5 | 2.6 | 2.4 |
| Inventories | 9.6 | 9.3 | 21.0 | 22.3 | 30.7 | 32.8 | 26.9 | 28.2 | 8.9 | 8.6 |
| of which: Finished goods and merchandise | 3.0 | 3.0 | 7.6 | 7.6 | 8.5 | 9.1 | 8.6 | 8.6 | 2.8 | 2.8 |
| Cash | 4.7 | 7.5 | 11.8 | 13.0 | 11.1 | 10.4 | 7.9 | 7.9 | 4.5 | 7.5 |
| Receivables | 25.1 | 25.0 | 25.3 | 25.9 | 26.5 | 26.3 | 28.0 | 27.6 | 25.0 | 24.9 |
| Short-term | 22.3 | 22.4 | 24.4 | 25.4 | 25.8 | 25.4 | 25.7 | 25.6 | 22.2 | 22.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 3.5 | 3.2 | 12.0 | 13.0 | 14.0 | 13.7 | 13.2 | 13.3 | 3.1 | 2.8 |
| Receivables from affiliated companies | 17.1 | 17.4 | 7.1 | 7.0 | 8.2 | 8.0 | 10.0 | 9.4 | 17.4 | 17.7 |
| Long-term | 2.8 | 2.7 | 0.8 | 0.5 | 0.7 | 0.9 | 2.3 | 2.1 | 2.8 | 2.7 |
| of which: Loans to affiliated companies | 2.5 | 2.4 | 0.2 | 0.1 | 0.5 | 0.6 | 1.6 | 1.4 | 2.5 | 2.4 |
| Securities | 4.6 | 4.2 | 0.2 | 0.0 | 0.6 | 0.2 | 1.3 | 1.0 | 4.7 | 4.3 |
| Other long-term equity investments | 46.6 | 45.3 | 1.7 | 1.6 | 2.3 | 2.1 | 7.5 | 7.5 | 48.1 | 46.7 |
| of which: Goodwill | 0.1 | 0.1 | 0.4 | 0.4 | 1.1 | 0.9 | 0.6 | 0.6 | 0.0 | 0.1 |
| Capital | Percentage of the balance sheet total | | | | | | | | | |
| Equity | 23.9 | 23.0 | 30.9 | 32.0 | 36.2 | 36.2 | 39.8 | 38.4 | 23.3 | 22.4 |
| Liabilities | 53.2 | 55.9 | 63.6 | 62.1 | 54.9 | 55.0 | 48.8 | 49.8 | 53.3 | 56.0 |
| Short-term | 32.0 | 32.3 | 41.4 | 43.9 | 41.8 | 42.8 | 37.2 | 38.3 | 31.8 | 32.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.2 | 1.9 | 11.0 | 10.9 | 10.1 | 9.5 | 8.0 | 8.2 | 1.9 | 1.6 |
| Trade payables | 3.6 | 3.1 | 7.6 | 7.4 | 8.3 | 8.5 | 7.5 | 7.5 | 3.4 | 2.9 |
| Liabilities to affiliated companies | 22.9 | 23.9 | 6.5 | 8.9 | 7.6 | 8.2 | 12.8 | 13.3 | 23.4 | 24.4 |
| Long-term | 21.2 | 23.6 | 22.2 | 18.2 | 13.1 | 12.2 | 11.6 | 11.6 | 21.5 | 24.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.3 | 2.3 | 16.1 | 12.9 | 9.3 | 8.9 | 7.6 | 7.1 | 2.1 | 2.1 |
| Liabilities to affiliated companies | 17.7 | 20.5 | 4.0 | 3.2 | 3.0 | 2.3 | 3.4 | 4.0 | 18.3 | 21.1 |
| Provisions | 22.3 | 20.6 | 5.5 | 5.8 | 8.8 | 8.7 | 11.4 | 11.7 | 22.8 | 21.0 |
| of which: Provisions for pensions | 8.4 | 8.7 | 0.8 | 0.9 | 2.5 | 2.5 | 4.5 | 4.6 | 8.6 | 8.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 0.7 | 2.3 | 5.8 | 6.2 | 4.4 | 4.2 | 3.9 | 3.6 | 0.5 | 2.1 |
| Annual result and depreciation | 2.8 | 4.1 | 8.6 | 8.6 | 6.2 | 5.9 | 6.0 | 5.8 | 2.5 | 3.9 |
| Trade receivables | 4.5 | 4.5 | 8.0 | 8.7 | 8.6 | 8.5 | 8.8 | 8.8 | 4.2 | 4.1 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 76.6 | 71.0 | 148.7 | 148.2 | 163.3 | 161.2 | 150.8 | 151.2 | 73.6 | 67.9 |
| Annual result and interest paid | 1.7 | 2.8 | 8.3 | 8.8 | 6.6 | 6.0 | 5.6 | 5.2 | 1.5 | 2.8 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 3.0 | 4.2 | 22.2 | 23.1 | 19.3 | 17.7 | 17.3 | 16.2 | 2.5 | 3.8 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 84.9 | 91.3 | 127.9 | 132.4 | 163.8 | 165.1 | 144.0 | 144.5 | 83.5 | 90.0 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 85.2 | 93.3 | 87.4 | 87.6 | 89.2 | 83.8 | 91.3 | 88.2 | 84.9 | 93.5 |
| Cash resources, short-term receivables and inventories | 115.1 | 122.1 | 138.2 | 138.4 | 162.6 | 160.5 | 163.5 | 161.8 | 112.9 | 120.3 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 6.6 | 6.2 | 13.3 | 13.0 | 10.9 | 11.2 | 9.3 | 9.1 | 6.4 | 6.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 221.08 | 241.28 | 0.16 | 0.17 | 1.21 | 1.29 | 6.95 | 7.22 | 212.75 | 232.61 |
| Sales in € billion | 169.28 | 171.26 | 0.24 | 0.25 | 1.98 | 2.08 | 10.48 | 10.91 | 156.58 | 158.02 |
| Number of enterprises | 1 360 | 1 360 | 236 | 236 | 393 | 393 | 426 | 426 | 305 | 305 |

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

b) Manufacturing

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 37.1 | 37.2 | 21.9 | 21.5 | 35.2 | 34.7 | 42.8 | 42.7 | 50.0 | 49.6 |
| | 50 | 49.3 | 49.3 | 33.7 | 34.0 | 44.9 | 44.8 | 52.4 | 52.6 | 61.7 | 61.5 |
| | 75 | 62.4 | 63.0 | 48.1 | 48.1 | 56.7 | 56.8 | 63.4 | 63.7 | 74.4 | 74.4 |
| Personnel expenses | 25 | 16.9 | 17.2 | 23.8 | 23.6 | 22.8 | 22.8 | 16.7 | 16.4 | 10.3 | 10.4 |
| | 50 | 26.2 | 26.4 | 34.4 | 33.9 | 30.9 | 31.0 | 24.9 | 25.2 | 17.0 | 17.6 |
| | 75 | 35.8 | 36.4 | 47.0 | 45.5 | 39.2 | 40.2 | 32.4 | 33.9 | 24.4 | 24.9 |
| Depreciation | 25 | 1.2 | 1.2 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 1.3 | 1.1 | 1.0 |
| | 50 | 2.2 | 2.2 | 2.7 | 2.6 | 2.3 | 2.2 | 2.2 | 2.2 | 2.0 | 2.0 |
| | 75 | 4.0 | 4.0 | 5.3 | 5.1 | 3.7 | 3.7 | 3.7 | 3.8 | 3.7 | 3.8 |
| Annual result | 25 | 0.4 | 0.3 | 0.4 | 0.6 | 0.6 | 0.7 | 0.3 | 0.4 | 0.2 | 0.0 |
| | 50 | 2.4 | 2.3 | 3.3 | 3.9 | 2.5 | 2.3 | 2.2 | 2.3 | 2.0 | 1.7 |
| | 75 | 6.5 | 6.1 | 9.9 | 10.1 | 5.7 | 5.9 | 6.1 | 5.5 | 5.6 | 4.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.8 | 8.6 | 8.7 | 8.4 | 8.8 | 7.8 | 8.9 | 9.6 | 9.4 | 9.2 |
| | 50 | 22.8 | 22.6 | 25.1 | 24.6 | 20.3 | 20.5 | 24.5 | 24.7 | 21.3 | 21.9 |
| | 75 | 41.8 | 41.2 | 56.9 | 50.7 | 40.0 | 40.0 | 41.0 | 41.2 | 39.0 | 37.4 |
| Inventories | 25 | 12.3 | 12.8 | 6.0 | 5.6 | 11.6 | 13.0 | 16.0 | 16.7 | 13.6 | 14.1 |
| | 50 | 24.9 | 25.8 | 14.6 | 15.4 | 28.2 | 29.5 | 28.0 | 28.0 | 24.0 | 25.1 |
| | 75 | 40.6 | 42.4 | 33.2 | 34.0 | 44.6 | 47.3 | 43.1 | 44.7 | 35.8 | 36.4 |
| Equity | 25 | 12.8 | 12.7 | 7.2 | 6.6 | 10.1 | 12.5 | 15.2 | 14.2 | 17.1 | 16.3 |
| | 50 | 30.2 | 30.7 | 23.4 | 24.7 | 30.1 | 32.0 | 30.7 | 30.8 | 30.7 | 32.7 |
| | 75 | 52.2 | 54.8 | 52.3 | 54.6 | 56.7 | 57.4 | 52.9 | 54.8 | 49.5 | 51.1 |
| Short-term liabilities | 25 | 20.4 | 20.4 | 18.9 | 16.9 | 18.7 | 19.4 | 20.4 | 20.3 | 23.4 | 24.0 |
| | 50 | 40.0 | 41.4 | 38.7 | 45.3 | 42.7 | 41.3 | 38.0 | 41.1 | 42.0 | 40.4 |
| | 75 | 62.2 | 63.2 | 71.3 | 73.0 | 66.2 | 65.8 | 60.5 | 60.3 | 56.6 | 57.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 7.9 | 6.9 | 14.1 | 15.0 | 12.1 | 9.4 | 8.6 | 8.1 | 0.5 | 1.0 |
| | 75 | 28.7 | 28.1 | 48.8 | 42.2 | 31.3 | 31.1 | 27.9 | 28.4 | 17.2 | 13.1 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.5 | 0.6 | 0.9 | 0.8 | 1.0 | 0.5 | 0.4 | 0.4 | 0.0 |
| | 50 | 3.1 | 2.9 | 4.7 | 4.5 | 3.4 | 3.2 | 2.8 | 2.9 | 2.6 | 2.2 |
| | 75 | 8.0 | 7.7 | 12.4 | 13.3 | 7.7 | 7.6 | 7.6 | 7.1 | 7.4 | 5.8 |
| Annual result and depreciation | 25 | 2.7 | 2.5 | 3.2 | 3.6 | 3.1 | 2.9 | 2.6 | 2.5 | 2.1 | 1.8 |
| | 50 | 6.3 | 5.9 | 8.3 | 8.1 | 6.6 | 6.4 | 5.6 | 5.5 | 5.4 | 4.5 |
| | 75 | 11.9 | 11.2 | 17.3 | 16.9 | 11.7 | 11.2 | 10.6 | 10.3 | 10.1 | 9.4 |
| Trade receivables | 25 | 3.3 | 3.3 | 2.9 | 2.8 | 3.7 | 3.8 | 3.8 | 3.5 | 2.7 | 2.6 |
| | 50 | 6.7 | 6.8 | 5.7 | 6.3 | 7.2 | 7.2 | 7.2 | 7.6 | 6.1 | 6.0 |
| | 75 | 11.3 | 11.6 | 10.8 | 11.2 | 11.3 | 11.6 | 12.0 | 12.5 | 10.5 | 10.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 1.9 | 2.5 | 3.0 | 2.1 | 2.4 | 2.1 | 1.7 | 1.8 | 1.0 |
| | 50 | 5.9 | 5.7 | 7.6 | 8.3 | 6.1 | 5.9 | 5.6 | 5.3 | 5.4 | 4.7 |
| | 75 | 12.6 | 12.3 | 16.3 | 19.1 | 13.7 | 12.7 | 12.1 | 11.3 | 10.4 | 10.0 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.6 | 4.3 | 0.2 | 3.6 | 5.5 | 4.6 | 6.4 | 4.2 | 6.1 | 4.0 |
| | 50 | 16.5 | 15.9 | 15.3 | 17.8 | 16.9 | 16.5 | 15.9 | 16.6 | 16.6 | 13.6 |
| | 75 | 37.5 | 34.9 | 44.0 | 48.2 | 41.2 | 37.8 | 37.7 | 32.3 | 31.9 | 30.9 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 93.5 | 92.8 | 74.9 | 60.2 | 94.8 | 97.5 | 98.1 | 97.1 | 93.7 | 92.8 |
| | 50 | 155.5 | 161.5 | 144.8 | 134.5 | 177.6 | 189.0 | 162.0 | 164.9 | 139.9 | 149.0 |
| | 75 | 306.1 | 330.5 | 289.2 | 358.3 | 379.8 | 414.0 | 312.3 | 300.6 | 237.6 | 250.9 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 48.0 | 46.3 | 39.1 | 43.4 | 44.5 | 42.6 | 50.3 | 47.7 | 55.8 | 52.1 |
| | 50 | 91.2 | 86.5 | 89.2 | 92.7 | 89.1 | 86.0 | 91.4 | 82.9 | 93.6 | 88.3 |
| | 75 | 188.0 | 177.0 | 240.2 | 249.5 | 212.5 | 193.0 | 175.4 | 164.4 | 149.3 | 160.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.5 | 4.4 | 4.5 | 4.7 | 4.9 | 4.4 | 4.6 | 4.5 | 4.0 | 4.2 |
| | 50 | 8.5 | 8.2 | 10.3 | 9.8 | 8.7 | 8.9 | 8.2 | 8.3 | 7.5 | 7.1 |
| | 75 | 14.5 | 14.3 | 21.1 | 19.7 | 15.1 | 15.9 | 13.7 | 13.5 | 11.6 | 11.6 |

IV. Enterprises by federal state and economic sector

10. North Rhine-Westphalia

a) All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.6 | 99.7 | 98.9 | 98.3 | 98.7 | 98.8 | 99.5 | 99.3 | 99.7 | 99.8 |
| Change in finished goods | 0.4 | 0.3 | 1.1 | 1.7 | 1.3 | 1.2 | 0.5 | 0.7 | 0.3 | 0.2 |
| Interest and similar income | 0.4 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.5 | 0.5 |
| Other income | 4.5 | 4.2 | 3.4 | 3.5 | 4.3 | 4.4 | 2.5 | 2.4 | 4.7 | 4.4 |
| of which: Income from long-term equity investments | 0.8 | 0.8 | 0.1 | 0.1 | 0.3 | 0.2 | 0.3 | 0.3 | 0.9 | 0.9 |
| Total income | 104.9 | 104.7 | 103.6 | 103.7 | 104.5 | 104.6 | 102.7 | 102.6 | 105.2 | 104.9 |
| Expenses | | | | | | | | | | |
| Cost of materials | 69.4 | 70.7 | 38.0 | 37.9 | 49.3 | 49.3 | 57.2 | 57.1 | 71.4 | 72.9 |
| Personnel expenses | 14.3 | 14.3 | 32.5 | 32.4 | 29.3 | 29.4 | 23.8 | 24.1 | 12.8 | 12.7 |
| Depreciation | 3.2 | 3.0 | 4.4 | 4.4 | 3.2 | 3.1 | 2.8 | 2.8 | 3.2 | 3.0 |
| of which: Depreciation of tangible fixed assets | 2.8 | 2.8 | 4.3 | 4.3 | 3.1 | 3.0 | 2.6 | 2.6 | 2.8 | 2.8 |
| Interest and similar expenses | 1.4 | 1.6 | 1.2 | 1.1 | 0.8 | 0.8 | 0.8 | 0.8 | 1.4 | 1.8 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 13.1 | 12.7 | 21.2 | 21.3 | 17.0 | 17.1 | 13.9 | 13.9 | 12.8 | 12.4 |
| Total expenses before taxes on income | 101.4 | 102.3 | 97.5 | 97.3 | 99.8 | 99.9 | 98.6 | 98.8 | 101.7 | 102.8 |
| Annual result before taxes on income | 3.6 | 2.4 | 6.2 | 6.4 | 4.7 | 4.7 | 4.1 | 3.8 | 3.5 | 2.1 |
| Taxes on income | 0.8 | 0.7 | 1.5 | 1.7 | 1.3 | 1.3 | 1.1 | 1.1 | 0.7 | 0.6 |
| Annual result | 2.8 | 1.7 | 4.7 | 4.7 | 3.4 | 3.4 | 3.0 | 2.7 | 2.8 | 1.5 |
| Profit and loss transfers (parent company) | 1.5 | 1.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 1.7 | 1.3 |
| Profit and loss transfers (subsidiary) | 1.3 | 0.8 | -0.4 | -0.4 | 0.2 | 0.2 | 0.5 | 0.4 | 1.4 | 0.9 |
| Profit for the year | 3.0 | 2.0 | 5.2 | 5.2 | 3.3 | 3.3 | 2.7 | 2.3 | 3.0 | 1.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.1 | 2.0 | 0.6 | 0.6 | 0.7 | 0.6 | 1.2 | 1.2 | 2.2 | 2.1 |
| Tangible fixed assets | 19.1 | 19.3 | 42.4 | 40.4 | 31.9 | 31.1 | 30.5 | 30.1 | 17.9 | 18.1 |
| of which: Land and buildings | 5.4 | 5.4 | 12.5 | 11.7 | 10.3 | 10.0 | 13.0 | 12.8 | 4.7 | 4.7 |
| Inventories | 9.0 | 9.1 | 14.8 | 16.5 | 22.7 | 23.7 | 22.0 | 22.9 | 7.6 | 7.7 |
| of which: Finished goods and merchandise | 4.4 | 4.5 | 5.9 | 6.2 | 9.1 | 9.1 | 9.1 | 9.5 | 4.0 | 4.0 |
| Cash | 5.1 | 4.8 | 12.8 | 13.1 | 12.6 | 12.4 | 10.1 | 9.6 | 4.5 | 4.2 |
| Receivables | 33.4 | 34.9 | 24.0 | 24.4 | 26.1 | 26.4 | 29.3 | 29.2 | 33.9 | 35.5 |
| Short-term | 25.7 | 25.6 | 23.3 | 23.7 | 25.1 | 25.4 | 27.2 | 27.4 | 25.7 | 25.4 |
| of which: | | | | | | | | | | |
| Trade receivables | 7.1 | 7.2 | 11.1 | 11.4 | 12.9 | 12.8 | 12.6 | 12.6 | 6.5 | 6.6 |
| Receivables from affiliated companies | 16.0 | 15.5 | 6.7 | 7.1 | 8.1 | 8.4 | 11.2 | 11.2 | 16.6 | 16.0 |
| Long-term | 7.7 | 9.3 | 0.7 | 0.7 | 1.0 | 1.0 | 2.2 | 1.9 | 8.3 | 10.1 |
| of which: Loans to affiliated companies | 6.7 | 8.5 | 0.4 | 0.4 | 0.7 | 0.6 | 1.4 | 1.2 | 7.3 | 9.3 |
| Securities | 1.2 | 1.2 | 1.5 | 1.4 | 1.1 | 1.1 | 1.3 | 1.4 | 1.2 | 1.2 |
| Other long-term equity investments | 29.7 | 28.3 | 3.0 | 2.7 | 4.2 | 4.1 | 5.2 | 5.2 | 32.2 | 30.7 |
| of which: Goodwill | 0.8 | 0.4 | 0.6 | 0.5 | 0.4 | 0.4 | 0.6 | 0.5 | 0.8 | 0.4 |
| Capital | | | | | | | | | | |
| Equity | 32.6 | 32.7 | 30.6 | 30.7 | 34.4 | 33.9 | 36.1 | 36.0 | 32.3 | 32.5 |
| Liabilities | | | | | | | | | | |
| Short-term | 52.4 | 52.9 | 62.8 | 62.4 | 56.0 | 56.4 | 51.4 | 51.4 | 52.3 | 52.9 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 33.1 | 33.3 | 39.6 | 40.3 | 39.3 | 40.1 | 38.1 | 38.5 | 32.5 | 32.7 |
| Trade payables | 2.2 | 2.4 | 10.3 | 9.9 | 7.8 | 7.8 | 6.3 | 6.2 | 1.8 | 1.9 |
| Liabilities to affiliated companies | 5.6 | 5.6 | 7.9 | 7.9 | 8.1 | 8.2 | 7.3 | 7.3 | 5.4 | 5.4 |
| Long-term | 20.3 | 19.5 | 7.4 | 7.2 | 9.5 | 9.4 | 12.9 | 12.9 | 21.2 | 20.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 19.3 | 19.6 | 23.2 | 22.2 | 16.7 | 16.3 | 13.3 | 12.9 | 19.8 | 20.2 |
| Liabilities to affiliated companies | 4.6 | 5.0 | 16.2 | 15.5 | 11.9 | 11.6 | 9.2 | 8.9 | 4.1 | 4.5 |
| Provisions | 11.4 | 11.6 | 4.2 | 4.4 | 3.3 | 3.5 | 3.2 | 2.9 | 12.2 | 12.5 |
| of which: Provisions for pensions | 14.5 | 13.8 | 6.0 | 6.2 | 8.7 | 8.7 | 11.5 | 11.6 | 14.8 | 14.1 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.6 | 2.4 | 6.3 | 6.5 | 4.7 | 4.7 | 4.1 | 3.8 | 3.5 | 2.1 |
| Annual result and depreciation | 6.0 | 4.7 | 9.2 | 9.3 | 6.7 | 6.6 | 5.8 | 5.5 | 6.0 | 4.6 |
| Trade receivables | 6.7 | 6.6 | 8.9 | 9.0 | 9.1 | 9.1 | 8.9 | 8.9 | 6.4 | 6.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 105.7 | 108.3 | 125.3 | 125.7 | 141.3 | 140.9 | 142.0 | 141.8 | 102.0 | 105.0 |
| Annual result and interest paid | 4.4 | 3.6 | 7.5 | 7.4 | 6.1 | 5.9 | 5.4 | 4.9 | 4.3 | 3.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 10.2 | 8.2 | 20.3 | 20.8 | 17.9 | 17.4 | 15.4 | 14.4 | 9.6 | 7.5 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 95.5 | 96.1 | 114.1 | 118.2 | 138.9 | 140.7 | 134.0 | 135.1 | 92.9 | 93.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 94.4 | 92.0 | 91.7 | 92.0 | 96.9 | 95.0 | 99.1 | 97.1 | 93.8 | 91.5 |
| Cash resources, short-term receivables and inventories | 121.5 | 119.5 | 129.1 | 133.0 | 154.7 | 154.1 | 156.8 | 156.5 | 117.3 | 115.1 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.7 | 7.3 | 16.4 | 16.4 | 11.5 | 11.7 | 8.9 | 9.0 | 7.5 | 7.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 849.34 | 883.09 | 2.87 | 3.12 | 14.25 | 15.24 | 61.86 | 64.63 | 770.37 | 800.10 |
| Sales in € billion | 897.35 | 956.76 | 3.59 | 3.92 | 20.15 | 21.47 | 87.82 | 91.63 | 785.80 | 839.74 |
| Number of enterprises | 14 630 | 14 630 | 4 339 | 4 339 | 4 193 | 4 193 | 3 735 | 3 735 | 2 363 | 2 363 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

a) All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 26.9 | 26.8 | 7.6 | 7.8 | 28.5 | 28.0 | 41.0 | 41.0 | 48.7 | 48.8 |
| | 50 | 50.4 | 50.1 | 31.8 | 31.9 | 49.5 | 49.1 | 59.8 | 60.0 | 67.2 | 67.2 |
| | 75 | 71.4 | 71.2 | 52.4 | 52.7 | 69.1 | 69.2 | 76.4 | 76.3 | 82.3 | 82.4 |
| Personnel expenses | 25 | 10.8 | 10.9 | 14.0 | 14.8 | 13.4 | 13.3 | 10.0 | 10.1 | 6.4 | 6.5 |
| | 50 | 22.8 | 23.1 | 30.1 | 30.0 | 26.2 | 26.5 | 19.6 | 19.8 | 13.8 | 14.1 |
| | 75 | 38.1 | 38.3 | 45.2 | 46.1 | 39.4 | 39.8 | 33.1 | 33.2 | 25.1 | 25.3 |
| Depreciation | 25 | 0.6 | 0.6 | 0.8 | 0.8 | 0.6 | 0.6 | 0.5 | 0.6 | 0.5 | 0.5 |
| | 50 | 1.6 | 1.6 | 1.9 | 2.0 | 1.5 | 1.5 | 1.4 | 1.4 | 1.5 | 1.5 |
| | 75 | 3.6 | 3.6 | 4.5 | 4.6 | 3.4 | 3.3 | 3.1 | 3.1 | 3.4 | 3.4 |
| Annual result | 25 | 0.6 | 0.5 | 0.7 | 0.8 | 0.7 | 0.6 | 0.6 | 0.5 | 0.4 | 0.3 |
| | 50 | 2.7 | 2.7 | 4.3 | 4.3 | 2.6 | 2.7 | 2.3 | 2.2 | 2.0 | 1.8 |
| | 75 | 7.0 | 6.7 | 11.5 | 11.6 | 6.1 | 5.9 | 5.4 | 5.1 | 5.0 | 4.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.8 | 3.6 | 4.0 | 3.5 | 3.7 | 3.6 | 3.6 | 3.7 | 4.0 | 3.9 |
| | 50 | 14.2 | 13.7 | 15.5 | 14.5 | 12.8 | 12.5 | 13.5 | 13.2 | 15.3 | 15.2 |
| | 75 | 35.6 | 34.8 | 41.1 | 40.0 | 34.7 | 34.0 | 32.2 | 31.8 | 32.7 | 33.4 |
| Inventories | 25 | 0.9 | 0.9 | 0.0 | 0.0 | 1.4 | 1.3 | 3.0 | 2.8 | 3.2 | 3.0 |
| | 50 | 15.3 | 15.7 | 5.3 | 5.6 | 18.5 | 18.5 | 23.6 | 24.1 | 18.3 | 18.2 |
| | 75 | 40.0 | 40.5 | 28.4 | 30.3 | 45.3 | 46.5 | 43.6 | 45.2 | 36.8 | 37.3 |
| Equity | 25 | 9.2 | 9.8 | 2.0 | 4.1 | 9.1 | 9.8 | 12.8 | 12.7 | 13.8 | 14.2 |
| | 50 | 27.1 | 27.9 | 23.3 | 24.6 | 26.5 | 26.8 | 29.5 | 30.2 | 29.6 | 30.1 |
| | 75 | 50.0 | 50.2 | 50.9 | 51.3 | 49.7 | 50.1 | 50.4 | 50.7 | 48.4 | 48.3 |
| Short-term liabilities | 25 | 21.5 | 21.2 | 20.8 | 19.7 | 22.5 | 21.9 | 21.1 | 21.2 | 21.6 | 21.7 |
| | 50 | 43.7 | 43.2 | 45.5 | 44.2 | 44.0 | 44.4 | 44.3 | 43.4 | 40.0 | 39.4 |
| | 75 | 69.0 | 68.8 | 74.6 | 73.9 | 69.4 | 70.2 | 67.3 | 66.4 | 63.0 | 62.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 4.6 | 4.9 | 6.5 | 7.6 | 6.8 | 6.5 | 3.8 | 3.7 | 0.3 | 0.2 |
| | 75 | 27.3 | 27.2 | 36.5 | 35.1 | 29.4 | 28.3 | 23.7 | 24.3 | 17.0 | 17.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.8 | 0.9 | 1.1 | 1.1 | 0.9 | 0.8 | 0.7 | 0.7 | 0.5 |
| | 50 | 3.6 | 3.5 | 5.3 | 5.6 | 3.6 | 3.6 | 3.1 | 2.9 | 2.6 | 2.4 |
| | 75 | 8.9 | 8.6 | 14.1 | 14.5 | 8.0 | 7.9 | 7.1 | 6.6 | 6.4 | 5.7 |
| Annual result and depreciation | 25 | 2.5 | 2.4 | 3.0 | 3.3 | 2.6 | 2.6 | 2.2 | 2.1 | 1.9 | 1.8 |
| | 50 | 5.9 | 5.9 | 8.6 | 8.9 | 5.7 | 5.9 | 5.2 | 4.9 | 4.8 | 4.4 |
| | 75 | 12.5 | 12.3 | 19.3 | 19.6 | 11.4 | 11.2 | 10.0 | 9.5 | 9.6 | 8.8 |
| Trade receivables | 25 | 2.9 | 2.9 | 1.6 | 1.7 | 3.4 | 3.4 | 3.7 | 3.7 | 3.2 | 3.2 |
| | 50 | 6.9 | 6.9 | 5.8 | 6.0 | 7.2 | 7.3 | 7.5 | 7.4 | 7.4 | 7.0 |
| | 75 | 11.9 | 11.9 | 11.8 | 11.9 | 12.1 | 12.2 | 11.8 | 11.8 | 11.7 | 11.5 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.6 | 2.4 | 2.8 | 2.9 | 2.8 | 2.6 | 2.6 | 2.3 | 2.1 | 1.8 |
| | 50 | 6.8 | 6.6 | 10.0 | 9.7 | 6.8 | 6.5 | 6.0 | 5.7 | 5.5 | 5.1 |
| | 75 | 14.8 | 14.7 | 25.2 | 25.1 | 13.8 | 14.1 | 11.6 | 11.1 | 10.7 | 9.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 4.9 | 4.6 | 2.2 | 2.8 | 5.1 | 4.5 | 5.6 | 5.4 | 6.0 | 5.4 |
| | 50 | 17.2 | 16.7 | 20.3 | 21.2 | 17.3 | 16.4 | 16.7 | 15.8 | 15.4 | 14.3 |
| | 75 | 42.9 | 42.1 | 59.9 | 61.9 | 41.6 | 41.9 | 37.6 | 36.0 | 31.7 | 29.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 90.0 | 91.9 | 62.9 | 71.8 | 96.2 | 97.3 | 96.9 | 98.3 | 95.0 | 95.1 |
| | 50 | 171.2 | 173.7 | 151.1 | 156.5 | 193.7 | 200.0 | 183.6 | 186.7 | 152.7 | 153.0 |
| | 75 | 450.4 | 470.1 | 450.0 | 483.3 | 547.9 | 547.1 | 448.8 | 470.1 | 327.2 | 321.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 52.3 | 52.4 | 46.5 | 48.1 | 49.4 | 47.9 | 54.9 | 54.0 | 61.1 | 60.5 |
| | 50 | 103.1 | 104.3 | 108.0 | 109.1 | 99.7 | 100.0 | 101.1 | 101.8 | 106.5 | 106.0 |
| | 75 | 215.2 | 220.3 | 260.0 | 258.0 | 215.4 | 217.0 | 199.3 | 204.5 | 187.8 | 190.5 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.1 | 4.2 | 4.2 | 4.4 | 4.5 | 4.7 | 4.1 | 4.1 | 3.6 | 3.4 |
| | 50 | 8.8 | 8.8 | 11.1 | 10.8 | 9.4 | 9.5 | 8.0 | 8.0 | 7.2 | 7.3 |
| | 75 | 16.9 | 16.9 | 27.6 | 26.8 | 18.0 | 18.0 | 13.7 | 13.9 | 11.9 | 12.4 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

a) All economic sectors*

| Ratios | Corporations | | | | | | | | | |
|--|---------------------------------------|--------------|---|--------------|--------------------|--------------|---------------------|--------------|--------------|--------------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.7 | 99.8 | 98.8 | 97.8 | 98.7 | 98.7 | 99.5 | 99.2 | 99.7 | 99.8 |
| Change in finished goods | 0.3 | 0.2 | 1.2 | 2.2 | 1.3 | 1.3 | 0.5 | 0.8 | 0.3 | 0.2 |
| Interest and similar income | 0.5 | 0.5 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.5 | 0.6 |
| Other income | 5.0 | 4.6 | 3.4 | 3.6 | 5.1 | 5.2 | 2.8 | 2.7 | 5.3 | 4.8 |
| of which: Income from long-term equity investments | 0.9 | 0.9 | 0.2 | 0.2 | 0.3 | 0.3 | 0.4 | 0.3 | 1.0 | 0.9 |
| Total income | 105.5 | 105.2 | 103.7 | 103.8 | 105.3 | 105.3 | 103.1 | 102.9 | 105.8 | 105.4 |
| Expenses | | | | | | | | | | |
| Cost of materials | 69.7 | 71.1 | 38.3 | 38.4 | 48.8 | 48.9 | 56.3 | 56.0 | 71.6 | 73.2 |
| Personnel expenses | 14.3 | 14.2 | 36.4 | 36.0 | 31.0 | 31.1 | 25.0 | 25.4 | 12.8 | 12.6 |
| Depreciation | 3.4 | 3.2 | 3.3 | 3.4 | 3.0 | 2.9 | 2.9 | 2.9 | 3.4 | 3.2 |
| of which: Depreciation of tangible fixed assets | 3.0 | 2.9 | 3.3 | 3.3 | 2.9 | 2.8 | 2.7 | 2.6 | 3.0 | 3.0 |
| Interest and similar expenses | 1.5 | 1.8 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | 1.6 | 2.0 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 13.1 | 12.7 | 21.2 | 21.3 | 17.4 | 17.4 | 14.1 | 14.1 | 12.9 | 12.4 |
| Total expenses before taxes on income | 102.0 | 103.1 | 100.4 | 100.2 | 101.2 | 101.2 | 99.2 | 99.3 | 102.4 | 103.5 |
| Annual result before taxes on income | 3.5 | 2.0 | 3.3 | 3.6 | 4.1 | 4.1 | 3.9 | 3.6 | 3.4 | 1.8 |
| Taxes on income | 0.8 | 0.7 | 1.3 | 1.7 | 1.3 | 1.4 | 1.2 | 1.2 | 0.7 | 0.6 |
| Annual result | 2.7 | 1.4 | 2.0 | 2.0 | 2.8 | 2.8 | 2.7 | 2.4 | 2.7 | 1.2 |
| Profit and loss transfers (parent company) | 1.8 | 1.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 2.0 | 1.5 |
| Profit and loss transfers (subsidiary) | 1.6 | 1.0 | -0.6 | -0.6 | 0.3 | 0.3 | 0.6 | 0.6 | 1.7 | 1.1 |
| Profit for the year | 2.9 | 1.7 | 2.7 | 2.7 | 2.6 | 2.6 | 2.3 | 2.0 | 3.0 | 1.7 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 2.1 | 2.1 | 0.7 | 0.7 | 0.7 | 0.7 | 1.1 | 1.0 | 2.2 | 2.1 |
| Tangible fixed assets | 18.5 | 18.7 | 31.7 | 30.4 | 30.2 | 29.5 | 31.6 | 31.4 | 17.3 | 17.6 |
| of which: Land and buildings | 5.2 | 5.1 | 14.0 | 12.6 | 10.3 | 10.0 | 14.0 | 13.8 | 4.5 | 4.4 |
| Inventories | 7.6 | 7.7 | 17.6 | 19.6 | 21.4 | 22.4 | 20.1 | 21.0 | 6.5 | 6.5 |
| of which: Finished goods and merchandise | 3.7 | 3.7 | 7.0 | 7.0 | 8.4 | 8.4 | 8.0 | 8.4 | 3.3 | 3.3 |
| Cash | 4.7 | 4.4 | 14.9 | 14.9 | 13.2 | 13.1 | 10.0 | 9.4 | 4.2 | 3.9 |
| Receivables | 33.5 | 35.1 | 28.2 | 28.2 | 27.8 | 27.9 | 30.1 | 29.9 | 33.9 | 35.5 |
| Short-term | 25.3 | 25.0 | 27.5 | 27.5 | 26.6 | 26.8 | 27.6 | 27.8 | 25.1 | 24.8 |
| of which: | | | | | | | | | | |
| Trade receivables | 6.4 | 6.6 | 13.4 | 13.3 | 13.3 | 13.2 | 11.9 | 12.0 | 5.9 | 6.1 |
| Receivables from affiliated companies | 16.4 | 15.7 | 7.5 | 7.9 | 9.1 | 9.4 | 12.4 | 12.3 | 16.8 | 16.0 |
| Long-term | 8.2 | 10.0 | 0.7 | 0.7 | 1.1 | 1.1 | 2.5 | 2.1 | 8.7 | 10.7 |
| of which: Loans to affiliated companies | 7.2 | 9.2 | 0.3 | 0.3 | 0.8 | 0.8 | 1.6 | 1.3 | 7.7 | 9.9 |
| Securities | 1.2 | 1.2 | 2.3 | 2.1 | 1.4 | 1.3 | 1.2 | 1.4 | 1.2 | 1.2 |
| Other long-term equity investments | 32.0 | 30.5 | 3.8 | 3.3 | 4.8 | 4.6 | 5.6 | 5.6 | 34.3 | 32.7 |
| of which: Goodwill | 0.8 | 0.4 | 0.7 | 0.5 | 0.3 | 0.3 | 0.7 | 0.6 | 0.8 | 0.4 |
| Capital | | | | | | | | | | |
| Equity | 33.3 | 33.4 | 34.9 | 34.6 | 38.3 | 37.6 | 39.7 | 39.6 | 32.8 | 32.9 |
| Liabilities | 51.4 | 52.0 | 57.4 | 57.7 | 51.3 | 52.0 | 47.0 | 47.0 | 51.7 | 52.4 |
| Short-term | 31.6 | 31.9 | 40.5 | 40.7 | 36.1 | 36.9 | 34.1 | 34.6 | 31.4 | 31.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.9 | 1.9 | 8.4 | 7.1 | 7.1 | 7.0 | 5.5 | 5.4 | 1.5 | 1.6 |
| Trade payables | 5.0 | 5.0 | 8.8 | 8.6 | 7.9 | 8.1 | 7.0 | 7.0 | 4.8 | 4.8 |
| Liabilities to affiliated companies | 20.3 | 19.5 | 7.1 | 7.1 | 8.0 | 8.0 | 10.7 | 10.8 | 21.2 | 20.3 |
| Long-term | 19.8 | 20.2 | 16.9 | 17.0 | 15.2 | 15.1 | 12.9 | 12.5 | 20.4 | 20.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.2 | 4.6 | 9.1 | 10.1 | 10.3 | 10.3 | 9.1 | 8.9 | 3.7 | 4.2 |
| Liabilities to affiliated companies | 12.1 | 12.4 | 4.4 | 4.3 | 3.4 | 3.5 | 3.0 | 2.8 | 12.9 | 13.2 |
| Provisions | 14.7 | 14.0 | 7.2 | 7.2 | 9.6 | 9.5 | 12.2 | 12.3 | 14.9 | 14.2 |
| of which: Provisions for pensions | 4.9 | 5.2 | 1.6 | 1.5 | 3.3 | 3.2 | 4.4 | 4.5 | 5.0 | 5.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.5 | 2.0 | 3.4 | 3.7 | 4.1 | 4.2 | 3.9 | 3.6 | 3.4 | 1.8 |
| Annual result and depreciation | 6.1 | 4.6 | 5.4 | 5.5 | 5.9 | 5.8 | 5.6 | 5.4 | 6.2 | 4.5 |
| Trade receivables | 6.6 | 6.6 | 9.6 | 9.8 | 9.6 | 9.6 | 8.9 | 9.0 | 6.3 | 6.3 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 96.5 | 99.5 | 139.0 | 135.4 | 137.9 | 137.2 | 133.4 | 132.8 | 93.2 | 96.5 |
| Annual result and interest paid | 4.1 | 3.2 | 4.1 | 3.9 | 5.0 | 4.9 | 4.7 | 4.3 | 4.0 | 3.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 9.5 | 7.3 | 15.1 | 14.6 | 16.7 | 16.0 | 15.0 | 14.0 | 9.1 | 6.8 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 94.2 | 94.7 | 137.1 | 143.7 | 149.5 | 151.9 | 137.5 | 137.9 | 91.6 | 92.1 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 95.9 | 93.4 | 105.3 | 104.9 | 111.3 | 109.0 | 111.4 | 108.5 | 94.5 | 91.9 |
| Cash resources, short-term receivables and inventories | 119.9 | 117.6 | 148.8 | 153.1 | 170.5 | 169.9 | 170.4 | 169.2 | 115.1 | 112.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.5 | 7.0 | 16.4 | 16.2 | 11.6 | 11.9 | 9.3 | 9.3 | 7.2 | 6.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 769.38 | 798.86 | 1.78 | 2.01 | 10.75 | 11.59 | 48.86 | 51.21 | 708.00 | 734.05 |
| Sales in € billion | 742.07 | 794.96 | 2.47 | 2.72 | 14.83 | 15.90 | 65.16 | 68.02 | 659.61 | 708.32 |
| Number of enterprises | 10 512 | 10 512 | 2 895 | 2 895 | 3 092 | 3 092 | 2 755 | 2 755 | 1 770 | 1 770 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

a) All economic sectors*

| | Quartile value | cont'd: Corporations | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 26.1 | 26.0 | 8.6 | 8.7 | 26.7 | 26.5 | 38.3 | 38.5 | 47.0 | 46.8 |
| | 50 | 50.3 | 50.1 | 32.0 | 32.3 | 48.8 | 48.7 | 59.4 | 59.2 | 66.6 | 66.5 |
| | 75 | 71.4 | 71.3 | 53.3 | 53.6 | 68.5 | 68.6 | 76.4 | 76.3 | 83.1 | 83.2 |
| Personnel expenses | 25 | 11.5 | 11.7 | 18.8 | 19.3 | 14.4 | 14.3 | 10.0 | 10.3 | 6.0 | 6.1 |
| | 50 | 24.9 | 25.0 | 35.5 | 35.4 | 27.7 | 27.7 | 20.1 | 20.3 | 13.8 | 14.4 |
| | 75 | 41.4 | 41.7 | 51.0 | 51.4 | 41.4 | 41.9 | 34.8 | 34.7 | 26.4 | 26.4 |
| Depreciation | 25 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.4 |
| | 50 | 1.5 | 1.5 | 1.7 | 1.8 | 1.4 | 1.4 | 1.4 | 1.4 | 1.6 | 1.6 |
| | 75 | 3.4 | 3.4 | 3.7 | 3.9 | 3.2 | 3.1 | 3.2 | 3.2 | 3.6 | 3.6 |
| Annual result | 25 | 0.4 | 0.3 | 0.1 | 0.2 | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 | 0.2 |
| | 50 | 2.2 | 2.2 | 2.5 | 2.5 | 2.1 | 2.2 | 2.2 | 2.1 | 2.0 | 1.8 |
| | 75 | 5.6 | 5.3 | 6.9 | 6.8 | 5.2 | 5.0 | 5.3 | 5.0 | 5.0 | 4.6 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 3.0 | 2.9 | 2.7 | 2.6 | 3.1 | 3.0 | 3.0 | 3.1 | 3.2 | 3.1 |
| | 50 | 11.9 | 11.5 | 11.3 | 10.6 | 11.2 | 11.0 | 12.3 | 11.8 | 14.0 | 13.6 |
| | 75 | 31.1 | 30.9 | 30.8 | 29.7 | 30.5 | 29.6 | 31.5 | 31.6 | 32.7 | 33.5 |
| Inventories | 25 | 0.7 | 0.7 | 0.0 | 0.0 | 0.9 | 0.9 | 1.6 | 1.5 | 2.0 | 2.0 |
| | 50 | 13.4 | 13.7 | 5.6 | 6.0 | 16.5 | 16.7 | 19.7 | 20.1 | 14.7 | 14.3 |
| | 75 | 38.7 | 39.5 | 30.0 | 31.8 | 44.4 | 45.4 | 42.2 | 42.3 | 33.8 | 34.7 |
| Equity | 25 | 13.7 | 14.6 | 8.2 | 10.1 | 14.0 | 15.0 | 16.3 | 17.6 | 16.8 | 17.2 |
| | 50 | 32.6 | 33.0 | 29.3 | 31.3 | 32.0 | 32.6 | 35.1 | 35.3 | 33.7 | 33.4 |
| | 75 | 54.9 | 55.3 | 55.6 | 56.1 | 54.7 | 55.3 | 55.7 | 56.4 | 52.6 | 52.4 |
| Short-term liabilities | 25 | 18.7 | 18.4 | 18.7 | 18.2 | 19.9 | 18.9 | 17.3 | 17.4 | 18.6 | 18.9 |
| | 50 | 38.2 | 37.9 | 41.5 | 40.0 | 38.2 | 38.9 | 37.6 | 36.8 | 34.9 | 34.1 |
| | 75 | 63.9 | 63.0 | 69.3 | 67.8 | 64.4 | 64.6 | 62.1 | 60.3 | 58.2 | 57.5 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 1.5 | 1.7 | 1.4 | 2.1 | 4.0 | 4.0 | 1.2 | 1.1 | 0.0 | 0.0 |
| | 75 | 21.2 | 21.2 | 22.5 | 23.2 | 24.7 | 23.1 | 20.4 | 21.2 | 14.5 | 14.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.6 | 0.5 | 0.3 | 0.4 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 | 0.4 |
| | 50 | 3.0 | 2.9 | 3.3 | 3.3 | 3.0 | 3.1 | 3.0 | 2.8 | 2.7 | 2.4 |
| | 75 | 7.5 | 7.1 | 9.1 | 8.8 | 7.1 | 7.0 | 7.2 | 6.6 | 6.5 | 5.7 |
| Annual result and depreciation | 25 | 2.0 | 2.0 | 1.9 | 2.2 | 2.3 | 2.1 | 2.1 | 1.9 | 1.8 | 1.7 |
| | 50 | 5.3 | 5.2 | 5.8 | 6.2 | 5.2 | 5.3 | 5.1 | 4.8 | 4.9 | 4.4 |
| | 75 | 10.9 | 10.5 | 12.6 | 12.8 | 10.4 | 10.3 | 10.1 | 9.5 | 9.9 | 9.0 |
| Trade receivables | 25 | 3.2 | 3.2 | 2.1 | 2.4 | 3.7 | 3.7 | 3.5 | 3.5 | 3.6 | 3.3 |
| | 50 | 7.4 | 7.4 | 6.6 | 6.7 | 7.7 | 7.8 | 7.5 | 7.5 | 7.7 | 7.3 |
| | 75 | 12.5 | 12.6 | 12.9 | 13.0 | 12.9 | 13.0 | 12.3 | 12.3 | 12.2 | 11.9 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.0 | 1.8 | 1.3 | 1.5 | 2.4 | 2.3 | 2.3 | 1.9 | 1.9 | 1.5 |
| | 50 | 5.7 | 5.5 | 6.6 | 6.6 | 5.8 | 5.6 | 5.4 | 5.2 | 5.1 | 4.8 |
| | 75 | 12.0 | 11.6 | 15.6 | 15.2 | 11.8 | 11.4 | 10.9 | 10.1 | 10.2 | 9.1 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 2.9 | 2.8 | -4.9 | -2.4 | 3.4 | 2.9 | 4.3 | 4.1 | 5.4 | 4.7 |
| | 50 | 15.0 | 14.5 | 13.2 | 14.2 | 15.6 | 14.3 | 15.7 | 15.2 | 15.5 | 14.4 |
| | 75 | 39.2 | 38.4 | 43.2 | 44.7 | 40.3 | 41.3 | 40.9 | 37.8 | 32.7 | 29.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 103.7 | 106.6 | 93.5 | 100.0 | 113.8 | 117.4 | 105.4 | 106.8 | 100.2 | 100.8 |
| | 50 | 208.0 | 212.5 | 211.2 | 221.2 | 243.0 | 254.6 | 208.0 | 209.1 | 163.3 | 164.9 |
| | 75 | 551.2 | 583.4 | 600.0 | 664.7 | 650.9 | 675.0 | 508.0 | 549.2 | 364.5 | 363.8 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 62.0 | 62.2 | 57.5 | 60.9 | 58.8 | 58.9 | 64.2 | 64.6 | 69.5 | 67.6 |
| | 50 | 121.7 | 122.8 | 130.1 | 134.6 | 116.7 | 117.4 | 119.9 | 119.7 | 119.6 | 120.9 |
| | 75 | 261.8 | 265.3 | 315.8 | 320.6 | 262.0 | 264.7 | 242.2 | 248.0 | 220.7 | 221.7 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.1 | 4.2 | 4.4 | 4.5 | 4.5 | 4.7 | 4.1 | 4.0 | 3.4 | 3.3 |
| | 50 | 8.8 | 8.9 | 11.3 | 10.8 | 9.3 | 9.4 | 8.3 | 8.3 | 7.3 | 7.3 |
| | 75 | 17.1 | 17.1 | 27.6 | 26.7 | 18.0 | 18.2 | 14.3 | 14.7 | 12.1 | 13.0 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

a) All economic sectors*

| Ratios | Non-corporations | | | | | | | | | |
|--|--|--------|---|--------------------|---------------------|-------------|-------|-------|--------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | 2017 | 2018 | Less than 2 | 2 but less than 10 | 10 but less than 50 | 50 and more | 2017 | 2018 | 2017 | 2018 |
| | Cylindred sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.5 | 99.3 | 99.4 | 98.5 | 99.2 | 99.4 | 99.3 | 99.5 | 99.6 |
| Change in finished goods | 0.5 | 0.5 | 0.7 | 0.6 | 1.5 | 0.8 | 0.6 | 0.7 | 0.5 | 0.4 |
| Interest and similar income | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 1.9 | 2.1 | 3.3 | 3.3 | 2.2 | 2.3 | 1.7 | 1.6 | 1.9 | 2.2 |
| of which: Income from long-term equity investments | 0.4 | 0.5 | 0.1 | 0.0 | 0.2 | 0.2 | 0.3 | 0.4 | 0.4 | 0.6 |
| Total income | 102.0 | 102.3 | 103.4 | 103.4 | 102.2 | 102.3 | 101.8 | 101.7 | 102.1 | 102.4 |
| Expenses | | | | | | | | | | |
| Cost of materials | 67.6 | 68.4 | 37.5 | 36.8 | 50.7 | 50.3 | 59.8 | 60.2 | 70.1 | 71.0 |
| Personnel expenses | 14.6 | 14.7 | 23.7 | 23.9 | 24.5 | 24.7 | 20.4 | 20.4 | 13.1 | 13.2 |
| Depreciation | 2.1 | 2.1 | 6.6 | 6.8 | 3.8 | 3.8 | 2.7 | 2.6 | 1.9 | 1.9 |
| of which: Depreciation of tangible fixed assets | 2.0 | 1.9 | 6.6 | 6.7 | 3.6 | 3.7 | 2.5 | 2.5 | 1.8 | 1.7 |
| Interest and similar expenses | 0.7 | 0.7 | 1.7 | 1.6 | 1.0 | 0.9 | 0.8 | 0.9 | 0.7 | 0.7 |
| Operating taxes | 0.0 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 12.9 | 12.4 | 21.2 | 21.3 | 15.9 | 16.2 | 13.4 | 13.4 | 12.6 | 11.9 |
| Total expenses before taxes on income | 98.1 | 98.3 | 90.9 | 90.6 | 96.0 | 96.0 | 97.1 | 97.5 | 98.4 | 98.6 |
| Annual result before taxes on income | 4.0 | 4.0 | 12.5 | 12.8 | 6.3 | 6.3 | 4.7 | 4.2 | 3.7 | 3.7 |
| Taxes on income | 0.7 | 0.7 | 1.8 | 1.7 | 1.1 | 1.1 | 0.9 | 0.9 | 0.6 | 0.6 |
| Annual result | 3.3 | 3.3 | 10.7 | 11.1 | 5.2 | 5.2 | 3.7 | 3.3 | 3.0 | 3.1 |
| Profit and loss transfers (parent company) | 0.1 | 0.2 | 0.1 | -0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| Profit for the year | 3.4 | 3.5 | 10.8 | 10.9 | 5.2 | 5.2 | 3.8 | 3.3 | 3.1 | 3.4 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.4 | 1.4 | 0.4 | 0.4 | 0.6 | 0.5 | 1.9 | 1.8 | 1.3 | 1.4 |
| Tangible fixed assets | 25.8 | 25.5 | 59.9 | 58.5 | 37.2 | 36.4 | 26.4 | 25.4 | 24.4 | 24.3 |
| of which: Land and buildings | 8.0 | 8.0 | 10.2 | 9.9 | 10.4 | 10.0 | 9.4 | 9.2 | 7.5 | 7.6 |
| Inventories | 22.3 | 22.7 | 10.2 | 10.8 | 26.8 | 27.8 | 29.1 | 30.4 | 20.8 | 21.1 |
| of which: Finished goods and merchandise | 11.7 | 11.8 | 4.2 | 4.6 | 11.1 | 11.4 | 13.4 | 13.8 | 11.6 | 11.5 |
| Cash | 9.0 | 7.8 | 9.4 | 9.9 | 10.8 | 10.4 | 10.5 | 10.5 | 8.6 | 7.0 |
| Receivables | 32.4 | 33.1 | 17.3 | 17.6 | 21.1 | 21.3 | 26.5 | 26.5 | 34.5 | 35.4 |
| Short-term | 30.0 | 30.6 | 16.5 | 16.9 | 20.5 | 20.8 | 25.5 | 25.6 | 31.7 | 32.4 |
| of which: | | | | | | | | | | |
| Trade receivables | 13.6 | 13.4 | 7.4 | 7.8 | 11.7 | 11.7 | 15.4 | 15.2 | 13.5 | 13.2 |
| Receivables from affiliated companies | 12.7 | 13.5 | 5.5 | 5.5 | 5.2 | 5.5 | 6.7 | 6.9 | 14.6 | 15.5 |
| Long-term | 2.4 | 2.5 | 0.8 | 0.7 | 0.6 | 0.5 | 1.0 | 0.9 | 2.8 | 3.0 |
| of which: Loans to affiliated companies | 1.8 | 2.1 | 0.6 | 0.6 | 0.3 | 0.2 | 0.6 | 0.5 | 2.2 | 2.5 |
| Securities | 1.4 | 1.6 | 0.2 | 0.2 | 0.4 | 0.4 | 1.5 | 1.3 | 1.4 | 1.7 |
| Other long-term equity investments | 7.4 | 7.5 | 1.8 | 1.8 | 2.3 | 2.5 | 3.7 | 3.9 | 8.6 | 8.6 |
| of which: Goodwill | 0.2 | 0.2 | 0.5 | 0.4 | 0.6 | 0.6 | 0.3 | 0.3 | 0.2 | 0.2 |
| Capital | | | | | | | | | | |
| Equity | 25.7 | 26.3 | 23.5 | 23.7 | 22.4 | 22.1 | 22.4 | 22.0 | 26.7 | 27.4 |
| Liabilities | | | | | | | | | | |
| Short-term | 61.1 | 60.8 | 71.6 | 71.0 | 70.4 | 70.6 | 67.8 | 68.2 | 59.0 | 58.6 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 47.0 | 46.6 | 38.1 | 39.5 | 49.0 | 50.4 | 53.2 | 53.7 | 45.7 | 45.1 |
| Trade payables | 6.0 | 6.5 | 13.4 | 14.8 | 10.0 | 10.5 | 9.2 | 9.3 | 4.9 | 5.6 |
| Liabilities to affiliated companies | 11.5 | 11.5 | 6.4 | 6.7 | 8.8 | 8.7 | 8.5 | 8.7 | 12.4 | 12.3 |
| Long-term | 20.7 | 19.6 | 7.7 | 7.2 | 14.4 | 14.0 | 21.1 | 20.8 | 21.2 | 19.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 14.1 | 14.2 | 33.5 | 31.6 | 21.3 | 20.2 | 14.6 | 14.5 | 13.3 | 13.6 |
| Liabilities to affiliated companies | 9.0 | 8.7 | 27.9 | 25.4 | 16.9 | 15.7 | 9.8 | 8.8 | 8.0 | 8.0 |
| Provisions | 4.4 | 4.6 | 3.8 | 4.5 | 3.2 | 3.3 | 3.8 | 3.6 | 4.5 | 4.9 |
| of which: Provisions for pensions | 12.3 | 12.1 | 4.2 | 4.3 | 6.2 | 6.3 | 8.8 | 8.8 | 13.6 | 13.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.0 | 4.0 | 12.6 | 12.9 | 6.4 | 6.3 | 4.7 | 4.2 | 3.7 | 3.7 |
| Annual result and depreciation | 5.4 | 5.4 | 17.5 | 18.0 | 9.1 | 9.0 | 6.4 | 6.0 | 5.0 | 5.0 |
| Trade receivables | 7.0 | 7.0 | 7.2 | 7.2 | 7.7 | 7.7 | 8.8 | 8.6 | 6.7 | 6.6 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 194.2 | 192.1 | 102.9 | 108.1 | 151.9 | 152.6 | 174.2 | 175.8 | 202.3 | 199.0 |
| Annual result and interest paid | 7.7 | 7.7 | 12.9 | 13.8 | 9.4 | 9.3 | 8.0 | 7.4 | 7.5 | 7.6 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 16.1 | 15.7 | 26.8 | 29.3 | 20.7 | 20.5 | 16.7 | 15.5 | 15.5 | 15.2 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 116.7 | 117.9 | 90.8 | 90.3 | 108.8 | 107.9 | 118.1 | 121.4 | 117.6 | 118.6 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 84.0 | 83.3 | 68.1 | 68.0 | 64.4 | 62.4 | 69.5 | 68.9 | 89.0 | 88.3 |
| Cash resources, short-term receivables and inventories | 131.5 | 132.0 | 94.8 | 95.4 | 119.0 | 117.5 | 124.3 | 125.4 | 134.5 | 135.0 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 8.7 | 8.7 | 16.4 | 16.6 | 11.2 | 11.3 | 8.1 | 8.1 | 8.7 | 8.6 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 79.96 | 84.23 | 1.09 | 1.11 | 3.50 | 3.65 | 13.00 | 13.42 | 62.37 | 66.05 |
| Sales in € billion | 155.28 | 161.79 | 1.12 | 1.20 | 5.32 | 5.57 | 22.65 | 23.60 | 126.18 | 131.43 |
| Number of enterprises | 4 118 | 4 118 | 1 444 | 1 444 | 1 101 | 1 101 | 980 | 980 | 593 | 593 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

a) All economic sectors*

| Ratios | Quartile value | cont'd: Non-corporations | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| | ... | Of the enterprises captured ... | | | | | | | | | |
| | ... % | had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 28.7 | 29.2 | 5.8 | 5.8 | 32.2 | 32.3 | 44.9 | 45.1 | 52.8 | 53.5 |
| | 50 | 50.5 | 50.3 | 31.4 | 31.3 | 51.1 | 50.7 | 60.3 | 61.2 | 69.7 | 69.4 |
| | 75 | 71.2 | 71.1 | 51.7 | 51.6 | 71.0 | 70.3 | 76.5 | 76.3 | 80.3 | 81.0 |
| Personnel expenses | 25 | 9.1 | 9.1 | 7.2 | 7.9 | 11.7 | 11.5 | 10.0 | 9.8 | 7.1 | 7.1 |
| | 50 | 19.2 | 19.6 | 20.7 | 21.8 | 22.9 | 22.9 | 18.1 | 18.4 | 13.5 | 13.3 |
| | 75 | 31.6 | 31.5 | 33.9 | 33.7 | 35.0 | 35.5 | 29.2 | 29.6 | 22.4 | 22.9 |
| Depreciation | 25 | 0.8 | 0.8 | 1.1 | 1.2 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 |
| | 50 | 1.8 | 1.9 | 2.6 | 2.7 | 1.8 | 1.8 | 1.4 | 1.3 | 1.4 | 1.4 |
| | 75 | 4.1 | 4.1 | 6.4 | 6.4 | 3.9 | 3.9 | 2.9 | 2.8 | 2.8 | 2.9 |
| Annual result | 25 | 1.5 | 1.5 | 4.4 | 4.9 | 1.7 | 1.7 | 0.9 | 0.8 | 0.5 | 0.5 |
| | 50 | 4.6 | 4.6 | 11.1 | 11.6 | 4.2 | 4.3 | 2.6 | 2.5 | 2.0 | 1.9 |
| | 75 | 11.0 | 11.1 | 20.5 | 21.0 | 8.4 | 8.1 | 5.5 | 5.2 | 4.8 | 4.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.4 | 6.7 | 9.5 | 8.2 | 6.8 | 6.5 | 5.8 | 5.5 | 7.0 | 6.7 |
| | 50 | 21.4 | 20.4 | 29.1 | 27.6 | 18.9 | 18.5 | 16.7 | 16.9 | 19.7 | 19.1 |
| | 75 | 44.6 | 43.7 | 63.9 | 63.4 | 45.1 | 44.9 | 33.4 | 32.6 | 32.5 | 33.4 |
| Inventories | 25 | 2.3 | 2.1 | 0.0 | 0.0 | 4.1 | 3.9 | 13.8 | 12.9 | 12.9 | 12.9 |
| | 50 | 19.5 | 19.8 | 4.9 | 4.9 | 22.6 | 23.6 | 31.5 | 33.2 | 25.5 | 26.3 |
| | 75 | 42.3 | 43.3 | 26.4 | 26.7 | 48.2 | 49.4 | 47.4 | 49.7 | 42.9 | 43.1 |
| Equity | 25 | 2.6 | 3.2 | - 10.4 | - 9.0 | 3.1 | 3.2 | 7.6 | 6.9 | 8.4 | 9.3 |
| | 50 | 14.9 | 15.1 | 9.7 | 10.3 | 12.5 | 12.6 | 18.0 | 18.6 | 21.5 | 20.9 |
| | 75 | 33.2 | 34.1 | 36.3 | 35.8 | 30.0 | 29.3 | 33.1 | 33.7 | 35.3 | 35.9 |
| Short-term liabilities | 25 | 33.2 | 33.1 | 25.2 | 25.4 | 36.0 | 36.5 | 39.3 | 39.5 | 35.2 | 33.3 |
| | 50 | 56.6 | 57.4 | 54.3 | 55.6 | 59.3 | 60.2 | 57.8 | 57.3 | 54.9 | 54.8 |
| | 75 | 79.8 | 79.5 | 84.9 | 84.0 | 80.2 | 81.3 | 76.5 | 76.8 | 74.6 | 74.4 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 15.0 | 15.6 | 26.1 | 25.2 | 16.3 | 15.4 | 10.4 | 11.7 | 6.1 | 6.2 |
| | 75 | 42.1 | 42.6 | 62.4 | 60.4 | 40.7 | 41.3 | 32.3 | 32.6 | 25.1 | 25.3 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.9 | 1.9 | 4.9 | 5.4 | 2.1 | 2.1 | 1.2 | 1.1 | 0.8 | 0.8 |
| | 50 | 5.6 | 5.5 | 12.8 | 13.3 | 5.0 | 5.1 | 3.3 | 3.2 | 2.5 | 2.5 |
| | 75 | 13.0 | 13.2 | 23.5 | 23.8 | 10.0 | 9.8 | 7.0 | 6.6 | 6.0 | 5.7 |
| Annual result and depreciation | 25 | 3.8 | 3.7 | 8.6 | 9.0 | 4.1 | 4.1 | 2.8 | 2.6 | 2.1 | 2.0 |
| | 50 | 8.4 | 8.3 | 17.8 | 17.9 | 7.8 | 7.8 | 5.3 | 5.1 | 4.3 | 4.4 |
| | 75 | 17.4 | 17.6 | 32.8 | 32.5 | 13.5 | 13.4 | 9.8 | 9.4 | 8.4 | 8.0 |
| Trade receivables | 25 | 2.2 | 2.2 | 0.7 | 0.8 | 2.9 | 2.8 | 4.1 | 4.0 | 2.6 | 2.6 |
| | 50 | 6.0 | 6.0 | 4.2 | 4.6 | 6.2 | 6.1 | 7.5 | 7.0 | 6.5 | 6.5 |
| | 75 | 10.3 | 10.1 | 9.5 | 9.3 | 10.1 | 10.0 | 11.0 | 10.8 | 10.2 | 10.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 4.8 | 4.5 | 8.8 | 9.2 | 5.1 | 4.7 | 3.7 | 3.3 | 2.7 | 2.6 |
| | 50 | 11.0 | 11.0 | 26.0 | 26.0 | 10.4 | 10.8 | 7.5 | 7.4 | 6.8 | 6.4 |
| | 75 | 26.0 | 25.6 | 57.1 | 57.1 | 21.3 | 20.2 | 13.8 | 13.0 | 11.5 | 11.5 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 9.6 | 9.2 | 13.7 | 14.0 | 9.7 | 9.0 | 8.3 | 7.6 | 7.5 | 7.1 |
| | 50 | 22.7 | 22.7 | 39.0 | 40.1 | 21.1 | 21.8 | 17.9 | 17.3 | 15.2 | 14.3 |
| | 75 | 52.0 | 51.0 | 96.7 | 96.9 | 44.5 | 43.4 | 32.7 | 32.2 | 29.3 | 31.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 55.6 | 56.0 | 19.5 | 25.7 | 59.4 | 56.2 | 73.3 | 76.8 | 75.5 | 79.7 |
| | 50 | 111.1 | 112.5 | 95.5 | 97.9 | 108.2 | 106.7 | 133.8 | 136.7 | 128.6 | 131.1 |
| | 75 | 239.3 | 246.2 | 200.0 | 209.5 | 262.1 | 246.4 | 277.9 | 289.0 | 234.8 | 238.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 38.0 | 37.5 | 33.1 | 33.0 | 34.2 | 33.4 | 42.0 | 40.8 | 49.3 | 49.4 |
| | 50 | 69.3 | 70.7 | 73.5 | 76.7 | 65.9 | 64.9 | 67.3 | 67.1 | 75.4 | 76.6 |
| | 75 | 123.8 | 124.3 | 149.3 | 154.1 | 114.7 | 113.8 | 107.8 | 114.8 | 113.0 | 115.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.2 | 4.3 | 3.7 | 4.3 | 4.5 | 4.5 | 4.0 | 4.2 | 4.2 | 3.8 |
| | 50 | 8.6 | 8.5 | 10.6 | 10.5 | 9.8 | 9.8 | 7.1 | 7.1 | 7.2 | 7.2 |
| | 75 | 16.3 | 16.0 | 26.9 | 27.1 | 18.0 | 17.4 | 12.0 | 12.1 | 11.5 | 11.1 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

10. North Rhine-Westphalia

b) Manufacturing

| Ratios | All legal forms | | | | | | | | | |
|--|--|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.4 | 99.9 | 97.4 | 98.9 | 98.8 | 99.3 | 98.7 | 99.5 | 99.5 |
| Change in finished goods | 0.5 | 0.6 | 0.1 | 2.6 | 1.1 | 1.2 | 0.7 | 1.3 | 0.5 | 0.5 |
| Interest and similar income | 0.6 | 0.8 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.7 | 0.9 |
| Other income | 5.5 | 6.2 | 2.7 | 2.8 | 1.9 | 1.9 | 2.0 | 1.9 | 6.1 | 6.9 |
| of which: Income from long-term equity investments | 1.5 | 1.4 | 0.0 | 0.0 | 0.2 | 0.1 | 0.3 | 0.3 | 1.7 | 1.6 |
| Total income | 106.1 | 107.0 | 103.0 | 103.0 | 102.0 | 102.0 | 102.1 | 102.0 | 106.8 | 107.8 |
| Expenses | | | | | | | | | | |
| Cost of materials | 61.1 | 61.4 | 37.1 | 38.1 | 46.3 | 46.4 | 53.1 | 53.4 | 62.5 | 62.9 |
| Personnel expenses | 17.6 | 18.2 | 36.7 | 35.8 | 31.2 | 31.1 | 26.3 | 26.2 | 16.1 | 16.8 |
| Depreciation | 2.8 | 2.9 | 3.1 | 3.1 | 2.7 | 2.6 | 2.6 | 2.5 | 2.8 | 3.0 |
| of which: Depreciation of tangible fixed assets | 2.4 | 2.5 | 3.0 | 3.0 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.5 |
| Interest and similar expenses | 1.5 | 2.0 | 1.1 | 1.0 | 0.9 | 0.7 | 0.8 | 0.8 | 1.6 | 2.2 |
| Operating taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 17.9 | 18.2 | 19.0 | 18.7 | 16.1 | 16.3 | 15.2 | 15.0 | 18.3 | 18.7 |
| Total expenses before taxes on income | 100.8 | 102.9 | 97.0 | 96.9 | 97.2 | 97.2 | 98.0 | 98.0 | 101.3 | 103.6 |
| Annual result before taxes on income | 5.3 | 4.1 | 6.0 | 6.1 | 4.8 | 4.9 | 4.1 | 4.0 | 5.5 | 4.1 |
| Taxes on income | 1.0 | 0.8 | 1.3 | 1.4 | 1.4 | 1.3 | 1.2 | 1.2 | 0.9 | 0.8 |
| Annual result | 4.3 | 3.3 | 4.7 | 4.7 | 3.4 | 3.6 | 2.9 | 2.8 | 4.6 | 3.3 |
| Profit and loss transfers (parent company) | 1.4 | 1.1 | 0.0 | -0.3 | 0.0 | 0.1 | 0.2 | 0.2 | 1.6 | 1.2 |
| Profit and loss transfers (subsidiary) | 1.7 | 1.5 | 0.1 | 0.1 | 0.4 | 0.4 | 0.4 | 0.5 | 1.9 | 1.7 |
| Profit for the year | 4.1 | 2.9 | 4.7 | 4.4 | 3.1 | 3.3 | 2.7 | 2.5 | 4.2 | 2.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.4 | 1.5 | 0.5 | 0.4 | 0.6 | 0.6 | 1.0 | 0.9 | 1.4 | 1.5 |
| Tangible fixed assets | 14.5 | 13.9 | 28.1 | 27.7 | 23.8 | 23.7 | 21.2 | 21.4 | 13.7 | 13.2 |
| of which: Land and buildings | 4.1 | 3.9 | 9.8 | 9.9 | 9.7 | 9.3 | 8.2 | 8.4 | 3.7 | 3.5 |
| Inventories | 14.0 | 13.5 | 24.0 | 26.8 | 32.0 | 33.5 | 30.0 | 31.7 | 12.4 | 11.8 |
| of which: Finished goods and merchandise | 4.6 | 4.5 | 10.5 | 10.9 | 10.4 | 10.7 | 8.3 | 8.8 | 4.2 | 4.0 |
| Cash | 6.3 | 4.8 | 12.7 | 12.2 | 12.9 | 11.9 | 10.1 | 9.0 | 5.9 | 4.3 |
| Receivables | 27.2 | 32.5 | 30.5 | 29.2 | 26.5 | 26.3 | 30.5 | 29.9 | 27.0 | 32.8 |
| Short-term | 24.0 | 21.6 | 29.8 | 28.5 | 25.4 | 25.2 | 28.3 | 28.1 | 23.6 | 21.0 |
| of which: | | | | | | | | | | |
| Trade receivables | 6.9 | 6.1 | 14.0 | 14.1 | 14.5 | 14.6 | 14.0 | 13.8 | 6.2 | 5.4 |
| Receivables from affiliated companies | 14.7 | 13.6 | 8.6 | 8.4 | 7.0 | 6.7 | 11.3 | 11.2 | 15.2 | 13.8 |
| Long-term | 3.3 | 10.9 | 0.7 | 0.6 | 1.1 | 1.1 | 2.2 | 1.9 | 3.4 | 11.8 |
| of which: Loans to affiliated companies | 2.7 | 10.4 | 0.1 | 0.2 | 0.7 | 0.7 | 1.8 | 1.4 | 2.8 | 11.2 |
| Securities | 0.6 | 0.8 | 0.8 | 0.6 | 0.9 | 0.8 | 0.9 | 0.8 | 0.6 | 0.8 |
| Other long-term equity investments | 35.7 | 32.8 | 2.8 | 2.5 | 2.7 | 2.7 | 6.0 | 5.9 | 38.8 | 35.4 |
| of which: Goodwill | 0.6 | 0.4 | 0.6 | 0.5 | 0.3 | 0.3 | 1.0 | 0.8 | 0.5 | 0.3 |
| Capital | | | | | | | | | | |
| Equity | 32.8 | 32.8 | 28.2 | 28.2 | 36.1 | 35.8 | 36.9 | 36.5 | 32.4 | 32.5 |
| Liabilities | | | | | | | | | | |
| Short-term | 40.3 | 53.2 | 63.6 | 63.7 | 53.6 | 54.1 | 50.0 | 50.6 | 52.7 | 53.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.1 | 2.0 | 9.7 | 10.3 | 7.9 | 7.8 | 5.6 | 6.0 | 1.7 | 1.6 |
| Trade payables | 6.1 | 5.4 | 9.4 | 8.9 | 8.3 | 8.0 | 7.6 | 7.5 | 5.9 | 5.2 |
| Liabilities to affiliated companies | 27.1 | 28.7 | 10.8 | 10.2 | 11.5 | 11.0 | 15.3 | 15.0 | 28.3 | 30.0 |
| Long-term | 12.3 | 12.4 | 20.2 | 18.2 | 12.4 | 12.7 | 9.1 | 9.1 | 12.5 | 12.7 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.8 | 4.0 | 12.6 | 11.6 | 7.8 | 7.9 | 5.2 | 5.3 | 2.5 | 3.9 |
| Liabilities to affiliated companies | 5.2 | 4.8 | 4.1 | 3.6 | 3.0 | 3.1 | 3.0 | 3.1 | 5.5 | 5.0 |
| Provisions | 14.4 | 13.7 | 8.1 | 8.1 | 10.1 | 10.0 | 13.0 | 12.8 | 14.6 | 13.8 |
| of which: Provisions for pensions | 7.3 | 7.1 | 2.8 | 2.6 | 3.5 | 3.5 | 5.4 | 5.6 | 7.5 | 7.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.3 | 4.1 | 6.0 | 6.2 | 4.9 | 4.9 | 4.2 | 4.0 | 5.5 | 4.1 |
| Annual result and depreciation | 7.2 | 6.2 | 7.7 | 8.0 | 6.2 | 6.2 | 5.5 | 5.4 | 7.4 | 6.3 |
| Trade receivables | 6.6 | 6.4 | 8.9 | 9.3 | 8.8 | 8.8 | 9.3 | 9.1 | 6.2 | 5.9 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 104.2 | 96.0 | 157.3 | 152.6 | 165.5 | 165.8 | 150.1 | 150.8 | 99.3 | 90.7 |
| Annual result and interest paid | 6.1 | 5.1 | 9.0 | 8.9 | 7.2 | 7.3 | 5.7 | 5.5 | 6.2 | 5.1 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 12.2 | 9.6 | 20.6 | 20.5 | 20.0 | 19.8 | 15.7 | 14.9 | 11.9 | 9.1 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 94.9 | 87.6 | 155.8 | 153.9 | 181.4 | 182.3 | 167.4 | 169.0 | 91.0 | 83.9 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 75.9 | 65.0 | 98.0 | 89.6 | 94.1 | 90.6 | 95.2 | 90.9 | 73.9 | 62.5 |
| Cash resources, short-term receivables and inventories | 110.8 | 98.2 | 153.2 | 148.5 | 171.7 | 171.5 | 168.6 | 167.5 | 104.8 | 91.5 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 9.5 | 9.1 | 16.2 | 14.9 | 10.7 | 10.3 | 9.5 | 9.2 | 9.5 | 9.1 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 253.51 | 281.75 | 0.35 | 0.38 | 3.01 | 3.17 | 19.96 | 20.76 | 230.19 | 257.44 |
| Sales in € billion | 264.12 | 270.58 | 0.55 | 0.58 | 4.98 | 5.26 | 29.97 | 31.30 | 228.63 | 233.44 |
| Number of enterprises | 3 619 | 3 619 | 569 | 569 | 972 | 972 | 1 229 | 1 229 | 849 | 849 |

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

b) Manufacturing

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 37.0 | 37.5 | 23.3 | 23.8 | 33.8 | 34.1 | 42.1 | 42.3 | 48.6 | 48.4 |
| | 50 | 49.6 | 49.4 | 34.5 | 35.9 | 44.8 | 44.3 | 52.3 | 52.6 | 58.7 | 59.1 |
| | 75 | 61.5 | 61.9 | 46.7 | 47.7 | 56.4 | 56.1 | 62.8 | 63.1 | 69.3 | 70.1 |
| Personnel expenses | 25 | 18.2 | 18.2 | 23.4 | 24.0 | 23.4 | 23.4 | 18.4 | 18.5 | 12.6 | 12.9 |
| | 50 | 27.1 | 27.0 | 35.2 | 34.9 | 31.9 | 31.8 | 26.0 | 26.2 | 19.5 | 19.5 |
| | 75 | 36.8 | 36.8 | 45.6 | 47.0 | 40.1 | 40.9 | 34.3 | 34.1 | 27.4 | 27.3 |
| Depreciation | 25 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.3 | 1.3 |
| | 50 | 2.1 | 2.1 | 2.1 | 2.1 | 1.9 | 2.0 | 2.0 | 2.0 | 2.3 | 2.3 |
| | 75 | 3.5 | 3.5 | 4.1 | 4.1 | 3.4 | 3.4 | 3.4 | 3.4 | 3.5 | 3.5 |
| Annual result | 25 | 0.6 | 0.6 | 0.6 | 0.9 | 0.7 | 0.8 | 0.6 | 0.5 | 0.6 | 0.4 |
| | 50 | 2.9 | 2.7 | 3.7 | 3.5 | 2.7 | 2.8 | 2.7 | 2.5 | 3.0 | 2.6 |
| | 75 | 6.6 | 6.1 | 9.8 | 9.4 | 6.6 | 6.1 | 5.9 | 5.4 | 6.3 | 5.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 7.5 | 7.3 | 6.1 | 5.4 | 7.3 | 6.9 | 7.3 | 7.4 | 9.0 | 9.0 |
| | 50 | 18.5 | 18.2 | 18.0 | 17.1 | 17.1 | 17.2 | 18.6 | 18.4 | 19.9 | 20.4 |
| | 75 | 34.7 | 34.5 | 39.0 | 37.2 | 35.8 | 35.2 | 34.7 | 34.2 | 33.1 | 33.0 |
| Inventories | 25 | 13.9 | 14.1 | 5.2 | 5.8 | 14.7 | 15.6 | 17.7 | 18.7 | 13.1 | 13.5 |
| | 50 | 26.8 | 27.6 | 18.6 | 20.1 | 29.5 | 29.8 | 30.4 | 31.6 | 23.8 | 24.7 |
| | 75 | 42.5 | 44.1 | 39.3 | 40.3 | 46.6 | 48.8 | 44.3 | 45.7 | 36.3 | 37.1 |
| Equity | 25 | 12.6 | 13.3 | 1.9 | 4.9 | 11.8 | 12.5 | 15.8 | 16.3 | 16.4 | 16.9 |
| | 50 | 30.8 | 31.0 | 24.0 | 26.3 | 30.4 | 30.6 | 32.1 | 32.4 | 32.7 | 31.8 |
| | 75 | 53.9 | 54.0 | 52.8 | 52.1 | 55.1 | 56.1 | 53.6 | 54.1 | 53.9 | 53.1 |
| Short-term liabilities | 25 | 20.5 | 20.3 | 22.0 | 19.4 | 19.1 | 18.9 | 20.7 | 21.3 | 20.7 | 21.1 |
| | 50 | 39.4 | 39.3 | 42.6 | 43.8 | 40.6 | 40.0 | 40.5 | 40.4 | 36.3 | 34.1 |
| | 75 | 62.7 | 63.2 | 72.7 | 72.1 | 63.8 | 64.1 | 63.4 | 62.7 | 56.7 | 56.7 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 6.2 | 7.0 | 13.1 | 13.8 | 9.9 | 9.6 | 6.4 | 7.3 | 0.3 | 0.5 |
| | 75 | 24.7 | 24.7 | 35.5 | 32.7 | 29.1 | 28.7 | 22.0 | 23.3 | 14.1 | 15.8 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.9 | 0.8 | 1.2 | 1.1 | 1.2 | 0.8 | 0.7 | 1.0 | 0.6 |
| | 50 | 3.8 | 3.7 | 4.7 | 4.7 | 3.8 | 3.8 | 3.6 | 3.5 | 3.7 | 3.4 |
| | 75 | 8.6 | 8.0 | 11.5 | 11.5 | 8.6 | 8.3 | 8.1 | 7.1 | 7.8 | 7.3 |
| Annual result and depreciation | 25 | 3.1 | 2.9 | 3.1 | 3.3 | 3.3 | 3.2 | 2.9 | 2.6 | 3.2 | 2.7 |
| | 50 | 6.4 | 6.2 | 7.7 | 7.9 | 6.5 | 6.5 | 6.0 | 5.6 | 6.4 | 6.0 |
| | 75 | 11.8 | 11.3 | 15.7 | 15.2 | 11.8 | 11.6 | 10.7 | 10.2 | 10.8 | 10.4 |
| Trade receivables | 25 | 4.1 | 4.0 | 3.1 | 3.6 | 4.1 | 4.0 | 4.9 | 4.6 | 3.8 | 3.5 |
| | 50 | 7.5 | 7.3 | 6.3 | 6.6 | 7.3 | 7.4 | 8.1 | 7.7 | 7.4 | 7.0 |
| | 75 | 11.6 | 11.5 | 11.0 | 11.3 | 11.5 | 11.7 | 12.3 | 12.0 | 11.4 | 11.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.7 | 2.5 | 2.7 | 2.9 | 3.0 | 3.0 | 2.5 | 2.0 | 2.8 | 2.2 |
| | 50 | 6.8 | 6.4 | 9.1 | 8.7 | 7.2 | 6.8 | 6.2 | 5.9 | 6.5 | 5.8 |
| | 75 | 13.0 | 12.8 | 19.2 | 20.2 | 14.0 | 14.5 | 11.8 | 11.0 | 11.1 | 10.7 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.9 | 5.5 | 3.2 | 4.0 | 5.2 | 4.8 | 6.2 | 6.2 | 6.9 | 6.1 |
| | 50 | 17.8 | 16.9 | 19.0 | 18.2 | 17.3 | 16.8 | 17.9 | 17.3 | 17.5 | 16.0 |
| | 75 | 40.1 | 38.9 | 53.1 | 56.0 | 41.3 | 43.2 | 39.5 | 37.4 | 34.9 | 32.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 101.4 | 102.3 | 73.9 | 82.4 | 106.6 | 104.4 | 102.3 | 105.4 | 105.3 | 107.2 |
| | 50 | 173.0 | 174.4 | 166.9 | 177.8 | 196.4 | 190.9 | 176.0 | 178.6 | 156.7 | 158.2 |
| | 75 | 343.4 | 362.3 | 419.4 | 425.4 | 440.9 | 448.7 | 337.1 | 359.0 | 260.7 | 255.4 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 51.0 | 49.9 | 44.4 | 45.2 | 46.3 | 46.3 | 51.0 | 49.1 | 59.6 | 59.1 |
| | 50 | 94.0 | 93.0 | 95.8 | 93.5 | 91.3 | 87.7 | 89.3 | 88.1 | 101.4 | 102.9 |
| | 75 | 198.7 | 196.6 | 218.8 | 218.9 | 214.5 | 215.2 | 182.3 | 178.6 | 197.7 | 189.3 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.5 | 4.6 | 4.2 | 4.4 | 4.3 | 4.3 | 4.6 | 4.8 | 4.9 | 4.7 |
| | 50 | 8.3 | 8.2 | 10.7 | 9.8 | 8.1 | 8.0 | 8.1 | 7.8 | 8.2 | 8.1 |
| | 75 | 14.2 | 14.1 | 22.7 | 20.7 | 14.8 | 14.9 | 13.3 | 13.0 | 12.6 | 12.6 |

IV. Enterprises by federal state and economic sector

11. Rhineland-Palatinate

All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|--------|---|-------|--------------------|-------|---------------------|-------|-------------|--------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.3 | 99.0 | 98.9 | 98.7 | 99.1 | 98.9 | 98.9 | 99.5 | 99.4 |
| Change in finished goods | 0.6 | 0.7 | 1.0 | 1.1 | 1.3 | 0.9 | 1.1 | 1.1 | 0.5 | 0.6 |
| Interest and similar income | 0.6 | 0.6 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.7 | 0.6 |
| Other income | 10.3 | 7.7 | 3.3 | 3.1 | 3.4 | 3.1 | 2.4 | 2.5 | 11.6 | 8.6 |
| of which: Income from long-term equity investments | 1.3 | 1.7 | 0.3 | 0.2 | 0.3 | 0.2 | 0.4 | 0.5 | 1.5 | 1.9 |
| Total income | 110.9 | 108.3 | 103.4 | 103.3 | 103.5 | 103.3 | 102.6 | 102.6 | 112.3 | 109.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 59.8 | 61.3 | 36.8 | 36.9 | 48.4 | 48.3 | 55.7 | 55.7 | 60.9 | 62.7 |
| Personnel expenses | 18.7 | 18.9 | 29.1 | 29.4 | 27.6 | 27.4 | 23.6 | 24.0 | 17.7 | 17.8 |
| Depreciation | 3.6 | 3.1 | 7.4 | 7.1 | 4.1 | 4.0 | 3.1 | 3.4 | 3.7 | 3.1 |
| of which: Depreciation of tangible fixed assets | 2.8 | 2.8 | 7.2 | 7.1 | 4.0 | 3.9 | 3.0 | 3.0 | 2.7 | 2.8 |
| Interest and similar expenses | 1.5 | 2.2 | 2.3 | 2.1 | 1.0 | 0.9 | 0.8 | 0.7 | 1.6 | 2.5 |
| Operating taxes | 0.1 | 0.1 | 0.4 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 18.8 | 18.0 | 20.7 | 21.1 | 17.3 | 17.5 | 15.1 | 14.9 | 19.3 | 18.4 |
| Total expenses before taxes on income | 102.5 | 103.7 | 96.7 | 96.9 | 98.4 | 98.2 | 98.5 | 98.8 | 103.3 | 104.6 |
| Annual result before taxes on income | 8.4 | 4.6 | 6.7 | 6.4 | 5.2 | 5.0 | 4.1 | 3.8 | 9.1 | 4.7 |
| Taxes on income | 1.0 | 0.6 | 1.6 | 1.5 | 1.2 | 1.2 | 1.0 | 1.0 | 1.0 | 0.6 |
| Annual result | 7.4 | 4.0 | 5.1 | 4.8 | 3.9 | 3.8 | 3.0 | 2.8 | 8.1 | 4.1 |
| Profit and loss transfers (parent company) | 2.3 | 4.7 | 1.2 | 0.8 | 0.1 | 0.1 | 0.2 | 0.2 | 2.7 | 5.5 |
| Profit and loss transfers (subsidiary) | 3.1 | 3.9 | 0.0 | -0.3 | 0.2 | 0.1 | 0.6 | 0.6 | 3.5 | 4.5 |
| Profit for the year | 6.6 | 4.8 | 6.3 | 5.9 | 3.8 | 3.8 | 2.6 | 2.3 | 7.3 | 5.2 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.6 | 1.0 | 2.6 | 2.4 | 0.9 | 0.9 | 0.7 | 0.7 | 0.6 | 1.0 |
| Tangible fixed assets | 14.6 | 15.0 | 55.7 | 53.2 | 37.5 | 35.9 | 31.3 | 30.6 | 12.9 | 13.4 |
| of which: Land and buildings | 4.3 | 4.2 | 14.9 | 14.5 | 11.0 | 10.8 | 14.6 | 13.0 | 3.5 | 3.4 |
| Inventories | 8.3 | 8.7 | 12.7 | 13.8 | 19.4 | 20.0 | 23.6 | 24.5 | 7.1 | 7.4 |
| of which: Finished goods and merchandise | 2.7 | 2.8 | 6.5 | 6.5 | 8.4 | 8.4 | 9.3 | 9.4 | 2.2 | 2.3 |
| Cash | 7.9 | 6.0 | 8.6 | 9.4 | 13.7 | 14.9 | 10.5 | 10.0 | 7.6 | 5.6 |
| Receivables | 38.5 | 39.9 | 15.1 | 15.9 | 22.0 | 22.1 | 25.7 | 25.6 | 39.7 | 41.2 |
| Short-term | 32.7 | 37.3 | 14.3 | 15.3 | 21.3 | 21.5 | 24.5 | 24.5 | 33.5 | 38.5 |
| of which: | | | | | | | | | | |
| Trade receivables | 5.4 | 5.2 | 6.9 | 8.2 | 11.4 | 11.6 | 13.2 | 12.8 | 4.7 | 4.6 |
| Receivables from affiliated companies | 25.8 | 30.5 | 5.0 | 4.4 | 6.7 | 6.7 | 8.4 | 8.5 | 27.4 | 32.5 |
| Long-term | 5.8 | 2.6 | 0.8 | 0.6 | 0.7 | 0.6 | 1.2 | 1.1 | 6.2 | 2.7 |
| of which: Loans to affiliated companies | 5.0 | 1.8 | 0.6 | 0.5 | 0.3 | 0.4 | 0.5 | 0.5 | 5.4 | 1.9 |
| Securities | 2.9 | 2.8 | 0.1 | 0.2 | 0.4 | 0.4 | 1.3 | 1.6 | 3.1 | 3.0 |
| Other long-term equity investments | 26.8 | 26.2 | 3.9 | 4.0 | 5.7 | 5.5 | 6.3 | 6.5 | 28.6 | 28.0 |
| of which: Goodwill | 0.3 | 1.0 | 0.4 | 0.4 | 0.5 | 0.4 | 0.3 | 0.2 | 0.3 | 1.0 |
| Capital | | | | | | | | | | |
| Equity | 32.4 | 32.0 | 24.2 | 24.6 | 38.8 | 39.1 | 35.1 | 34.0 | 32.2 | 31.8 |
| Liabilities | 54.0 | 54.4 | 71.0 | 70.5 | 53.1 | 52.5 | 53.5 | 54.7 | 54.0 | 54.3 |
| Short-term | 41.2 | 41.2 | 35.8 | 38.5 | 35.2 | 35.8 | 40.4 | 41.7 | 41.3 | 41.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 1.9 | 2.2 | 11.0 | 10.7 | 8.2 | 8.2 | 6.5 | 6.0 | 1.4 | 1.8 |
| Trade payables | 3.3 | 3.4 | 5.0 | 5.1 | 6.8 | 7.2 | 8.1 | 8.4 | 2.9 | 3.0 |
| Liabilities to affiliated companies | 32.7 | 29.9 | 9.5 | 10.6 | 8.3 | 7.8 | 12.4 | 13.0 | 34.5 | 31.5 |
| Long-term | 12.9 | 13.2 | 35.1 | 32.0 | 17.9 | 16.7 | 13.1 | 13.1 | 12.7 | 13.1 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 2.3 | 2.3 | 27.8 | 25.9 | 14.0 | 12.6 | 8.7 | 7.6 | 1.6 | 1.7 |
| Liabilities to affiliated companies | 1.7 | 2.3 | 6.3 | 5.3 | 3.3 | 3.4 | 3.0 | 4.2 | 1.5 | 2.1 |
| Provisions | 12.8 | 13.0 | 3.8 | 3.9 | 7.2 | 7.5 | 10.7 | 10.5 | 13.1 | 13.3 |
| of which: Provisions for pensions | 6.2 | 6.6 | 0.6 | 0.7 | 1.9 | 2.0 | 3.3 | 3.4 | 6.5 | 6.9 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 8.4 | 4.6 | 6.8 | 6.4 | 5.2 | 5.1 | 4.1 | 3.9 | 9.1 | 4.7 |
| Annual result and depreciation | 11.1 | 7.2 | 12.5 | 12.1 | 8.1 | 7.9 | 6.2 | 6.3 | 11.8 | 7.2 |
| Trade receivables | 7.3 | 7.1 | 9.0 | 10.4 | 9.3 | 9.2 | 9.4 | 9.2 | 6.9 | 6.7 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 74.1 | 74.0 | 76.5 | 78.9 | 123.0 | 125.9 | 140.5 | 138.9 | 68.8 | 68.6 |
| Annual result and interest paid | 6.6 | 4.6 | 5.7 | 5.6 | 6.1 | 6.0 | 5.4 | 4.9 | 6.7 | 4.6 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 13.8 | 8.5 | 14.3 | 14.5 | 21.0 | 21.6 | 16.1 | 15.5 | 13.6 | 7.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 102.4 | 109.6 | 95.0 | 95.0 | 130.1 | 134.2 | 127.8 | 126.4 | 100.7 | 108.3 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 99.5 | 106.0 | 64.0 | 64.3 | 99.5 | 102.2 | 88.2 | 84.5 | 100.4 | 107.7 |
| Cash resources, short-term receivables and inventories | 119.7 | 127.0 | 99.5 | 100.1 | 154.6 | 158.0 | 146.7 | 143.3 | 117.6 | 125.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.3 | 7.5 | 17.6 | 17.3 | 11.2 | 11.7 | 10.2 | 10.7 | 6.8 | 7.0 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 149.51 | 154.18 | 0.62 | 0.64 | 2.22 | 2.32 | 9.27 | 9.75 | 137.40 | 141.47 |
| Sales in € billion | 110.79 | 114.04 | 0.48 | 0.51 | 2.73 | 2.92 | 13.03 | 13.54 | 94.56 | 97.08 |
| Number of enterprises | 2 026 | 2 026 | 561 | 561 | 569 | 569 | 570 | 570 | 326 | 326 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 11. Rhineland-Palatinate

All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 25.9 | 26.8 | 9.7 | 7.9 | 23.1 | 22.4 | 38.2 | 37.7 | 46.8 | 46.9 |
| | 50 | 50.3 | 49.6 | 32.1 | 33.3 | 48.3 | 48.9 | 56.8 | 57.3 | 62.4 | 62.9 |
| | 75 | 69.4 | 69.6 | 54.0 | 51.6 | 69.0 | 69.0 | 73.9 | 74.7 | 78.3 | 78.3 |
| Personnel expenses | 25 | 11.0 | 10.9 | 10.2 | 10.0 | 13.7 | 13.3 | 11.3 | 11.4 | 8.3 | 8.8 |
| | 50 | 22.3 | 22.8 | 26.4 | 27.8 | 25.3 | 24.9 | 20.5 | 21.1 | 16.2 | 16.4 |
| | 75 | 36.0 | 36.3 | 42.3 | 41.4 | 37.5 | 38.0 | 32.7 | 33.5 | 26.6 | 26.4 |
| Depreciation | 25 | 0.8 | 0.8 | 1.0 | 1.0 | 0.7 | 0.7 | 0.7 | 0.8 | 1.0 | 0.9 |
| | 50 | 2.0 | 2.0 | 2.7 | 2.7 | 1.9 | 1.9 | 1.7 | 1.7 | 2.0 | 1.8 |
| | 75 | 4.7 | 4.8 | 6.1 | 6.4 | 4.3 | 4.5 | 4.0 | 4.1 | 4.2 | 4.1 |
| Annual result | 25 | 0.7 | 0.6 | 1.0 | 1.0 | 0.7 | 0.7 | 0.6 | 0.5 | 0.5 | 0.2 |
| | 50 | 3.0 | 2.8 | 4.7 | 5.0 | 2.7 | 2.8 | 2.4 | 2.2 | 2.4 | 2.1 |
| | 75 | 7.4 | 7.2 | 11.9 | 13.5 | 6.7 | 6.7 | 5.4 | 5.1 | 6.3 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 5.6 | 5.4 | 4.8 | 5.0 | 4.5 | 3.9 | 6.0 | 5.5 | 8.6 | 8.7 |
| | 50 | 18.8 | 18.5 | 20.8 | 18.1 | 16.8 | 16.0 | 18.8 | 19.5 | 18.4 | 19.7 |
| | 75 | 42.6 | 42.9 | 52.9 | 51.5 | 43.2 | 43.2 | 37.9 | 37.7 | 38.3 | 37.1 |
| Inventories | 25 | 0.9 | 1.0 | 0.0 | 0.0 | 0.8 | 0.9 | 3.0 | 2.9 | 2.6 | 2.8 |
| | 50 | 14.9 | 15.2 | 5.7 | 6.4 | 16.1 | 15.8 | 22.7 | 23.4 | 17.6 | 16.3 |
| | 75 | 39.6 | 40.7 | 32.5 | 33.7 | 43.7 | 44.4 | 42.4 | 44.6 | 36.7 | 37.5 |
| Equity | 25 | 10.0 | 10.1 | 1.2 | 2.4 | 11.3 | 11.0 | 13.4 | 12.8 | 16.9 | 15.6 |
| | 50 | 28.6 | 28.5 | 20.8 | 21.0 | 30.3 | 30.6 | 29.1 | 29.7 | 33.7 | 33.8 |
| | 75 | 52.3 | 51.9 | 51.9 | 51.2 | 55.0 | 55.4 | 50.8 | 50.8 | 50.3 | 50.5 |
| Short-term liabilities | 25 | 18.1 | 18.2 | 15.4 | 16.7 | 17.1 | 16.1 | 21.4 | 20.7 | 20.1 | 19.9 |
| | 50 | 40.8 | 40.3 | 39.5 | 41.2 | 40.1 | 40.0 | 44.4 | 42.3 | 36.3 | 36.7 |
| | 75 | 68.1 | 67.9 | 78.0 | 76.3 | 66.7 | 68.2 | 67.0 | 66.8 | 60.6 | 58.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 7.1 | 7.0 | 15.8 | 14.8 | 10.2 | 8.5 | 5.0 | 5.0 | 1.3 | 0.6 |
| | 75 | 30.9 | 30.5 | 44.0 | 45.3 | 30.9 | 29.5 | 25.0 | 24.8 | 15.2 | 17.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.8 | 1.4 | 1.2 | 1.1 | 0.9 | 0.8 | 0.8 | 0.6 | 0.4 |
| | 50 | 3.9 | 3.7 | 5.9 | 6.3 | 3.7 | 3.6 | 3.1 | 3.0 | 3.0 | 2.9 |
| | 75 | 9.2 | 8.7 | 15.2 | 16.3 | 8.4 | 8.3 | 7.2 | 6.3 | 7.2 | 6.7 |
| Annual result and depreciation | 25 | 2.6 | 2.7 | 4.1 | 4.2 | 2.6 | 2.8 | 2.3 | 2.4 | 2.1 | 1.8 |
| | 50 | 6.8 | 6.8 | 10.5 | 11.1 | 6.3 | 6.6 | 5.3 | 5.5 | 5.6 | 5.0 |
| | 75 | 14.4 | 13.7 | 23.0 | 24.2 | 13.1 | 12.8 | 10.7 | 10.4 | 10.4 | 10.4 |
| Trade receivables | 25 | 2.9 | 3.2 | 1.3 | 1.7 | 3.4 | 3.7 | 4.0 | 3.9 | 2.8 | 3.1 |
| | 50 | 7.0 | 7.2 | 5.9 | 6.4 | 7.1 | 7.0 | 7.8 | 8.0 | 6.8 | 6.8 |
| | 75 | 12.0 | 12.2 | 12.2 | 12.6 | 11.6 | 11.5 | 12.7 | 12.7 | 11.6 | 11.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.6 | 2.4 | 3.2 | 2.9 | 2.8 | 2.9 | 2.1 | 2.2 | 1.9 | 1.5 |
| | 50 | 6.4 | 6.2 | 8.8 | 9.3 | 6.7 | 6.3 | 5.4 | 5.3 | 5.5 | 4.8 |
| | 75 | 13.2 | 12.7 | 24.4 | 22.9 | 12.6 | 11.8 | 10.9 | 9.8 | 11.0 | 9.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.1 | 4.4 | 4.3 | 3.9 | 4.8 | 4.3 | 5.0 | 5.0 | 6.4 | 4.8 |
| | 50 | 15.8 | 15.0 | 19.2 | 17.3 | 15.6 | 14.7 | 14.0 | 14.1 | 16.3 | 14.2 |
| | 75 | 41.6 | 36.6 | 61.9 | 54.8 | 42.7 | 41.3 | 33.8 | 29.9 | 33.6 | 28.7 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 87.8 | 89.9 | 65.4 | 72.8 | 92.6 | 100.9 | 95.3 | 94.4 | 89.1 | 89.9 |
| | 50 | 144.8 | 149.2 | 127.4 | 134.1 | 163.9 | 177.1 | 154.0 | 152.2 | 131.5 | 132.0 |
| | 75 | 348.8 | 366.7 | 334.2 | 404.6 | 466.0 | 483.4 | 346.0 | 341.2 | 248.1 | 253.7 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 48.2 | 47.3 | 35.6 | 38.7 | 52.6 | 48.8 | 49.5 | 48.7 | 53.3 | 53.3 |
| | 50 | 101.5 | 100.5 | 98.7 | 98.0 | 108.9 | 110.3 | 94.6 | 90.7 | 101.8 | 106.6 |
| | 75 | 217.4 | 219.8 | 245.9 | 241.4 | 232.9 | 243.7 | 184.9 | 195.8 | 227.1 | 207.1 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.1 | 4.2 | 3.4 | 3.5 | 4.3 | 4.3 | 4.6 | 4.8 | 4.1 | 4.0 |
| | 50 | 8.9 | 8.9 | 10.0 | 10.0 | 9.0 | 9.1 | 8.9 | 8.7 | 8.0 | 8.0 |
| | 75 | 17.0 | 17.7 | 25.5 | 27.2 | 17.7 | 18.1 | 15.3 | 15.9 | 12.6 | 13.0 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

12. Saarland
All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.8 | 99.4 | 97.4 | 98.2 | 99.8 | 98.6 | 99.4 | 98.0 | 99.9 | 99.8 |
| Change in finished goods | 0.2 | 0.6 | 2.6 | 1.8 | 0.2 | 1.4 | 0.6 | 2.0 | 0.1 | 0.2 |
| Interest and similar income | 0.4 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.2 | 0.5 | 0.2 |
| Other income | 3.2 | 3.3 | 5.3 | 5.5 | 3.4 | 2.7 | 3.6 | 3.5 | 3.0 | 3.3 |
| of which: Income from long-term equity investments | 0.6 | 0.6 | 0.1 | 0.2 | 0.3 | 0.1 | 0.5 | 0.4 | 0.6 | 0.7 |
| Total income | 103.6 | 103.6 | 105.5 | 105.6 | 103.5 | 102.9 | 103.9 | 103.7 | 103.5 | 103.5 |
| Expenses | | | | | | | | | | |
| Cost of materials | 66.3 | 66.0 | 40.0 | 39.0 | 51.7 | 52.3 | 56.9 | 57.5 | 69.4 | 69.0 |
| Personnel expenses | 18.6 | 18.7 | 34.7 | 35.0 | 26.7 | 26.6 | 26.4 | 26.2 | 16.3 | 16.3 |
| Depreciation | 3.0 | 3.1 | 5.7 | 5.6 | 3.5 | 3.6 | 3.3 | 3.3 | 2.9 | 2.9 |
| of which: Depreciation of tangible fixed assets | 2.9 | 2.9 | 5.6 | 5.5 | 3.4 | 3.4 | 3.2 | 3.1 | 2.7 | 2.8 |
| Interest and similar expenses | 1.1 | 1.2 | 1.7 | 1.4 | 1.0 | 1.0 | 0.8 | 0.8 | 1.2 | 1.2 |
| Operating taxes | 0.0 | 0.0 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 11.4 | 11.5 | 20.0 | 20.2 | 15.4 | 15.1 | 13.2 | 12.8 | 10.7 | 10.9 |
| Total expenses before taxes on income | 100.5 | 100.5 | 102.3 | 101.5 | 98.4 | 98.7 | 100.7 | 100.7 | 100.5 | 100.5 |
| Annual result before taxes on income | 3.1 | 3.1 | 3.2 | 4.1 | 5.1 | 4.2 | 3.2 | 3.1 | 3.0 | 3.0 |
| Taxes on income | 0.7 | 0.8 | 1.0 | 1.2 | 1.3 | 1.2 | 1.1 | 1.0 | 0.6 | 0.8 |
| Annual result | 2.4 | 2.3 | 2.2 | 2.9 | 3.8 | 3.0 | 2.1 | 2.1 | 2.4 | 2.3 |
| Profit and loss transfers (parent company) | 0.1 | 0.0 | 0.4 | 0.4 | 0.0 | 0.0 | -0.2 | -0.1 | 0.1 | 0.0 |
| Profit and loss transfers (subsidiary) | 0.6 | 0.5 | -1.2 | -1.3 | 0.3 | 0.4 | -0.2 | 0.1 | 0.8 | 0.7 |
| Profit for the year | 1.9 | 1.7 | 3.8 | 4.6 | 3.4 | 2.6 | 2.1 | 1.9 | 1.7 | 1.6 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.8 | 0.7 | 0.4 | 0.4 | 0.7 | 0.9 | 0.9 | 0.9 | 0.8 | 0.7 |
| Tangible fixed assets | 32.9 | 32.5 | 46.6 | 43.6 | 40.8 | 41.1 | 34.3 | 33.8 | 32.0 | 31.6 |
| of which: Land and buildings | 10.1 | 9.9 | 9.9 | 10.0 | 11.8 | 11.6 | 13.6 | 13.0 | 9.3 | 9.0 |
| Inventories | 16.1 | 16.4 | 17.4 | 18.6 | 17.3 | 17.4 | 19.9 | 21.4 | 15.2 | 15.2 |
| of which: Finished goods and merchandise | 6.1 | 6.1 | 5.2 | 5.5 | 6.3 | 6.5 | 7.6 | 7.9 | 5.7 | 5.6 |
| Cash | 6.0 | 6.0 | 12.3 | 13.3 | 13.7 | 13.3 | 8.9 | 8.2 | 5.0 | 5.1 |
| Receivables | 28.0 | 28.2 | 18.6 | 19.8 | 23.7 | 23.6 | 25.9 | 26.2 | 28.8 | 28.9 |
| Short-term | 24.2 | 24.3 | 18.3 | 19.5 | 22.6 | 22.5 | 25.2 | 25.3 | 24.1 | 24.2 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.7 | 9.9 | 8.2 | 8.8 | 11.8 | 12.1 | 12.0 | 13.4 | 9.1 | 9.0 |
| Receivables from affiliated companies | 11.1 | 11.0 | 5.7 | 5.2 | 6.2 | 6.2 | 10.5 | 9.3 | 11.6 | 11.7 |
| Long-term | 3.8 | 3.9 | 0.3 | 0.2 | 1.1 | 1.1 | 0.8 | 0.9 | 4.7 | 4.7 |
| of which: Loans to affiliated companies | 1.8 | 1.9 | 0.2 | 0.1 | 0.7 | 0.7 | 0.6 | 0.7 | 2.2 | 2.3 |
| Securities | 1.9 | 2.1 | 0.4 | 0.3 | 0.8 | 0.6 | 0.5 | 0.5 | 2.3 | 2.5 |
| Other long-term equity investments | 13.9 | 13.9 | 3.8 | 3.5 | 2.5 | 2.6 | 9.0 | 8.7 | 15.6 | 15.7 |
| of which: Goodwill | 0.4 | 0.4 | 0.1 | 0.1 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 |
| Capital | | | | | | | | | | |
| Equity | 40.7 | 39.6 | 22.3 | 22.4 | 30.7 | 30.1 | 39.5 | 38.0 | 41.6 | 40.6 |
| Liabilities | 45.1 | 45.8 | 72.5 | 72.1 | 58.5 | 59.3 | 49.4 | 50.8 | 43.2 | 43.7 |
| Short-term | 29.7 | 29.2 | 47.6 | 51.9 | 35.2 | 38.1 | 37.8 | 38.9 | 27.5 | 26.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.0 | 4.8 | 17.4 | 18.7 | 8.0 | 10.2 | 8.3 | 7.7 | 4.1 | 3.7 |
| Trade payables | 6.6 | 6.6 | 7.6 | 7.0 | 8.0 | 8.2 | 7.3 | 8.3 | 6.4 | 6.2 |
| Liabilities to affiliated companies | 11.7 | 11.3 | 6.5 | 6.4 | 6.5 | 6.5 | 12.2 | 12.0 | 11.8 | 11.4 |
| Long-term | 15.3 | 16.6 | 24.9 | 20.3 | 23.3 | 21.2 | 11.6 | 11.9 | 15.7 | 17.4 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 11.3 | 11.0 | 19.4 | 15.1 | 17.3 | 15.3 | 9.6 | 9.5 | 11.3 | 11.1 |
| Liabilities to affiliated companies | 2.4 | 4.0 | 3.6 | 3.7 | 5.1 | 5.1 | 1.4 | 1.8 | 2.5 | 4.4 |
| Provisions | 13.7 | 14.0 | 4.8 | 5.2 | 10.6 | 10.3 | 10.4 | 10.4 | 14.6 | 15.0 |
| of which: Provisions for pensions | 5.4 | 5.8 | 0.8 | 0.8 | 2.0 | 2.0 | 3.4 | 3.4 | 6.0 | 6.5 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 3.1 | 3.1 | 3.3 | 4.2 | 5.1 | 4.3 | 3.2 | 3.1 | 3.0 | 3.0 |
| Annual result and depreciation | 5.4 | 5.4 | 8.0 | 8.7 | 7.3 | 6.6 | 5.5 | 5.4 | 5.3 | 5.2 |
| Trade receivables | 7.9 | 7.9 | 7.9 | 8.5 | 8.9 | 9.2 | 9.5 | 10.5 | 7.5 | 7.3 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 123.3 | 124.4 | 103.7 | 104.6 | 132.3 | 131.2 | 126.5 | 127.5 | 122.4 | 123.6 |
| Annual result and interest paid | 4.3 | 4.3 | 4.1 | 4.6 | 6.3 | 5.3 | 3.8 | 3.7 | 4.4 | 4.4 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 12.5 | 12.2 | 12.8 | 14.2 | 17.3 | 15.4 | 13.5 | 12.9 | 12.1 | 11.9 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 115.3 | 117.0 | 93.3 | 90.5 | 122.7 | 115.8 | 120.0 | 119.8 | 114.3 | 116.8 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 102.1 | 104.1 | 64.3 | 63.3 | 103.9 | 94.5 | 90.6 | 86.3 | 106.1 | 111.5 |
| Cash resources, short-term receivables and inventories | 156.3 | 160.2 | 100.9 | 99.1 | 152.9 | 140.2 | 143.3 | 141.3 | 161.3 | 169.1 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 8.1 | 8.0 | 17.9 | 16.8 | 11.7 | 11.8 | 10.1 | 11.1 | 7.5 | 7.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 24.64 | 25.10 | 0.19 | 0.21 | 0.92 | 0.98 | 4.24 | 4.44 | 19.29 | 19.48 |
| Sales in € billion | 30.39 | 31.24 | 0.20 | 0.22 | 1.21 | 1.28 | 5.37 | 5.66 | 23.61 | 24.07 |
| Number of enterprises | 838 | 838 | 246 | 246 | 251 | 251 | 233 | 233 | 108 | 108 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 12. Saarland
 All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 28.5 | 28.8 | 7.8 | 10.9 | 30.7 | 31.4 | 41.4 | 42.3 | 45.9 | 46.0 |
| | 50 | 49.9 | 50.2 | 32.7 | 32.3 | 49.1 | 50.2 | 59.4 | 59.1 | 64.8 | 65.9 |
| | 75 | 71.5 | 70.6 | 53.8 | 51.7 | 71.8 | 70.6 | 73.9 | 74.2 | 78.8 | 77.8 |
| Personnel expenses | 25 | 12.4 | 12.5 | 14.6 | 14.6 | 12.3 | 12.5 | 12.3 | 12.8 | 8.9 | 9.1 |
| | 50 | 23.7 | 23.9 | 32.4 | 33.2 | 23.9 | 23.9 | 21.2 | 21.7 | 14.7 | 15.1 |
| | 75 | 40.4 | 40.6 | 47.6 | 47.1 | 40.4 | 40.3 | 34.9 | 34.9 | 24.8 | 24.6 |
| Depreciation | 25 | 0.9 | 0.9 | 1.0 | 1.0 | 0.8 | 0.9 | 1.0 | 0.9 | 0.8 | 0.9 |
| | 50 | 2.0 | 2.0 | 2.7 | 2.7 | 1.8 | 1.8 | 1.7 | 1.8 | 2.1 | 2.1 |
| | 75 | 4.8 | 5.0 | 6.8 | 6.6 | 4.1 | 4.5 | 3.8 | 4.1 | 4.0 | 4.1 |
| Annual result | 25 | 0.4 | 0.3 | 0.3 | 0.3 | 0.7 | 0.4 | 0.5 | 0.3 | 0.5 | 0.1 |
| | 50 | 2.4 | 2.4 | 3.5 | 3.8 | 2.5 | 2.4 | 2.1 | 1.9 | 2.3 | 2.1 |
| | 75 | 6.2 | 6.3 | 11.2 | 11.2 | 5.6 | 5.7 | 4.4 | 4.1 | 5.9 | 5.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 6.4 | 6.3 | 5.5 | 5.1 | 4.5 | 4.7 | 8.0 | 8.0 | 9.6 | 9.2 |
| | 50 | 19.0 | 19.4 | 21.1 | 21.8 | 16.4 | 15.2 | 19.1 | 18.5 | 21.0 | 20.3 |
| | 75 | 47.6 | 46.3 | 56.6 | 52.9 | 48.1 | 46.2 | 39.6 | 39.1 | 37.9 | 40.7 |
| Inventories | 25 | 1.0 | 0.8 | 0.0 | 0.0 | 1.2 | 0.9 | 1.6 | 1.7 | 2.0 | 1.9 |
| | 50 | 12.9 | 12.6 | 7.9 | 7.8 | 12.6 | 11.3 | 20.8 | 21.0 | 15.5 | 15.4 |
| | 75 | 36.5 | 35.9 | 32.5 | 31.4 | 34.8 | 35.1 | 40.5 | 39.5 | 31.7 | 34.3 |
| Equity | 25 | 9.6 | 10.0 | 0.0 | 0.7 | 11.6 | 12.6 | 15.4 | 15.4 | 15.6 | 11.3 |
| | 50 | 26.3 | 26.3 | 16.8 | 17.0 | 27.0 | 26.9 | 31.0 | 31.5 | 36.1 | 36.0 |
| | 75 | 48.4 | 49.1 | 36.0 | 41.0 | 52.2 | 50.0 | 54.2 | 51.5 | 51.1 | 53.5 |
| Short-term liabilities | 25 | 19.8 | 20.7 | 20.5 | 18.8 | 17.4 | 21.3 | 20.6 | 22.8 | 18.1 | 18.8 |
| | 50 | 41.2 | 40.6 | 53.7 | 50.6 | 37.8 | 38.5 | 38.5 | 39.7 | 36.7 | 31.1 |
| | 75 | 67.7 | 67.9 | 84.1 | 79.6 | 62.0 | 62.7 | 61.9 | 63.4 | 63.5 | 60.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 10.3 | 9.8 | 22.9 | 22.4 | 9.3 | 9.0 | 6.9 | 6.9 | 0.2 | 1.2 |
| | 75 | 36.7 | 35.6 | 50.0 | 48.7 | 36.3 | 33.2 | 28.7 | 28.0 | 16.8 | 14.7 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.5 | 0.4 | 0.3 | 0.8 | 0.7 | 0.7 | 0.5 | 0.7 | 0.2 |
| | 50 | 3.0 | 3.2 | 4.4 | 4.6 | 3.1 | 3.3 | 2.7 | 2.7 | 2.7 | 2.5 |
| | 75 | 7.8 | 8.1 | 13.3 | 13.4 | 7.1 | 7.6 | 5.3 | 5.5 | 7.4 | 7.6 |
| Annual result and depreciation | 25 | 2.6 | 2.5 | 2.6 | 2.8 | 2.7 | 2.5 | 2.6 | 2.5 | 2.7 | 2.4 |
| | 50 | 6.0 | 5.9 | 9.4 | 9.1 | 6.1 | 5.9 | 4.7 | 4.6 | 5.3 | 5.2 |
| | 75 | 13.0 | 12.6 | 18.4 | 18.9 | 11.1 | 11.4 | 8.6 | 8.3 | 10.1 | 10.6 |
| Trade receivables | 25 | 3.1 | 3.0 | 1.3 | 2.1 | 3.4 | 3.0 | 3.9 | 4.2 | 3.5 | 3.1 |
| | 50 | 7.0 | 6.9 | 5.8 | 5.8 | 7.9 | 7.3 | 8.0 | 7.9 | 6.8 | 6.5 |
| | 75 | 12.1 | 12.3 | 10.5 | 10.9 | 13.4 | 13.5 | 12.7 | 13.3 | 12.0 | 11.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.2 | 2.0 | 2.0 | 2.0 | 2.9 | 2.7 | 2.0 | 1.9 | 2.1 | 1.5 |
| | 50 | 5.7 | 5.7 | 7.1 | 7.2 | 5.9 | 6.0 | 4.9 | 4.2 | 5.5 | 5.4 |
| | 75 | 11.7 | 12.0 | 21.3 | 20.2 | 11.6 | 11.3 | 8.5 | 8.6 | 10.2 | 9.8 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.4 | 5.3 | 5.6 | 3.5 | 4.5 | 5.6 | 5.9 | 5.6 | 5.7 | 5.2 |
| | 50 | 16.0 | 15.8 | 18.6 | 17.1 | 15.2 | 15.9 | 15.9 | 15.8 | 14.5 | 14.4 |
| | 75 | 36.7 | 37.6 | 52.3 | 44.3 | 37.0 | 37.5 | 33.7 | 32.0 | 29.1 | 31.8 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 81.1 | 83.2 | 29.2 | 47.5 | 97.5 | 89.4 | 94.3 | 89.4 | 83.9 | 83.1 |
| | 50 | 133.3 | 138.7 | 108.8 | 115.8 | 159.9 | 159.5 | 160.8 | 156.3 | 124.7 | 121.2 |
| | 75 | 353.7 | 353.0 | 345.5 | 367.9 | 417.8 | 485.5 | 340.8 | 303.6 | 263.8 | 272.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 47.2 | 46.4 | 31.7 | 33.6 | 54.7 | 50.4 | 54.5 | 53.9 | 55.4 | 60.2 |
| | 50 | 100.2 | 99.8 | 78.0 | 78.6 | 112.5 | 107.3 | 101.3 | 101.3 | 102.9 | 102.2 |
| | 75 | 212.5 | 206.6 | 187.1 | 198.9 | 254.6 | 229.1 | 212.5 | 197.8 | 177.9 | 209.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.6 | 4.6 | 4.7 | 4.8 | 4.2 | 4.3 | 4.7 | 5.1 | 4.9 | 4.5 |
| | 50 | 9.3 | 9.4 | 13.0 | 13.9 | 9.7 | 10.0 | 8.1 | 8.2 | 8.8 | 7.3 |
| | 75 | 17.9 | 17.8 | 32.1 | 27.1 | 18.4 | 18.6 | 14.3 | 13.9 | 12.7 | 11.7 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

13. Saxony

All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 98.9 | 99.0 | 97.0 | 97.8 | 97.8 | 98.4 | 98.6 | 98.4 | 99.2 | 99.3 |
| Change in finished goods | 1.1 | 1.0 | 3.0 | 2.2 | 2.2 | 1.6 | 1.4 | 1.6 | 0.8 | 0.7 |
| Interest and similar income | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 |
| Other income | 3.2 | 3.2 | 4.4 | 4.9 | 4.2 | 4.1 | 3.3 | 3.3 | 3.0 | 3.1 |
| of which: Income from long-term equity investments | 0.2 | 0.3 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.4 |
| Total income | 103.4 | 103.4 | 104.5 | 105.1 | 104.3 | 104.4 | 103.5 | 103.4 | 103.3 | 103.2 |
| Expenses | | | | | | | | | | |
| Cost of materials | 64.2 | 64.5 | 37.2 | 37.3 | 49.6 | 49.8 | 55.0 | 54.9 | 70.9 | 71.3 |
| Personnel expenses | 18.9 | 19.1 | 33.8 | 34.4 | 28.1 | 28.2 | 26.3 | 26.6 | 14.1 | 14.2 |
| Depreciation | 4.0 | 3.9 | 5.7 | 5.7 | 4.5 | 4.3 | 4.3 | 4.3 | 3.8 | 3.7 |
| of which: Depreciation of tangible fixed assets | 3.9 | 3.7 | 5.6 | 5.6 | 4.3 | 4.2 | 4.2 | 4.1 | 3.6 | 3.5 |
| Interest and similar expenses | 0.6 | 0.6 | 1.2 | 1.1 | 0.8 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| Other expenses | 11.2 | 11.1 | 20.6 | 20.5 | 16.6 | 16.3 | 12.7 | 12.7 | 9.5 | 9.4 |
| Total expenses before taxes on income | 99.0 | 99.3 | 98.7 | 99.1 | 99.6 | 99.4 | 99.0 | 99.3 | 98.9 | 99.2 |
| Annual result before taxes on income | 4.4 | 4.1 | 5.9 | 6.0 | 4.7 | 4.9 | 4.4 | 4.1 | 4.3 | 4.0 |
| Taxes on income | 1.0 | 0.9 | 1.3 | 1.3 | 1.2 | 1.2 | 1.1 | 1.0 | 0.9 | 0.9 |
| Annual result | 3.5 | 3.2 | 4.6 | 4.6 | 3.5 | 3.7 | 3.4 | 3.1 | 3.5 | 3.1 |
| Profit and loss transfers (parent company) | 0.1 | 0.2 | 0.2 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.3 |
| Profit and loss transfers (subsidiary) | 1.3 | 1.2 | 0.4 | 0.1 | 0.4 | 0.2 | 0.8 | 0.9 | 1.6 | 1.5 |
| Profit for the year | 2.3 | 2.2 | 4.3 | 4.7 | 3.2 | 3.6 | 2.7 | 2.3 | 2.0 | 1.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.0 | 1.0 | 0.7 | 0.6 | 0.7 | 0.7 | 1.0 | 0.9 | 1.1 | 1.0 |
| Tangible fixed assets | 45.4 | 44.9 | 49.1 | 46.9 | 42.2 | 40.4 | 43.0 | 42.4 | 47.0 | 46.8 |
| of which: Land and buildings | 16.9 | 16.5 | 15.2 | 13.3 | 20.0 | 19.1 | 18.4 | 17.7 | 15.8 | 15.6 |
| Inventories | 16.8 | 17.8 | 15.5 | 16.8 | 22.4 | 23.8 | 21.8 | 22.8 | 13.6 | 14.3 |
| of which: Finished goods and merchandise | 4.4 | 4.7 | 4.0 | 4.1 | 5.3 | 5.3 | 6.0 | 6.1 | 3.6 | 3.9 |
| Cash | 7.3 | 7.5 | 14.0 | 14.2 | 11.5 | 11.9 | 10.4 | 9.7 | 5.0 | 5.5 |
| Receivables | 21.1 | 20.9 | 17.5 | 18.4 | 19.5 | 19.7 | 19.7 | 20.0 | 22.1 | 21.6 |
| Short-term | 18.4 | 18.3 | 16.4 | 17.4 | 17.9 | 18.1 | 18.3 | 18.7 | 18.5 | 18.1 |
| of which: | | | | | | | | | | |
| Trade receivables | 9.1 | 9.2 | 9.4 | 9.2 | 9.6 | 9.4 | 9.7 | 9.9 | 8.8 | 8.8 |
| Receivables from affiliated companies | 7.2 | 6.9 | 3.2 | 4.1 | 5.4 | 6.0 | 6.2 | 6.1 | 8.0 | 7.5 |
| Long-term | 2.7 | 2.6 | 1.1 | 1.1 | 1.6 | 1.5 | 1.4 | 1.3 | 3.6 | 3.5 |
| of which: Loans to affiliated companies | 1.6 | 1.5 | 0.7 | 0.6 | 1.3 | 1.2 | 0.8 | 0.8 | 2.0 | 1.9 |
| Securities | 3.3 | 2.9 | 0.9 | 0.8 | 1.2 | 1.1 | 1.0 | 0.9 | 4.8 | 4.3 |
| Other long-term equity investments | 4.7 | 4.7 | 1.5 | 1.4 | 2.0 | 2.1 | 2.8 | 2.9 | 6.2 | 6.1 |
| of which: Goodwill | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.6 | 0.5 |
| Capital | | | | | | | | | | |
| Equity | 46.7 | 46.3 | 31.4 | 32.3 | 41.7 | 41.4 | 47.2 | 47.0 | 47.7 | 47.2 |
| Liabilities | 42.3 | 42.8 | 59.7 | 58.7 | 51.8 | 52.0 | 44.8 | 45.3 | 39.2 | 39.6 |
| Short-term | 30.8 | 31.7 | 34.1 | 34.9 | 35.0 | 35.4 | 32.4 | 32.9 | 29.2 | 30.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.1 | 3.9 | 7.6 | 7.3 | 7.2 | 6.4 | 6.0 | 5.7 | 2.5 | 2.5 |
| Trade payables | 7.1 | 7.2 | 5.7 | 5.7 | 6.7 | 6.6 | 6.5 | 6.8 | 7.5 | 7.6 |
| Liabilities to affiliated companies | 9.5 | 10.2 | 6.6 | 6.5 | 4.9 | 4.8 | 6.8 | 6.9 | 11.7 | 12.8 |
| Long-term | 11.6 | 11.2 | 25.6 | 23.8 | 16.8 | 16.6 | 12.5 | 12.4 | 10.0 | 9.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 6.6 | 6.8 | 20.4 | 19.1 | 12.6 | 12.4 | 9.1 | 8.8 | 4.1 | 4.5 |
| Liabilities to affiliated companies | 4.2 | 3.7 | 3.7 | 3.4 | 3.1 | 3.3 | 2.5 | 2.7 | 5.2 | 4.2 |
| Provisions | 9.8 | 9.8 | 5.3 | 5.5 | 5.8 | 5.8 | 7.4 | 7.2 | 11.7 | 11.9 |
| of which: Provisions for pensions | 1.9 | 2.0 | 0.7 | 0.8 | 0.8 | 0.8 | 0.7 | 0.8 | 2.6 | 2.8 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.5 | 4.2 | 6.1 | 6.1 | 4.8 | 5.0 | 4.5 | 4.1 | 4.4 | 4.0 |
| Annual result and depreciation | 7.6 | 7.2 | 10.6 | 10.5 | 8.1 | 8.1 | 7.8 | 7.5 | 7.4 | 6.8 |
| Trade receivables | 7.2 | 7.1 | 9.5 | 9.1 | 8.1 | 8.0 | 8.0 | 8.2 | 6.6 | 6.5 |
| | Percentage of the balance sheet total | | | | | | | | | |
| Sales | 127.4 | 128.6 | 98.8 | 101.9 | 118.4 | 117.5 | 120.6 | 119.5 | 133.0 | 135.8 |
| Annual result and interest paid | 5.3 | 4.9 | 5.8 | 6.0 | 5.2 | 5.3 | 4.9 | 4.5 | 5.4 | 5.0 |
| | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 21.0 | 20.0 | 19.2 | 20.0 | 20.5 | 20.5 | 22.0 | 20.6 | 20.7 | 19.6 |
| | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 105.7 | 106.4 | 110.1 | 113.0 | 125.8 | 130.2 | 123.2 | 125.0 | 96.5 | 96.1 |
| | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 84.2 | 82.0 | 91.4 | 92.1 | 85.9 | 86.3 | 89.2 | 87.2 | 81.0 | 78.2 |
| Cash resources, short-term receivables and inventories | 138.9 | 138.1 | 136.9 | 140.0 | 149.8 | 153.5 | 156.4 | 156.4 | 127.4 | 125.3 |
| | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 8.6 | 8.6 | 15.0 | 14.6 | 11.2 | 11.1 | 9.7 | 10.1 | 7.9 | 7.8 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 51.26 | 53.35 | 0.86 | 0.90 | 4.77 | 5.09 | 14.97 | 15.79 | 30.66 | 31.56 |
| Sales in € billion | 65.32 | 68.63 | 0.85 | 0.92 | 5.65 | 5.98 | 18.05 | 18.87 | 40.77 | 42.85 |
| Number of enterprises | 3 160 | 3 160 | 937 | 937 | 1 163 | 1 163 | 798 | 798 | 262 | 262 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 13. Saxony
 All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 28.6 | 28.1 | 13.8 | 13.4 | 31.4 | 31.0 | 39.6 | 39.8 | 49.3 | 47.7 |
| | 50 | 48.3 | 47.8 | 34.1 | 33.2 | 48.6 | 49.0 | 56.0 | 56.1 | 67.4 | 67.2 |
| | 75 | 66.0 | 66.2 | 50.8 | 50.7 | 64.8 | 65.4 | 72.6 | 72.3 | 79.1 | 79.4 |
| Personnel expenses | 25 | 14.4 | 14.7 | 19.0 | 19.9 | 16.7 | 16.4 | 12.2 | 12.6 | 8.4 | 8.6 |
| | 50 | 26.3 | 26.8 | 33.2 | 33.4 | 27.1 | 27.5 | 22.4 | 23.0 | 14.8 | 15.0 |
| | 75 | 39.3 | 39.8 | 46.1 | 47.9 | 38.4 | 38.9 | 33.8 | 34.1 | 24.4 | 25.4 |
| Depreciation | 25 | 1.2 | 1.2 | 1.3 | 1.2 | 1.1 | 1.1 | 1.2 | 1.3 | 1.1 | 1.1 |
| | 50 | 2.6 | 2.6 | 2.7 | 2.7 | 2.4 | 2.5 | 2.8 | 2.8 | 2.4 | 2.3 |
| | 75 | 5.7 | 5.7 | 6.0 | 5.9 | 5.6 | 5.8 | 5.7 | 5.7 | 4.8 | 4.9 |
| Annual result | 25 | 0.6 | 0.6 | 0.4 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.4 | 0.2 |
| | 50 | 2.9 | 2.7 | 3.4 | 3.5 | 2.8 | 2.6 | 2.6 | 2.4 | 2.5 | 2.3 |
| | 75 | 6.6 | 6.4 | 8.8 | 9.1 | 5.9 | 5.5 | 5.7 | 5.6 | 5.3 | 5.8 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 8.8 | 8.9 | 5.6 | 5.6 | 8.3 | 8.5 | 13.3 | 13.0 | 17.0 | 14.4 |
| | 50 | 26.5 | 25.8 | 21.1 | 20.8 | 26.0 | 25.2 | 29.8 | 28.6 | 30.9 | 30.5 |
| | 75 | 51.9 | 50.8 | 53.0 | 51.6 | 53.4 | 52.4 | 51.4 | 49.9 | 47.1 | 46.9 |
| Inventories | 25 | 1.6 | 1.8 | 0.0 | 0.1 | 3.0 | 3.1 | 3.8 | 4.0 | 4.8 | 5.5 |
| | 50 | 15.3 | 15.3 | 7.4 | 6.4 | 16.3 | 16.6 | 21.8 | 23.1 | 20.5 | 20.1 |
| | 75 | 37.7 | 38.8 | 28.6 | 27.6 | 39.5 | 41.1 | 40.6 | 42.5 | 36.1 | 37.5 |
| Equity | 25 | 13.9 | 14.9 | 8.9 | 10.5 | 13.9 | 15.1 | 18.3 | 19.7 | 16.9 | 16.3 |
| | 50 | 34.1 | 34.6 | 28.6 | 30.7 | 33.5 | 33.3 | 39.1 | 39.0 | 38.5 | 36.2 |
| | 75 | 57.5 | 58.1 | 54.0 | 55.4 | 56.9 | 57.0 | 62.5 | 61.6 | 58.9 | 59.5 |
| Short-term liabilities | 25 | 17.8 | 17.6 | 17.6 | 17.7 | 18.1 | 18.3 | 17.5 | 16.8 | 18.5 | 17.6 |
| | 50 | 36.7 | 35.2 | 37.0 | 34.8 | 38.2 | 36.2 | 34.3 | 34.5 | 36.3 | 37.1 |
| | 75 | 63.4 | 61.9 | 67.3 | 64.5 | 63.1 | 62.7 | 59.4 | 58.2 | 59.7 | 61.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 8.3 | 8.0 | 6.9 | 7.1 | 10.9 | 10.2 | 9.1 | 9.0 | 0.5 | 1.3 |
| | 75 | 28.1 | 27.8 | 29.4 | 29.8 | 31.6 | 30.8 | 26.9 | 26.2 | 13.3 | 15.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.9 | 0.8 | 0.7 | 0.7 | 0.9 | 1.0 | 1.1 | 0.9 | 0.5 | 0.3 |
| | 50 | 3.7 | 3.6 | 4.4 | 4.7 | 3.6 | 3.5 | 3.5 | 3.3 | 2.9 | 2.9 |
| | 75 | 8.4 | 8.2 | 11.1 | 11.5 | 7.9 | 7.3 | 7.6 | 7.4 | 6.5 | 7.0 |
| Annual result and depreciation | 25 | 3.3 | 3.4 | 3.3 | 3.5 | 3.5 | 3.5 | 3.4 | 3.3 | 2.4 | 2.3 |
| | 50 | 7.5 | 7.4 | 8.3 | 8.4 | 7.4 | 7.2 | 7.0 | 6.7 | 6.5 | 5.9 |
| | 75 | 13.8 | 13.5 | 17.2 | 17.5 | 13.3 | 12.7 | 12.5 | 12.5 | 11.4 | 11.1 |
| Trade receivables | 25 | 3.2 | 3.0 | 3.0 | 2.5 | 3.5 | 3.3 | 3.5 | 3.6 | 2.1 | 1.9 |
| | 50 | 6.9 | 6.7 | 6.9 | 6.6 | 7.1 | 6.8 | 7.0 | 6.8 | 5.6 | 5.5 |
| | 75 | 11.5 | 11.4 | 13.0 | 12.9 | 11.0 | 10.6 | 11.0 | 11.2 | 11.2 | 11.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 2.1 | 2.0 | 1.8 | 2.1 | 2.3 | 2.3 | 2.2 | 2.0 | 1.4 | 1.0 |
| | 50 | 5.8 | 5.7 | 6.4 | 6.9 | 5.7 | 5.6 | 5.4 | 5.1 | 5.2 | 4.6 |
| | 75 | 12.3 | 11.9 | 15.7 | 16.1 | 12.0 | 11.5 | 10.2 | 10.1 | 11.7 | 9.5 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.8 | 5.2 | 3.1 | 1.3 | 6.3 | 5.6 | 7.9 | 7.3 | 6.8 | 6.3 |
| | 50 | 19.6 | 18.8 | 16.6 | 18.0 | 19.7 | 18.2 | 21.9 | 19.9 | 20.7 | 17.4 |
| | 75 | 46.8 | 45.9 | 48.6 | 48.2 | 45.8 | 44.9 | 48.3 | 46.5 | 40.4 | 37.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 93.6 | 96.9 | 88.7 | 93.7 | 96.0 | 99.9 | 96.8 | 98.1 | 87.0 | 86.5 |
| | 50 | 141.3 | 145.2 | 149.7 | 164.1 | 143.8 | 148.9 | 137.1 | 139.0 | 122.9 | 120.8 |
| | 75 | 287.4 | 300.0 | 430.8 | 464.0 | 317.1 | 334.3 | 232.8 | 235.2 | 186.3 | 186.6 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 47.1 | 48.8 | 49.7 | 55.2 | 44.3 | 46.5 | 46.9 | 48.0 | 47.6 | 45.1 |
| | 50 | 102.3 | 104.2 | 112.8 | 118.0 | 98.5 | 100.6 | 96.8 | 96.8 | 97.5 | 88.6 |
| | 75 | 222.5 | 224.8 | 266.5 | 278.7 | 218.5 | 221.4 | 193.0 | 198.3 | 181.7 | 177.8 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.1 | 5.0 | 4.8 | 4.7 | 5.1 | 5.1 | 5.5 | 5.2 | 4.7 | 4.9 |
| | 50 | 9.6 | 9.5 | 11.3 | 11.7 | 9.7 | 9.6 | 8.9 | 8.8 | 8.1 | 8.0 |
| | 75 | 17.2 | 17.2 | 25.7 | 26.2 | 16.9 | 16.8 | 14.4 | 14.4 | 12.8 | 12.7 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

14. Saxony-Anhalt
All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.4 | 99.3 | 99.1 | 98.0 | 98.9 | 97.4 | 98.9 | 98.9 | 99.6 | 99.6 |
| Change in finished goods | 0.6 | 0.7 | 0.9 | 2.0 | 1.1 | 2.6 | 1.1 | 1.1 | 0.4 | 0.4 |
| Interest and similar income | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income | 3.2 | 2.7 | 8.6 | 8.5 | 6.6 | 5.9 | 3.0 | 2.8 | 2.9 | 2.2 |
| of which: Income from long-term equity investments | 0.2 | 0.2 | 0.3 | 0.4 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 |
| Total income | 103.3 | 102.8 | 108.8 | 108.6 | 106.8 | 106.0 | 103.1 | 103.0 | 103.0 | 102.3 |
| Expenses | | | | | | | | | | |
| Cost of materials | 68.7 | 70.2 | 39.2 | 39.2 | 50.1 | 50.0 | 56.7 | 55.9 | 74.6 | 76.8 |
| Personnel expenses | 14.5 | 14.2 | 31.8 | 32.1 | 28.3 | 28.3 | 22.9 | 24.0 | 10.2 | 9.7 |
| Depreciation | 3.9 | 3.7 | 7.2 | 7.5 | 5.3 | 5.0 | 5.0 | 4.7 | 3.4 | 3.2 |
| of which: Depreciation of tangible fixed assets | 3.8 | 3.6 | 7.1 | 7.4 | 5.1 | 5.0 | 4.8 | 4.6 | 3.2 | 3.1 |
| Interest and similar expenses | 0.7 | 0.7 | 1.7 | 1.6 | 1.1 | 1.1 | 0.9 | 0.8 | 0.6 | 0.6 |
| Operating taxes | 0.1 | 0.1 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other expenses | 10.3 | 9.6 | 22.5 | 21.7 | 16.7 | 16.6 | 13.4 | 13.6 | 8.5 | 7.6 |
| Total expenses before taxes on income | 98.2 | 98.5 | 102.8 | 102.5 | 101.7 | 101.1 | 99.0 | 99.2 | 97.5 | 98.1 |
| Annual result before taxes on income | 5.2 | 4.2 | 6.0 | 6.2 | 5.1 | 4.9 | 4.1 | 3.8 | 5.5 | 4.3 |
| Taxes on income | 0.7 | 0.6 | 1.5 | 1.6 | 1.2 | 1.2 | 0.9 | 0.8 | 0.6 | 0.5 |
| Annual result | 4.5 | 3.6 | 4.5 | 4.6 | 3.9 | 3.7 | 3.2 | 2.9 | 4.9 | 3.8 |
| Profit and loss transfers (parent company) | 0.2 | 0.2 | 0.8 | 0.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.2 |
| Profit and loss transfers (subsidiary) | 1.9 | 1.9 | 0.4 | 0.5 | 0.1 | 0.3 | 0.5 | 0.5 | 2.6 | 2.5 |
| Profit for the year | 2.8 | 1.9 | 5.0 | 4.8 | 3.8 | 3.4 | 2.7 | 2.5 | 2.6 | 1.5 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 0.7 | 0.7 | 0.2 | 0.2 | 0.3 | 0.4 | 0.6 | 0.6 | 0.9 | 0.8 |
| Tangible fixed assets | 44.5 | 43.3 | 58.6 | 58.2 | 50.3 | 47.2 | 47.8 | 46.8 | 42.0 | 41.0 |
| of which: Land and buildings | 15.0 | 14.3 | 25.5 | 25.3 | 23.0 | 21.4 | 16.2 | 15.7 | 13.2 | 12.5 |
| Inventories | 12.9 | 13.7 | 10.1 | 11.5 | 16.4 | 18.1 | 16.9 | 17.9 | 10.9 | 11.5 |
| of which: Finished goods and merchandise | 4.9 | 5.3 | 3.9 | 3.8 | 4.7 | 5.1 | 5.6 | 5.9 | 4.7 | 5.1 |
| Cash | 5.8 | 5.8 | 9.7 | 10.3 | 10.0 | 9.5 | 8.3 | 8.3 | 4.1 | 4.1 |
| Receivables | 28.8 | 28.9 | 15.6 | 14.2 | 19.5 | 18.5 | 23.0 | 22.9 | 32.8 | 33.1 |
| Short-term | 27.9 | 27.9 | 15.2 | 13.7 | 17.7 | 17.0 | 21.9 | 21.7 | 31.9 | 32.3 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.0 | 8.4 | 6.5 | 6.3 | 8.2 | 7.6 | 8.5 | 8.7 | 7.8 | 8.4 |
| Receivables from affiliated companies | 16.4 | 16.3 | 4.9 | 4.6 | 5.2 | 5.3 | 10.3 | 10.1 | 20.6 | 20.7 |
| Long-term | 1.0 | 1.0 | 0.4 | 0.4 | 1.8 | 1.5 | 1.1 | 1.2 | 0.9 | 0.9 |
| of which: Loans to affiliated companies | 0.6 | 0.6 | 0.1 | 0.2 | 0.7 | 0.6 | 0.4 | 0.4 | 0.7 | 0.7 |
| Securities | 0.5 | 0.5 | 0.4 | 0.4 | 0.5 | 0.6 | 1.2 | 0.9 | 0.3 | 0.3 |
| Other long-term equity investments | 6.2 | 6.7 | 4.8 | 4.6 | 2.4 | 5.2 | 2.0 | 2.3 | 8.5 | 8.7 |
| of which: Goodwill | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Capital | | | | | | | | | | |
| Equity | 45.8 | 46.2 | 36.9 | 36.2 | 39.4 | 40.3 | 41.0 | 41.3 | 48.7 | 49.2 |
| Liabilities | 45.1 | 44.7 | 58.3 | 58.9 | 53.1 | 52.5 | 50.8 | 50.8 | 41.3 | 40.8 |
| Short-term | 27.8 | 28.4 | 30.0 | 30.9 | 31.5 | 31.5 | 31.9 | 32.4 | 25.5 | 26.2 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.7 | 4.5 | 10.7 | 9.4 | 8.4 | 6.5 | 5.4 | 5.6 | 3.8 | 3.6 |
| Trade payables | 6.7 | 7.2 | 5.8 | 5.8 | 5.6 | 5.6 | 6.5 | 6.6 | 6.9 | 7.6 |
| Liabilities to affiliated companies | 10.2 | 10.3 | 5.2 | 5.0 | 6.7 | 7.9 | 9.9 | 9.1 | 11.0 | 11.2 |
| Long-term | 17.3 | 16.3 | 28.3 | 28.0 | 21.6 | 21.0 | 18.9 | 18.4 | 15.8 | 14.5 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 10.8 | 9.7 | 24.1 | 24.2 | 17.3 | 16.7 | 12.4 | 11.6 | 8.9 | 7.6 |
| Liabilities to affiliated companies | 5.1 | 5.4 | 2.4 | 2.3 | 3.3 | 3.6 | 4.3 | 4.8 | 5.8 | 5.9 |
| Provisions | 7.9 | 7.9 | 4.4 | 4.5 | 6.8 | 6.6 | 7.1 | 7.0 | 8.4 | 8.6 |
| of which: Provisions for pensions | 1.0 | 1.1 | 0.3 | 0.3 | 0.6 | 0.5 | 0.8 | 0.9 | 1.1 | 1.3 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.2 | 4.3 | 6.1 | 6.3 | 5.2 | 5.0 | 4.1 | 3.8 | 5.6 | 4.3 |
| Annual result and depreciation | 8.4 | 7.4 | 11.8 | 12.3 | 9.4 | 8.9 | 8.2 | 7.7 | 8.3 | 7.1 |
| Trade receivables | 6.1 | 6.2 | 8.2 | 7.9 | 8.3 | 7.9 | 7.5 | 7.8 | 5.5 | 5.6 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 129.9 | 135.1 | 79.4 | 79.7 | 99.0 | 95.6 | 112.2 | 112.5 | 142.4 | 151.2 |
| Annual result and interest paid | 6.8 | 5.8 | 5.0 | 5.1 | 5.1 | 4.6 | 4.6 | 4.3 | 7.9 | 6.7 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 22.5 | 20.7 | 17.5 | 18.4 | 18.3 | 17.0 | 18.2 | 17.2 | 25.1 | 22.9 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 121.2 | 122.1 | 101.8 | 101.2 | 111.8 | 113.1 | 116.2 | 117.3 | 125.1 | 126.0 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 121.8 | 118.9 | 82.9 | 78.1 | 88.9 | 84.7 | 95.9 | 93.4 | 141.4 | 138.6 |
| Cash resources, short-term receivables and inventories | 168.3 | 167.4 | 116.5 | 115.3 | 141.1 | 142.3 | 148.7 | 148.5 | 184.2 | 182.5 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.4 | 7.5 | 18.4 | 18.0 | 11.2 | 11.5 | 10.1 | 10.4 | 6.5 | 6.5 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 33.20 | 34.35 | 0.55 | 0.58 | 2.91 | 3.15 | 8.46 | 8.72 | 21.29 | 21.90 |
| Sales in € billion | 43.13 | 46.40 | 0.43 | 0.46 | 2.88 | 3.01 | 9.49 | 9.81 | 30.32 | 33.13 |
| Number of enterprises | 1 660 | 1 660 | 489 | 489 | 595 | 595 | 417 | 417 | 159 | 159 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 14. Saxony-Anhalt

All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 27.5 | 28.4 | 9.5 | 9.8 | 30.1 | 31.0 | 36.7 | 37.2 | 55.1 | 55.7 |
| | 50 | 50.4 | 50.7 | 36.8 | 36.6 | 50.5 | 50.7 | 57.5 | 56.3 | 69.7 | 70.7 |
| | 75 | 68.5 | 68.4 | 54.3 | 54.3 | 66.1 | 65.3 | 74.4 | 74.0 | 81.0 | 80.8 |
| Personnel expenses | 25 | 11.6 | 12.0 | 14.1 | 14.7 | 15.3 | 15.4 | 11.0 | 11.0 | 5.6 | 5.6 |
| | 50 | 23.9 | 24.0 | 28.3 | 28.7 | 26.1 | 25.8 | 20.1 | 20.8 | 10.8 | 10.7 |
| | 75 | 36.7 | 37.0 | 42.5 | 43.0 | 36.6 | 36.5 | 33.0 | 34.7 | 20.2 | 20.0 |
| Depreciation | 25 | 1.2 | 1.2 | 1.2 | 1.3 | 1.1 | 1.2 | 1.3 | 1.4 | 1.3 | 1.3 |
| | 50 | 2.9 | 2.9 | 3.3 | 3.2 | 2.8 | 2.6 | 3.1 | 3.0 | 2.9 | 3.2 |
| | 75 | 6.7 | 6.5 | 8.4 | 8.5 | 6.0 | 5.8 | 6.7 | 6.5 | 5.8 | 5.9 |
| Annual result | 25 | 0.5 | 0.5 | 0.4 | 0.5 | 0.6 | 0.6 | 0.4 | 0.4 | 0.7 | 0.4 |
| | 50 | 2.8 | 2.8 | 4.5 | 4.1 | 2.5 | 2.4 | 2.7 | 2.3 | 2.6 | 2.2 |
| | 75 | 7.3 | 6.9 | 11.4 | 11.5 | 6.4 | 6.4 | 5.3 | 5.0 | 7.0 | 6.1 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 12.3 | 12.7 | 10.8 | 10.4 | 11.0 | 11.8 | 13.0 | 13.8 | 18.9 | 19.0 |
| | 50 | 33.4 | 33.4 | 38.5 | 38.7 | 29.3 | 29.1 | 34.6 | 34.4 | 37.2 | 35.5 |
| | 75 | 59.7 | 59.0 | 66.1 | 66.6 | 55.1 | 54.9 | 57.4 | 57.3 | 60.8 | 57.5 |
| Inventories | 25 | 0.8 | 0.8 | 0.0 | 0.0 | 1.6 | 1.3 | 1.2 | 1.1 | 2.2 | 2.4 |
| | 50 | 10.0 | 10.1 | 3.7 | 3.9 | 14.3 | 14.9 | 16.1 | 15.9 | 12.6 | 14.3 |
| | 75 | 31.3 | 32.4 | 18.9 | 21.0 | 36.9 | 41.6 | 34.6 | 34.2 | 30.2 | 31.2 |
| Equity | 25 | 12.4 | 13.6 | 4.7 | 6.4 | 13.9 | 14.5 | 14.8 | 15.8 | 21.5 | 24.5 |
| | 50 | 32.6 | 32.8 | 28.6 | 26.8 | 32.0 | 33.4 | 34.4 | 33.3 | 41.3 | 40.1 |
| | 75 | 55.6 | 56.5 | 54.2 | 52.6 | 56.1 | 58.2 | 54.3 | 56.8 | 58.9 | 59.5 |
| Short-term liabilities | 25 | 17.4 | 17.6 | 16.0 | 16.0 | 17.9 | 18.1 | 18.2 | 18.7 | 16.4 | 16.1 |
| | 50 | 36.1 | 35.9 | 34.1 | 35.1 | 38.3 | 37.2 | 37.8 | 37.7 | 28.5 | 31.2 |
| | 75 | 62.1 | 60.5 | 66.0 | 63.0 | 63.0 | 59.8 | 61.6 | 64.4 | 53.4 | 53.6 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 11.9 | 11.9 | 15.5 | 16.4 | 15.0 | 14.5 | 8.1 | 8.2 | 2.8 | 2.6 |
| | 75 | 33.4 | 33.9 | 42.8 | 44.1 | 33.5 | 33.0 | 27.5 | 27.5 | 20.6 | 18.5 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.7 | 0.7 | 0.6 | 0.9 | 0.8 | 0.9 | 0.6 | 0.5 | 0.8 | 0.5 |
| | 50 | 3.7 | 3.6 | 5.4 | 5.3 | 3.5 | 3.4 | 3.5 | 2.9 | 3.3 | 3.1 |
| | 75 | 8.8 | 8.8 | 13.4 | 14.5 | 8.0 | 8.6 | 7.0 | 6.2 | 8.7 | 7.2 |
| Annual result and depreciation | 25 | 3.3 | 3.4 | 4.0 | 4.2 | 3.3 | 3.3 | 2.9 | 3.1 | 2.8 | 3.1 |
| | 50 | 8.1 | 7.9 | 10.8 | 10.3 | 7.3 | 7.4 | 7.2 | 6.5 | 7.8 | 6.9 |
| | 75 | 15.5 | 15.2 | 21.9 | 21.3 | 14.2 | 13.8 | 13.3 | 12.1 | 13.8 | 12.7 |
| Trade receivables | 25 | 2.7 | 2.8 | 1.8 | 1.6 | 3.5 | 3.6 | 3.3 | 3.3 | 2.4 | 2.2 |
| | 50 | 6.7 | 6.6 | 5.8 | 5.5 | 7.2 | 6.8 | 6.9 | 6.9 | 7.0 | 7.1 |
| | 75 | 11.3 | 11.1 | 10.8 | 11.0 | 11.5 | 10.6 | 11.4 | 11.3 | 11.5 | 12.4 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.9 | 1.8 | 1.6 | 2.1 | 2.1 | 1.8 | 1.8 | 1.6 | 1.8 | 1.7 |
| | 50 | 5.7 | 5.3 | 7.6 | 7.1 | 5.4 | 5.1 | 5.0 | 4.6 | 5.1 | 5.1 |
| | 75 | 11.8 | 11.8 | 20.1 | 19.6 | 10.5 | 10.3 | 9.1 | 8.9 | 10.8 | 10.2 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 5.9 | 5.8 | 1.7 | 4.1 | 6.2 | 4.9 | 6.2 | 6.3 | 9.6 | 10.0 |
| | 50 | 17.7 | 17.7 | 15.8 | 17.3 | 17.6 | 16.7 | 18.0 | 17.5 | 21.8 | 21.5 |
| | 75 | 42.5 | 39.5 | 48.3 | 52.6 | 40.6 | 35.4 | 37.1 | 34.9 | 45.3 | 41.2 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 85.6 | 88.1 | 60.8 | 66.7 | 92.6 | 97.4 | 87.5 | 87.4 | 91.8 | 95.4 |
| | 50 | 124.6 | 125.7 | 111.7 | 116.6 | 144.0 | 141.9 | 122.3 | 121.1 | 117.9 | 120.8 |
| | 75 | 239.6 | 234.5 | 260.0 | 237.3 | 277.8 | 277.7 | 204.6 | 201.5 | 179.3 | 178.0 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 44.5 | 44.3 | 37.3 | 36.4 | 43.8 | 43.7 | 49.7 | 48.2 | 60.4 | 62.6 |
| | 50 | 100.8 | 98.2 | 106.4 | 101.4 | 92.8 | 94.9 | 95.9 | 97.4 | 109.4 | 104.2 |
| | 75 | 206.6 | 203.9 | 255.6 | 250.0 | 188.4 | 198.8 | 195.0 | 180.9 | 171.9 | 179.4 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 5.1 | 4.9 | 4.8 | 4.8 | 5.3 | 4.9 | 5.2 | 5.4 | 4.4 | 4.3 |
| | 50 | 9.6 | 9.6 | 12.4 | 12.4 | 9.9 | 9.2 | 8.9 | 9.2 | 7.8 | 8.1 |
| | 75 | 19.5 | 18.8 | 28.6 | 32.9 | 19.3 | 17.5 | 16.5 | 17.0 | 12.3 | 12.8 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

15. Schleswig-Holstein
All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | Cylindered sample 2017/2018 | | | | | | | | | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.5 | 99.1 | 99.1 | 98.5 | 98.4 | 98.6 | 99.2 | 99.1 | 99.6 | 99.1 |
| Change in finished goods | 0.5 | 0.9 | 0.9 | 1.5 | 1.6 | 1.4 | 0.8 | 0.9 | 0.4 | 0.9 |
| Interest and similar income | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Other income | 2.5 | 2.5 | 4.1 | 4.1 | 2.7 | 2.5 | 2.5 | 2.7 | 2.4 | 2.5 |
| of which: Income from long-term equity investments | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.4 | 0.3 | 0.4 |
| Total income | 102.6 | 102.7 | 104.3 | 104.3 | 102.8 | 102.6 | 102.8 | 102.9 | 102.6 | 102.6 |
| Expenses | | | | | | | | | | |
| Cost of materials | 71.2 | 71.9 | 38.4 | 38.1 | 50.1 | 49.8 | 58.2 | 58.0 | 74.7 | 75.6 |
| Personnel expenses | 13.2 | 13.3 | 28.9 | 28.9 | 25.7 | 26.1 | 22.0 | 22.2 | 10.9 | 11.0 |
| Depreciation | 2.4 | 2.4 | 6.5 | 6.2 | 3.6 | 3.6 | 3.2 | 3.3 | 2.2 | 2.2 |
| of which: Depreciation of tangible fixed assets | 2.2 | 2.2 | 6.2 | 6.2 | 3.4 | 3.5 | 3.1 | 3.0 | 2.0 | 1.9 |
| Interest and similar expenses | 0.6 | 0.7 | 1.6 | 1.5 | 1.1 | 0.9 | 1.0 | 1.0 | 0.5 | 0.6 |
| Operating taxes | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| Other expenses | 11.2 | 11.1 | 20.2 | 20.5 | 16.2 | 16.6 | 13.5 | 13.8 | 10.5 | 10.3 |
| Total expenses before taxes on income | 98.6 | 99.5 | 95.8 | 95.4 | 96.8 | 97.0 | 98.0 | 98.4 | 98.8 | 99.8 |
| Annual result before taxes on income | 4.0 | 3.2 | 8.5 | 9.0 | 6.0 | 5.6 | 4.7 | 4.5 | 3.7 | 2.8 |
| Taxes on income | 0.8 | 0.7 | 1.4 | 1.4 | 1.2 | 1.2 | 1.0 | 1.1 | 0.7 | 0.6 |
| Annual result | 3.2 | 2.6 | 7.1 | 7.6 | 4.8 | 4.4 | 3.7 | 3.4 | 3.0 | 2.3 |
| Profit and loss transfers (parent company) | 0.4 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.2 | 0.2 | 0.4 | 0.3 |
| Profit and loss transfers (subsidiary) | 0.9 | 0.6 | 0.1 | 0.0 | 0.3 | 0.1 | 0.6 | 0.5 | 1.0 | 0.6 |
| Profit for the year | 2.7 | 2.2 | 7.2 | 7.6 | 4.6 | 4.3 | 3.4 | 3.1 | 2.5 | 1.9 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.0 | 0.9 | 1.0 | 1.0 | 1.8 | 1.7 | 0.6 | 0.6 | 1.0 | 0.9 |
| Tangible fixed assets | 33.1 | 33.2 | 55.5 | 54.0 | 37.4 | 36.6 | 38.1 | 36.9 | 31.3 | 31.7 |
| of which: Land and buildings | 10.2 | 10.5 | 20.6 | 19.7 | 13.5 | 12.9 | 15.2 | 14.5 | 8.7 | 9.3 |
| Inventories | 16.9 | 18.1 | 10.2 | 11.5 | 22.4 | 22.6 | 20.7 | 21.4 | 15.8 | 17.1 |
| of which: Finished goods and merchandise | 9.5 | 9.4 | 3.8 | 4.0 | 9.1 | 9.2 | 10.9 | 11.0 | 9.3 | 9.2 |
| Cash | 7.2 | 6.8 | 9.3 | 9.6 | 10.9 | 10.9 | 8.2 | 8.0 | 6.7 | 6.2 |
| Receivables | 30.7 | 31.0 | 19.8 | 19.7 | 24.5 | 25.4 | 26.8 | 27.7 | 32.3 | 32.3 |
| Short-term | 28.4 | 28.8 | 19.2 | 19.2 | 22.4 | 23.2 | 21.9 | 22.6 | 30.5 | 30.7 |
| of which: | | | | | | | | | | |
| Trade receivables | 12.6 | 12.1 | 7.3 | 7.7 | 12.6 | 12.9 | 11.8 | 11.8 | 12.8 | 12.2 |
| Receivables from affiliated companies | 13.1 | 13.6 | 7.5 | 6.7 | 6.9 | 6.0 | 7.0 | 7.6 | 15.0 | 15.6 |
| Long-term | 2.3 | 2.2 | 0.5 | 0.6 | 2.1 | 2.2 | 4.9 | 5.1 | 1.8 | 1.6 |
| of which: Loans to affiliated companies | 1.1 | 1.1 | 0.0 | 0.1 | 1.5 | 1.7 | 0.3 | 0.4 | 1.2 | 1.2 |
| Securities | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.4 | 0.2 |
| Other long-term equity investments | 10.1 | 9.3 | 2.7 | 2.6 | 2.1 | 1.9 | 4.9 | 4.7 | 12.0 | 10.9 |
| of which: Goodwill | 1.3 | 1.0 | 0.4 | 0.3 | 0.4 | 0.3 | 0.4 | 0.3 | 1.5 | 1.2 |
| Capital | | | | | | | | | | |
| Equity | 38.7 | 37.4 | 33.3 | 33.9 | 31.3 | 32.3 | 37.4 | 37.6 | 39.7 | 37.8 |
| Liabilities | | | | | | | | | | |
| Short-term | 48.2 | 49.2 | 61.3 | 60.3 | 61.0 | 59.8 | 51.6 | 51.0 | 46.2 | 47.8 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 5.3 | 5.2 | 8.0 | 8.0 | 12.3 | 12.0 | 7.2 | 7.2 | 4.3 | 4.2 |
| Trade payables | 8.5 | 8.4 | 5.4 | 5.6 | 7.2 | 7.2 | 7.2 | 7.3 | 8.9 | 8.8 |
| Liabilities to affiliated companies | 12.7 | 13.6 | 7.2 | 6.4 | 8.4 | 7.6 | 10.7 | 9.7 | 13.5 | 15.0 |
| Long-term | 15.1 | 14.9 | 33.0 | 30.8 | 19.1 | 19.2 | 16.4 | 16.1 | 14.1 | 14.0 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 9.8 | 10.2 | 29.7 | 28.0 | 14.3 | 14.2 | 13.8 | 13.6 | 8.2 | 8.8 |
| Liabilities to affiliated companies | 2.9 | 2.7 | 2.1 | 1.7 | 1.3 | 1.3 | 2.0 | 1.8 | 3.2 | 3.0 |
| Provisions | 12.1 | 12.4 | 4.5 | 4.6 | 7.1 | 7.3 | 10.5 | 10.8 | 13.0 | 13.3 |
| of which: Provisions for pensions | 3.2 | 3.6 | 0.5 | 0.5 | 1.8 | 1.9 | 1.3 | 1.3 | 3.8 | 4.2 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 4.0 | 3.3 | 8.6 | 9.1 | 6.1 | 5.7 | 4.8 | 4.6 | 3.8 | 2.9 |
| Annual result and depreciation | 5.6 | 5.0 | 13.7 | 14.0 | 8.6 | 8.1 | 7.0 | 6.8 | 5.2 | 4.5 |
| Trade receivables | 7.2 | 7.0 | 8.2 | 8.5 | 9.2 | 9.2 | 8.9 | 9.0 | 6.8 | 6.6 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 174.8 | 173.2 | 88.5 | 90.2 | 138.2 | 139.5 | 132.4 | 131.6 | 188.6 | 186.5 |
| Annual result and interest paid | 6.7 | 5.7 | 7.8 | 8.3 | 8.3 | 7.5 | 6.3 | 5.9 | 6.7 | 5.5 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 18.1 | 15.6 | 21.1 | 22.3 | 20.5 | 20.0 | 16.9 | 16.5 | 18.2 | 15.0 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 122.2 | 122.7 | 111.5 | 112.0 | 120.3 | 125.6 | 113.1 | 115.9 | 124.8 | 124.3 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 108.4 | 104.3 | 101.0 | 97.7 | 79.9 | 84.2 | 86.2 | 88.1 | 116.7 | 109.9 |
| Cash resources, short-term receivables and inventories | 159.5 | 157.0 | 137.2 | 136.7 | 133.3 | 139.6 | 145.0 | 149.3 | 166.0 | 160.6 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 6.8 | 6.7 | 15.6 | 15.9 | 10.2 | 10.3 | 9.3 | 9.5 | 6.3 | 6.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 49.90 | 52.64 | 0.73 | 0.75 | 2.76 | 2.88 | 8.50 | 8.93 | 37.90 | 40.08 |
| Sales in € billion | 87.21 | 91.18 | 0.65 | 0.68 | 3.81 | 4.02 | 11.26 | 11.75 | 71.49 | 74.74 |
| Number of enterprises | 2 333 | 2 333 | 757 | 757 | 783 | 783 | 502 | 502 | 291 | 291 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 15. Schleswig-Holstein

All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindred sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 26.6 | 26.2 | 9.6 | 9.3 | 28.9 | 28.7 | 41.3 | 40.7 | 50.2 | 51.4 |
| | 50 | 49.3 | 49.3 | 32.2 | 32.9 | 50.5 | 49.5 | 62.8 | 61.9 | 70.9 | 70.8 |
| | 75 | 70.6 | 70.4 | 52.1 | 52.5 | 68.2 | 69.0 | 76.1 | 75.7 | 84.9 | 84.9 |
| Personnel expenses | 25 | 9.4 | 9.8 | 8.3 | 9.6 | 12.4 | 13.2 | 9.7 | 9.8 | 4.6 | 4.6 |
| | 50 | 21.1 | 21.4 | 26.9 | 26.5 | 24.2 | 24.7 | 17.3 | 17.5 | 11.6 | 11.5 |
| | 75 | 36.7 | 36.3 | 42.1 | 41.9 | 37.8 | 38.7 | 31.0 | 31.0 | 21.6 | 21.7 |
| Depreciation | 25 | 0.8 | 0.8 | 1.1 | 1.1 | 0.8 | 0.8 | 0.7 | 0.7 | 0.5 | 0.6 |
| | 50 | 2.0 | 2.1 | 2.7 | 2.8 | 1.8 | 1.9 | 1.8 | 1.8 | 1.5 | 1.5 |
| | 75 | 4.8 | 4.8 | 7.7 | 7.2 | 4.1 | 4.1 | 3.9 | 3.7 | 3.1 | 3.8 |
| Annual result | 25 | 0.8 | 0.7 | 1.1 | 1.0 | 0.9 | 0.8 | 0.6 | 0.7 | 0.4 | 0.4 |
| | 50 | 3.4 | 3.3 | 6.2 | 6.2 | 3.1 | 3.3 | 2.5 | 2.4 | 1.9 | 1.9 |
| | 75 | 8.9 | 8.7 | 14.9 | 15.7 | 7.3 | 7.2 | 5.7 | 5.5 | 6.2 | 5.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 6.5 | 6.4 | 7.0 | 6.8 | 5.5 | 5.4 | 7.7 | 7.2 | 7.2 | 7.5 |
| | 50 | 22.0 | 20.4 | 29.3 | 27.7 | 18.5 | 18.7 | 19.7 | 18.6 | 18.6 | 18.0 |
| | 75 | 50.2 | 49.5 | 68.7 | 66.9 | 43.7 | 42.4 | 44.2 | 45.1 | 40.9 | 38.8 |
| Inventories | 25 | 1.1 | 1.1 | 0.0 | 0.0 | 2.6 | 2.6 | 2.7 | 2.6 | 4.2 | 4.1 |
| | 50 | 14.9 | 15.6 | 3.9 | 5.7 | 20.0 | 20.0 | 24.7 | 25.2 | 19.4 | 20.3 |
| | 75 | 38.6 | 40.0 | 23.4 | 25.4 | 44.9 | 45.5 | 45.6 | 45.4 | 35.9 | 37.5 |
| Equity | 25 | 10.7 | 12.0 | 3.0 | 4.9 | 10.7 | 12.3 | 15.4 | 16.0 | 16.6 | 20.0 |
| | 50 | 28.4 | 30.3 | 26.7 | 28.3 | 26.4 | 28.6 | 30.8 | 33.1 | 32.6 | 32.7 |
| | 75 | 51.0 | 52.5 | 56.3 | 56.8 | 48.9 | 50.6 | 49.8 | 51.0 | 49.2 | 52.1 |
| Short-term liabilities | 25 | 19.7 | 18.6 | 13.3 | 14.2 | 22.6 | 21.6 | 22.9 | 21.8 | 22.6 | 21.4 |
| | 50 | 40.5 | 39.7 | 32.7 | 32.0 | 42.7 | 41.9 | 45.8 | 44.1 | 41.5 | 40.7 |
| | 75 | 66.8 | 65.0 | 62.6 | 62.2 | 69.6 | 66.4 | 67.7 | 67.4 | 63.9 | 62.0 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 12.4 | 11.6 | 15.2 | 14.2 | 14.4 | 13.8 | 11.2 | 9.3 | 4.0 | 4.4 |
| | 75 | 37.8 | 36.9 | 47.5 | 48.5 | 38.6 | 37.8 | 31.8 | 30.6 | 24.8 | 27.6 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 1.1 | 1.0 | 1.3 | 1.3 | 1.2 | 1.2 | 0.9 | 1.0 | 0.7 | 0.6 |
| | 50 | 4.3 | 4.2 | 7.3 | 7.7 | 4.1 | 4.2 | 3.4 | 3.0 | 2.7 | 2.3 |
| | 75 | 10.7 | 10.7 | 17.3 | 18.3 | 9.5 | 9.1 | 7.1 | 7.1 | 7.2 | 6.8 |
| Annual result and depreciation | 25 | 2.9 | 2.8 | 4.5 | 4.0 | 3.3 | 3.1 | 2.5 | 2.6 | 1.8 | 1.7 |
| | 50 | 7.5 | 7.3 | 11.5 | 12.0 | 7.3 | 7.0 | 5.6 | 5.7 | 4.9 | 4.6 |
| | 75 | 15.4 | 15.2 | 26.3 | 27.3 | 13.1 | 13.0 | 11.6 | 11.1 | 11.6 | 10.3 |
| Trade receivables | 25 | 2.7 | 2.8 | 1.5 | 1.8 | 3.4 | 3.3 | 3.5 | 3.8 | 2.8 | 2.5 |
| | 50 | 6.4 | 6.5 | 5.5 | 5.3 | 6.9 | 7.1 | 7.0 | 7.0 | 6.3 | 6.1 |
| | 75 | 11.8 | 11.8 | 11.0 | 11.0 | 12.2 | 12.5 | 12.3 | 12.2 | 11.3 | 11.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 3.0 | 2.6 | 3.4 | 3.1 | 3.4 | 3.0 | 2.4 | 2.3 | 2.2 | 2.0 |
| | 50 | 7.3 | 7.1 | 9.6 | 9.4 | 7.4 | 7.2 | 5.8 | 6.0 | 5.5 | 5.1 |
| | 75 | 15.9 | 16.0 | 23.7 | 23.8 | 15.4 | 15.3 | 11.7 | 11.1 | 13.1 | 11.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.3 | 5.9 | 4.5 | 3.8 | 6.9 | 5.8 | 6.6 | 7.0 | 8.4 | 7.3 |
| | 50 | 18.6 | 18.1 | 20.0 | 20.3 | 19.2 | 18.0 | 16.8 | 16.0 | 18.7 | 16.5 |
| | 75 | 43.9 | 42.6 | 55.5 | 53.8 | 46.4 | 44.3 | 36.4 | 33.5 | 36.1 | 34.4 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 88.8 | 91.2 | 81.0 | 83.3 | 92.1 | 95.8 | 92.1 | 93.8 | 89.5 | 95.6 |
| | 50 | 140.5 | 144.3 | 120.4 | 123.8 | 160.1 | 170.1 | 148.9 | 148.9 | 131.8 | 144.2 |
| | 75 | 344.4 | 349.4 | 333.3 | 295.1 | 430.2 | 460.8 | 300.2 | 330.0 | 258.8 | 284.2 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 45.0 | 46.9 | 41.9 | 42.1 | 43.5 | 45.2 | 42.7 | 46.2 | 57.4 | 61.3 |
| | 50 | 93.3 | 95.4 | 101.6 | 103.1 | 89.3 | 91.7 | 86.8 | 86.8 | 100.0 | 100.9 |
| | 75 | 198.8 | 199.0 | 259.8 | 239.4 | 186.9 | 196.8 | 161.8 | 162.8 | 159.7 | 174.6 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.3 | 4.1 | 3.7 | 3.7 | 5.0 | 4.7 | 4.4 | 3.7 | 3.5 | 3.4 |
| | 50 | 8.7 | 8.7 | 10.5 | 10.6 | 9.1 | 9.0 | 7.9 | 7.9 | 6.8 | 7.3 |
| | 75 | 16.9 | 16.7 | 24.8 | 26.2 | 16.0 | 16.7 | 14.6 | 13.8 | 11.5 | 11.2 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

16. Thuringia
All economic sectors*

| Ratios | All legal forms | | | | | | | | | |
|--|---------------------------------------|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | Total | | Enterprises with sales of ... € million | | | | | | | |
| | Cylindered sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Income statement | | | | | | | | | | |
| Income | Percentage of gross revenue | | | | | | | | | |
| Sales | 99.0 | 99.2 | 96.7 | 98.0 | 98.8 | 98.3 | 98.5 | 98.9 | 99.4 | 99.6 |
| Change in finished goods | 1.0 | 0.8 | 3.3 | 2.0 | 1.2 | 1.7 | 1.5 | 1.1 | 0.6 | 0.4 |
| Interest and similar income | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 |
| Other income | 3.0 | 2.8 | 8.8 | 9.5 | 5.1 | 4.8 | 3.1 | 2.8 | 2.4 | 2.3 |
| of which: Income from long-term equity investments | 0.4 | 0.4 | 0.0 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.6 | 0.5 |
| Total income | 103.2 | 103.0 | 109.0 | 109.7 | 105.3 | 104.9 | 103.2 | 102.9 | 102.6 | 102.5 |
| Expenses | | | | | | | | | | |
| Cost of materials | 62.2 | 62.1 | 38.7 | 37.9 | 47.0 | 46.6 | 55.5 | 55.6 | 69.2 | 69.0 |
| Personnel expenses | 19.2 | 19.4 | 36.1 | 37.2 | 29.8 | 30.2 | 24.5 | 24.7 | 14.0 | 14.2 |
| Depreciation | 4.2 | 4.0 | 6.2 | 6.2 | 5.3 | 5.2 | 4.8 | 4.7 | 3.5 | 3.4 |
| of which: Depreciation of tangible fixed assets | 3.9 | 3.8 | 6.2 | 6.2 | 5.1 | 5.1 | 4.7 | 4.6 | 3.2 | 3.1 |
| Interest and similar expenses | 0.7 | 0.8 | 1.2 | 1.2 | 0.9 | 0.8 | 0.7 | 0.7 | 0.7 | 0.8 |
| Operating taxes | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 0.1 |
| Other expenses | 11.9 | 11.8 | 20.8 | 21.5 | 17.6 | 17.5 | 13.0 | 12.9 | 10.0 | 9.9 |
| Total expenses before taxes on income | 98.2 | 98.2 | 103.1 | 104.2 | 100.7 | 100.6 | 98.7 | 98.6 | 97.4 | 97.4 |
| Annual result before taxes on income | 4.9 | 4.8 | 5.9 | 5.5 | 4.6 | 4.3 | 4.5 | 4.3 | 5.2 | 5.1 |
| Taxes on income | 1.1 | 1.1 | 1.6 | 1.5 | 1.1 | 1.1 | 0.9 | 1.0 | 1.2 | 1.2 |
| Annual result | 3.8 | 3.7 | 4.3 | 4.0 | 3.4 | 3.2 | 3.6 | 3.3 | 4.0 | 3.9 |
| Profit and loss transfers (parent company) | -0.1 | -0.1 | 1.1 | 1.0 | 0.3 | 0.3 | 0.0 | 0.0 | -0.2 | -0.2 |
| Profit and loss transfers (subsidiary) | 0.9 | 0.9 | -0.5 | -0.6 | 0.1 | 0.2 | 1.0 | 1.2 | 1.0 | 0.9 |
| Profit for the year | 2.8 | 2.7 | 5.8 | 5.5 | 3.7 | 3.2 | 2.6 | 2.1 | 2.8 | 2.8 |
| Balance sheet | | | | | | | | | | |
| Assets | Percentage of the balance sheet total | | | | | | | | | |
| Intangible fixed assets | 1.0 | 1.0 | 1.2 | 1.0 | 0.3 | 0.3 | 0.9 | 0.9 | 1.2 | 1.1 |
| Tangible fixed assets | 46.4 | 45.4 | 41.1 | 42.6 | 45.2 | 44.0 | 50.7 | 49.6 | 44.0 | 43.0 |
| of which: Land and buildings | 18.4 | 17.0 | 17.1 | 19.1 | 22.7 | 21.4 | 22.5 | 19.5 | 14.8 | 14.3 |
| Inventories | 15.7 | 16.9 | 16.9 | 16.8 | 20.8 | 21.8 | 17.6 | 18.9 | 13.2 | 14.5 |
| of which: Finished goods and merchandise | 5.0 | 5.3 | 5.9 | 5.4 | 6.0 | 6.0 | 4.7 | 5.0 | 4.9 | 5.3 |
| Cash | 6.9 | 6.4 | 14.5 | 14.8 | 11.5 | 11.6 | 9.1 | 8.6 | 4.2 | 3.6 |
| Receivables | 22.7 | 23.0 | 17.8 | 17.3 | 17.2 | 17.2 | 17.5 | 17.7 | 27.5 | 27.9 |
| Short-term | 20.1 | 20.5 | 16.8 | 16.5 | 16.1 | 15.9 | 16.2 | 16.3 | 23.6 | 24.4 |
| of which: | | | | | | | | | | |
| Trade receivables | 8.2 | 7.9 | 6.9 | 7.2 | 8.1 | 8.0 | 8.4 | 8.3 | 8.1 | 7.7 |
| Receivables from affiliated companies | 9.7 | 10.3 | 6.4 | 5.9 | 5.6 | 5.3 | 5.4 | 5.5 | 13.4 | 14.6 |
| Long-term | 2.6 | 2.5 | 1.0 | 0.8 | 1.1 | 1.4 | 1.3 | 1.4 | 3.9 | 3.5 |
| of which: Loans to affiliated companies | 2.2 | 2.0 | 0.6 | 0.4 | 0.4 | 0.6 | 0.5 | 0.6 | 3.7 | 3.2 |
| Securities | 0.5 | 0.5 | 0.4 | 0.3 | 0.9 | 0.9 | 0.6 | 0.5 | 0.4 | 0.3 |
| Other long-term equity investments | 6.6 | 6.7 | 7.0 | 6.2 | 3.6 | 3.7 | 3.3 | 3.5 | 9.3 | 9.4 |
| of which: Goodwill | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.8 | 0.6 |
| Capital | | | | | | | | | | |
| Equity | 53.6 | 53.4 | 38.9 | 39.2 | 44.8 | 46.3 | 49.1 | 49.3 | 59.0 | 58.2 |
| Liabilities | 39.0 | 39.2 | 55.6 | 55.5 | 49.6 | 48.4 | 44.2 | 43.9 | 32.8 | 33.5 |
| Short-term | 24.5 | 24.8 | 34.8 | 33.7 | 31.5 | 30.8 | 29.8 | 30.9 | 19.3 | 19.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 4.9 | 4.6 | 7.5 | 7.5 | 7.1 | 7.0 | 5.1 | 5.1 | 4.2 | 3.7 |
| Trade payables | 5.7 | 5.6 | 5.2 | 5.3 | 5.9 | 5.8 | 5.8 | 5.8 | 5.7 | 5.5 |
| Liabilities to affiliated companies | 7.3 | 7.4 | 7.3 | 5.2 | 6.5 | 4.8 | 8.8 | 9.2 | 6.5 | 6.9 |
| Long-term | 14.5 | 14.4 | 20.8 | 21.8 | 18.1 | 17.7 | 14.4 | 13.0 | 13.5 | 14.3 |
| of which: | | | | | | | | | | |
| Liabilities to banks | 8.3 | 8.5 | 14.9 | 15.9 | 14.4 | 14.0 | 9.3 | 8.8 | 6.1 | 6.8 |
| Liabilities to affiliated companies | 5.6 | 5.4 | 4.4 | 4.6 | 2.9 | 2.8 | 4.3 | 3.5 | 7.1 | 7.1 |
| Provisions | 7.1 | 7.1 | 5.1 | 4.9 | 5.3 | 5.0 | 6.3 | 6.3 | 8.0 | 8.1 |
| of which: Provisions for pensions | 0.6 | 0.7 | 0.8 | 0.8 | 0.6 | 0.7 | 0.5 | 0.6 | 0.7 | 0.7 |
| Other ratios | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 5.0 | 4.8 | 6.1 | 5.6 | 4.6 | 4.4 | 4.6 | 4.4 | 5.2 | 5.1 |
| Annual result and depreciation | 8.0 | 7.7 | 10.8 | 10.4 | 8.8 | 8.6 | 8.5 | 8.1 | 7.5 | 7.3 |
| Trade receivables | 6.9 | 6.7 | 7.7 | 8.5 | 7.7 | 7.6 | 7.8 | 7.6 | 6.3 | 6.0 |
| Percentage of the balance sheet total | | | | | | | | | | |
| Sales | 118.4 | 118.7 | 89.9 | 85.0 | 105.8 | 104.8 | 108.1 | 109.5 | 128.9 | 129.0 |
| Annual result and interest paid | 5.4 | 5.3 | 5.0 | 4.4 | 4.7 | 4.3 | 4.7 | 4.4 | 6.0 | 6.1 |
| Percentage of liabilities and provisions less cash | | | | | | | | | | |
| Annual result and depreciation | 24.1 | 22.8 | 20.9 | 19.2 | 21.4 | 21.3 | 22.1 | 21.0 | 26.4 | 24.7 |
| Percentage of fixed assets | | | | | | | | | | |
| Long-term equity and liabilities | 120.9 | 122.7 | 120.0 | 121.8 | 125.7 | 130.3 | 113.2 | 112.7 | 124.8 | 127.5 |
| Percentage of short-term liabilities | | | | | | | | | | |
| Cash resources and short-term receivables | 111.1 | 109.3 | 90.7 | 93.3 | 89.9 | 91.7 | 85.9 | 81.1 | 145.0 | 145.4 |
| Cash resources, short-term receivables and inventories | 175.0 | 177.3 | 139.2 | 143.3 | 155.9 | 162.7 | 145.1 | 142.3 | 213.7 | 220.4 |
| Percentage of cost of materials | | | | | | | | | | |
| Trade payables | 7.7 | 7.6 | 14.3 | 16.2 | 11.7 | 11.7 | 9.5 | 9.4 | 6.3 | 6.2 |
| Memo item: | | | | | | | | | | |
| Balance sheet total in € billion | 23.72 | 24.84 | 0.44 | 0.50 | 2.69 | 2.83 | 8.11 | 8.43 | 12.48 | 13.09 |
| Sales in € billion | 28.09 | 29.50 | 0.40 | 0.42 | 2.85 | 2.96 | 8.76 | 9.23 | 16.09 | 16.88 |
| Number of enterprises | 1 545 | 1 545 | 455 | 455 | 592 | 592 | 389 | 389 | 109 | 109 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities

IV. Enterprises by federal state and economic sector

cont'd: 16. Thuringia
 All economic sectors*

| | Quartile value | cont'd: All legal forms | | | | | | | | | |
|---|----------------|--|-------|---|-------|--------------------|-------|---------------------|-------|-------------|-------|
| | | Total | | Enterprises with sales of ... € million | | | | | | | |
| | | Cylindere sample 2017/2018 | | Less than 2 | | 2 but less than 10 | | 10 but less than 50 | | 50 and more | |
| | | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Ratios | ... % | Of the enterprises captured ... had a ratio of less than ... | | | | | | | | | |
| | | Percentage of gross revenue | | | | | | | | | |
| Cost of materials | 25 | 28.5 | 28.4 | 10.3 | 9.7 | 30.8 | 31.2 | 38.0 | 40.0 | 50.1 | 51.5 |
| | 50 | 47.7 | 47.9 | 35.0 | 32.4 | 46.9 | 47.4 | 57.5 | 57.0 | 68.8 | 68.4 |
| | 75 | 64.0 | 63.0 | 51.7 | 51.3 | 60.4 | 59.5 | 73.4 | 71.9 | 79.6 | 80.2 |
| Personnel expenses | 25 | 14.6 | 14.8 | 16.4 | 16.6 | 18.9 | 19.2 | 10.8 | 11.1 | 6.6 | 7.4 |
| | 50 | 25.6 | 26.6 | 29.4 | 31.3 | 28.0 | 29.2 | 20.6 | 21.3 | 14.0 | 14.4 |
| | 75 | 38.1 | 38.8 | 43.7 | 45.3 | 38.8 | 38.9 | 34.7 | 34.6 | 23.2 | 23.1 |
| Depreciation | 25 | 1.3 | 1.4 | 1.3 | 1.5 | 1.3 | 1.4 | 1.4 | 1.4 | 1.4 | 1.2 |
| | 50 | 3.0 | 3.1 | 3.1 | 3.2 | 3.2 | 3.1 | 2.9 | 3.0 | 2.7 | 3.0 |
| | 75 | 7.0 | 6.9 | 8.5 | 8.7 | 7.7 | 7.6 | 5.9 | 5.9 | 5.5 | 5.0 |
| Annual result | 25 | 0.5 | 0.5 | 0.5 | 0.6 | 0.7 | 0.4 | 0.3 | 0.5 | 0.7 | 0.6 |
| | 50 | 2.8 | 2.6 | 3.6 | 3.5 | 2.5 | 2.1 | 2.2 | 2.4 | 3.2 | 2.7 |
| | 75 | 6.8 | 6.9 | 10.8 | 10.7 | 6.0 | 5.5 | 6.4 | 5.9 | 5.8 | 6.7 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Tangible fixed assets | 25 | 12.6 | 11.9 | 9.4 | 8.3 | 12.2 | 12.3 | 15.8 | 16.1 | 16.9 | 17.8 |
| | 50 | 32.5 | 32.1 | 30.0 | 28.8 | 31.9 | 32.2 | 35.8 | 34.2 | 30.8 | 32.4 |
| | 75 | 58.0 | 57.1 | 61.8 | 59.5 | 58.2 | 57.9 | 55.4 | 54.9 | 45.9 | 48.5 |
| Inventories | 25 | 1.7 | 1.9 | 0.0 | 0.0 | 5.1 | 5.0 | 2.1 | 2.5 | 8.9 | 10.2 |
| | 50 | 14.4 | 14.5 | 5.8 | 6.6 | 18.0 | 17.5 | 19.2 | 19.8 | 21.3 | 22.7 |
| | 75 | 35.4 | 35.7 | 23.4 | 24.7 | 41.4 | 41.6 | 35.4 | 37.5 | 40.3 | 38.7 |
| Equity | 25 | 13.5 | 15.7 | 6.3 | 11.0 | 15.0 | 17.2 | 16.0 | 16.6 | 21.8 | 23.7 |
| | 50 | 34.3 | 35.5 | 26.5 | 29.6 | 36.8 | 37.1 | 36.1 | 38.5 | 39.9 | 37.0 |
| | 75 | 58.9 | 59.6 | 55.4 | 57.5 | 59.7 | 59.8 | 59.6 | 60.8 | 63.2 | 61.6 |
| Short-term liabilities | 25 | 16.1 | 16.2 | 16.2 | 16.8 | 15.7 | 15.4 | 17.3 | 16.9 | 12.7 | 13.1 |
| | 50 | 34.7 | 34.4 | 36.4 | 34.5 | 34.4 | 33.7 | 35.0 | 35.9 | 32.7 | 28.8 |
| | 75 | 62.2 | 61.8 | 68.3 | 67.3 | 61.4 | 59.6 | 62.1 | 61.9 | 57.0 | 53.9 |
| Liabilities to banks | 25 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 1.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 50 | 11.6 | 11.1 | 12.1 | 11.6 | 13.3 | 13.2 | 9.7 | 9.4 | 5.7 | 7.6 |
| | 75 | 31.8 | 31.1 | 42.5 | 39.0 | 31.5 | 30.6 | 25.9 | 25.3 | 31.1 | 28.9 |
| | | Percentage of sales | | | | | | | | | |
| Annual result before taxes on income | 25 | 0.8 | 0.6 | 0.8 | 0.8 | 0.9 | 0.4 | 0.6 | 0.6 | 0.8 | 0.8 |
| | 50 | 3.7 | 3.4 | 4.9 | 4.9 | 3.4 | 3.0 | 3.0 | 2.9 | 4.0 | 3.1 |
| | 75 | 8.5 | 8.7 | 14.2 | 13.0 | 7.9 | 7.3 | 7.3 | 7.7 | 7.4 | 7.6 |
| Annual result and depreciation | 25 | 3.4 | 3.3 | 3.1 | 3.4 | 3.9 | 3.5 | 2.8 | 2.9 | 3.4 | 3.1 |
| | 50 | 8.1 | 7.9 | 10.0 | 9.8 | 7.9 | 7.8 | 6.9 | 7.2 | 8.0 | 7.2 |
| | 75 | 15.7 | 15.3 | 21.6 | 21.6 | 14.7 | 13.7 | 13.7 | 13.1 | 11.5 | 12.3 |
| Trade receivables | 25 | 3.0 | 2.9 | 2.1 | 2.0 | 3.6 | 3.4 | 3.6 | 3.7 | 2.8 | 2.7 |
| | 50 | 6.6 | 6.5 | 5.5 | 5.7 | 7.0 | 6.8 | 6.8 | 6.7 | 5.3 | 5.6 |
| | 75 | 10.5 | 10.3 | 10.5 | 10.0 | 10.5 | 10.3 | 10.9 | 10.7 | 9.8 | 10.0 |
| | | Percentage of the balance sheet total | | | | | | | | | |
| Annual result and interest paid | 25 | 1.9 | 1.7 | 1.8 | 1.9 | 2.1 | 1.5 | 1.7 | 2.0 | 2.7 | 3.1 |
| | 50 | 5.5 | 5.1 | 7.4 | 7.2 | 4.9 | 4.4 | 4.9 | 4.5 | 6.2 | 6.1 |
| | 75 | 11.8 | 11.1 | 16.1 | 14.7 | 10.4 | 9.8 | 10.4 | 10.0 | 11.8 | 9.4 |
| | | Percentage of liabilities and provisions less cash | | | | | | | | | |
| Annual result and depreciation | 25 | 6.6 | 5.3 | 3.6 | 2.1 | 7.2 | 6.8 | 6.8 | 4.4 | 11.2 | 12.8 |
| | 50 | 19.1 | 18.6 | 18.1 | 19.2 | 19.0 | 18.2 | 19.1 | 18.3 | 22.6 | 21.5 |
| | 75 | 45.8 | 45.3 | 50.4 | 48.8 | 44.4 | 43.7 | 43.7 | 39.5 | 42.6 | 47.0 |
| | | Percentage of fixed assets | | | | | | | | | |
| Long-term equity and liabilities | 25 | 91.1 | 93.0 | 77.1 | 83.3 | 96.5 | 98.7 | 90.1 | 90.7 | 91.7 | 96.0 |
| | 50 | 131.4 | 135.5 | 123.5 | 128.6 | 139.3 | 145.6 | 129.4 | 129.4 | 129.6 | 140.4 |
| | 75 | 249.2 | 266.7 | 273.0 | 291.4 | 281.8 | 298.1 | 224.3 | 222.0 | 227.4 | 248.1 |
| | | Percentage of short-term liabilities | | | | | | | | | |
| Cash resources and short-term receivables | 25 | 45.0 | 45.4 | 48.0 | 45.2 | 42.9 | 44.9 | 45.9 | 44.4 | 48.8 | 59.3 |
| | 50 | 97.3 | 102.7 | 101.2 | 115.2 | 93.5 | 94.5 | 97.3 | 97.4 | 106.5 | 113.6 |
| | 75 | 217.8 | 217.6 | 265.0 | 257.1 | 203.2 | 222.5 | 178.2 | 184.8 | 251.7 | 230.0 |
| | | Percentage of cost of materials | | | | | | | | | |
| Trade payables | 25 | 4.9 | 4.8 | 4.2 | 5.0 | 5.2 | 4.9 | 5.1 | 4.8 | 4.8 | 4.3 |
| | 50 | 8.9 | 9.1 | 10.3 | 10.7 | 9.5 | 9.5 | 8.3 | 8.5 | 7.4 | 7.2 |
| | 75 | 16.8 | 16.9 | 23.8 | 31.6 | 16.9 | 17.7 | 14.1 | 13.8 | 11.0 | 11.6 |

* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities