



Financial statement statistics (ratios)

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Statistical Series

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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 129,000 financial statements available for the 2019 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 two-thirds of the data (91,000 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. 1% of the financial statements belong to economic sectors that are not included in the analysis for various reasons. 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 "cylindrical 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 75% 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 47% and 16% respectively; in

¹ Last published in Deutsche Bundesbank, German enterprises' profitability and financing in 2020, Monthly Report, December 2021, pp. 45 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 3%.

The discrepancies in the classification by size category are also reflected in the breakdown by economic sector and legal form. In the manufacturing sector, the share of sales – measured in terms of the figures from the Federal Statistical Office's business register – reaches 66% owing to the great importance of large enterprises. 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 (16%, 29% and 33% respectively). For the same reason, non-corporations have a lower coverage rate than corporations (38% compared with 65%).

■ 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 designated 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 86% 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 recommended, in which size category-specific differences

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 financial statement statistics for 2019 in comparison with the business register

Designation	Enterprises			Sales		
	Financial statement statistics ¹⁾	Business register ²⁾	Coverage	Financial statement statistics ¹⁾	Business register ²⁾	Coverage
	Number		%	€ billion		%
German enterprises						
All economic sectors ³⁾	75 344	3 357 389	2.2	4 030.5	6 994.3	57.6
By economic sector						
Agriculture, forestry and fishing	849	105 524	0.8	5.7	52.0	10.9
Mining and quarrying	256	2 024	12.6	6.7	16.5	40.3
Manufacturing	17 095	228 723	7.5	1 466.8	2 227.9	65.8
of which:						
Manufacture of food products	1 248	28 054	4.4	112.7	180.7	62.4
Manufacture of beverages	219	2 674	8.2	13.2	25.1	52.5
Manufacture of textiles	315	4 747	6.6	7.9	13.0	60.5
Manufacture of wood and of products of wood and cork, except furniture	551	12 972	4.2	13.1	26.6	49.2
Manufacture of paper and paper products	344	1 866	18.4	26.9	42.4	63.5
Printing and reproduction of recorded media	449	11 877	3.8	7.2	18.4	39.0
Manufacture of chemicals and chemical products	775	4 022	19.3	119.9	174.3	68.8
Manufacture of basic pharmaceutical products and pharmaceutical preparations	193	.	.	63.6	.	.
Manufacture of rubber and plastic products	1 171	8 010	14.6	52.6	92.1	57.1
Manufacture of other non-metallic mineral products	761	10 882	7.0	27.4	53.3	51.3
Manufacture of basic metals	536	2 722	19.7	75.4	117.1	64.4
Manufacture of fabricated metal products, except machinery and equipment	3 209	46 640	6.9	72.6	153.2	47.4
Manufacture of computer, electronic and optical products	1 132	9 278	12.2	90.8	117.5	77.2
Manufacture of electrical equipment	786	6 969	11.3	59.9	96.1	62.3
Manufacture of machinery and equipment (not elsewhere classified)	2 987	18 401	16.2	174.2	285.5	61.0
Manufacture of motor vehicles, trailers and semi-trailers	503	3 254	15.5	376.7	509.5	73.9
Manufacture of other transport equipment	193	.	.	46.3	.	.
Manufacture of furniture	314	10 954	2.9	10.1	23.8	42.3
Other manufacturing	634	21 232	3.0	22.3	41.4	53.9
Repair and installation of machinery and equipment	512	17 192	3.0	9.6	44.5	21.4
Electricity, gas, steam and air conditioning supply	2 619	79 871	3.3	561.7	635.4	88.4
Water supply; sewerage, waste management and remediation activities	1 222	11 578	10.6	33.8	59.7	56.7
Construction	9 788	391 344	2.5	110.0	334.4	32.9
Construction of buildings	2 155	31 444	6.9	48.5	79.0	61.4
Civil engineering	1 061	11 925	8.9	22.0	51.5	42.8
Specialised construction activities	6 572	347 975	1.9	39.5	203.9	19.4
Wholesale and retail trade; repair of motor vehicles and motorcycles	19 859	609 380	3.3	1 218.1	2 212.0	55.1
Wholesale and retail trade and repair of motor vehicles and motorcycles	3 312	115 007	2.9	142.8	304.7	46.9
Wholesale trade, except of motor vehicles and motorcycles	11 593	155 269	7.5	806.1	1 314.2	61.3
Retail trade, except of motor vehicles and motorcycles	4 954	339 104	1.5	269.2	593.1	45.4
Transportation and storage	4 573	114 897	4.0	177.6	347.5	51.1
of which:						
Land transport and transport via pipelines	1 826	72 495	2.5	40.6	96.9	41.9
Water transport	158	2 432	6.5	19.1	34.5	55.5
Warehousing and support activities for transportation	2 412	22 853	10.6	79.7	144.9	55.0
Accommodation and food service activities	1 759	254 252	0.7	16.1	99.1	16.3

1 Cylindrical sample of 2018/2019. 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 financial statement statistics for 2019 in comparison with the business register (cont'd)

Designation	Enterprises			Sales		
	Financial statement statistics ¹⁾	Business register ²⁾	Coverage	Financial statement statistics ¹⁾	Business register ²⁾	Coverage
	Number		%	€ billion		%
still: by economic sector						
Information and communication	3 563	137 504	2.6	161.0	316.9	50.8
of which:						
Publishing activities	267	9 218	2.9	8.1	30.8	26.4
Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities	286	11 635	2.5	10.9	30.5	35.9
Telecommunications	218	3 218	6.8	54.9	85.1	64.5
Computer programming, consultancy and related activities; information service activities	2 792	113 433	2.5	87.0	170.5	51.0
Business services ³⁾	8 871	720 516	1.2	141.4	480.4	29.4
of which:						
Legal and accounting activities; management consultancy activities	1 678	215 787	0.8	23.5	97.7	24.0
Architectural and engineering activities; technical testing and analysis	1 899	138 270	1.4	27.5	94.1	29.2
Scientific research and development	319	8 726	3.7	14.3	14.4	99.2
Advertising and market research	642	36 516	1.8	7.4	33.5	22.2
Rental and leasing activities	1 118	26 058	4.3	17.9	36.1	49.5
Employment activities	545	12 414	4.4	10.5	35.1	30.0
Travel agency, tour operator and other reservation service and related activities	282	13 995	2.0	13.3	30.1	44.3
Services to buildings and landscape activities	1 251	116 440	1.1	10.5	53.8	19.5
Personal service activities ⁴⁾	4 890	701 776	0.7	131.7	212.6	61.9
of which:						
Education	509	80 568	0.6	6.1	17.7	34.3
Human health activities	1 351	.	.	68.8	.	.
Residential care activities	749	.	.	16.7	.	.
Social work activities without accommodation	670	.	.	13.9	.	.
Gambling and betting activities	198	10 076	2.0	6.2	14.1	43.6
Sports activities and amusement and recreation activities	565	49 453	1.1	7.6	18.0	42.4
By sales size categories						
less than €2 million	23 871	3 125 967	0.8	21.4	730.6	2.9
€2 million but less €10 million	22 721	172 609	13.2	115.6	729.4	15.8
€10 million but less €50 million	18 552	44 942	41.3	441.5	936.9	47.1
€50 million and more	10 200	13 871	73.5	3 452.0	4 597.4	75.1
By legal form						
Corporations	56 442	879 016	6.4	3 298.9	5 064.3	65.1
Non-corporations	18 902	2 478 373	0.8	731.6	1 930.0	37.9
Memo item:						
Real estate activities	10 140	360 482	2.8	58.7	142.5	41.2
Activities of head offices	5 352	42 355	12.6	55.4	109.6	50.6
East German enterprises⁵⁾						
All economic sectors	10 525	456 519	2.3	225.0	430.7	52.2
of which:						
Manufacturing	2 566	31 652	8.1	83.9	110.1	76.2
Construction	1 812	83 033	2.2	12.8	43.4	29.5
Wholesale and retail trade; repair of motor vehicles and motorcycles	1 900	77 351	2.5	41.4	96.1	43.1

1 Cylindered sample of 2018/2019. 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 financial statement statistics for 2019 in comparison with the business register (cont'd)

Designation	Enterprises			Sales		
	Financial statement statistics ¹⁾	Business register ²⁾	Coverage	Financial statement statistics ¹⁾	Business register ²⁾	Coverage
	Number		%	€ billion		%
Baden-Württemberg						
All economic sectors	8 032	455 323	1.8	585.9	1 240.6	47.2
of which: Manufacturing	2 465	40 864	6.0	248.3	470.8	52.7
Bavaria						
All economic sectors	12 802	630 694	2.0	806.3	1 233.9	65.3
of which: Manufacturing	3 199	43 253	7.4	370.8	468.8	79.1
Berlin						
All economic sectors	2 864	174 390	1.6	125.5	263.4	47.6
Brandenburg						
All economic sectors	2 125	98 439	2.2	40.2	91.7	43.8
Bremen						
All economic sectors	537	22 905	2.3	43.8	76.5	57.3
Hamburg						
All economic sectors	2 717	94 691	2.9	314.6	417.3	75.4
Hesse						
All economic sectors	6 118	252 642	2.4	368.2	515.3	71.5
of which: Manufacturing	1 205	17 029	7.1	98.2	133.3	73.6
Mecklenburg-West Pomerania						
All economic sectors	1 259	58 374	2.2	21.2	46.7	45.4
Lower Saxony						
All economic sectors	7 096	289 262	2.5	329.1	641.8	51.3
of which: Manufacturing	1 537	17 846	8.6	173.3	277.4	62.5
North Rhine-Westphalia						
All economic sectors	18 140	671 625	2.7	989.4	1 651.1	59.9
of which: Manufacturing	4 131	46 968	8.8	272.9	424.9	64.2
Rhineland-Palatinate						
All economic sectors	2 501	157 691	1.6	115.5	255.3	45.2
Saarland						
All economic sectors	1 094	33 409	3.3	30.6	79.8	38.4
Saxony						
All economic sectors	3 647	154 682	2.4	88.2	146.9	60.0
Saxony-Anhalt						
All economic sectors	1 797	67 929	2.6	45.1	75.3	59.9
Schleswig-Holstein						
All economic sectors	2 663	118 238	2.3	92.8	188.5	49.2
Thuringia						
All economic sectors	1 697	77 095	2.2	30.3	70.0	43.3

1 Cylindrical sample of 2018/2019. 2 Partially estimated values of the Federal Statistical Office.

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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/exceptional 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/exceptional 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

Deutsche Bundesbank

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.6	98.4	98.0	98.6	98.4	99.0	99.4	99.6	99.7
Change in finished goods	0.5	0.4	1.6	2.0	1.4	1.6	1.0	0.6	0.4	0.3
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.2	0.3	0.4
Other income	3.9	4.2	5.2	5.3	3.6	3.7	2.7	2.8	4.0	4.4
of which: Income from long-term equity investments	0.9	1.0	0.2	0.2	0.2	0.2	0.3	0.3	1.0	1.1
Total income	104.2	104.5	105.4	105.5	103.8	103.9	102.9	102.9	104.4	104.8
Expenses										
Cost of materials	69.2	69.1	36.6	36.9	48.6	48.2	55.9	55.5	71.7	71.7
Personnel expenses	15.2	15.5	33.5	33.4	28.7	28.9	24.5	24.9	13.5	13.7
Depreciation	2.8	2.9	5.6	5.4	3.7	3.7	3.1	3.2	2.7	2.8
of which: Depreciation of tangible fixed assets	2.6	2.6	5.5	5.3	3.5	3.6	2.9	2.9	2.5	2.5
Interest and similar expenses	1.3	1.1	1.4	1.3	0.8	0.8	0.7	0.7	1.4	1.2
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	12.7	22.2	21.8	17.3	17.4	14.5	14.7	12.1	12.2
Total expenses before taxes on income	101.0	101.2	99.5	98.9	99.2	99.2	98.8	99.0	101.4	101.6
Annual result before taxes on income	3.2	3.3	5.9	6.6	4.6	4.7	4.1	3.9	3.0	3.1
Taxes on income	0.8	0.8	1.4	1.5	1.2	1.2	1.1	1.0	0.7	0.7
Annual result	2.4	2.5	4.4	5.1	3.4	3.5	3.0	2.9	2.3	2.4
Profit and loss transfers (parent company)	1.0	1.0	0.2	0.2	0.1	0.1	0.1	0.1	1.1	1.1
Profit and loss transfers (subsidiary)	1.1	1.2	-0.1	-0.1	0.1	0.2	0.6	0.6	1.2	1.3
Profit for the year	2.3	2.3	4.7	5.4	3.3	3.4	2.5	2.3	2.2	2.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.6	0.8	0.9	0.7	0.7	1.1	1.0	1.7	1.7
Tangible fixed assets	21.9	21.9	46.7	44.7	36.3	35.3	31.5	31.3	20.3	20.4
of which: Land and buildings	7.6	7.6	14.1	13.8	13.3	12.9	12.8	12.6	6.8	6.8
Inventories	12.8	12.8	13.7	15.3	22.2	23.3	22.6	22.7	11.5	11.4
of which: Finished goods and merchandise	5.4	5.4	5.2	5.2	7.7	7.7	8.4	8.4	5.1	5.0
Cash	5.9	5.4	12.5	12.7	12.2	12.2	10.8	10.9	5.2	4.6
Receivables	31.5	31.6	21.9	22.2	23.9	23.6	27.5	27.5	32.2	32.3
Short-term	27.5	27.2	20.9	20.9	22.7	22.4	25.7	25.7	27.8	27.5
of which:										
Trade receivables	7.8	7.5	9.7	9.6	11.8	11.4	12.6	12.1	7.2	6.9
Receivables from affiliated companies	16.9	16.9	6.4	6.3	7.1	7.2	9.9	10.2	18.0	18.0
Long-term	4.1	4.4	1.0	1.3	1.1	1.2	1.8	1.9	4.4	4.8
of which: Loans to affiliated companies	3.6	3.8	0.5	0.9	0.6	0.6	1.1	1.1	3.9	4.2
Securities	2.7	2.7	0.5	0.5	1.0	0.9	1.3	1.2	2.9	2.9
Other long-term equity investments	23.1	23.5	2.9	2.9	3.2	3.4	4.8	4.9	25.8	26.2
of which: Goodwill	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.4	0.6	0.5
Capital										
Equity	33.1	33.3	28.5	30.0	34.3	34.3	37.2	37.2	32.6	32.9
Liabilities	50.3	49.9	65.1	63.6	57.6	57.7	51.2	51.2	49.9	49.5
Short-term	35.2	35.3	39.0	38.4	38.9	39.7	38.4	38.6	34.8	34.8
of which:										
Liabilities to banks	2.7	2.8	11.1	10.0	8.0	8.1	6.0	6.0	2.1	2.2
Trade payables	6.2	6.0	6.9	6.9	7.7	7.3	7.6	7.2	6.0	5.8
Liabilities to affiliated companies	18.7	19.0	7.4	6.7	7.7	7.8	11.5	11.5	19.9	20.2
Long-term	15.0	14.6	26.1	25.2	18.7	18.0	12.8	12.6	15.1	14.6
of which:										
Liabilities to banks	5.0	5.1	20.1	19.8	13.9	13.2	8.3	8.1	4.3	4.5
Liabilities to affiliated companies	7.6	6.9	4.2	3.5	3.6	3.4	3.5	3.5	8.2	7.4
Provisions	15.9	15.9	5.6	5.6	7.4	7.3	10.7	10.7	16.7	16.8
of which: Provisions for pensions	5.8	6.0	1.0	1.0	1.7	1.7	3.0	3.1	6.3	6.5
Other ratios	Percentage of sales									
Annual result before taxes on income	3.2	3.3	5.9	6.7	4.7	4.8	4.1	3.9	3.0	3.2
Annual result and depreciation	5.2	5.4	10.1	10.7	7.1	7.3	6.2	6.1	5.0	5.2
Trade receivables	6.6	6.4	9.4	9.2	9.1	8.9	9.2	8.8	6.2	6.0
Percentage of the balance sheet total										
Sales	117.8	116.2	103.6	104.7	130.1	128.5	137.4	136.5	115.4	113.8
Annual result and interest paid	4.4	4.2	6.1	6.8	5.6	5.6	5.3	4.9	4.2	4.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.0	10.3	17.8	19.5	17.4	17.5	16.4	15.9	9.2	9.5
Percentage of fixed assets										
Long-term equity and liabilities	102.5	101.2	107.8	112.3	130.2	130.6	132.4	132.1	99.5	98.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	96.9	94.4	86.4	87.9	90.5	87.6	96.0	95.4	97.2	94.5
Cash resources, short-term receivables and inventories	133.2	130.6	121.6	127.6	147.5	146.2	155.0	154.1	130.2	127.4
Percentage of cost of materials										
Trade payables	7.6	7.4	17.8	17.4	12.0	11.6	9.9	9.5	7.2	7.1
Memo item:										
Balance sheet total in € billion	3 343.60	3 467.37	18.91	20.46	84.79	89.94	310.18	323.38	2 929.72	3 033.60
Sales in € billion	3 937.72	4 030.54	19.59	21.43	110.33	115.59	426.06	441.49	3 381.74	3 452.03
Number of enterprises	75 344	75 344	23 871	23 871	22 721	22 721	18 552	18 552	10 200	10 200

* 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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.8	24.5	7.8	7.8	27.0	26.4	37.9	37.3	47.4	47.1
	50	48.0	47.5	31.7	30.9	48.3	47.5	57.6	57.0	66.3	66.1
	75	69.2	68.8	51.7	51.3	67.6	67.3	75.2	74.9	81.6	81.5
Personnel expenses	25	11.4	11.8	14.3	14.8	14.0	14.3	10.3	10.6	6.7	6.9
	50	24.2	24.7	30.4	30.6	26.6	27.1	20.5	21.0	14.5	14.9
	75	39.3	39.8	46.0	46.2	39.8	40.4	34.1	35.0	26.0	27.0
Depreciation	25	0.7	0.7	0.9	0.9	0.7	0.7	0.7	0.7	0.6	0.6
	50	1.8	1.8	2.3	2.3	1.7	1.7	1.6	1.6	1.6	1.6
	75	4.2	4.3	5.5	5.5	3.9	3.9	3.6	3.7	3.5	3.6
Annual result	25	0.5	0.5	0.2	0.7	0.6	0.6	0.5	0.5	0.3	0.3
	50	2.7	2.8	3.9	4.4	2.6	2.7	2.4	2.3	2.0	1.8
	75	7.0	7.1	11.3	11.6	6.1	6.3	5.4	5.4	5.1	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.1	4.0	4.0	3.9	4.1	4.1	4.1	4.1	4.2	4.2
	50	15.3	15.3	16.5	16.3	14.2	14.3	14.9	15.1	16.0	16.0
	75	39.9	39.9	46.4	45.9	39.1	39.4	37.0	37.1	35.1	36.0
Inventories	25	0.7	0.7	0.0	0.0	1.3	1.4	2.4	2.2	3.3	3.3
	50	13.6	13.6	4.4	4.7	16.5	16.6	21.9	21.2	18.3	17.6
	75	38.6	39.1	27.2	28.2	44.0	44.3	43.8	43.6	36.8	36.4
Equity	25	9.2	10.3	2.2	4.7	9.9	10.8	13.4	13.9	14.0	14.4
	50	27.8	29.2	23.3	25.4	27.4	28.6	31.1	32.3	30.7	31.2
	75	51.3	53.0	50.3	52.8	51.0	52.7	52.9	54.3	50.4	51.3
Short-term liabilities	25	20.4	19.5	19.2	18.1	21.2	20.1	20.7	19.9	21.2	20.5
	50	42.5	41.2	43.4	41.3	43.3	42.1	41.9	40.8	40.2	39.5
	75	69.1	67.6	75.2	72.0	69.3	68.3	65.9	65.4	63.4	62.7
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	5.5	5.4	8.3	8.5	7.7	7.7	3.9	3.5	0.1	0.1
	75	28.4	28.3	37.3	37.0	30.2	29.9	23.5	23.8	16.8	16.1
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.8	0.4	1.0	0.9	0.9	0.8	0.7	0.5	0.4
	50	3.6	3.6	4.9	5.6	3.5	3.6	3.1	3.0	2.6	2.4
	75	8.9	9.0	13.8	14.2	8.0	8.1	7.0	6.9	6.5	6.2
Annual result and depreciation	25	2.4	2.5	2.7	3.5	2.7	2.8	2.4	2.2	1.8	1.6
	50	6.3	6.5	8.7	9.4	6.3	6.3	5.5	5.3	4.7	4.5
	75	13.2	13.4	20.1	20.4	12.1	12.3	10.7	10.5	9.8	9.5
Trade receivables	25	2.9	2.8	1.8	1.8	3.4	3.1	3.7	3.4	3.1	3.0
	50	7.0	6.6	6.2	5.9	7.2	6.8	7.5	7.1	7.0	6.7
	75	12.2	11.8	12.3	11.9	12.2	11.8	12.3	11.8	11.6	11.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.2	1.7	2.6	2.4	2.4	2.2	2.0	1.8	1.6
	50	6.3	6.4	8.1	9.0	6.3	6.3	5.7	5.4	5.3	4.9
	75	14.1	14.2	21.2	22.6	13.3	13.4	11.3	11.0	10.5	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.9	4.3	-0.4	2.2	4.5	4.4	5.5	5.2	5.7	5.1
	50	16.4	16.8	16.6	19.1	16.4	16.6	16.8	16.4	15.4	14.8
	75	41.8	43.1	51.6	57.0	42.0	42.8	38.7	37.6	31.9	31.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.0	91.2	65.2	74.5	95.2	96.9	97.9	98.1	93.8	93.4
	50	160.1	165.5	138.2	150.0	180.4	185.3	172.1	172.6	147.7	148.4
	75	418.7	437.3	400.0	437.2	485.5	515.5	424.3	421.6	314.2	314.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.0	50.5	44.9	46.4	48.0	47.8	52.9	52.9	59.7	59.4
	50	103.7	105.9	107.1	111.3	101.2	102.6	101.7	103.5	105.4	107.7
	75	217.2	227.4	250.0	267.0	211.1	221.9	204.4	211.7	192.0	197.2
		Percentage of cost of materials									
Trade payables	25	4.5	4.1	4.6	4.2	4.9	4.5	4.3	4.0	3.7	3.4
	50	9.3	8.8	12.0	11.2	9.9	9.3	8.3	7.9	7.3	7.0
	75	18.4	17.5	29.5	27.5	19.0	18.2	14.7	14.0	12.1	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

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	
	Cylindered sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.6	98.1	97.7	98.6	98.4	99.0	99.4	99.6	99.7
Change in finished goods	0.5	0.4	1.9	2.3	1.4	1.6	1.0	0.6	0.4	0.3
Interest and similar income	0.3	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.4
Other income	4.2	4.6	5.6	5.7	4.0	4.1	3.0	3.0	4.4	4.9
of which: Income from long-term equity investments	1.1	1.2	0.2	0.2	0.2	0.2	0.3	0.3	1.2	1.3
Total income	104.6	105.0	105.8	105.9	104.2	104.3	103.2	103.2	104.8	105.3
Expenses										
Cost of materials	69.3	69.3	37.5	37.9	48.1	47.7	55.1	54.7	71.8	71.9
Personnel expenses	15.4	15.7	37.2	36.8	30.3	30.6	25.5	26.0	13.6	13.8
Depreciation	2.8	2.9	4.1	4.0	3.4	3.4	3.1	3.2	2.8	2.9
of which: Depreciation of tangible fixed assets	2.6	2.6	4.0	3.9	3.2	3.3	2.9	2.9	2.5	2.6
Interest and similar expenses	1.4	1.2	1.1	1.0	0.7	0.7	0.7	0.7	1.5	1.3
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	12.7	22.4	22.0	17.5	17.6	14.7	14.9	12.1	12.2
Total expenses before taxes on income	101.6	101.8	102.6	101.9	100.2	100.3	99.2	99.5	101.9	102.1
Annual result before taxes on income	3.0	3.3	3.3	4.0	4.0	4.0	3.9	3.7	2.9	3.2
Taxes on income	0.8	0.8	1.4	1.5	1.3	1.3	1.1	1.1	0.8	0.8
Annual result	2.2	2.5	1.9	2.6	2.7	2.8	2.8	2.6	2.1	2.4
Profit and loss transfers (parent company)	1.1	1.1	0.3	0.2	0.1	0.1	0.1	0.1	1.3	1.3
Profit and loss transfers (subsidiary)	1.3	1.4	-0.2	-0.2	0.2	0.2	0.8	0.7	1.4	1.5
Profit for the year	2.0	2.2	2.3	3.0	2.6	2.6	2.1	1.9	2.0	2.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.5	0.9	0.9	0.8	0.8	1.0	1.0	1.7	1.6
Tangible fixed assets	21.1	21.1	35.7	34.4	33.0	32.2	31.4	31.4	19.7	19.8
of which: Land and buildings	7.4	7.4	13.5	13.0	13.4	12.9	13.0	12.8	6.6	6.7
Inventories	11.6	11.6	17.1	18.6	22.8	23.8	21.2	21.1	10.4	10.3
of which: Finished goods and merchandise	4.9	4.8	6.4	6.2	7.4	7.4	7.7	7.6	4.5	4.5
Cash	5.7	5.2	14.6	14.4	13.1	12.9	11.0	11.0	5.0	4.3
Receivables	31.6	31.7	26.6	26.7	25.4	25.2	28.3	28.4	32.1	32.2
Short-term	27.2	26.9	25.4	25.0	24.1	23.8	26.3	26.3	27.3	27.1
of which:										
Trade receivables	7.4	7.1	11.9	11.5	12.5	12.0	12.5	12.0	6.8	6.5
Receivables from affiliated companies	17.1	17.1	7.7	7.4	7.6	7.8	10.5	10.9	18.0	18.0
Long-term	4.4	4.7	1.2	1.7	1.3	1.4	1.9	2.1	4.7	5.1
of which: Loans to affiliated companies	3.9	4.1	0.7	1.2	0.7	0.7	1.2	1.3	4.3	4.5
Securities	2.9	3.0	0.8	0.7	1.1	1.1	1.4	1.4	3.2	3.2
Other long-term equity investments	25.1	25.5	3.6	3.6	3.3	3.6	5.3	5.3	27.6	28.1
of which: Goodwill	0.6	0.5	0.7	0.6	0.5	0.5	0.5	0.5	0.6	0.5
Capital										
Equity	34.0	34.3	33.0	34.1	38.4	38.2	40.2	40.0	33.2	33.6
Liabilities										
Short-term	48.9	48.5	59.3	58.4	52.6	53.0	47.7	47.8	48.8	48.4
of which:										
Liabilities to banks	33.6	33.6	39.6	39.8	37.3	37.9	35.6	35.4	33.3	33.3
Trade payables	2.3	2.4	8.5	7.9	7.0	6.9	5.3	5.3	1.8	1.9
Liabilities to affiliated companies	5.7	5.4	8.1	7.9	7.8	7.3	7.6	7.2	5.5	5.2
Long-term	18.4	18.7	6.4	6.5	6.5	6.6	10.0	10.0	19.6	19.9
of which:										
Liabilities to banks	15.2	14.8	19.7	18.5	15.3	15.1	12.1	12.3	15.5	15.1
Liabilities to affiliated companies	4.5	4.7	12.7	12.2	10.7	10.4	7.8	7.9	4.0	4.2
Provisions	8.0	7.4	4.7	4.0	3.3	3.2	3.2	3.4	8.6	7.9
of which: Provisions for pensions	16.3	16.4	7.0	6.8	8.2	8.0	11.1	11.1	17.1	17.1
of which: Provisions for pensions	6.1	6.3	1.6	1.5	2.1	2.1	3.2	3.3	6.5	6.7
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	3.3	3.4	4.1	4.0	4.1	4.0	3.7	2.9	3.2
Annual result and depreciation	5.1	5.4	6.1	6.7	6.1	6.3	6.0	5.8	4.9	5.3
Trade receivables	6.7	6.5	10.0	9.8	9.4	9.2	9.5	9.1	6.3	6.1
Percentage of the balance sheet total										
Sales	110.5	109.1	119.2	117.9	132.4	129.9	132.3	131.6	107.8	106.3
Annual result and interest paid	4.0	4.0	3.6	4.3	4.6	4.6	4.7	4.3	3.9	3.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.3	9.7	13.9	15.5	16.8	16.7	16.2	15.5	8.6	9.1
Percentage of fixed assets										
Long-term equity and liabilities	101.9	100.9	129.8	132.3	142.6	143.3	136.5	136.7	98.6	97.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	100.2	98.0	101.8	99.7	100.6	97.8	105.9	106.2	99.6	97.1
Cash resources, short-term receivables and inventories	134.7	132.4	145.1	146.4	161.6	160.5	165.3	165.7	130.7	128.0
Percentage of cost of materials										
Trade payables	7.4	7.1	17.7	17.3	12.1	11.6	10.3	9.9	7.0	6.7
Memo item:										
Balance sheet total in € billion	2 915.03	3 024.09	11 791	13 171	63 851	68 351	250 871	262 041	2 588.53	2 680.53
Sales in € billion	3 219.92	3 298.90	14 051	15 521	84 531	88 771	331 921	344 911	2 789.41	2 849.68
Number of enterprises	56 442	56 442	16 792	16 792	17 358	17 358	14 449	14 449	7 843	7 843

* 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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.2	24.9	9.7	9.8	26.7	26.2	35.8	35.4	45.8	45.4
	50	48.3	47.7	33.0	32.4	47.9	47.0	57.1	56.6	65.7	65.5
	75	69.3	68.8	52.9	52.4	66.8	66.5	75.1	74.8	82.2	82.0
Personnel expenses	25	12.6	12.9	19.1	19.5	15.4	15.6	10.5	10.8	6.5	6.6
	50	26.2	26.6	34.8	34.9	28.2	28.8	21.2	21.6	14.6	15.1
	75	42.0	42.7	50.2	50.3	41.6	42.3	35.7	36.7	27.2	28.1
Depreciation	25	0.7	0.7	0.8	0.8	0.7	0.7	0.6	0.6	0.5	0.5
	50	1.7	1.7	2.0	2.0	1.6	1.6	1.6	1.6	1.6	1.6
	75	3.9	3.9	4.5	4.4	3.7	3.7	3.7	3.8	3.7	3.8
Annual result	25	0.3	0.3	-0.4	0.2	0.4	0.5	0.4	0.4	0.2	0.2
	50	2.2	2.3	2.3	2.8	2.2	2.2	2.2	2.1	1.9	1.8
	75	5.7	5.8	7.1	7.6	5.3	5.4	5.2	5.2	5.0	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.4	3.4	3.0	2.9	3.6	3.5	3.6	3.7	3.5	3.5
	50	12.8	12.7	12.1	11.9	12.2	12.1	13.4	13.7	14.6	14.6
	75	34.8	34.8	33.8	33.1	34.0	34.5	36.0	36.3	35.2	36.0
Inventories	25	0.6	0.7	0.0	0.0	1.1	1.2	1.6	1.4	2.3	2.3
	50	13.2	13.2	5.3	5.6	15.7	15.8	19.7	18.9	15.6	15.2
	75	38.6	39.0	29.9	30.6	43.9	44.1	42.4	42.3	35.2	34.7
Equity	25	12.6	13.8	6.0	8.8	13.4	14.5	16.3	17.0	16.2	16.4
	50	31.9	33.4	27.5	30.2	31.8	33.2	35.2	36.2	33.5	34.5
	75	55.1	56.7	54.1	56.5	55.0	56.6	56.7	57.9	53.9	54.9
Short-term liabilities	25	18.8	17.9	18.9	17.7	19.4	18.2	18.2	17.6	18.7	18.2
	50	39.2	37.8	41.8	39.8	40.0	38.7	37.5	36.3	35.9	35.5
	75	65.7	64.0	72.4	68.7	66.0	64.8	62.2	61.5	59.1	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	2.8	2.7	3.2	3.7	5.3	5.2	2.1	1.8	0.0	0.0
	75	22.6	22.6	26.2	25.8	25.0	25.0	20.7	21.0	14.6	13.7
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.5	-0.3	0.3	0.6	0.7	0.7	0.6	0.4	0.3
	50	2.9	3.1	3.1	3.7	3.0	3.1	3.0	2.9	2.6	2.3
	75	7.5	7.7	9.3	9.8	7.3	7.4	6.9	6.8	6.4	6.2
Annual result and Depreciation	25	2.0	2.1	1.6	2.3	2.3	2.3	2.2	2.1	1.7	1.5
	50	5.5	5.7	6.1	6.8	5.6	5.7	5.3	5.2	4.7	4.4
	75	11.5	11.7	13.7	14.1	11.2	11.3	10.6	10.5	9.8	9.6
Trade receivables	25	3.2	3.0	2.3	2.3	3.6	3.3	3.7	3.4	3.2	3.1
	50	7.4	7.0	6.9	6.6	7.6	7.1	7.6	7.3	7.3	7.0
	75	12.8	12.4	13.3	12.9	12.7	12.3	12.6	12.3	12.1	11.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	1.7	0.4	1.5	2.0	2.0	1.9	1.7	1.5	1.4
	50	5.3	5.4	5.7	6.5	5.4	5.4	5.2	4.9	4.9	4.5
	75	11.6	11.7	14.4	15.4	11.2	11.3	10.4	10.2	9.9	9.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	2.2	2.6	-7.5	-3.0	3.0	2.9	4.6	4.3	4.8	4.5
	50	14.4	14.8	11.3	13.8	14.8	14.8	16.2	15.9	15.2	14.6
	75	38.5	39.7	39.2	44.2	40.6	41.1	40.0	39.1	32.4	32.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.5	102.8	85.1	94.5	108.1	109.8	105.1	105.3	99.3	98.6
	50	189.1	196.2	183.7	201.4	215.0	222.9	188.9	189.6	156.8	158.3
	75	500.0	527.4	529.4	585.7	573.9	606.4	478.7	476.8	343.8	347.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	57.5	58.1	53.6	56.2	54.4	54.8	59.7	60.5	66.3	65.6
	50	117.6	121.0	124.2	129.9	115.6	117.8	114.3	117.1	117.8	121.0
	75	249.5	263.8	293.1	316.9	246.6	259.2	233.5	245.3	217.8	221.4
		Percentage of cost of materials									
Trade payables	25	4.5	4.1	4.7	4.3	4.9	4.6	4.4	4.1	3.6	3.3
	50	9.4	8.9	12.2	11.3	9.9	9.2	8.6	8.2	7.4	7.0
	75	18.6	17.7	29.5	27.6	19.2	18.2	15.3	14.6	12.7	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

I. Enterprises by economic sector

cont'd: 1. All economic sectors*

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Cylindred sample 2018/2019										
Income statement	Percentage of gross revenue									
Income	99.4	99.5	99.2	98.8	98.8	98.6	98.9	99.3	99.5	99.6
Sales	0.6	0.5	0.8	1.2	1.2	1.4	1.1	0.7	0.5	0.4
Change in finished goods	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Interest and similar income	2.3	2.2	4.1	4.4	2.4	2.4	1.8	1.9	2.3	2.2
Other income	0.4	0.4	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.4
of which: Income from long-term equity investments	102.4	102.3	104.2	104.5	102.5	102.5	101.9	102.1	102.5	102.3
Total income	Expenses									
Expenses	68.5	68.1	34.2	34.3	50.0	49.7	58.6	58.2	71.3	70.8
Cost of materials	14.2	14.6	24.1	24.2	23.1	23.3	20.8	21.2	12.7	13.0
Personnel expenses	2.6	2.6	9.2	8.9	4.6	4.6	3.1	3.1	2.4	2.4
Depreciation	2.4	2.5	9.1	8.9	4.5	4.5	3.0	2.9	2.2	2.3
of which: Depreciation of tangible fixed assets	0.8	0.7	2.3	2.1	1.2	1.1	0.8	0.8	0.7	0.7
Interest and similar expenses	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Operating taxes	12.5	12.8	21.8	21.4	16.7	16.8	13.7	13.9	12.0	12.4
Other expenses	98.7	98.9	91.8	91.1	95.8	95.7	97.2	97.4	99.1	99.4
Total expenses before taxes on income	3.8	3.4	12.4	13.4	6.7	6.9	4.7	4.7	3.4	2.9
Annual result before taxes on income	0.6	0.6	1.5	1.6	1.0	1.0	0.8	0.8	0.5	0.5
Taxes on income	3.2	2.8	10.9	11.8	5.7	5.8	4.0	3.9	2.8	2.4
Annual result	0.3	0.3	0.0	0.0	0.1	0.2	0.0	0.0	0.4	0.4
Profit and loss transfers (parent company)	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Profit and loss transfers (subsidiary)	3.4	3.0	10.9	11.8	5.8	6.0	3.9	3.8	3.1	2.7
Profit for the year	Balance sheet									
Balance sheet	Percentage of the balance sheet total									
Assets	1.7	2.0	0.7	0.8	0.7	0.7	1.1	1.1	1.9	2.3
Intangible fixed assets	27.4	27.2	64.8	63.3	46.6	45.3	31.7	31.1	24.7	24.7
Tangible fixed assets	8.9	8.9	15.1	15.2	13.2	13.1	11.7	11.5	8.0	8.1
of which: Land and buildings	21.0	21.3	8.1	9.2	20.2	21.7	28.9	29.4	19.9	20.2
Inventories	9.4	9.3	3.2	3.4	8.4	8.6	11.4	11.5	9.2	9.1
of which: Finished goods and merchandise	7.4	7.2	9.2	9.5	9.4	9.7	9.8	10.1	6.8	6.5
Cash	31.1	31.1	14.1	14.1	19.1	18.5	24.3	24.0	33.4	33.4
Receivables	29.3	28.7	13.6	13.4	18.4	17.8	23.3	22.9	31.4	30.7
Short-term	10.5	10.1	6.0	6.1	9.8	9.6	13.1	12.3	10.1	9.8
of which:	15.4	15.4	4.1	4.2	5.8	5.2	7.0	7.4	17.7	17.7
Trade receivables	1.8	2.4	0.6	0.7	0.6	0.7	1.0	1.0	2.0	2.8
Receivables from affiliated companies	1.3	1.9	0.3	0.4	0.3	0.3	0.6	0.6	1.6	2.3
Long-term	0.9	0.8	0.1	0.1	0.5	0.4	0.8	0.7	1.0	0.9
Securities	10.0	9.8	1.7	1.6	2.7	2.8	3.1	3.3	11.8	11.6
Other long-term equity investments	0.5	0.4	0.5	0.4	0.5	0.4	0.3	0.3	0.5	0.4
of which: Goodwill	Capital									
Capital	27.0	26.6	21.1	22.6	21.8	22.0	24.5	24.8	27.9	27.3
Equity	59.9	60.0	74.7	73.0	72.8	72.5	66.1	66.0	57.8	57.9
Liabilities	46.1	47.1	38.0	35.8	43.5	45.4	50.3	52.2	45.8	46.5
Short-term	5.3	5.5	15.3	13.8	11.2	11.9	8.7	9.0	4.2	4.3
of which:	9.6	9.7	4.9	5.1	7.4	7.3	8.0	7.5	10.1	10.4
Liabilities to banks	20.7	20.8	9.0	7.1	11.4	11.6	17.5	17.8	22.1	22.1
Trade payables	13.8	12.9	36.7	37.2	29.3	27.1	15.8	13.8	12.0	11.4
Liabilities to affiliated companies	7.9	8.0	32.2	33.5	23.6	21.8	10.0	9.0	6.1	6.5
Long-term	4.7	3.8	3.3	2.6	4.3	4.1	4.5	4.0	4.7	3.7
of which:	12.5	12.8	3.3	3.5	5.0	5.1	8.9	8.7	13.8	14.2
Liabilities to banks	4.0	4.2	0.1	0.1	0.6	0.6	2.0	2.0	4.7	4.8
Liabilities to affiliated companies	Other ratios									
Other ratios	Percentage of sales									
Annual result before taxes on income	3.8	3.4	12.5	13.6	6.8	7.0	4.8	4.7	3.4	3.0
Annual result and depreciation	5.8	5.5	20.3	21.0	10.4	10.6	7.2	7.0	5.2	4.9
Trade receivables	6.2	6.1	7.7	7.6	7.9	7.7	8.2	7.8	5.8	5.7
Percentage of the balance sheet total	167.5	165.1	77.7	81.0	123.2	124.2	158.7	157.5	173.6	170.6
Sales	6.6	5.9	10.4	11.4	8.6	8.8	7.7	7.4	6.2	5.4
Annual result and interest paid	14.8	13.7	22.6	25.0	18.7	19.2	17.3	17.0	13.9	12.6
Annual result and depreciation	107.7	103.9	85.3	90.1	101.3	99.6	113.6	110.3	108.0	103.7
Long-term equity and liabilities	80.1	76.7	59.8	64.2	64.1	60.7	66.6	64.2	84.0	80.3
Cash resources and short-term receivables	125.6	122.0	81.1	89.8	110.6	108.5	124.0	120.4	127.5	123.6
Cash resources, short-term receivables and inventories	8.3	8.6	18.2	18.0	11.9	11.6	8.5	8.1	8.1	8.5
Trade payables	Memo item:									
Memo item:	428.57	443.28	7.12	7.29	20.95	21.59	59.31	61.34	341.19	353.07
Balance sheet total in € billion	717.80	731.64	5.54	5.90	25.80	26.81	94.14	96.58	592.33	602.35
Sales in € billion	18 902	18 902	7 079	7 079	5 363	5 363	4 103	4 103	2 357	2 357
Number of enterprises	* 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									

* 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							
		Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	23.4	23.0	3.3	3.6	27.9	27.3	43.0	42.1	51.4	50.9
	50	47.4	46.8	28.3	27.8	50.0	49.4	59.7	59.0	68.4	67.5
	75	69.2	68.8	48.6	48.1	70.3	70.1	75.6	75.3	80.5	80.1
Personnel expenses	25	8.7	9.0	5.4	5.7	10.7	11.1	9.8	10.1	7.5	7.7
	50	19.2	19.6	20.7	21.2	21.4	21.7	18.4	18.9	13.9	14.4
	75	32.1	32.5	34.4	34.9	33.9	34.4	29.9	30.6	23.4	24.0
Depreciation	25	1.0	0.9	1.4	1.4	0.9	0.9	0.8	0.8	0.7	0.7
	50	2.2	2.2	3.5	3.4	2.0	2.0	1.7	1.7	1.5	1.5
	75	5.3	5.3	9.3	9.2	4.8	4.8	3.4	3.6	2.9	3.1
Annual result	25	1.6	1.6	4.0	4.7	1.7	1.7	1.0	0.9	0.7	0.5
	50	5.0	5.1	11.0	11.5	4.4	4.5	2.9	2.8	2.3	2.0
	75	12.0	12.2	21.2	21.5	8.6	8.7	6.1	6.1	5.5	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.9	7.8	10.5	10.1	7.4	7.1	6.7	6.7	7.1	7.0
	50	25.0	25.1	36.8	36.8	23.2	23.2	19.3	19.5	19.5	19.8
	75	54.0	54.0	70.4	70.3	52.6	52.1	39.7	40.2	34.8	35.7
Inventories	25	0.8	0.9	0.0	0.0	2.0	2.2	8.7	8.9	10.7	10.8
	50	15.1	15.2	2.9	3.1	18.5	19.0	28.4	28.4	24.7	24.0
	75	38.8	39.2	21.4	22.2	44.7	44.9	47.1	47.1	41.4	41.5
Equity	25	2.7	3.4	-6.0	-2.4	3.1	3.6	6.9	7.2	9.3	9.7
	50	16.3	17.6	12.3	14.8	14.7	15.7	19.6	20.1	22.2	23.1
	75	36.9	38.1	38.9	40.1	33.6	35.1	37.2	38.4	38.5	38.9
Short-term liabilities	25	27.7	26.4	20.0	19.1	29.5	28.8	34.0	33.3	33.4	33.0
	50	52.9	51.8	48.0	46.4	54.9	54.0	55.0	54.8	53.3	53.1
	75	77.7	76.5	82.1	80.0	78.2	76.9	75.0	75.1	73.7	71.5
Liabilities to banks	25	0.0	0.0	0.0	0.3	0.8	0.7	0.0	0.0	0.0	0.0
	50	17.6	17.2	29.5	28.9	20.1	19.7	11.4	10.7	4.0	3.9
	75	46.0	45.7	63.6	62.5	46.8	46.5	32.6	32.1	22.8	23.3
		Percentage of sales									
Annual result before taxes on income	25	1.9	2.0	4.5	5.3	2.2	2.1	1.3	1.2	0.9	0.6
	50	5.8	6.0	12.4	12.9	5.2	5.3	3.6	3.5	2.9	2.5
	75	13.7	14.0	23.8	24.3	10.2	10.3	7.3	7.2	6.7	6.3
Annual result and Depreciation	25	4.2	4.2	9.0	9.8	4.4	4.3	3.0	2.8	2.1	1.9
	50	9.4	9.6	19.1	19.4	8.3	8.4	5.9	5.8	4.8	4.5
	75	20.1	20.4	34.9	35.9	15.1	15.3	10.8	10.7	9.7	9.0
Trade receivables	25	2.1	2.1	0.9	0.9	2.8	2.6	3.7	3.3	2.8	2.8
	50	5.9	5.5	4.6	4.3	6.3	6.0	7.0	6.5	6.3	6.0
	75	10.4	10.1	10.0	9.7	10.6	10.2	10.9	10.5	10.3	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.4	4.5	6.7	7.4	4.7	4.6	3.5	3.3	3.0	2.4
	50	10.7	10.7	19.6	21.2	10.4	10.4	7.7	7.5	6.8	6.2
	75	24.6	25.2	47.2	49.6	20.9	21.0	14.1	13.5	12.0	11.2
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.1	9.4	11.0	13.3	9.6	9.4	8.1	8.1	7.5	6.9
	50	22.3	22.9	32.0	34.0	21.6	22.1	18.2	17.8	16.2	15.3
	75	51.1	53.2	80.6	88.0	45.6	46.8	35.4	34.1	30.8	30.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	57.3	60.6	31.0	37.5	60.8	63.7	73.8	72.5	76.8	76.4
	50	106.8	108.3	95.6	97.6	108.5	109.8	125.0	126.0	123.3	122.3
	75	216.9	225.0	169.6	179.5	237.8	249.1	256.2	262.5	223.9	228.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	36.6	36.0	31.0	31.6	35.7	34.2	40.0	39.0	46.7	47.0
	50	71.8	71.9	75.3	77.1	67.7	67.5	68.6	67.4	76.9	76.8
	75	132.7	136.5	163.6	169.6	123.0	127.4	117.3	118.8	117.6	121.0
		Percentage of cost of materials									
Trade payables	25	4.4	4.1	4.4	4.2	4.9	4.5	4.2	3.8	4.0	3.9
	50	9.0	8.5	11.7	11.0	9.9	9.4	7.5	7.1	7.1	6.9
	75	17.7	17.0	29.7	27.3	18.7	18.4	12.6	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

I. Enterprises by economic sector

2. Agriculture, forestry and fishing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.5	98.9	100.6	99.7	100.6	99.9	98.0	98.5	97.3	98.5
Change in finished goods	1.5	1.1	-0.6	0.3	-0.6	0.1	2.0	1.5	2.7	1.5
Interest and similar income	0.3	0.3	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3
Other income	9.3	10.5	22.5	24.0	14.0	14.0	4.2	4.3	7.4	9.4
of which: Income from long-term equity investments	0.8	1.0	0.3	0.3	0.7	0.7	0.2	0.1	1.1	1.6
Total income	109.7	110.8	123.0	124.4	114.4	114.3	104.5	104.6	107.7	109.7
Expenses										
Cost of materials	54.3	55.6	47.7	47.8	54.4	54.3	49.5	49.6	56.8	59.5
Personnel expenses	24.8	25.9	20.1	20.3	21.8	22.0	21.8	21.8	27.8	30.1
Depreciation	6.6	6.9	12.3	12.9	9.5	9.8	6.7	7.1	4.6	4.7
of which: Depreciation of tangible fixed assets	6.5	6.8	12.1	12.6	9.4	9.7	6.5	6.7	4.6	4.7
Interest and similar expenses	1.7	2.0	3.7	3.6	2.2	2.2	1.1	1.0	1.5	2.0
Operating taxes	0.3	0.3	0.6	0.6	0.5	0.4	0.2	0.2	0.3	0.3
Other expenses	18.0	18.9	33.0	32.2	23.0	22.8	18.5	18.2	13.7	15.5
Total expenses before taxes on income	105.8	109.6	117.2	117.4	111.3	111.5	97.9	97.9	104.7	112.0
Annual result before taxes on income	3.9	1.3	5.8	7.0	3.0	2.8	6.6	6.7	3.0	-2.3
Taxes on income	0.6	0.6	0.8	0.9	0.9	0.8	0.6	0.8	0.4	0.4
Annual result	3.3	0.6	5.1	6.1	2.1	2.0	6.0	6.0	2.6	-2.8
Profit and loss transfers (parent company)	0.5	0.6	0.1	0.0	0.1	0.0	-0.2	0.2	1.0	1.2
Profit and loss transfers (subsidiary)	1.1	0.9	-0.1	0.1	-0.1	-0.1	3.1	2.6	1.0	0.9
Profit for the year	2.7	0.4	5.3	5.9	2.3	2.2	2.7	3.5	2.6	-2.5
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	0.6	1.4	1.3
Tangible fixed assets	69.2	66.7	68.4	69.2	64.6	64.7	48.2	46.9	74.1	70.0
of which: Land and buildings	41.9	40.8	47.8	48.5	42.9	43.0	22.1	22.1	43.6	41.7
Inventories	5.7	5.4	7.9	7.7	10.0	9.8	12.2	12.3	2.9	2.5
of which: Finished goods and merchandise	3.1	2.7	4.0	3.6	4.3	4.0	6.5	6.1	2.0	1.7
Cash	4.7	3.8	4.3	3.8	5.1	4.4	9.5	8.4	3.8	2.9
Receivables	12.1	17.3	13.6	14.0	15.5	16.0	21.9	23.9	9.2	17.2
Short-term	10.7	14.5	12.6	12.9	14.0	14.5	18.6	20.8	8.1	13.9
of which:										
Trade receivables	3.6	3.5	3.7	4.1	4.3	4.1	8.0	8.9	2.7	2.4
Receivables from affiliated companies	5.3	6.0	6.1	5.5	7.5	8.2	8.8	9.2	3.9	4.9
Long-term	1.4	2.7	0.9	1.2	1.5	1.6	3.4	3.1	1.1	3.3
of which: Loans to affiliated companies	1.1	1.0	0.1	0.2	0.9	1.0	3.0	2.7	1.1	0.9
Securities	1.9	0.4	0.6	0.3	0.8	0.8	0.3	0.3	2.7	0.4
Other long-term equity investments	5.3	5.2	4.6	4.3	3.5	3.8	7.4	7.4	5.7	5.5
of which: Goodwill	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0
Capital										
Equity	65.5	61.5	43.2	41.6	46.2	45.1	33.8	34.6	80.1	73.9
Liabilities	28.0	31.6	54.2	55.7	50.9	52.0	58.2	56.9	11.8	17.6
Short-term	15.3	19.6	27.5	28.9	21.5	22.0	37.4	38.0	8.1	14.8
of which:										
Liabilities to banks	4.2	7.4	11.5	11.4	8.6	8.3	7.3	7.8	1.2	6.5
Trade payables	2.9	3.0	4.8	5.5	4.6	4.4	5.7	6.6	1.6	1.7
Liabilities to affiliated companies	6.6	7.6	7.5	8.2	5.5	6.3	20.2	21.1	4.8	6.0
Long-term	12.7	12.1	26.7	26.9	29.4	30.1	20.8	18.9	3.7	2.8
of which:										
Liabilities to banks	9.8	9.2	19.4	20.0	20.4	20.6	17.2	15.7	3.6	2.8
Liabilities to affiliated companies	2.5	2.6	6.4	5.9	8.1	8.7	2.2	2.4	0.0	0.0
Provisions	5.9	6.2	1.9	1.8	2.2	2.1	7.8	8.3	7.5	7.8
of which: Provisions for pensions	3.2	3.6	0.4	0.4	0.2	0.2	3.2	3.5	4.7	5.2
Other ratios	Percentage of sales									
Annual result before taxes on income	3.9	1.3	5.8	7.0	3.0	2.8	6.8	6.8	3.1	-2.4
Annual result and depreciation	10.1	7.7	17.2	19.0	11.5	11.8	12.9	13.3	7.4	2.0
Trade receivables	8.2	8.5	11.0	12.4	8.8	8.7	8.9	10.1	7.3	7.3
	Percentage of the balance sheet total									
Sales	43.5	41.2	33.5	32.5	48.5	47.2	89.2	88.2	36.3	33.5
Annual result and interest paid	2.2	1.1	2.9	3.2	2.1	2.0	6.5	6.2	1.5	-0.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.6	9.1	11.0	11.3	11.5	11.0	20.3	20.6	16.7	2.9
	Percentage of fixed assets									
Long-term equity and liabilities	103.8	101.7	94.1	91.5	108.3	106.9	97.4	98.1	104.3	101.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	101.7	94.5	61.9	57.9	91.2	88.1	75.3	77.1	148.6	113.8
Cash resources, short-term receivables and inventories	139.0	121.8	90.5	84.5	137.9	132.8	108.0	109.6	184.1	130.6
	Percentage of cost of materials									
Trade payables	12.0	13.1	30.3	35.3	17.7	17.3	12.6	14.9	7.4	8.3
Memo item:										
Balance sheet total in € billion	13.16	13.74	1.10	1.14	2.86	2.94	1.19	1.22	8.01	8.44
Sales in € billion	5.73	5.66	0.37	0.37	1.39	1.39	1.07	1.08	2.91	2.82
Number of enterprises	849	849	454	454	313	313	58	58	24	24

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
...	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	31.4	31.2	20.8	23.3	43.8	42.8	34.4	32.2	44.7	48.2
	50	52.6	52.7	48.3	49.2	55.8	55.2	52.6	52.4	59.9	63.0
	75	67.5	68.2	68.0	68.2	66.8	67.5	66.8	67.1	78.2	81.2
Personnel expenses	25	8.5	8.9	4.4	4.0	12.8	13.1	11.3	11.0	7.4	8.2
	50	18.4	18.5	15.1	15.0	21.8	21.6	19.9	19.8	16.4	16.3
	75	28.9	29.6	28.6	28.4	28.9	30.0	32.2	31.7	43.6	52.1
Depreciation	25	3.6	3.8	3.5	3.8	4.4	4.6	1.9	2.2	1.2	1.1
	50	8.6	9.5	9.6	11.3	8.6	9.2	5.0	5.3	2.9	3.0
	75	15.4	16.1	19.0	18.6	13.6	14.4	9.1	10.6	5.6	5.2
Annual result	25	- 1.0	- 1.2	- 0.9	- 1.4	- 1.8	- 1.2	- 0.3	0.0	0.4	- 4.9
	50	4.4	3.6	7.9	7.2	2.8	2.4	2.5	2.5	1.9	0.6
	75	12.7	12.0	18.7	18.1	7.8	6.5	7.3	5.8	6.6	2.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	42.3	42.4	45.4	44.3	48.4	50.9	25.2	21.5	16.0	16.1
	50	66.0	66.9	68.4	69.0	65.8	66.7	40.5	42.2	29.4	31.9
	75	79.6	80.5	84.0	84.1	77.0	78.2	66.3	70.1	82.4	82.5
Inventories	25	1.7	1.7	0.5	0.6	5.4	5.1	5.3	4.2	2.0	1.4
	50	7.8	7.4	5.5	5.1	9.6	9.3	9.9	10.9	3.9	3.7
	75	15.1	15.0	14.2	13.9	15.4	15.3	20.6	19.6	10.0	9.8
Equity	25	14.6	13.5	7.6	7.7	18.5	17.7	12.9	18.9	36.7	34.2
	50	41.1	40.5	36.7	36.7	42.7	42.6	44.4	44.9	58.2	55.6
	75	63.2	62.8	62.1	63.5	63.3	62.5	56.8	55.7	92.1	93.9
Short-term liabilities	25	10.1	9.8	10.1	10.9	10.1	9.2	15.2	13.6	3.0	3.9
	50	24.1	24.8	27.3	29.2	20.1	19.9	30.6	28.2	18.0	15.5
	75	52.1	49.8	59.7	54.2	43.3	42.3	58.3	54.4	37.2	36.8
Liabilities to banks	25	8.7	9.2	6.7	7.7	14.8	14.4	1.1	1.6	0.0	0.0
	50	27.2	27.0	28.6	27.6	29.2	29.5	19.2	15.7	0.0	0.2
	75	47.3	48.3	53.3	53.5	42.8	45.2	34.0	31.3	23.9	30.9
		Percentage of sales									
Annual result before taxes on income	25	- 0.6	- 1.0	- 0.6	- 1.4	- 1.4	- 1.3	- 0.5	0.1	0.5	- 4.7
	50	5.0	4.4	8.6	7.8	3.7	2.8	3.5	2.6	2.4	0.8
	75	14.1	13.5	20.0	18.5	9.2	8.1	8.5	7.6	7.6	2.4
Annual result and depreciation	25	5.9	6.0	8.2	8.6	5.6	6.2	4.6	4.5	2.8	- 0.1
	50	15.5	14.9	21.1	21.6	12.6	12.2	8.6	9.6	6.0	3.2
	75	26.9	28.1	35.0	35.1	21.0	19.6	14.2	14.2	10.7	7.1
Trade receivables	25	2.8	2.9	1.5	1.5	4.0	4.4	3.1	2.3	3.7	4.3
	50	6.4	6.3	5.4	5.5	7.3	7.2	7.2	7.1	6.6	6.5
	75	11.8	12.2	12.2	12.7	11.4	11.8	11.7	11.4	9.6	8.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.6	0.3	0.8	0.4	0.1	0.4	0.7	0.4	1.2	- 0.4
	50	3.7	3.1	4.4	4.2	2.6	2.6	3.2	2.8	4.2	1.7
	75	8.7	8.6	10.8	10.6	7.0	5.2	10.7	10.4	8.8	4.4
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	4.5	3.7	2.7	2.1	5.9	5.3	8.3	9.4	7.6	- 18.1
	50	14.9	14.3	13.4	14.1	15.7	14.2	14.8	17.8	22.1	7.4
	75	31.3	29.4	30.0	29.9	30.2	26.9	43.6	36.2	63.5	28.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	74.5	75.2	60.2	66.5	85.0	85.0	85.5	92.4	102.0	100.4
	50	104.6	102.7	98.3	96.5	110.7	108.8	121.5	120.2	114.8	121.1
	75	132.0	132.9	126.7	130.5	131.1	129.9	152.7	153.7	259.8	266.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	29.9	28.8	22.8	20.3	36.8	37.1	51.3	43.2	101.2	90.5
	50	73.6	72.4	60.4	56.1	82.1	84.8	101.0	92.5	208.2	196.1
	75	171.9	174.2	158.5	160.7	169.0	175.9	182.0	188.2	538.0	448.9
		Percentage of cost of materials									
Trade payables	25	6.1	6.5	6.7	7.0	6.2	6.8	5.1	5.6	4.8	3.8
	50	14.9	15.1	20.6	24.8	12.6	12.6	10.2	10.3	6.4	6.6
	75	37.3	40.7	49.3	58.6	27.5	28.5	18.7	19.2	9.2	11.0

I. Enterprises by economic sector

3. Mining and quarrying

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	102.2	98.7	98.7	99.9	99.2	99.0	99.7	98.8	103.0	98.6
Change in finished goods	-2.2	1.3	1.3	0.1	0.8	1.0	0.3	1.2	-3.0	1.4
Interest and similar income	1.3	2.0	0.2	0.2	0.3	0.3	0.3	0.3	1.6	2.7
Other income	26.7	27.8	6.6	7.6	5.6	6.5	5.0	6.2	33.4	36.3
of which: Income from long-term equity investments	2.6	1.9	1.6	2.8	1.1	1.3	1.3	1.5	3.0	2.0
Total income	128.0	129.9	106.8	107.8	105.8	106.8	105.3	106.4	135.1	139.1
Expenses	Percentage of gross revenue									
Cost of materials	38.7	44.7	31.8	32.8	33.2	33.1	44.6	44.3	37.9	46.2
Personnel expenses	25.3	30.4	20.4	18.8	23.5	23.6	21.2	22.2	26.3	33.5
Depreciation	8.8	10.8	12.0	11.4	7.9	8.7	9.1	8.8	8.8	11.6
of which: Depreciation of tangible fixed assets	8.6	9.6	12.0	11.3	7.8	8.5	8.8	8.2	8.5	10.0
Interest and similar expenses	9.4	7.9	1.9	1.7	1.8	1.4	1.3	1.2	11.9	10.5
Operating taxes	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.4	0.4
Other expenses	38.0	31.8	27.8	27.9	25.8	26.0	23.7	23.8	42.3	34.7
Total expenses before taxes on income	120.5	126.0	94.1	92.7	92.3	93.0	100.0	100.4	127.6	137.0
Annual result before taxes on income	7.5	3.9	12.7	15.1	13.5	13.9	5.3	6.0	7.4	2.1
Taxes on income	1.5	1.3	1.9	2.3	2.6	2.4	1.3	1.3	1.5	1.2
Annual result	6.0	2.6	10.8	12.8	11.0	11.5	4.0	4.8	5.9	0.9
Profit and loss transfers (parent company)	1.9	4.1	0.0	0.0	0.2	0.1	0.0	0.0	2.4	5.7
Profit and loss transfers (subsidiary)	4.9	3.2	0.2	0.3	1.0	1.2	0.4	0.7	6.2	4.2
Profit for the year	3.0	3.5	10.7	12.5	10.2	10.4	3.7	4.1	2.2	2.4
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.5	2.5	2.5	1.2	1.3	2.5	2.4	0.4	0.4
Tangible fixed assets	20.3	20.7	62.9	61.3	44.3	44.6	48.1	46.8	17.3	17.6
of which: Land and buildings	6.7	6.5	33.9	33.4	25.0	24.2	22.6	22.1	4.9	4.5
Inventories	2.9	3.2	7.1	7.1	7.9	7.9	8.1	8.8	2.4	2.6
of which: Finished goods and merchandise	1.0	1.1	4.8	5.2	3.5	3.4	3.2	3.5	0.7	0.8
Cash	5.4	8.4	11.4	12.9	13.4	13.5	7.0	8.3	5.0	8.2
Receivables	43.3	38.9	14.2	14.4	27.2	26.1	24.8	23.8	45.3	40.6
Short-term	40.5	32.8	14.1	14.3	26.6	25.5	23.2	22.1	42.3	33.9
of which:										
Trade receivables	2.1	1.9	4.9	4.1	4.8	4.3	6.3	5.5	1.7	1.5
Receivables from affiliated companies	20.2	19.5	6.4	7.4	19.3	18.9	14.4	14.2	20.8	20.0
Long-term	2.9	6.1	0.1	0.1	0.6	0.6	1.6	1.8	3.0	6.7
of which: Loans to affiliated companies	2.8	3.1	0.1	0.1	0.5	0.5	1.4	1.4	2.9	3.3
Securities	16.2	15.5	0.3	0.3	0.7	0.9	0.5	0.7	17.9	17.2
Other long-term equity investments	10.9	12.4	1.0	1.1	4.5	5.1	8.7	8.9	11.3	12.9
of which: Goodwill	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0
Capital	Percentage of the balance sheet total									
Equity	18.6	18.9	27.9	32.0	35.5	35.4	37.6	36.5	16.6	16.9
Liabilities	25.0	22.0	56.4	52.3	44.6	45.2	36.7	38.0	23.4	19.8
Short-term	20.3	17.7	34.6	30.9	31.1	31.5	27.9	30.5	19.3	16.2
of which:										
Liabilities to banks	0.4	0.5	7.2	6.1	4.1	3.8	3.2	2.8	0.1	0.1
Trade payables	1.9	1.6	4.8	3.9	4.2	3.8	3.9	3.8	1.6	1.4
Liabilities to affiliated companies	16.7	14.4	18.0	16.6	17.9	19.0	17.5	20.1	16.6	13.8
Long-term	4.7	4.3	21.8	21.4	13.5	13.7	8.9	7.5	4.1	3.6
of which:										
Liabilities to banks	1.1	1.0	11.9	12.1	10.5	10.9	6.1	5.8	0.4	0.3
Liabilities to affiliated companies	2.5	2.1	7.2	6.3	1.4	1.4	2.0	0.7	2.6	2.2
Provisions	56.4	59.1	15.5	15.3	19.8	19.3	25.4	25.3	60.0	63.3
of which: Provisions for pensions	15.2	19.3	1.1	1.1	2.9	2.6	3.2	3.3	16.5	21.2
Other ratios	Percentage of sales									
Annual result before taxes on income	7.3	3.9	12.9	15.2	13.6	14.0	5.3	6.1	7.2	2.1
Annual result and depreciation	14.5	13.5	23.1	24.2	19.0	20.4	13.2	13.7	14.3	12.6
Trade receivables	6.2	6.6	7.5	6.3	6.5	6.1	7.4	6.8	5.9	6.6
	Percentage of the balance sheet total									
Sales	34.1	28.5	65.6	65.8	74.1	70.5	85.2	81.5	29.0	22.7
Annual result and interest paid	5.1	3.0	8.4	9.6	9.5	9.2	4.5	4.9	5.0	2.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.5	5.3	25.0	29.0	27.6	28.1	20.3	20.2	5.3	3.8
	Percentage of fixed assets									
Long-term equity and liabilities	77.5	76.9	76.4	83.8	101.6	99.3	81.4	78.4	76.4	76.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	231.5	232.9	74.6	88.5	129.4	124.6	110.0	100.8	250.6	260.8
Cash resources, short-term receivables and inventories	245.9	250.9	95.1	111.4	154.9	149.5	139.0	129.6	263.0	276.7
	Percentage of cost of materials									
Trade payables	14.4	12.6	22.6	18.0	16.8	16.1	10.3	10.5	15.2	12.9
Memo item:										
Balance sheet total in € billion	23.70	23.43	0.11	0.11	0.65	0.70	1.55	1.63	21.39	20.99
Sales in € billion	8.07	6.67	0.07	0.08	0.48	0.49	1.32	1.33	6.20	4.77
Number of enterprises	256	256	71	71	103	103	59	59	23	23

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	20.1	20.2	11.1	10.6	19.3	17.9	28.9	27.6	29.3	29.3
	50	32.8	33.3	27.0	26.1	32.2	31.2	42.0	41.5	37.8	43.1
	75	47.7	48.1	42.0	44.7	44.7	44.8	52.5	55.3	42.4	52.6
Personnel expenses	25	13.7	13.4	8.4	6.4	14.9	15.3	13.6	14.8	15.0	15.4
	50	20.5	21.2	19.2	16.6	20.6	21.9	20.0	21.6	22.8	22.3
	75	28.7	29.8	29.1	29.1	28.5	28.6	28.3	29.9	31.4	31.9
Depreciation	25	3.6	3.4	3.1	2.8	4.9	4.7	2.6	2.8	4.0	5.0
	50	7.5	8.2	7.2	8.3	7.9	8.0	6.8	7.7	7.8	9.8
	75	11.4	11.9	17.3	15.2	10.6	11.0	10.4	10.6	11.4	13.4
Annual result	25	1.8	2.2	1.3	2.4	2.0	2.9	1.0	0.7	-0.4	-4.1
	50	6.4	6.6	7.0	7.5	8.4	7.8	4.1	4.6	8.8	4.2
	75	13.8	15.1	17.0	17.6	15.5	15.3	9.9	10.4	15.3	17.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	26.8	27.3	32.1	31.5	27.1	31.7	29.6	26.8	8.3	8.0
	50	48.6	48.6	54.3	54.5	48.8	48.8	49.2	48.4	30.2	24.7
	75	67.7	66.2	73.6	73.7	65.6	63.6	65.2	69.3	47.8	47.4
Inventories	25	1.4	1.4	0.0	0.1	1.5	1.6	3.9	3.3	1.4	1.4
	50	4.8	4.7	3.5	3.2	4.5	3.9	7.6	7.7	6.1	5.2
	75	13.1	12.0	17.3	11.4	10.2	11.1	14.7	14.2	11.5	10.7
Equity	25	13.0	13.9	9.3	13.3	12.0	11.3	16.5	13.9	15.1	12.2
	50	27.8	29.0	25.9	30.3	28.2	27.4	31.9	32.1	38.2	38.3
	75	52.7	52.5	62.6	64.2	53.2	52.2	51.6	50.1	54.0	51.9
Short-term liabilities	25	11.7	9.1	10.5	6.3	10.2	9.6	14.7	12.7	8.1	5.3
	50	24.4	22.1	25.1	19.1	21.1	21.6	29.6	29.9	18.6	19.5
	75	47.9	47.8	45.0	41.9	50.7	48.7	47.9	50.5	28.4	34.5
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	5.5	4.4	6.7	4.4	11.0	8.6	8.3	6.2	0.0	0.0
	75	26.7	23.1	32.3	29.0	30.9	30.1	17.6	19.1	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	2.6	2.7	1.3	2.9	3.3	3.8	1.1	1.0	-0.7	-2.5
	50	8.2	9.6	8.6	10.5	11.1	10.7	4.9	5.4	9.5	5.8
	75	17.8	19.0	19.1	21.6	18.8	19.9	11.0	13.1	18.2	20.0
Annual result and Depreciation	25	8.8	9.5	7.3	9.6	11.3	11.3	6.1	6.5	6.2	6.4
	50	15.7	18.1	20.1	23.3	17.7	19.5	13.5	13.8	15.0	11.6
	75	30.3	29.9	38.4	36.4	30.8	31.1	19.9	21.0	28.4	30.4
Trade receivables	25	2.6	2.8	2.0	1.3	2.6	3.1	4.0	3.5	3.2	3.1
	50	5.6	5.1	5.2	4.1	4.9	4.9	6.9	7.2	5.5	6.3
	75	9.9	8.7	11.2	9.1	8.7	7.3	10.2	9.9	10.8	11.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.8	1.9	2.8	3.3	3.7	2.7	2.1	2.6	1.2
	50	7.1	7.3	6.1	7.1	8.0	8.4	5.7	6.7	6.0	3.4
	75	13.5	13.3	14.6	14.1	14.3	15.0	10.4	11.7	11.5	9.4
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.7	9.3	3.8	7.4	10.3	11.9	13.3	12.1	4.1	2.9
	50	23.0	25.1	21.0	25.1	26.8	25.6	22.0	26.0	27.0	13.3
	75	45.1	50.1	39.3	49.5	57.6	53.5	45.1	51.7	40.6	46.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	58.2	61.9	47.8	71.4	59.7	61.6	57.9	61.2	59.6	59.1
	50	91.0	99.0	86.3	105.9	92.9	102.6	87.3	90.8	95.3	92.3
	75	145.4	149.9	167.5	157.8	154.6	151.3	128.4	141.0	153.5	148.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.9	50.7	44.4	37.4	51.5	72.0	45.0	41.9	102.7	52.2
	50	122.2	147.6	110.7	161.3	139.4	146.2	94.9	110.4	213.2	263.3
	75	347.8	387.7	352.9	578.5	450.1	373.9	185.2	236.3	453.3	649.6
		Percentage of cost of materials									
Trade payables	25	6.6	5.7	4.9	4.0	7.9	6.5	5.3	5.6	8.0	8.1
	50	11.6	10.7	12.7	9.8	12.4	13.0	9.5	9.5	12.4	10.9
	75	23.6	22.4	39.5	31.2	23.0	26.5	15.8	16.3	19.6	17.4

I. Enterprises by economic sector

4. Manufacturing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.3	99.7	98.5	97.8	98.4	98.6	98.9	99.5	99.4	99.7
Change in finished goods	0.7	0.3	1.5	2.2	1.6	1.4	1.1	0.5	0.6	0.3
Interest and similar income	0.4	0.5	0.2	0.2	0.1	0.1	0.1	0.1	0.4	0.6
Other income	5.4	6.0	3.1	3.1	2.2	2.5	2.1	2.2	5.8	6.5
of which: Income from long-term equity investments	1.7	1.9	0.0	0.0	0.1	0.1	0.3	0.3	1.9	2.1
Total income	105.8	106.5	103.3	103.2	102.3	102.6	102.3	102.3	106.2	107.0
Expenses	Percentage of gross revenue									
Cost of materials	63.2	63.2	37.5	37.6	45.9	45.5	52.5	51.9	64.8	64.8
Personnel expenses	17.8	18.3	35.9	35.7	31.2	32.0	25.9	26.7	16.6	17.1
Depreciation	3.0	3.4	3.9	3.9	3.1	3.2	3.1	3.2	3.0	3.4
of which: Depreciation of tangible fixed assets	2.7	3.0	3.8	3.8	3.0	3.0	2.9	3.0	2.7	3.0
Interest and similar expenses	1.7	1.5	1.0	1.0	0.8	0.8	0.8	0.8	1.9	1.6
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	15.7	16.0	19.6	19.6	16.6	16.8	15.6	15.9	15.7	16.0
Total expenses before taxes on income	101.5	102.5	98.1	97.9	97.7	98.3	98.0	98.6	102.0	103.0
Annual result before taxes on income	4.2	4.0	5.2	5.3	4.6	4.3	4.3	3.7	4.2	4.0
Taxes on income	1.0	1.0	1.3	1.2	1.2	1.2	1.1	1.1	0.9	1.0
Annual result	3.3	3.0	3.9	4.1	3.4	3.1	3.2	2.6	3.3	3.0
Profit and loss transfers (parent company)	1.5	2.0	0.0	0.0	0.1	0.2	0.1	0.1	1.7	2.2
Profit and loss transfers (subsidiary)	1.6	1.5	0.1	0.0	0.2	0.2	0.7	0.6	1.7	1.7
Profit for the year	3.3	3.4	3.9	4.0	3.3	3.1	2.6	2.2	3.3	3.6
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.4	0.7	0.7	0.8	0.8	1.0	1.0	1.5	1.5
Tangible fixed assets	14.8	14.7	33.1	32.7	28.5	28.2	25.9	26.3	13.9	13.8
of which: Land and buildings	4.8	4.8	13.3	12.7	11.8	11.5	10.1	10.2	4.3	4.3
Inventories	14.6	14.2	24.1	25.8	30.4	31.3	29.2	29.1	13.4	13.0
of which: Finished goods and merchandise	4.8	4.6	8.5	8.5	8.8	8.9	8.1	8.1	4.5	4.3
Cash	5.4	4.7	12.6	12.4	11.7	11.7	9.7	9.7	5.0	4.3
Receivables	30.9	31.6	26.1	24.9	24.6	23.7	27.8	27.4	31.2	32.0
Short-term	26.8	27.7	25.1	23.9	23.6	22.7	26.2	25.6	26.9	27.9
of which:										
Trade receivables	5.9	5.4	13.3	12.4	13.7	12.6	12.9	12.2	5.3	4.9
Receivables from affiliated companies	19.0	20.4	7.0	6.7	6.6	6.8	10.4	10.5	19.8	21.2
Long-term	4.1	3.9	1.0	1.0	1.1	1.1	1.7	1.8	4.3	4.1
of which: Loans to affiliated companies	3.7	3.6	0.5	0.6	0.6	0.6	1.2	1.2	3.9	3.8
Securities	3.0	3.2	0.5	0.6	1.0	0.9	1.0	0.9	3.2	3.4
Other long-term equity investments	29.5	29.9	2.3	2.3	2.5	2.7	5.1	5.2	31.5	31.9
of which: Goodwill	0.5	0.4	0.7	0.6	0.4	0.4	0.5	0.5	0.5	0.4
Capital	Percentage of the balance sheet total									
Equity	31.4	31.9	28.5	29.5	37.5	37.8	38.3	38.5	30.8	31.4
Liabilities	Percentage of the balance sheet total									
Short-term	50.5	49.9	63.8	63.2	53.6	53.7	49.8	49.7	50.5	49.8
of which:										
Liabilities to banks	2.0	1.9	10.3	9.4	8.1	8.1	6.1	6.1	1.6	1.6
Trade payables	5.3	4.9	8.9	8.7	7.9	7.3	7.2	6.7	5.2	4.7
Liabilities to affiliated companies	23.6	24.0	7.5	7.4	9.2	9.1	13.8	14.0	24.4	24.8
Long-term	13.1	12.8	20.2	20.4	13.8	14.1	11.2	11.1	13.2	12.9
of which:										
Liabilities to banks	3.1	3.3	12.9	13.3	9.0	9.0	6.1	6.2	2.9	3.0
Liabilities to affiliated companies	7.6	7.3	4.7	4.5	3.3	3.5	4.2	4.0	7.9	7.5
Provisions	17.6	17.6	7.5	7.0	8.7	8.4	11.7	11.7	18.1	18.2
of which: Provisions for pensions	8.0	8.2	2.2	2.1	2.6	2.6	4.4	4.6	8.3	8.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.3	4.0	5.3	5.4	4.7	4.4	4.4	3.7	4.2	4.0
Annual result and depreciation	6.3	6.4	8.0	8.1	6.6	6.4	6.3	5.9	6.3	6.5
Trade receivables	6.1	5.8	9.3	8.8	9.1	8.6	9.0	8.6	5.7	5.5
	Percentage of the balance sheet total									
Sales	97.4	92.3	143.3	141.2	149.9	145.6	144.1	142.1	93.5	88.3
Annual result and interest paid	4.9	4.2	7.3	7.4	6.3	5.7	5.8	4.9	4.8	4.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.7	9.3	19.4	19.8	19.4	18.4	17.6	16.1	9.2	8.9
	Percentage of fixed assets									
Long-term equity and liabilities	101.3	101.9	136.2	140.5	161.3	163.1	158.1	155.9	98.3	99.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	89.1	90.7	86.8	85.2	89.8	87.9	94.1	92.8	88.8	90.6
Cash resources, short-term receivables and inventories	128.2	128.9	142.1	145.4	166.3	167.1	169.7	168.3	124.8	125.7
	Percentage of cost of materials									
Trade payables	8.6	8.4	16.2	16.0	11.4	10.8	9.4	9.1	8.5	8.3
Memo item:	Percentage of sales									
Balance sheet total in € billion	1 512.53	1 589.45	1.95	2.08	16.54	17.27	94.65	97.02	1 399.39	1 473.08
Sales in € billion	1 472.87	1 466.80	2.79	2.94	24.79	25.15	136.42	137.86	1 308.86	1 300.85
Number of enterprises	17 095	17 095	2 912	2 912	4 758	4 758	5 671	5 671	3 754	3 754

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

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.2	35.6	21.8	21.4	33.4	32.8	41.0	40.2	46.6	46.0
	50	48.7	48.1	35.2	34.3	44.8	44.0	51.9	51.1	57.9	57.2
	75	61.1	60.4	47.8	47.4	56.2	55.8	62.6	61.8	69.7	68.9
Personnel expenses	25	18.2	18.7	23.2	23.5	22.7	23.6	17.8	18.5	12.4	13.2
	50	27.3	28.2	35.1	35.6	31.5	32.5	26.0	26.9	20.0	20.9
	75	37.0	38.1	46.0	46.5	40.4	41.3	34.3	35.4	27.9	29.2
Depreciation	25	1.2	1.2	1.2	1.2	1.1	1.2	1.2	1.3	1.3	1.3
	50	2.3	2.4	2.6	2.6	2.2	2.2	2.3	2.4	2.3	2.4
	75	4.1	4.2	5.0	5.1	4.0	4.1	4.0	4.1	3.8	4.1
Annual result	25	0.5	0.3	0.3	0.3	0.7	0.5	0.5	0.3	0.5	0.2
	50	2.9	2.7	3.2	3.5	2.8	2.6	2.7	2.5	3.0	2.6
	75	6.7	6.5	8.9	9.1	6.2	6.1	6.1	5.8	6.9	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.9	8.0	6.2	6.1	7.2	7.0	8.5	8.8	9.2	9.4
	50	20.9	21.3	20.2	20.1	20.2	20.5	21.7	22.4	20.8	21.0
	75	39.6	40.1	45.6	45.4	41.5	41.6	39.3	39.6	35.5	36.5
Inventories	25	12.4	12.3	4.3	4.4	12.6	12.7	16.7	16.4	13.4	12.7
	50	25.7	25.3	16.3	16.8	27.7	27.2	29.1	28.5	23.7	22.6
	75	41.8	42.0	37.4	38.2	46.2	46.7	43.9	43.2	36.2	35.6
Equity	25	13.7	14.3	2.8	5.3	13.2	14.0	16.7	17.4	17.2	17.0
	50	32.0	33.1	23.5	25.1	32.7	33.9	34.4	35.5	33.1	33.7
	75	55.0	56.2	49.5	52.5	56.9	58.2	56.1	56.8	54.0	54.9
Short-term liabilities	25	19.3	18.4	19.2	18.9	18.4	17.1	19.3	18.6	20.1	19.3
	50	37.7	36.5	43.8	41.2	37.9	36.9	37.2	36.0	35.5	34.5
	75	61.1	59.7	73.9	70.0	62.6	61.0	59.1	58.4	55.7	54.7
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	6.5	6.3	12.4	11.9	10.9	10.6	6.4	6.0	0.2	0.1
	75	25.9	26.0	37.0	38.1	29.7	30.1	23.9	24.2	14.5	14.0
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.5	0.4	0.5	1.0	0.7	0.7	0.4	0.8	0.3
	50	3.8	3.5	4.1	4.3	3.7	3.5	3.6	3.3	3.8	3.3
	75	8.5	8.3	11.0	11.3	8.3	8.0	7.8	7.5	8.3	7.8
Annual result and Depreciation	25	3.1	2.8	2.8	3.2	3.3	3.1	3.0	2.6	3.1	2.6
	50	6.7	6.6	7.6	7.8	6.8	6.6	6.4	6.1	6.6	6.4
	75	12.3	12.0	15.6	15.8	11.9	11.7	11.4	11.1	11.8	11.3
Trade receivables	25	3.8	3.4	3.0	2.7	4.2	3.7	4.2	3.9	3.3	3.1
	50	7.4	6.8	6.7	6.0	7.4	6.8	7.8	7.3	7.1	6.7
	75	11.8	11.2	11.7	10.8	11.9	11.2	12.1	11.6	11.2	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	1.8	1.7	2.1	2.6	2.2	2.1	1.6	2.2	1.6
	50	6.3	5.8	7.6	7.8	6.3	5.9	5.9	5.2	6.3	5.5
	75	12.7	12.1	17.9	18.8	12.6	12.0	11.5	10.8	11.9	10.9
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	4.9	4.3	0.8	2.8	4.5	3.7	5.8	4.9	6.6	5.2
	50	17.2	16.5	15.5	17.0	16.8	16.0	17.9	16.7	17.5	16.3
	75	40.1	39.3	45.0	48.6	41.6	40.4	40.4	38.3	35.7	35.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.3	98.7	71.5	79.6	101.0	102.3	103.7	102.8	100.6	100.2
	50	163.9	165.8	145.8	155.6	177.5	181.1	170.7	168.8	152.0	151.9
	75	327.6	333.2	359.7	390.0	392.3	412.1	322.5	314.3	257.1	258.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.7	48.6	39.5	39.1	44.7	44.0	49.5	49.7	58.5	58.4
	50	93.0	95.1	91.9	95.4	90.5	91.7	89.6	91.8	101.0	103.3
	75	203.4	210.6	226.8	233.7	212.0	226.2	191.0	198.2	194.3	203.4
		Percentage of cost of materials									
Trade payables	25	4.7	4.3	4.6	4.2	4.7	4.2	4.7	4.3	4.7	4.4
	50	8.5	7.9	11.2	10.3	8.8	8.1	8.0	7.5	8.0	7.5
	75	14.8	14.1	24.0	23.4	16.0	15.1	13.0	12.6	12.6	12.1

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 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.7	98.2	97.2	98.2	98.5	98.8	99.5	99.5	99.8
Change in finished goods	0.6	0.3	1.8	2.8	1.8	1.5	1.2	0.5	0.5	0.2
Interest and similar income	0.5	0.6	0.2	0.2	0.1	0.1	0.2	0.2	0.5	0.6
Other income	5.8	6.6	3.2	3.1	2.2	2.5	2.3	2.3	6.2	7.0
of which: Income from long-term equity investments	1.9	2.1	0.1	0.0	0.1	0.1	0.3	0.3	2.1	2.3
Total income	106.2	107.1	103.4	103.3	102.3	102.7	102.5	102.4	106.7	107.7
Expenses										
Cost of materials	64.2	64.3	37.9	38.1	45.9	45.6	52.8	52.2	65.6	65.8
Personnel expenses	17.3	17.7	37.7	37.4	31.6	32.4	26.0	26.8	16.2	16.6
Depreciation	3.0	3.5	3.5	3.4	3.1	3.2	3.1	3.2	3.0	3.5
of which: Depreciation of tangible fixed assets	2.7	3.0	3.4	3.3	2.9	3.0	2.9	3.0	2.7	3.0
Interest and similar expenses	1.9	1.6	1.0	0.9	0.7	0.7	0.8	0.8	2.0	1.7
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	15.8	16.0	19.9	19.9	16.7	16.9	15.6	15.9	15.8	16.0
Total expenses before taxes on income	102.2	103.1	100.0	99.9	98.1	98.8	98.3	99.0	102.6	103.6
Annual result before taxes on income	4.0	4.0	3.4	3.4	4.2	3.8	4.1	3.5	4.0	4.0
Taxes on income	1.0	1.1	1.2	1.1	1.3	1.3	1.2	1.1	1.0	1.1
Annual result	3.0	2.9	2.2	2.3	2.9	2.6	2.9	2.3	3.0	3.0
Profit and loss transfers (parent company)	1.8	2.3	0.0	0.0	0.1	0.0	0.1	0.1	2.0	2.6
Profit and loss transfers (subsidiary)	1.9	1.8	0.1	0.0	0.3	0.3	0.9	0.7	2.0	2.0
Profit for the year	2.9	3.4	2.1	2.3	2.7	2.4	2.1	1.7	3.0	3.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.7	0.7	0.9	0.9	1.0	1.0	1.6	1.5
Tangible fixed assets	13.7	13.5	28.3	27.7	27.1	26.8	24.8	25.3	12.9	12.7
of which: Land and buildings	4.3	4.3	10.0	9.4	10.7	10.5	9.5	9.6	3.9	3.9
Inventories	13.5	13.0	25.9	28.0	30.9	31.8	28.7	28.6	12.4	11.9
of which: Finished goods and merchandise	4.6	4.4	9.2	9.1	8.7	8.8	7.6	7.6	4.3	4.2
Cash	5.0	4.4	13.4	13.2	12.2	12.2	9.5	9.6	4.6	4.0
Receivables	30.4	31.3	28.0	26.6	25.1	24.2	28.9	28.4	30.5	31.5
Short-term	26.1	27.2	26.9	25.4	24.0	23.1	27.1	26.4	26.1	27.3
of which:										
Trade receivables	5.4	4.8	14.0	12.9	13.9	12.8	12.7	12.1	4.8	4.3
Receivables from affiliated companies	18.9	20.5	7.7	7.2	6.7	6.9	11.5	11.5	19.5	21.2
Long-term	4.3	4.1	1.1	1.2	1.1	1.1	1.8	2.0	4.5	4.2
of which: Loans to affiliated companies	3.9	3.7	0.6	0.8	0.6	0.6	1.4	1.4	4.1	3.9
Securities	3.3	3.5	0.6	0.7	1.1	1.0	1.0	1.0	3.5	3.7
Other long-term equity investments	32.4	32.7	2.4	2.4	2.4	2.6	5.7	5.7	34.3	34.6
of which: Goodwill	0.5	0.5	0.6	0.5	0.5	0.5	0.6	0.5	0.5	0.5
Capital										
Equity	32.1	32.6	31.1	31.9	41.3	41.3	41.6	41.6	31.4	32.0
Liabilities	49.4	48.9	60.4	60.1	49.4	49.7	46.2	46.1	49.6	49.0
Short-term	36.0	35.9	42.2	41.9	36.6	36.4	35.8	35.7	36.0	35.9
of which:										
Liabilities to banks	1.7	1.7	8.9	8.2	7.4	7.6	5.7	5.7	1.4	1.4
Trade payables	5.2	4.7	9.2	9.0	7.8	7.2	7.1	6.7	5.0	4.6
Liabilities to affiliated companies	23.0	23.6	6.5	6.4	6.7	6.4	11.5	11.7	23.9	24.5
Long-term	13.4	12.9	18.2	18.2	12.8	13.3	10.4	10.3	13.6	13.1
of which:										
Liabilities to banks	2.8	2.9	10.7	10.9	8.3	8.3	5.6	5.8	2.6	2.7
Liabilities to affiliated companies	7.9	7.6	4.9	4.7	3.1	3.4	3.9	3.7	8.2	7.9
Provisions	17.9	17.9	8.3	7.8	9.1	8.8	12.0	12.1	18.4	18.3
of which: Provisions for pensions	8.1	8.3	2.8	2.7	3.0	3.0	4.6	4.8	8.4	8.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	4.0	3.4	3.5	4.3	3.9	4.2	3.5	4.0	4.0
Annual result and depreciation	6.1	6.4	5.7	5.9	6.0	5.8	6.1	5.6	6.1	6.5
Trade receivables	5.8	5.6	9.8	9.3	9.4	8.9	9.2	8.8	5.4	5.2
Percentage of the balance sheet total										
Sales	92.0	87.0	143.0	139.3	147.1	142.8	138.3	137.0	88.6	83.5
Annual result and interest paid	4.5	3.9	4.6	4.7	5.4	4.8	5.1	4.2	4.5	3.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.9	8.8	14.8	15.1	19.1	17.9	17.3	15.7	8.4	8.4
Percentage of fixed assets										
Long-term equity and liabilities	99.1	100.1	158.7	162.9	178.5	180.4	166.9	164.3	96.1	97.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	89.4	91.6	96.4	93.0	100.3	98.3	103.3	101.9	88.4	91.0
Cash resources, short-term receivables and inventories	126.7	127.8	157.8	159.8	184.7	185.8	183.4	181.8	122.7	124.0
Percentage of cost of materials										
Trade payables	8.7	8.4	16.7	16.5	11.4	10.9	9.7	9.3	8.6	8.3
Memo item:										
Balance sheet total in € billion	1 330.37	1 403.76	1.47	1.59	12.93	13.56	73.44	75.15	1 242.53	1 313.46
Sales in € billion	1 224.00	1 221.60	2.10	2.21	19.02	19.36	101.61	102.99	1 101.28	1 097.04
Number of enterprises	12 782	12 782	2 144	2 144	3 654	3 654	4 222	4 222	2 762	2 762

I. Enterprises by economic sector

cont'd: 4. Manufacturing

	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.4	35.7	21.9	21.7	33.7	33.1	41.1	40.6	47.0	46.5
	50	49.0	48.4	35.7	34.6	44.9	44.1	52.3	51.7	58.6	58.1
	75	61.6	61.0	48.5	48.1	56.4	56.0	63.3	62.5	70.3	69.6
Personnel expenses	25	18.5	19.0	26.3	26.0	23.2	24.1	17.9	18.6	12.2	13.0
	50	27.8	28.6	37.5	38.1	32.0	33.1	26.2	27.2	19.8	20.5
	75	37.7	38.7	48.2	49.3	40.6	41.6	34.4	35.5	27.5	28.9
Depreciation	25	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.3
	50	2.3	2.3	2.3	2.3	2.1	2.2	2.3	2.4	2.3	2.4
	75	4.0	4.2	4.5	4.5	4.0	4.1	4.0	4.1	3.8	4.1
Annual result	25	0.4	0.2	-0.1	0.0	0.5	0.4	0.4	0.2	0.4	0.1
	50	2.5	2.3	2.1	2.3	2.4	2.3	2.5	2.3	2.9	2.6
	75	6.0	5.8	6.0	6.1	5.6	5.5	5.8	5.6	6.8	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.0	7.1	4.8	4.9	6.5	6.3	7.8	7.9	8.6	8.6
	50	19.0	19.2	16.1	15.9	17.9	18.1	20.6	21.2	19.8	19.7
	75	37.1	37.5	37.1	36.8	38.4	38.5	38.0	38.4	34.4	35.3
Inventories	25	12.5	12.6	5.2	5.2	13.0	13.4	16.3	16.0	12.6	12.0
	50	26.0	25.4	18.8	19.5	28.7	28.0	28.5	28.0	23.2	22.0
	75	42.3	42.4	39.8	41.7	47.1	47.4	43.7	42.8	35.7	35.2
Equity	25	17.0	18.0	5.6	8.9	17.9	18.9	20.6	21.4	19.0	19.1
	50	36.7	37.9	27.1	29.1	38.0	39.2	39.8	40.8	36.8	38.1
	75	59.2	60.4	52.9	55.3	60.8	62.4	60.5	61.6	58.9	59.4
Short-term liabilities	25	17.1	16.3	18.4	17.8	15.9	14.8	16.8	16.3	18.0	17.1
	50	34.1	32.7	41.9	39.4	33.8	32.2	32.9	32.0	32.4	30.8
	75	57.3	55.6	70.7	66.9	57.5	55.6	55.0	53.8	51.9	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	4.8	4.6	8.4	8.3	9.2	9.3	4.8	4.2	0.0	0.0
	75	22.8	23.0	29.7	29.6	26.9	27.5	21.9	22.4	12.2	11.6
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.3	0.0	0.0	0.8	0.6	0.5	0.3	0.6	0.3
	50	3.3	3.1	2.8	3.0	3.3	3.2	3.4	3.1	3.7	3.3
	75	7.8	7.6	7.5	8.0	7.8	7.3	7.8	7.5	8.3	7.9
Annual result and Depreciation	25	2.7	2.5	1.9	2.2	3.0	2.8	2.7	2.4	2.9	2.4
	50	6.2	6.1	5.8	6.1	6.3	6.1	6.2	5.9	6.4	6.4
	75	11.5	11.2	11.4	12.0	11.3	10.9	11.4	11.0	11.8	11.4
Trade receivables	25	3.9	3.6	3.2	2.9	4.5	4.0	4.3	3.9	3.2	2.9
	50	7.6	7.0	7.0	6.5	7.7	7.1	8.0	7.5	7.0	6.6
	75	12.1	11.6	12.4	11.5	12.2	11.8	12.4	12.0	11.3	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.5	0.8	1.1	2.2	1.9	1.7	1.3	1.9	1.4
	50	5.6	5.1	5.6	5.8	5.7	5.2	5.4	4.8	5.9	5.2
	75	11.2	10.7	13.0	12.8	11.0	10.4	10.4	9.9	11.3	10.7
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	3.5	2.8	-3.8	-0.2	3.1	2.1	4.6	3.5	5.6	4.4
	50	15.7	15.2	11.6	13.1	15.4	14.6	17.3	16.0	17.1	16.3
	75	39.6	38.6	35.7	36.5	40.9	39.6	42.6	40.9	36.1	36.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	109.9	110.8	90.4	97.5	117.0	119.2	115.3	114.4	105.8	105.5
	50	182.2	185.0	177.8	197.5	206.0	209.4	187.1	185.2	160.2	160.7
	75	370.7	380.1	461.1	492.6	459.0	478.1	360.1	357.7	272.9	272.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	53.2	53.8	44.6	43.8	49.8	49.7	54.5	55.4	61.7	62.1
	50	105.7	108.1	103.7	105.6	104.4	106.7	104.0	104.7	112.1	118.0
	75	232.8	246.0	250.7	263.4	251.0	270.5	222.6	232.6	219.0	227.3
		Percentage of cost of materials									
Trade payables	25	4.7	4.3	4.8	4.4	4.7	4.2	4.7	4.3	4.8	4.4
	50	8.7	8.1	11.6	10.7	8.7	8.2	8.2	7.7	8.2	7.7
	75	15.3	14.4	25.0	25.0	16.2	15.2	13.5	12.9	13.1	12.5

I. Enterprises by economic sector

cont'd: 4. Manufacturing

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Cylindred sample 2018/2019										
Income statement	Percentage of gross revenue									
Income	99.1	99.3	99.4	99.7	99.1	98.8	99.2	99.5	99.1	99.3
Sales	99.1	99.3	99.4	99.7	99.1	98.8	99.2	99.5	99.1	99.3
Change in finished goods	0.9	0.7	0.6	0.3	0.9	1.2	0.8	0.5	0.9	0.7
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	3.4	3.1	2.9	2.9	2.2	2.4	1.6	1.8	3.7	3.4
of which: Income from long-term equity investments	0.5	0.5	0.0	0.0	0.2	0.2	0.2	0.2	0.6	0.6
Total income	103.6	103.3	103.0	103.0	102.3	102.5	101.7	101.9	103.9	103.6
Expenses	Percentage of the balance sheet total									
Cost of materials	58.6	57.5	36.4	36.1	45.7	45.1	51.6	50.9	60.2	59.0
Personnel expenses	20.3	21.2	30.4	30.7	29.7	30.5	25.6	26.4	19.1	20.1
Depreciation	2.9	3.1	5.3	5.1	3.2	3.3	3.0	3.1	2.9	3.1
of which: Depreciation of tangible fixed assets	2.8	2.9	5.2	5.1	3.1	3.2	2.9	3.0	2.7	2.9
Interest and similar expenses	1.1	1.1	1.2	1.2	0.9	0.9	0.8	0.8	1.1	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	15.4	16.2	18.6	18.6	16.6	16.8	15.7	16.2	15.3	16.1
Total expenses before taxes on income	98.3	99.2	92.1	91.8	96.2	96.7	96.8	97.5	98.6	99.6
Annual result before taxes on income	5.3	4.1	10.9	11.2	6.1	5.8	4.9	4.4	5.3	4.0
Taxes on income	0.8	0.7	1.4	1.5	1.1	1.0	0.9	0.8	0.8	0.7
Annual result	4.5	3.4	9.4	9.7	5.0	4.8	4.0	3.6	4.5	3.3
Profit and loss transfers (parent company)	0.3	0.3	-0.1	-0.1	0.4	0.8	0.0	0.1	0.4	0.4
Profit and loss transfers (subsidiary)	0.0	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.1
Profit for the year	4.8	3.6	9.2	9.6	5.4	5.6	3.9	3.6	4.9	3.5
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of sales									
Intangible fixed assets	1.1	1.2	0.7	0.7	0.6	0.7	0.9	0.9	1.2	1.2
Tangible fixed assets	22.9	23.6	48.0	48.7	33.7	33.4	29.4	29.5	21.7	22.5
of which: Land and buildings	8.5	8.6	23.5	23.3	15.8	15.3	12.2	12.0	7.8	7.9
Inventories	22.9	23.3	18.6	18.7	28.8	29.6	30.9	30.7	21.7	22.1
of which: Finished goods and merchandise	6.2	6.2	6.4	6.7	9.1	9.1	9.8	9.8	5.7	5.6
Cash	8.3	7.2	9.9	9.7	9.9	10.0	10.2	10.3	8.0	6.7
Receivables	34.6	34.4	20.0	19.5	23.0	22.0	24.1	23.8	36.3	36.2
Short-term	32.3	31.7	19.5	19.1	22.1	21.1	23.0	22.7	33.8	33.2
of which:	Percentage of fixed assets									
Trade receivables	9.8	9.6	11.1	10.7	12.9	11.9	13.8	12.8	9.2	9.1
Receivables from affiliated companies	19.9	19.6	4.9	5.1	6.4	6.5	6.5	7.1	22.1	21.6
Long-term	2.3	2.7	0.4	0.4	0.9	0.8	1.1	1.2	2.5	3.0
of which: Loans to affiliated companies	1.7	2.2	0.2	0.1	0.3	0.3	0.6	0.6	1.9	2.5
Securities	1.2	1.1	0.1	0.1	0.8	0.8	0.9	0.9	1.3	1.1
Other long-term equity investments	8.7	8.9	1.9	1.8	2.8	3.1	3.1	3.6	9.6	9.8
of which: Goodwill	0.2	0.2	1.2	1.1	0.3	0.3	0.2	0.2	0.2	0.2
Capital	Percentage of liabilities and provisions less cash									
Equity	26.3	26.4	20.6	21.6	24.1	24.7	26.9	27.6	26.2	26.3
Liabilities	58.1	57.5	74.4	73.5	68.5	68.4	62.4	61.9	57.3	56.6
Short-term	46.8	46.1	48.1	46.2	51.1	51.3	48.2	48.1	46.5	45.7
of which:	Percentage of short-term liabilities									
Liabilities to banks	3.9	3.9	14.5	13.5	10.3	10.1	7.8	7.5	3.2	3.2
Trade payables	6.3	6.1	7.8	7.6	8.3	7.6	7.5	6.8	6.1	6.0
Liabilities to affiliated companies	27.6	26.9	10.3	10.6	18.0	18.8	21.9	22.0	28.6	27.9
Long-term	11.4	11.4	26.3	27.3	17.4	17.1	14.2	13.8	10.8	10.9
of which:	Percentage of cost of materials									
Liabilities to banks	5.4	6.0	19.9	21.2	11.6	11.7	7.8	7.8	4.8	5.6
Liabilities to affiliated companies	5.2	4.6	4.2	4.1	4.3	3.7	5.3	5.1	5.1	4.5
Provisions	15.4	15.9	4.7	4.7	7.2	6.9	10.6	10.4	16.3	16.9
of which: Provisions for pensions	7.3	7.7	0.2	0.2	1.2	1.1	3.7	3.7	7.9	8.4
Other Ratios	Percentage of sales									
Annual result before taxes on income	5.3	4.1	10.9	11.2	6.2	5.9	4.9	4.5	5.4	4.0
Annual result and depreciation	7.5	6.6	14.8	14.9	8.3	8.2	7.1	6.8	7.5	6.5
Trade receivables	7.2	7.3	7.7	7.3	8.1	7.6	8.4	8.0	7.0	7.2
Percentage of the balance sheet total										
Sales	136.6	132.0	144.1	147.4	160.0	156.0	164.1	159.5	132.3	127.7
Annual result and interest paid	7.7	6.0	15.5	16.1	9.5	9.0	8.0	7.1	7.6	5.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.6	13.1	30.7	32.0	20.2	19.6	18.4	17.4	15.1	12.3
Percentage of fixed assets										
Long-term equity and liabilities	125.5	122.6	92.1	94.9	110.5	110.8	128.7	127.9	125.6	122.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	87.7	85.2	61.2	62.6	62.8	60.9	70.4	69.7	90.9	88.1
Cash resources, short-term receivables and inventories	136.6	135.7	99.9	103.2	119.1	118.7	134.6	133.7	137.5	136.6
Percentage of cost of materials										
Trade payables	7.8	8.0	14.8	14.2	11.2	10.7	8.8	8.3	7.6	7.9
Memo item:										
Balance sheet total in € billion	182.17	185.69	0.48	0.49	3.61	3.71	21.21	21.87	156.87	159.62
Sales in € billion	248.86	245.21	0.69	0.72	5.78	5.79	34.82	34.88	207.58	203.81
Number of enterprises	4 313	4 313	768	768	1 104	1 104	1 449	1 449	992	992

I. Enterprises by economic sector

cont'd: 4 Manufacturing

	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
		Cylindered sample 2018/2019									
		Of the enterprises captured ...									
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	35.8	35.0	21.5	20.8	32.3	31.8	40.3	39.4	45.5	45.0
	50	47.9	47.4	33.9	33.3	44.6	43.7	50.8	49.8	55.9	55.2
	75	59.7	58.9	46.7	45.7	55.7	55.6	61.3	60.2	67.2	66.2
Personnel expenses	25	17.3	17.9	17.2	17.6	21.1	21.9	17.6	18.1	13.4	14.2
	50	26.0	26.7	28.1	28.9	29.6	30.9	25.5	26.4	20.6	21.6
	75	35.1	36.1	38.2	39.6	39.3	40.3	34.0	35.0	28.7	30.0
Depreciation	25	1.4	1.4	1.7	1.7	1.3	1.4	1.3	1.4	1.4	1.4
	50	2.5	2.6	3.5	3.5	2.4	2.4	2.3	2.4	2.5	2.6
	75	4.3	4.5	6.5	6.6	4.2	4.4	4.1	4.1	3.7	3.9
Annual result	25	1.3	1.0	3.4	4.1	1.6	1.1	1.0	0.7	0.9	0.5
	50	4.2	4.0	9.6	9.7	4.3	4.1	3.3	3.1	3.5	2.8
	75	9.0	8.6	17.5	17.5	8.5	8.6	6.6	6.6	7.2	6.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.9	12.1	13.9	14.7	11.4	11.2	11.5	12.7	11.4	11.4
	50	27.0	27.4	37.4	37.5	28.5	29.3	25.9	25.9	23.6	24.5
	75	46.5	47.2	64.2	64.8	49.8	49.4	43.2	43.9	37.7	39.3
Inventories	25	12.0	11.6	3.0	2.9	11.0	11.0	18.1	17.6	16.0	15.0
	50	24.8	24.6	10.8	10.5	24.5	24.4	30.7	29.9	25.2	24.3
	75	40.2	40.9	27.1	27.9	43.1	44.6	44.5	44.2	37.1	36.4
Equity	25	6.7	6.9	- 1.2	0.0	4.7	5.0	9.4	9.6	12.6	12.1
	50	21.0	21.5	13.3	14.6	16.2	16.7	22.9	23.3	25.6	26.0
	75	39.2	39.8	40.2	40.2	36.6	37.2	38.6	39.9	41.1	41.5
Short-term liabilities	25	28.6	27.9	22.7	22.4	30.7	29.5	30.7	29.3	27.4	26.7
	50	48.4	48.5	49.4	46.8	51.8	51.6	48.8	48.9	44.0	44.2
	75	69.8	68.8	80.4	75.8	73.6	72.7	68.7	67.6	63.0	62.5
Liabilities to banks	25	0.0	0.0	2.4	2.8	1.0	0.5	0.0	0.0	0.0	0.0
	50	13.1	12.7	30.0	29.4	17.8	16.8	12.5	11.5	3.7	3.8
	75	33.4	34.3	58.5	58.4	38.9	40.0	29.9	29.5	20.6	21.7
		Percentage of sales									
Annual result before taxes on income	25	1.7	1.3	4.0	4.7	2.0	1.5	1.4	1.0	1.1	0.6
	50	5.0	4.7	11.1	11.1	5.1	4.9	4.0	3.7	4.2	3.4
	75	10.6	10.2	20.0	20.0	10.2	10.1	7.9	7.8	8.4	7.8
Annual result and Depreciation	25	4.2	3.9	8.1	9.1	4.6	4.2	3.7	3.3	3.4	2.8
	50	8.2	7.9	15.5	15.4	8.5	8.3	6.8	6.7	7.0	6.3
	75	14.5	14.2	25.8	25.6	13.6	13.6	11.5	11.4	12.0	11.1
Trade receivables	25	3.5	3.1	2.5	2.0	3.4	3.1	4.1	3.6	3.7	3.4
	50	6.8	6.3	5.6	4.9	6.3	5.9	7.5	6.9	7.2	6.9
	75	10.7	10.3	9.7	8.6	10.5	9.4	11.1	10.9	10.9	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.8	3.3	7.7	7.9	4.4	3.5	3.3	2.7	3.1	2.0
	50	9.1	8.4	18.4	18.9	9.6	9.2	7.7	7.0	7.5	6.3
	75	17.5	16.7	37.6	38.1	18.5	17.8	13.7	12.8	13.1	11.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.9	8.5	11.0	12.9	8.8	8.0	8.6	8.4	8.3	7.4
	50	20.7	19.6	30.1	31.8	20.6	20.3	19.1	18.0	19.1	16.2
	75	41.7	40.7	72.1	82.2	44.0	42.9	35.1	33.7	34.9	33.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	70.3	69.9	38.5	43.3	61.5	63.4	76.2	75.5	87.7	83.8
	50	119.8	119.8	96.8	100.6	113.7	114.1	125.1	126.0	136.9	132.5
	75	214.5	217.4	168.5	184.3	211.8	226.3	223.2	224.6	223.9	215.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	40.1	38.4	29.8	27.8	35.9	31.9	40.7	39.2	50.8	51.3
	50	69.3	68.5	70.1	72.6	63.1	61.6	65.4	64.9	81.1	80.9
	75	120.4	126.1	143.5	158.1	114.0	115.9	111.8	116.4	134.5	130.9
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	4.3	4.0	4.7	4.2	4.5	4.2	4.5	4.3
	50	8.1	7.5	10.1	9.2	8.9	8.1	7.3	7.1	7.6	7.2
	75	13.5	13.1	20.6	20.4	15.5	14.9	11.7	11.3	11.1	10.9

I. Enterprises by economic sector

4.a) Manufacture of food products

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.0	99.8	99.8	99.7	99.8	99.7	99.9	99.6	100.0
Change in finished goods	0.4	0.0	0.2	0.2	0.3	0.2	0.3	0.1	0.4	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	1.7	1.7	2.9	3.1	2.1	2.0	1.6	1.4	1.7	1.7
of which: Income from long-term equity investments	0.3	0.3	0.0	0.0	0.0	0.0	0.2	0.1	0.3	0.3
Total income	101.8	101.8	103.0	103.2	102.2	102.2	101.7	101.5	101.8	101.9
Expenses										
Cost of materials	71.1	71.1	42.6	41.3	45.2	44.8	58.0	57.9	73.0	73.0
Personnel expenses	11.1	11.2	29.3	29.8	29.2	29.3	20.1	20.2	9.8	9.9
Depreciation	2.2	2.2	3.7	3.4	3.5	3.6	3.0	3.0	2.1	2.1
of which: Depreciation of tangible fixed assets	2.1	2.1	3.7	3.3	3.4	3.5	2.9	2.9	2.0	2.0
Interest and similar expenses	0.5	0.5	1.2	1.1	0.8	0.8	0.6	0.6	0.5	0.5
Operating taxes	0.0	0.0	0.2	0.2	0.2	0.2	0.1	0.0	0.0	0.0
Other expenses	14.3	14.3	23.6	24.7	20.6	20.7	17.2	17.2	13.9	13.8
Total expenses before taxes on income	99.3	99.3	100.5	100.4	99.6	99.5	98.9	98.9	99.3	99.3
Annual result before taxes on income	2.5	2.6	2.5	2.8	2.6	2.7	2.8	2.6	2.5	2.5
Taxes on income	0.6	0.5	0.9	0.5	0.8	0.7	0.8	0.8	0.5	0.4
Annual result	1.9	2.1	1.6	2.3	1.9	2.0	2.0	1.8	1.9	2.1
Profit and loss transfers (parent company)	0.3	0.3	0.0	0.0	0.0	0.0	0.1	0.2	0.3	0.3
Profit and loss transfers (subsidiary)	0.4	0.6	-0.1	-0.2	0.1	0.2	0.1	0.2	0.5	0.7
Profit for the year	1.8	1.7	1.7	2.5	1.8	1.7	1.9	1.9	1.7	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.4	0.4	2.3	2.2	0.7	0.6	1.0	1.0
Tangible fixed assets	30.9	31.3	47.2	44.5	44.0	44.3	44.0	44.2	29.1	29.6
of which: Land and buildings	11.1	11.2	12.9	12.1	17.6	17.6	16.4	16.6	10.3	10.5
Inventories	17.0	16.5	12.0	14.5	15.0	15.6	17.2	16.4	17.0	16.5
of which: Finished goods and merchandise	8.8	8.5	8.7	10.5	8.0	8.6	8.1	7.9	8.9	8.5
Cash	5.6	5.1	10.7	10.5	7.2	7.5	7.5	7.8	5.3	4.7
Receivables	32.0	32.8	25.6	23.1	27.0	26.4	27.2	27.2	32.6	33.6
Short-term	30.0	30.7	22.6	22.6	26.4	25.3	25.5	25.2	30.6	31.4
of which:										
Trade receivables	13.9	13.5	10.9	11.8	11.6	11.6	13.5	13.2	14.0	13.5
Receivables from affiliated companies	12.4	13.8	4.4	3.9	8.6	7.5	8.1	8.0	13.0	14.7
Long-term	2.0	2.2	2.9	0.5	0.7	1.0	1.7	2.0	2.1	2.2
of which: Loans to affiliated companies	1.6	1.6	0.0	0.0	0.4	0.7	1.2	1.6	1.6	1.6
Securities	1.2	1.1	0.1	0.0	0.4	0.4	0.3	0.4	1.4	1.2
Other long-term equity investments	12.1	11.9	3.4	6.4	3.4	3.1	2.8	3.0	13.4	13.2
of which: Goodwill	0.5	0.4	2.0	1.7	1.1	1.0	0.4	0.5	0.5	0.4
Capital										
Equity	35.2	35.5	11.1	9.6	32.0	31.5	35.1	36.1	35.3	35.5
Liabilities										
Short-term	37.2	37.4	48.3	50.0	37.1	36.8	39.0	39.0	37.0	37.2
of which:										
Liabilities to banks	4.9	4.9	13.5	13.1	10.4	9.7	8.7	8.0	4.4	4.4
Trade payables	11.0	10.7	12.8	12.0	11.3	11.4	11.0	10.7	11.0	10.7
Liabilities to affiliated companies	18.5	18.6	11.0	12.3	9.0	8.4	14.4	14.8	19.2	19.3
Long-term	14.3	14.0	37.2	36.8	25.1	25.8	17.7	16.7	13.7	13.5
of which:										
Liabilities to banks	6.6	7.7	22.1	21.3	14.5	14.9	11.0	11.1	5.9	7.1
Liabilities to affiliated companies	6.5	5.5	9.2	11.9	6.0	5.9	5.6	4.7	6.7	5.5
Provisions	13.2	13.0	3.4	3.5	5.5	5.6	8.2	8.1	13.9	13.7
of which: Provisions for pensions	4.9	5.2	0.3	0.3	1.5	1.4	2.8	2.9	5.2	5.5
Other ratios	Percentage of sales									
Annual result before taxes on income	2.5	2.6	2.5	2.8	2.6	2.7	2.8	2.6	2.5	2.5
Annual result and depreciation	4.2	4.3	5.3	5.7	5.4	5.6	5.0	4.8	4.0	4.2
Trade receivables	6.7	6.5	5.9	6.1	6.3	6.1	6.9	6.7	6.7	6.5
Percentage of the balance sheet total										
Sales	207.0	207.3	184.5	191.5	184.2	189.4	197.3	197.9	208.5	208.8
Annual result and interest paid	5.1	5.3	5.1	6.6	5.0	5.2	5.2	4.7	5.1	5.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	14.5	15.0	12.5	13.7	16.2	17.4	17.2	17.0	14.2	14.7
Percentage of fixed assets										
Long-term equity and liabilities	118.0	117.6	89.9	90.3	115.5	115.3	112.6	111.0	118.8	118.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	98.4	98.1	69.1	66.2	90.6	89.4	84.7	84.5	100.4	100.0
Cash resources, short-term receivables and inventories	144.0	142.2	93.8	95.2	131.1	131.8	128.9	126.6	146.2	144.5
Percentage of cost of materials										
Trade payables	7.5	7.3	16.3	15.2	13.5	13.4	9.6	9.4	7.2	7.0
Memo item:										
Balance sheet total in € billion	52.78	54.35	0.08	0.08	0.62	0.65	5.66	5.93	46.41	47.69
Sales in € billion	109.23	112.68	0.14	0.16	1.15	1.22	11.17	11.73	96.77	99.57
Number of enterprises	1 248	1 248	156	156	218	218	453	453	421	421

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	39.1	38.6	26.9	24.9	23.7	24.0	42.1	41.1	59.2	59.9
	50	59.1	59.6	37.3	35.9	42.6	41.2	59.2	59.3	72.8	72.4
	75	75.2	74.3	51.8	50.4	58.9	60.1	72.6	72.8	82.5	82.9
Personnel expenses	25	9.0	9.2	17.0	19.2	16.8	17.5	9.8	9.9	5.7	5.9
	50	16.0	16.6	28.1	29.1	28.1	28.3	17.0	17.3	10.0	10.2
	75	29.0	29.4	39.6	39.3	42.3	44.1	28.4	28.4	14.7	15.4
Depreciation	25	1.1	1.1	1.7	1.5	1.3	1.3	1.2	1.3	0.8	0.8
	50	2.3	2.3	3.3	3.0	2.9	2.9	2.4	2.4	1.7	1.7
	75	4.0	4.0	5.3	4.9	4.7	5.0	4.2	4.2	3.2	3.1
Annual result	25	0.2	0.2	- 2.0	- 0.4	0.2	0.1	0.3	0.2	0.3	0.3
	50	1.8	1.7	2.3	3.4	1.7	1.8	1.7	1.5	1.8	1.7
	75	4.4	4.2	8.8	7.7	4.5	4.5	4.1	4.0	3.9	3.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	17.3	17.3	16.2	13.4	17.9	19.5	18.5	19.1	15.7	15.8
	50	35.9	35.6	40.2	36.7	41.9	42.4	36.8	37.0	31.0	31.6
	75	55.7	55.2	63.9	62.9	64.8	65.0	59.7	58.2	45.7	47.0
Inventories	25	5.5	5.4	2.9	3.6	3.3	3.4	5.0	5.2	9.3	8.9
	50	13.5	13.4	8.1	8.8	10.0	10.3	13.4	12.7	17.3	15.7
	75	25.4	25.5	16.7	19.5	21.9	24.3	27.5	26.6	27.6	27.5
Equity	25	12.3	12.0	- 13.1	- 8.5	8.1	6.7	16.2	16.0	16.6	16.2
	50	28.3	28.8	9.6	12.1	24.2	22.4	32.1	33.5	32.4	32.8
	75	50.3	52.0	34.0	37.5	47.2	49.8	52.6	55.5	51.1	51.4
Short-term liabilities	25	23.0	23.1	21.1	24.8	23.5	22.4	21.0	21.9	24.9	25.0
	50	40.0	38.5	47.7	45.1	40.1	38.5	39.0	36.5	39.4	39.6
	75	62.5	61.8	83.9	74.9	65.8	65.4	58.4	57.4	60.1	59.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	4.4	4.3	0.0	0.0	0.0	0.0
	50	11.7	11.7	24.4	21.6	20.3	22.2	14.1	13.6	4.2	3.6
	75	32.7	32.0	46.9	49.6	39.4	43.4	34.0	32.3	20.0	21.6
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.3	- 1.7	- 0.4	0.3	0.3	0.4	0.4	0.5	0.4
	50	2.3	2.2	3.0	3.9	2.3	2.3	2.2	2.1	2.3	2.1
	75	5.5	5.2	10.4	8.8	5.4	5.5	5.5	5.1	4.9	4.1
Annual result and depreciation	25	2.2	2.0	1.8	2.3	2.3	2.2	2.3	2.1	2.0	1.9
	50	4.9	4.8	6.2	7.4	5.8	5.7	5.0	4.9	4.3	3.9
	75	9.4	8.8	14.7	12.7	9.8	10.3	9.4	8.7	7.4	7.0
Trade receivables	25	1.4	1.4	0.6	0.5	1.5	1.3	1.2	1.3	2.2	2.3
	50	5.4	5.2	3.3	3.0	4.6	4.5	5.8	5.8	6.2	5.8
	75	10.0	9.9	9.2	8.4	8.7	8.3	10.1	10.3	10.5	10.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.9	- 1.9	1.6	1.7	1.6	2.0	1.8	2.1	2.2
	50	5.8	5.2	8.3	9.4	6.0	5.3	5.1	4.6	5.9	5.3
	75	11.4	11.5	24.1	25.5	12.8	13.1	9.7	10.2	10.8	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.9	7.1	1.0	0.2	5.7	2.9	7.2	7.6	8.3	8.6
	50	17.7	18.4	17.7	20.0	18.1	17.0	17.3	18.4	18.1	18.0
	75	36.7	38.3	46.7	48.5	36.5	36.0	35.5	43.3	34.2	33.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	74.4	74.6	32.2	42.3	68.5	64.7	76.8	75.7	83.7	83.9
	50	113.6	116.0	101.7	107.2	106.7	103.4	111.8	114.3	123.6	125.0
	75	189.1	199.5	171.4	225.6	196.6	184.4	181.8	187.9	193.0	198.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.2	49.0	32.4	32.7	43.5	45.7	48.7	48.9	57.3	56.4
	50	88.6	89.3	87.3	85.3	81.8	73.5	85.6	91.2	94.0	95.0
	75	165.2	171.9	167.1	168.1	149.8	155.9	168.8	178.5	169.0	175.8
		Percentage of cost of materials									
Trade payables	25	5.0	5.3	5.2	5.8	7.1	6.7	5.8	5.8	4.4	4.4
	50	9.3	9.1	11.8	11.3	11.2	12.1	9.4	9.4	7.6	7.1
	75	14.8	14.8	25.0	20.9	19.1	19.3	14.9	14.3	11.1	11.3

I. Enterprises by economic sector

cont'd: 4.a) Manufacture of food 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 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.0	99.7	99.8	99.6	99.7	99.8	99.8	99.6	100.1
Change in finished goods	0.4	0.0	0.3	0.2	0.4	0.3	0.2	0.2	0.4	-0.1
Interest and similar income	0.1	0.2	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.2
Other income	1.6	1.8	3.4	3.6	2.4	2.3	1.7	1.4	1.6	1.8
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.3
Total income	101.8	101.9	103.5	103.7	102.5	102.4	101.7	101.5	101.7	102.0
Expenses										
Cost of materials	71.9	72.0	45.3	45.0	47.4	47.2	59.6	59.5	73.8	73.9
Personnel expenses	10.8	11.0	29.7	29.6	28.6	28.6	19.8	19.9	9.5	9.6
Depreciation	2.3	2.3	3.5	3.0	3.5	3.6	3.0	3.0	2.2	2.2
of which: Depreciation of tangible fixed assets	2.2	2.2	3.5	3.0	3.5	3.6	2.9	2.9	2.1	2.1
Interest and similar expenses	0.5	0.5	1.1	1.1	0.8	0.8	0.6	0.5	0.5	0.4
Operating taxes	0.0	0.0	0.2	0.2	0.3	0.3	0.1	0.0	0.0	0.0
Other expenses	14.3	14.2	25.0	25.2	20.4	20.5	16.5	16.4	13.9	13.8
Total expenses before taxes on income	99.8	99.9	104.7	104.2	101.0	101.1	99.5	99.4	99.9	100.0
Annual result before taxes on income	1.9	2.0	-1.2	-0.5	1.5	1.3	2.3	2.1	1.9	2.0
Taxes on income	0.6	0.4	0.7	0.1	0.7	0.7	0.4	0.8	0.5	0.4
Annual result	1.3	1.6	-2.0	-0.6	0.8	0.7	1.5	1.3	1.3	1.6
Profit and loss transfers (parent company)	0.4	0.3	0.0	0.0	0.1	0.0	0.1	0.1	0.4	0.3
Profit and loss transfers (subsidiary)	0.6	0.8	-0.1	-0.3	0.1	0.3	0.2	0.2	0.7	0.8
Profit for the year	1.1	1.1	-1.9	-0.3	0.7	0.4	1.4	1.2	1.0	1.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.5	0.4	3.0	2.7	0.7	0.5	0.9	1.0
Tangible fixed assets	30.3	30.6	41.9	38.5	41.4	42.0	43.7	43.8	28.5	28.8
of which: Land and buildings	10.8	11.0	8.4	7.1	14.9	15.0	15.0	15.3	10.2	10.4
Inventories	15.8	15.5	14.7	17.4	15.9	16.6	15.8	15.4	15.8	15.5
of which: Finished goods and merchandise	8.9	8.5	10.8	13.1	9.0	9.7	7.3	7.0	9.1	8.7
Cash	5.8	5.1	11.4	11.4	7.2	7.2	7.6	7.9	5.5	4.7
Receivables	31.4	32.5	28.4	24.4	28.8	28.2	28.3	27.9	31.8	33.2
Short-term	29.4	30.4	23.8	23.7	28.0	27.0	26.6	25.8	29.8	31.0
of which:										
Trade receivables	13.1	12.3	12.6	12.6	11.4	11.4	13.2	12.7	13.1	12.3
Receivables from affiliated companies	12.4	14.5	4.3	4.0	9.5	8.4	9.6	9.2	12.9	15.3
Long-term	2.0	2.2	4.5	0.7	0.8	1.2	1.7	2.2	2.0	2.2
of which: Loans to affiliated companies	1.5	1.6	0.0	0.0	0.6	0.9	1.1	1.6	1.6	1.6
Securities	1.6	1.3	0.2	0.0	0.0	0.1	0.3	0.5	1.8	1.5
Other long-term equity investments	14.0	13.8	2.3	7.3	3.0	2.7	3.2	3.6	15.5	15.2
of which: Goodwill	0.7	0.6	1.5	1.3	1.5	1.3	0.6	0.7	0.7	0.5
Capital										
Equity	38.5	38.7	12.4	9.2	35.5	34.2	39.5	40.6	38.4	38.6
Liabilities										
Short-term	46.8	46.9	83.9	87.2	58.8	59.9	51.7	50.7	46.0	46.1
of which:										
Liabilities to banks	33.4	33.4	47.9	56.4	34.7	33.9	34.9	34.8	33.2	33.2
Trade payables	4.3	4.4	7.8	12.6	8.9	8.2	7.5	7.2	3.8	3.9
Liabilities to affiliated companies	11.2	10.9	14.8	13.4	11.8	11.7	10.9	10.5	11.2	11.0
Long-term	15.3	14.9	14.5	16.8	7.3	6.5	12.2	12.7	15.8	15.3
of which:										
Liabilities to banks	13.4	13.5	36.0	30.8	24.0	26.1	16.8	15.8	12.8	13.0
Liabilities to affiliated companies	5.7	7.0	14.5	9.5	12.6	13.4	10.0	10.0	5.1	6.6
Provisions	7.0	5.8	13.8	16.9	6.2	6.9	5.9	5.1	7.2	5.9
of which: Provisions for pensions	14.7	14.4	3.6	3.5	5.4	5.7	8.7	8.8	15.6	15.2
	5.8	6.1	0.5	0.5	1.6	1.6	3.5	3.6	6.1	6.5
Other ratios	Percentage of sales									
Annual result before taxes on income	1.9	2.0	-1.2	-0.5	1.5	1.4	2.3	2.1	1.9	2.0
Annual result and depreciation	3.7	3.9	1.5	2.5	4.3	4.3	4.5	4.3	3.6	3.8
Trade receivables	6.6	6.2	7.0	6.8	6.6	6.4	6.8	6.6	6.6	6.2
	Percentage of the balance sheet total									
Sales	198.2	198.4	179.0	186.3	172.3	177.4	193.5	193.5	199.2	199.4
Annual result and interest paid	3.6	4.1	-1.6	0.9	2.8	2.6	4.0	3.6	3.6	4.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.0	13.8	3.6	5.8	13.0	13.0	16.4	16.2	12.6	13.5
	Percentage of fixed assets									
Long-term equity and liabilities	121.9	122.5	99.1	86.2	126.9	127.2	120.5	118.7	122.1	123.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	109.6	109.7	73.6	62.2	101.2	101.2	97.9	96.7	111.4	111.7
Cash resources, short-term receivables and inventories	156.9	156.1	104.3	93.0	147.1	150.2	143.1	141.1	159.0	158.4
	Percentage of cost of materials									
Trade payables	7.8	7.7	18.2	15.9	14.4	13.9	9.4	9.1	7.6	7.4
Memo item:										
Balance sheet total in € billion	36.20	37.14	0.05	0.05	0.46	0.48	3.95	4.14	31.73	32.47
Sales in € billion	71.73	73.69	0.09	0.10	0.80	0.85	7.65	8.01	63.19	64.73
Number of enterprises	822	822	99	99	148	148	311	311	264	264

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.2	39.5	27.5	26.5	27.7	26.4	42.7	42.2	60.6	61.4
	50	61.4	61.2	41.3	37.9	45.5	45.8	61.0	60.1	73.7	73.6
	75	76.6	76.4	54.0	56.3	62.1	63.5	75.2	75.9	84.2	84.3
Personnel expenses	25	8.5	8.7	17.7	18.4	16.5	16.8	9.1	9.4	5.0	5.2
	50	15.5	16.4	29.0	29.0	26.7	27.3	16.3	17.0	9.8	9.9
	75	29.2	29.4	41.3	39.1	40.7	40.3	28.4	29.0	14.6	15.1
Depreciation	25	1.1	1.1	1.7	1.4	1.1	1.2	1.1	1.1	0.8	0.8
	50	2.2	2.1	2.7	2.6	2.4	2.4	2.3	2.4	1.7	1.7
	75	4.0	3.9	5.1	4.3	5.1	5.0	4.1	4.0	3.3	3.3
Annual result	25	0.1	0.1	- 4.1	- 2.4	- 0.9	- 0.8	0.1	0.2	0.2	0.2
	50	1.3	1.3	0.9	1.2	0.9	1.0	1.5	1.4	1.7	1.4
	75	3.7	3.4	4.0	4.5	3.6	3.3	3.9	3.5	3.4	3.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.8	15.9	13.6	12.4	15.0	15.9	17.2	17.2	15.7	15.4
	50	33.1	32.9	33.1	30.1	33.6	34.8	35.1	34.3	30.8	32.1
	75	53.6	53.5	55.8	51.3	57.8	55.6	58.3	56.2	46.7	47.4
Inventories	25	5.2	5.4	3.5	4.4	3.9	4.2	4.4	4.4	8.7	8.0
	50	13.3	13.2	9.7	11.2	12.2	12.6	12.3	12.1	15.8	14.5
	75	25.2	24.9	22.6	25.0	24.1	24.5	27.0	25.2	25.3	24.6
Equity	25	16.2	15.7	- 8.8	- 5.2	9.6	6.9	19.8	21.0	20.4	19.8
	50	34.4	35.9	13.3	15.4	27.4	27.0	37.9	38.5	38.9	40.3
	75	55.9	58.5	34.4	39.4	58.6	58.2	57.6	61.6	57.8	59.0
Short-term liabilities	25	20.2	20.5	22.1	28.1	21.6	18.6	18.1	18.1	21.8	21.5
	50	36.6	35.0	48.1	47.7	38.6	35.3	34.1	32.7	35.6	35.2
	75	57.1	56.5	84.0	77.6	64.3	61.7	55.1	53.0	53.0	50.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.9	1.9	0.0	0.0	0.0	0.0
	50	9.2	9.0	11.4	11.4	16.6	16.5	10.4	10.5	3.1	2.4
	75	28.1	28.0	37.3	31.5	33.1	32.5	28.7	29.4	19.2	20.6
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.2	- 3.8	- 2.6	- 0.5	- 0.6	0.2	0.3	0.4	0.3
	50	1.9	1.8	1.2	1.5	1.4	1.3	2.1	2.0	2.0	1.9
	75	4.7	4.4	4.7	5.0	4.5	3.9	5.2	4.7	4.5	4.1
Annual result and depreciation	25	1.7	1.6	0.0	0.1	1.5	1.5	1.7	1.7	2.0	1.7
	50	4.3	4.1	4.0	4.1	4.4	4.4	4.6	4.5	4.1	3.7
	75	8.3	8.0	8.7	8.6	8.2	8.1	9.3	8.3	7.2	7.0
Trade receivables	25	1.5	1.4	0.6	0.4	1.8	1.3	1.3	1.2	2.2	2.0
	50	5.5	5.3	3.9	3.5	5.3	4.9	5.8	5.8	6.2	5.8
	75	10.1	9.9	10.7	10.3	9.8	8.9	10.1	10.2	10.0	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.3	1.3	- 4.7	- 3.6	- 0.3	- 0.5	1.5	1.6	2.0	2.0
	50	4.6	4.4	4.2	4.4	3.7	3.9	4.7	4.3	5.1	4.6
	75	9.5	9.5	15.7	15.6	9.6	9.8	8.7	9.0	9.6	9.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.5	4.9	- 3.6	- 4.7	1.2	- 3.6	5.9	6.2	7.9	7.7
	50	16.6	16.8	10.9	14.4	14.6	11.4	17.3	18.2	18.9	19.2
	75	37.9	38.2	37.6	33.8	36.2	29.6	42.7	52.5	37.2	34.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	83.9	84.9	37.8	61.6	80.6	80.5	89.8	89.8	87.3	91.2
	50	123.4	126.5	105.0	121.9	125.5	122.1	124.3	126.2	130.6	134.1
	75	218.5	219.5	213.5	250.0	230.9	219.1	212.2	212.9	218.4	217.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	54.1	55.4	36.6	37.7	48.0	50.0	55.0	60.8	62.8	62.7
	50	100.9	104.3	88.0	92.5	96.9	85.2	101.5	110.8	108.4	112.2
	75	200.8	204.2	187.5	165.6	217.6	203.4	208.9	225.6	197.5	200.3
		Percentage of cost of materials									
Trade payables	25	5.2	5.3	4.9	6.1	7.1	6.6	5.8	5.5	4.6	4.7
	50	9.6	9.3	13.7	12.7	12.4	12.7	9.3	9.4	7.5	7.3
	75	16.1	15.5	28.1	21.7	20.7	20.1	15.1	14.5	12.2	11.8

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Cylindered sample 2018/2019										
Income statement	Percentage of gross revenue									
Income	99.6	99.8	100.0	99.8	99.8	99.9	99.6	100.2	99.6	99.8
Sales	99.6	99.8	100.0	99.8	99.8	99.9	99.6	100.2	99.6	99.8
Change in finished goods	0.4	0.2	0.0	0.2	0.2	0.1	0.4	-0.2	0.4	0.2
Interest and similar income	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1
Other income	1.8	1.6	2.0	2.3	1.4	1.5	1.5	1.4	1.8	1.6
of which: Income from long-term equity investments	0.4	0.5	0.0	0.0	0.0	0.0	0.2	0.2	0.5	0.5
Total income	101.9	101.7	102.2	102.4	101.4	101.6	101.6	101.5	101.9	101.7
Expenses	Percentage of gross revenue									
Cost of materials	69.6	69.3	38.4	35.0	40.1	39.3	54.5	54.6	71.5	71.3
Personnel expenses	11.6	11.8	28.5	30.2	30.7	31.0	20.7	20.7	10.5	10.6
Depreciation	2.0	2.0	4.1	3.9	3.3	3.6	3.0	3.0	1.8	1.9
of which: Depreciation of tangible fixed assets	1.9	2.0	4.1	3.9	3.2	3.3	3.0	3.0	1.8	1.8
Interest and similar expenses	0.5	0.5	1.3	1.2	0.8	0.7	0.7	0.7	0.5	0.5
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.5	14.4	21.3	23.7	21.2	21.1	18.8	18.9	13.9	13.8
Total expenses before taxes on income	98.2	98.1	93.7	94.1	96.2	95.8	97.7	97.9	98.3	98.1
Annual result before taxes on income	3.6	3.6	8.5	8.3	5.2	5.8	3.9	3.6	3.6	3.5
Taxes on income	0.5	0.6	1.2	1.1	0.8	0.8	0.8	0.7	0.5	0.6
Annual result	3.1	3.0	7.3	7.2	4.4	4.9	3.1	2.9	3.1	3.0
Profit and loss transfers (parent company)	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.2
Profit and loss transfers (subsidiary)	0.0	0.3	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.3
Profit for the year	3.1	2.9	7.3	7.2	4.3	4.9	3.1	3.3	3.1	2.8
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.0	0.1	0.5	0.5	0.5	0.7	0.7	1.1	1.1
Tangible fixed assets	32.1	32.9	56.6	55.3	51.7	51.0	44.7	45.2	30.3	31.2
of which: Land and buildings	11.7	11.6	20.9	21.2	25.3	25.1	19.6	19.4	10.6	10.6
Inventories	19.5	18.7	7.2	9.2	12.3	12.8	20.5	18.7	19.5	18.8
of which: Finished goods and merchandise	8.4	8.4	4.9	6.0	5.4	5.4	9.9	10.0	8.3	8.3
Cash	5.2	5.2	9.5	8.9	7.3	8.6	7.3	7.4	4.9	4.9
Receivables	33.3	33.4	20.6	20.7	21.9	21.0	24.6	25.6	34.5	34.5
Short-term	31.2	31.3	20.5	20.6	21.7	20.4	22.9	23.9	32.3	32.3
of which:										
Trade receivables	15.7	15.9	8.0	10.2	12.1	12.2	14.3	14.5	15.9	16.1
Receivables from affiliated companies	12.2	12.3	4.5	3.7	5.9	4.9	4.7	5.3	13.2	13.2
Long-term	2.1	2.1	0.1	0.1	0.2	0.6	1.6	1.7	2.2	2.2
of which: Loans to affiliated companies	1.7	1.8	0.0	0.0	0.0	0.0	1.4	1.5	1.8	1.8
Securities	0.5	0.5	0.0	0.0	1.4	1.3	0.2	0.3	0.5	0.6
Other long-term equity investments	8.1	8.0	5.4	4.8	4.5	4.3	1.8	1.7	8.9	8.8
of which: Goodwill	0.1	0.1	2.9	2.5	0.1	0.0	0.1	0.1	0.1	0.1
Capital	Percentage of the balance sheet total									
Equity	28.1	28.5	8.8	10.5	22.0	23.9	25.0	25.8	28.6	28.9
Liabilities	Percentage of the balance sheet total									
Short-term	61.8	61.4	88.2	86.1	72.1	70.5	68.2	67.6	60.9	60.5
of which:										
Liabilities to banks	45.6	46.1	49.0	38.3	43.8	45.4	48.3	48.8	45.3	45.8
Trade payables	6.3	6.0	23.3	14.0	14.5	14.0	11.7	9.7	5.6	5.5
Liabilities to affiliated companies	10.8	10.2	9.5	9.6	9.8	10.4	11.4	11.2	10.7	10.1
Long-term	25.6	26.7	4.9	4.0	14.1	14.1	19.4	19.7	26.5	27.7
of which:										
Liabilities to banks	16.2	15.2	39.2	47.9	28.3	25.1	19.9	18.8	15.7	14.7
Liabilities to affiliated companies	8.5	9.1	35.3	42.7	20.2	19.0	13.3	13.6	7.8	8.4
Provisions	5.5	4.6	1.2	2.8	5.4	3.1	5.0	3.7	5.5	4.8
of which: Provisions for pensions	10.0	10.1	2.9	3.4	5.8	5.6	6.8	6.6	10.5	10.6
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	3.6	8.5	8.3	5.2	5.8	3.9	3.6	3.6	3.5
Annual result and depreciation	5.1	5.0	11.4	11.2	7.7	8.5	6.2	5.9	4.9	4.9
Trade receivables	6.9	7.0	4.1	5.1	5.5	5.5	7.0	6.9	7.0	7.0
Other ratios	Percentage of the balance sheet total									
Sales	226.2	226.6	194.0	201.0	218.7	223.9	206.0	208.2	228.7	228.8
Annual result and interest paid	8.3	8.1	16.7	17.0	11.3	12.6	7.9	7.5	8.3	8.1
Other ratios	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.3	17.1	27.1	28.0	23.7	28.3	18.7	18.4	17.0	16.8
Other ratios	Percentage of fixed assets									
Long-term equity and liabilities	108.7	105.9	77.2	96.2	88.2	86.5	94.1	92.6	111.0	108.0
Other ratios	Percentage of short-term liabilities									
Cash resources and short-term receivables	80.5	79.9	61.3	77.1	66.3	63.9	62.7	64.3	82.9	82.1
Cash resources, short-term receivables and inventories	123.2	120.5	76.0	101.3	94.4	92.2	105.1	102.6	125.9	123.0
Other ratios	Percentage of cost of materials									
Trade payables	6.8	6.5	12.7	13.6	11.1	11.8	10.1	9.9	6.5	6.2
Memo item:	Percentage of cost of materials									
Balance sheet total in € billion	16.58	17.21	0.03	0.03	0.16	0.17	1.71	1.79	14.68	15.23
Sales in € billion	37.50	38.99	0.05	0.06	0.35	0.37	3.52	3.72	33.57	34.85
Number of enterprises	426	426	57	57	70	70	142	142	157	157

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.3	36.5	26.8	24.5	23.2	22.1	40.5	38.5	57.1	58.4
	50	55.9	55.5	34.8	33.1	35.1	34.5	55.9	56.8	70.8	69.8
	75	72.4	70.6	46.7	41.7	49.9	51.8	66.2	66.4	79.9	79.0
Personnel expenses	25	9.7	10.0	16.3	21.7	18.2	18.5	10.2	10.1	6.5	6.6
	50	16.6	17.2	26.5	29.7	33.9	33.8	18.3	17.4	11.1	11.5
	75	28.7	29.7	38.8	39.4	43.8	45.9	28.6	27.9	15.6	15.9
Depreciation	25	1.2	1.2	1.8	2.2	2.0	1.7	1.5	1.5	0.7	0.8
	50	2.4	2.4	3.6	3.6	3.3	3.5	2.6	2.5	1.8	1.8
	75	4.0	4.1	6.4	6.0	4.2	5.0	4.4	4.4	2.9	2.9
Annual result	25	0.7	0.7	2.7	3.9	1.7	1.6	0.5	0.3	0.5	0.5
	50	2.7	2.7	8.7	7.7	3.2	3.8	2.1	1.9	2.2	1.9
	75	6.1	6.2	14.8	13.8	6.5	6.6	5.2	5.1	4.7	3.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	21.4	20.8	30.3	28.9	37.0	36.4	22.9	21.8	13.7	16.2
	50	40.1	40.2	52.0	53.9	51.9	50.9	40.2	43.1	31.3	30.2
	75	58.6	59.5	76.3	77.7	79.2	79.7	63.7	63.8	45.4	45.9
Inventories	25	5.6	5.4	2.5	3.3	2.6	2.6	6.6	6.1	10.7	11.0
	50	14.1	13.7	5.4	6.9	5.7	5.4	15.6	15.0	18.6	18.3
	75	26.4	27.3	10.5	13.1	17.8	20.8	29.0	28.2	31.8	31.0
Equity	25	8.1	6.4	- 34.5	- 32.0	6.8	5.9	9.7	8.6	12.1	10.7
	50	19.7	19.8	4.8	6.9	13.3	14.8	19.7	19.8	23.7	23.8
	75	36.6	37.1	32.6	29.9	31.8	34.4	37.7	40.9	38.6	40.9
Short-term liabilities	25	29.5	29.4	19.2	17.9	28.5	30.6	30.4	30.0	31.9	32.6
	50	47.3	47.1	46.3	39.7	44.1	49.0	47.7	47.3	48.2	48.2
	75	69.1	70.0	79.8	73.6	67.5	66.9	70.8	69.4	67.8	68.8
Liabilities to banks	25	0.0	0.0	19.3	13.7	10.4	10.0	0.9	0.0	0.0	0.0
	50	18.8	18.6	42.0	51.7	36.2	35.8	22.0	19.4	5.8	4.9
	75	39.4	42.4	86.4	84.3	57.9	54.6	38.1	39.0	21.7	22.8
		Percentage of sales									
Annual result before taxes on income	25	0.9	0.8	2.7	4.7	2.3	2.0	0.7	0.5	0.7	0.7
	50	3.2	3.2	9.6	8.7	4.1	4.3	2.7	2.4	2.6	2.3
	75	7.0	7.1	16.2	14.7	7.5	7.7	6.4	6.0	5.6	4.7
Annual result and depreciation	25	2.9	2.8	5.7	8.8	5.3	5.4	2.9	2.5	2.0	2.2
	50	6.3	6.3	14.5	12.1	8.2	8.2	5.9	5.7	4.6	4.2
	75	10.8	10.9	20.8	19.0	11.6	12.9	10.2	9.7	8.1	7.0
Trade receivables	25	1.3	1.4	0.5	0.6	1.1	1.4	1.1	1.4	2.2	2.4
	50	5.1	5.0	2.3	1.8	3.1	3.7	5.7	5.5	6.7	6.5
	75	9.6	10.0	6.7	6.1	7.3	6.7	10.2	10.7	10.9	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.2	3.6	7.9	10.3	6.5	5.4	2.9	2.2	2.5	3.4
	50	8.1	8.1	23.7	24.5	10.3	12.6	6.4	6.6	7.0	6.4
	75	15.3	15.4	47.8	57.1	16.4	18.6	11.8	12.4	11.8	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.6	10.1	8.6	15.0	15.4	16.1	9.3	8.5	9.2	9.6
	50	19.5	21.0	32.2	35.3	24.9	26.8	17.4	18.7	17.5	15.9
	75	34.5	38.3	72.5	62.5	36.8	56.6	28.0	34.4	30.4	31.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	65.6	57.3	28.6	33.3	55.4	39.0	63.4	57.3	75.5	70.2
	50	95.8	95.7	88.1	92.0	82.2	78.3	87.1	88.7	115.2	116.4
	75	147.5	152.4	144.2	155.6	125.1	109.1	124.8	135.1	170.3	171.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	43.3	40.4	21.0	26.9	28.4	30.5	37.5	40.3	50.7	50.6
	50	69.6	67.6	70.8	62.2	62.5	59.5	66.0	63.3	79.0	79.4
	75	114.0	113.2	139.6	170.5	108.0	93.3	103.7	108.3	120.8	118.8
		Percentage of cost of materials									
Trade payables	25	4.8	5.2	5.3	5.1	7.3	6.8	6.1	6.6	3.7	3.7
	50	8.9	8.9	10.1	10.4	10.0	10.9	9.6	9.4	7.6	7.0
	75	12.7	13.5	16.6	17.9	15.4	17.3	14.8	13.8	10.2	10.5

I. Enterprises by economic sector

4.b) Manufacture of beverages

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.2	99.3	100.3	99.8	100.5	100.0	99.9	99.7	100.2
Change in finished goods	0.3	- 0.2	0.7	- 0.3	0.2	- 0.5	0.0	0.1	0.3	- 0.2
Interest and similar income	0.2	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.5
Other income	2.2	2.1	4.0	2.0	2.8	3.9	2.1	2.1	2.2	2.1
of which: Income from long-term equity investments	0.3	0.3	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.4
Total income	102.4	102.6	104.3	102.1	103.1	104.1	102.3	102.3	102.4	102.6
Expenses										
Cost of materials	48.9	47.9	43.0	43.3	42.4	41.1	45.5	45.5	49.7	48.4
Personnel expenses	15.6	15.9	28.8	28.4	24.3	25.7	19.8	20.5	14.7	14.9
Depreciation	5.2	5.2	6.7	5.4	7.1	7.8	6.7	6.8	4.9	4.9
of which: Depreciation of tangible fixed assets	5.1	5.1	6.5	5.3	6.9	7.7	6.6	6.7	4.8	4.8
Interest and similar expenses	0.8	0.8	1.5	1.6	1.1	1.1	0.8	1.0	0.8	0.8
Operating taxes	0.3	0.3	0.8	1.0	1.2	0.9	1.2	1.2	0.1	0.1
Other expenses	25.1	25.5	27.4	27.5	22.8	23.5	24.4	23.6	25.3	25.8
Total expenses before taxes on income	96.0	95.5	108.2	107.2	98.8	100.0	98.3	98.6	95.5	94.9
Annual result before taxes on income	6.5	7.0	- 4.0	- 5.0	4.2	4.1	4.0	3.8	6.9	7.7
Taxes on income	1.2	1.3	0.3	0.1	0.9	0.9	0.9	1.0	1.2	1.3
Annual result	5.3	5.8	- 4.2	- 5.1	3.3	3.2	3.1	2.8	5.7	6.4
Profit and loss transfers (parent company)	0.1	0.3	1.8	0.0	0.0	0.0	0.0	0.2	0.2	0.3
Profit and loss transfers (subsidiary)	1.2	1.1	- 1.3	- 3.4	0.0	- 0.1	0.5	0.4	1.3	1.2
Profit for the year	4.3	5.0	- 1.1	- 1.7	3.3	3.4	2.6	2.6	4.6	5.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.2	0.6	0.5	0.5	0.5	1.8	1.8	1.1	1.1
Tangible fixed assets	31.7	32.3	45.5	44.9	45.3	47.9	42.3	43.0	29.5	30.1
of which: Land and buildings	15.4	15.7	21.9	20.0	20.7	22.9	20.9	20.9	14.3	14.6
Inventories	10.7	10.1	25.1	23.2	20.3	19.7	14.7	14.6	9.7	9.1
of which: Finished goods and merchandise	5.1	4.5	15.2	14.9	11.2	10.6	6.1	6.1	4.7	4.1
Cash	6.6	6.4	8.0	9.5	7.6	6.9	9.0	9.4	6.2	5.9
Receivables	37.2	35.2	19.7	21.1	22.5	21.2	28.1	27.6	39.2	36.8
Short-term	33.6	33.1	16.0	19.3	17.8	19.7	25.5	25.1	35.4	34.8
of which:										
Trade receivables	12.0	11.8	8.4	8.9	7.7	7.8	12.7	12.4	12.0	11.8
Receivables from affiliated companies	17.6	16.9	3.9	4.1	7.4	9.0	9.7	9.6	19.2	18.4
Long-term	3.7	2.1	3.7	1.8	4.6	1.5	2.6	2.5	3.8	2.0
of which: Loans to affiliated companies	0.4	0.3	0.7	0.2	3.1	0.0	0.7	0.7	0.3	0.3
Securities	2.7	4.7	0.1	0.1	1.3	1.0	0.6	0.4	3.1	5.5
Other long-term equity investments	9.7	9.9	0.5	0.5	2.3	2.5	3.2	2.8	11.0	11.3
of which: Goodwill	0.1	0.0	0.2	0.1	0.0	0.0	0.2	0.1	0.1	0.0
Capital	40.5	40.5	20.8	26.7	32.9	31.9	40.3	39.5	40.8	40.9
Liabilities	41.9	42.2	70.7	66.3	55.3	56.5	46.1	47.0	40.8	41.0
Short-term	25.5	26.5	41.1	34.5	27.8	28.7	31.0	32.5	24.5	25.4
of which:										
Liabilities to banks	2.6	2.9	9.8	7.1	7.4	7.7	4.7	4.7	2.1	2.4
Trade payables	8.4	8.6	12.0	12.6	9.4	9.1	9.9	9.7	8.1	8.4
Liabilities to affiliated companies	9.2	9.4	6.7	5.1	4.8	5.2	8.6	9.3	9.4	9.5
Long-term	16.3	15.7	29.6	31.8	27.5	27.8	15.1	14.6	16.2	15.6
of which:										
Liabilities to banks	7.0	7.1	18.4	21.8	19.2	20.1	11.2	11.7	5.9	6.0
Liabilities to affiliated companies	6.2	5.9	9.5	9.0	6.5	6.5	2.4	2.1	6.8	6.4
Provisions	17.6	17.3	8.5	7.1	11.8	11.5	13.5	13.4	18.5	18.1
of which: Provisions for pensions	3.4	3.5	3.3	3.0	1.4	1.2	4.5	4.4	3.3	3.4
Other ratios	Percentage of sales									
Annual result before taxes on income	6.5	7.0	- 4.0	- 5.0	4.3	4.1	4.0	3.8	7.0	7.7
Annual result and depreciation	10.5	11.0	2.5	0.3	10.4	10.9	9.8	9.6	10.7	11.2
Trade receivables	10.9	11.1	7.6	8.0	7.8	7.6	11.5	11.6	10.9	11.2
Percentage of the balance sheet total										
Sales	110.3	105.9	111.0	110.7	99.5	102.7	109.9	107.6	110.7	105.7
Annual result and interest paid	6.8	6.9	- 3.1	- 3.9	4.4	4.4	4.3	4.1	7.3	7.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	21.9	21.9	3.9	0.5	17.4	18.3	21.1	20.3	22.3	22.3
Percentage of fixed assets										
Long-term equity and liabilities	124.0	129.7	106.6	128.8	114.4	114.1	120.0	116.7	125.0	132.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	158.4	149.5	58.7	83.7	91.7	92.9	112.9	107.6	170.4	160.1
Cash resources, short-term receivables and inventories	200.2	187.6	119.9	151.0	164.7	161.6	160.5	152.7	209.9	195.8
Percentage of cost of materials										
Trade payables	15.6	17.0	25.0	26.3	22.3	21.7	19.9	19.8	14.7	16.5
Memo item:										
Balance sheet total in € billion	11.90	12.43	0.03	0.03	0.27	0.27	1.63	1.69	9.96	10.44
Sales in € billion	13.13	13.17	0.03	0.03	0.27	0.28	1.79	1.82	11.03	11.04
Number of enterprises	219	219	33	33	50	50	81	81	55	55

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	29.6	28.7	29.5	28.3	28.5	27.6	30.9	29.3	30.2	30.1
	50	42.1	41.8	36.6	38.2	36.1	34.4	41.5	41.8	52.5	56.6
	75	61.0	58.6	62.4	48.0	51.0	48.0	54.1	53.4	75.1	73.2
Personnel expenses	25	11.4	12.1	15.8	17.5	19.4	21.6	14.4	14.5	7.3	8.7
	50	19.7	20.9	22.8	20.7	25.5	26.5	21.5	21.9	11.5	12.1
	75	28.2	29.7	37.0	37.6	32.4	33.4	27.7	28.8	18.1	19.1
Depreciation	25	2.2	2.1	1.0	0.9	3.3	2.8	2.8	2.5	1.6	1.6
	50	5.3	5.6	3.6	2.9	5.8	5.9	7.2	6.9	3.4	3.0
	75	9.5	9.5	6.6	6.7	11.8	9.5	10.0	10.4	8.4	8.7
Annual result	25	0.3	0.3	- 6.5	- 9.7	0.5	0.2	0.4	0.6	0.9	0.6
	50	2.3	2.3	0.3	1.3	1.9	1.9	2.6	2.4	3.5	4.0
	75	6.2	6.7	3.4	10.4	4.7	4.8	6.2	5.6	6.8	6.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	14.8	14.5	1.3	2.2	25.6	27.3	19.3	20.6	10.7	11.3
	50	36.6	38.3	22.1	18.1	42.5	43.5	41.7	42.6	30.0	28.0
	75	55.6	57.7	48.6	49.4	63.9	67.9	61.7	63.2	47.4	48.0
Inventories	25	6.0	5.8	12.8	6.0	6.0	6.0	6.0	6.2	5.5	5.2
	50	12.7	10.9	19.7	19.8	12.1	11.1	9.4	9.9	10.9	10.8
	75	27.3	29.6	38.5	50.0	27.3	30.3	21.2	21.8	28.0	26.9
Equity	25	18.0	17.9	0.0	7.3	5.6	6.0	21.4	19.8	24.0	23.3
	50	32.6	33.0	13.7	20.9	29.3	30.9	36.8	34.6	35.9	38.4
	75	49.1	50.6	39.4	43.6	46.9	48.9	53.2	52.5	52.6	50.6
Short-term liabilities	25	16.8	15.6	20.9	15.6	13.5	13.7	16.8	17.8	17.5	16.0
	50	30.2	30.6	52.3	39.5	34.6	30.8	27.8	28.9	28.6	30.9
	75	52.1	51.3	63.3	61.1	53.7	54.4	43.2	50.3	48.4	44.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0
	50	7.5	7.9	1.8	0.9	19.8	21.1	11.1	11.0	3.1	4.1
	75	31.4	33.1	32.3	35.6	46.0	41.6	28.5	31.8	17.4	19.4
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.4	- 6.5	- 9.7	0.7	0.3	0.6	0.7	1.3	0.6
	50	3.1	3.1	0.6	1.3	2.2	2.3	3.7	3.1	4.8	4.4
	75	7.4	7.6	3.4	10.4	6.3	5.6	7.2	6.8	8.3	8.1
Annual result and Depreciation	25	3.7	3.5	- 5.0	- 9.2	6.3	4.5	4.5	4.4	3.8	4.3
	50	10.5	9.8	3.6	4.5	10.5	10.4	11.2	11.0	11.0	9.6
	75	16.2	17.3	18.0	15.2	17.2	18.0	15.5	17.7	15.1	16.3
Trade receivables	25	5.3	5.2	3.9	4.7	5.1	5.0	6.2	6.1	5.6	4.6
	50	8.1	8.2	7.0	7.8	7.6	7.2	8.7	8.8	9.8	9.3
	75	11.9	12.4	9.0	11.5	9.4	9.5	13.5	13.3	13.1	13.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	0.9	- 18.8	- 13.4	1.4	0.6	1.8	1.8	2.4	1.8
	50	4.3	4.3	3.0	4.4	3.5	3.8	4.4	4.1	5.5	5.1
	75	8.5	8.9	8.2	12.1	6.6	8.4	9.1	8.7	9.6	8.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.8	5.8	- 34.8	- 15.8	10.7	8.9	9.0	8.4	8.9	5.7
	50	17.2	16.7	3.5	7.5	15.8	15.2	20.4	19.8	18.9	17.3
	75	33.3	35.3	14.0	21.4	32.6	35.3	33.9	34.6	35.2	39.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	81.6	80.1	64.2	70.0	81.9	74.7	82.5	80.1	81.4	83.6
	50	115.6	118.7	125.9	141.0	106.9	116.3	113.7	105.7	114.9	118.6
	75	204.1	188.2	631.3	291.0	138.3	145.8	205.9	184.8	228.4	248.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.4	55.7	36.1	40.8	43.4	52.4	61.7	58.9	65.5	60.6
	50	96.5	99.0	60.0	142.9	76.6	98.7	96.5	88.3	111.1	111.7
	75	188.7	195.0	175.4	195.0	170.7	166.2	190.6	215.2	233.6	210.7
		Percentage of cost of materials									
Trade payables	25	9.4	8.6	7.7	8.7	10.2	9.5	9.4	8.3	9.1	8.6
	50	14.8	14.3	15.6	17.2	15.2	13.2	15.4	14.7	13.3	14.0
	75	23.1	24.2	29.4	39.4	27.9	24.2	23.5	23.3	20.0	20.4

I. Enterprises by economic sector

4.c) Manufacture of textiles

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.1	100.0	100.1	100.0	99.8	99.3	99.9	99.5	100.2
Change in finished goods	0.5	- 0.1	0.0	- 0.1	0.0	0.2	0.7	0.1	0.5	- 0.2
Interest and similar income	0.2	0.2	0.4	0.4	0.1	0.1	0.1	0.1	0.2	0.2
Other income	1.8	2.1	3.6	3.6	2.0	2.2	2.1	2.5	1.6	1.8
of which: Income from long-term equity investments	0.3	0.4	0.0	0.0	0.1	0.0	0.2	0.1	0.3	0.6
Total income	102.0	102.3	104.0	104.0	102.1	102.4	102.2	102.6	101.8	102.0
Expenses										
Cost of materials	58.5	58.1	42.9	41.4	49.3	48.7	54.9	54.1	62.1	62.0
Personnel expenses	20.4	21.1	32.7	32.5	28.0	28.6	24.4	25.2	16.7	17.3
Depreciation	2.8	3.1	3.4	2.9	2.4	2.5	3.4	3.4	2.5	3.1
of which: Depreciation of tangible fixed assets	2.6	2.8	2.4	2.4	2.3	2.4	3.2	3.3	2.3	2.4
Interest and similar expenses	0.8	0.7	1.2	0.9	0.7	0.7	0.9	0.9	0.7	0.6
Operating taxes	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.8	16.0	22.7	24.9	17.7	18.0	15.9	16.2	15.5	15.6
Total expenses before taxes on income	98.4	99.1	102.9	102.7	98.2	98.6	99.6	99.8	97.4	98.6
Annual result before taxes on income	3.6	3.1	1.1	1.4	3.9	3.8	2.6	2.8	4.3	3.3
Taxes on income	1.1	1.0	1.2	0.8	1.0	1.0	0.8	0.9	1.2	1.0
Annual result	2.6	2.2	- 0.1	0.6	2.8	2.7	1.8	1.9	3.1	2.3
Profit and loss transfers (parent company)	0.0	0.1	0.0	- 0.5	0.1	0.1	0.1	0.1	0.0	0.1
Profit and loss transfers (subsidiary)	0.3	0.0	0.0	0.1	0.2	0.4	0.6	0.4	0.1	- 0.4
Profit for the year	2.3	2.3	0.0	0.0	2.8	2.4	1.3	1.6	3.0	2.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.3	0.4	0.7	0.4	0.6	2.2	2.3	0.4	0.6
Tangible fixed assets	25.8	26.3	14.9	14.6	29.7	29.6	26.3	26.3	25.3	26.1
of which: Land and buildings	10.2	10.3	5.3	4.9	14.6	14.6	9.1	9.3	10.5	10.7
Inventories	27.9	28.2	24.9	23.6	31.2	31.5	31.7	31.8	25.0	25.4
of which: Finished goods and merchandise	13.3	13.9	12.6	13.2	13.7	14.1	15.1	15.6	12.0	12.7
Cash	7.0	8.0	12.1	12.7	10.5	11.4	8.3	8.7	5.6	7.1
Receivables	29.4	26.4	31.8	34.1	24.5	22.6	21.5	20.3	35.3	30.9
Short-term	26.9	24.1	31.2	30.0	23.4	21.6	20.7	19.5	31.4	27.6
of which:										
Trade receivables	12.4	11.8	13.0	12.8	14.0	11.7	10.9	9.7	13.2	13.3
Receivables from affiliated companies	12.1	10.0	13.9	12.9	6.5	7.1	6.9	6.6	16.1	12.5
Long-term	2.6	2.3	0.6	4.1	1.1	1.0	0.8	0.9	3.9	3.4
of which: Loans to affiliated companies	2.5	2.2	0.6	4.1	0.9	0.8	0.6	0.7	3.9	3.4
Securities	2.2	2.1	0.8	1.0	1.4	2.0	3.9	3.8	1.2	0.9
Other long-term equity investments	6.3	7.5	14.5	12.4	1.9	2.0	5.7	6.4	7.0	8.7
of which: Goodwill	0.1	0.3	0.1	0.1	0.0	0.0	0.3	0.7	0.0	0.0
Capital										
Equity	43.4	43.6	32.2	31.0	40.8	41.9	39.1	39.7	46.7	46.7
Liabilities										
Short-term	44.6	43.7	56.5	56.6	49.4	48.7	49.2	48.7	40.9	39.5
of which:										
Liabilities to banks	33.8	34.7	39.6	35.7	37.1	38.4	36.6	37.1	31.5	32.6
Trade payables	5.0	5.5	7.5	7.1	8.4	9.5	6.4	7.1	3.7	4.0
Liabilities to affiliated companies	6.2	5.5	12.3	12.5	8.3	8.1	6.8	5.8	5.4	5.0
Long-term	18.2	19.4	10.6	7.5	15.7	15.3	18.3	19.4	18.5	20.0
of which:										
Liabilities to banks	10.8	9.0	17.0	20.9	12.3	10.3	12.6	11.6	9.4	6.8
Liabilities to affiliated companies	6.7	5.9	6.4	6.4	8.2	6.8	6.6	6.8	6.6	5.2
Provisions	3.4	2.5	3.7	4.9	2.8	2.4	4.8	4.1	2.6	1.4
of which: Provisions for pensions	12.0	12.7	11.2	12.3	9.8	9.5	11.6	11.5	12.4	13.9
	6.2	6.8	6.0	7.3	3.5	3.7	5.7	6.1	6.8	7.6
Other ratios	Percentage of sales									
Annual result before taxes on income	3.6	3.1	1.1	1.4	3.9	3.8	2.6	2.8	4.4	3.3
Annual result and depreciation	5.4	5.3	3.3	3.5	5.3	5.2	5.2	5.3	5.7	5.4
Trade receivables	8.3	7.9	9.7	9.1	8.1	6.9	7.4	6.7	9.0	8.8
Percentage of the balance sheet total										
Sales	148.3	149.4	134.0	141.4	172.7	169.8	146.8	145.0	147.3	150.8
Annual result and interest paid	5.0	4.4	1.5	2.1	6.1	5.9	4.0	4.1	5.6	4.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	16.3	16.4	7.9	8.8	18.6	19.0	14.5	14.9	17.5	17.5
Percentage of fixed assets										
Long-term equity and liabilities	160.5	153.8	181.9	186.0	165.2	160.3	151.3	147.6	166.3	157.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	100.8	94.5	111.6	122.2	92.0	86.8	80.8	77.0	117.5	108.9
Cash resources, short-term receivables and inventories	183.4	175.8	174.5	188.3	176.1	168.8	167.4	162.7	197.0	186.9
Percentage of cost of materials										
Trade payables	7.1	6.4	21.3	21.3	9.7	9.8	8.4	7.4	5.9	5.4
Memo item:										
Balance sheet total in € billion	5.38	5.26	0.04	0.04	0.27	0.27	2.06	2.04	3.01	2.91
Sales in € billion	7.98	7.86	0.05	0.05	0.46	0.46	3.03	2.96	4.44	4.38
Number of enterprises	315	315	56	56	86	86	131	131	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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.2	39.8	27.1	25.8	35.1	33.8	43.9	42.1	53.0	52.9
	50	52.1	52.5	42.1	40.9	47.5	49.1	55.2	54.0	59.8	59.4
	75	62.6	61.7	54.0	50.9	59.1	60.0	64.2	64.6	69.7	70.8
Personnel expenses	25	17.7	18.0	16.5	18.2	20.4	21.7	17.8	17.9	14.0	14.9
	50	24.0	24.7	30.7	32.4	27.8	28.7	23.5	24.8	18.6	19.8
	75	33.2	34.4	42.8	44.3	37.7	37.3	29.2	31.1	21.2	22.6
Depreciation	25	1.0	1.1	0.7	0.6	0.9	1.0	1.4	1.4	1.2	1.4
	50	2.1	2.2	1.8	1.9	1.6	1.6	2.2	2.5	2.2	2.3
	75	3.7	4.0	4.3	4.6	3.2	3.1	4.1	4.1	3.4	4.0
Annual result	25	0.0	- 0.1	- 5.1	- 0.5	0.3	0.0	0.1	0.1	0.8	- 0.5
	50	2.1	2.0	0.8	2.3	3.3	1.8	1.9	1.8	3.1	2.5
	75	5.9	5.3	5.3	5.6	5.9	6.3	6.3	5.3	5.7	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.1	6.4	2.9	3.7	7.8	7.2	7.7	7.8	12.6	7.2
	50	19.1	19.3	12.4	10.4	19.8	21.7	20.8	19.8	23.1	23.1
	75	33.4	34.2	24.3	22.5	37.5	38.4	35.0	34.4	32.0	35.1
Inventories	25	16.0	15.6	7.1	5.9	14.4	13.8	22.6	22.2	15.9	14.8
	50	32.5	32.0	29.1	21.8	28.7	30.6	34.8	35.6	30.7	30.7
	75	48.8	48.6	51.8	51.9	48.0	48.6	49.3	49.4	47.8	44.0
Equity	25	18.0	17.1	- 5.4	2.8	15.9	16.3	21.8	21.9	26.6	29.4
	50	36.7	36.5	22.7	29.6	40.9	37.3	37.8	36.2	37.6	37.2
	75	54.8	57.7	54.2	52.7	57.4	60.4	55.4	56.9	52.5	56.7
Short-term liabilities	25	18.9	18.3	25.3	21.1	16.1	14.5	19.4	19.5	23.2	20.8
	50	35.7	37.2	54.9	45.8	32.1	35.4	35.0	35.6	36.0	40.7
	75	58.6	58.8	88.2	71.4	56.9	54.5	52.0	56.3	54.7	56.9
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	7.6	7.7	13.1	14.7	10.4	8.9	6.1	7.7	0.0	0.0
	75	27.1	27.9	35.3	34.4	25.6	26.1	25.7	27.9	27.6	27.5
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.1	- 4.9	- 0.5	0.4	0.1	0.1	0.1	1.0	0.1
	50	2.9	2.7	1.1	3.1	4.1	2.7	2.6	2.4	4.0	3.2
	75	7.8	7.1	6.8	7.9	7.8	7.2	8.1	6.6	6.9	5.8
Annual result and depreciation	25	2.3	2.2	- 1.3	0.5	2.9	1.9	2.6	2.6	3.3	3.1
	50	6.2	5.6	5.0	5.8	6.4	5.0	6.3	6.1	6.4	6.3
	75	9.8	9.8	8.7	10.8	9.8	9.8	10.9	10.0	9.0	9.7
Trade receivables	25	3.3	2.8	2.3	1.8	3.2	2.8	3.6	3.0	5.4	5.6
	50	6.9	5.9	5.5	4.4	6.5	5.6	7.1	6.4	8.7	7.4
	75	10.2	9.7	11.0	8.9	10.0	9.7	10.2	9.5	10.7	10.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.1	1.1	- 5.8	0.4	1.9	1.0	1.5	1.2	2.4	0.2
	50	5.6	4.5	2.9	6.4	7.4	4.3	4.8	3.9	6.5	5.0
	75	12.2	11.4	13.1	16.4	13.4	12.4	11.6	10.3	10.4	9.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.7	2.4	- 14.9	- 5.0	4.6	1.6	5.4	5.8	4.3	5.2
	50	16.6	15.1	9.7	11.9	18.0	15.8	17.2	16.0	17.3	17.8
	75	38.5	35.2	41.1	32.8	57.8	48.2	37.5	35.2	31.4	27.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	108.0	103.4	64.0	108.7	103.5	88.3	114.1	100.1	114.6	120.1
	50	182.2	180.9	175.3	215.5	206.8	201.5	181.5	172.5	179.4	166.1
	75	332.7	342.7	431.3	458.9	441.2	506.5	316.4	297.7	285.1	304.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.5	43.5	35.7	40.7	46.7	48.1	44.9	41.1	53.0	52.9
	50	84.1	92.2	78.1	98.2	113.7	108.8	81.1	75.9	86.7	94.5
	75	203.4	195.9	219.2	247.8	275.2	284.6	157.7	168.8	201.8	177.8
		Percentage of cost of materials									
Trade payables	25	4.4	3.9	7.3	6.9	3.9	3.4	4.6	3.7	4.0	3.2
	50	7.6	6.9	16.8	13.8	7.0	6.6	7.3	6.5	6.7	5.2
	75	13.1	12.6	29.4	32.6	12.7	13.1	10.9	9.4	9.8	9.4

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	100.1	97.9	97.6	98.7	98.8	99.9	100.0	99.3	100.3
Change in finished goods	0.6	- 0.1	2.1	2.4	1.3	1.2	0.1	0.0	0.7	- 0.3
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	1.4	1.8	2.8	2.0	2.3	2.1	1.4	1.6	1.4	1.9
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.1	0.2	0.1	0.2	0.3	0.2
Total income	101.6	102.0	102.9	102.1	102.4	102.2	101.5	101.7	101.5	102.1
Expenses										
Cost of materials	63.6	61.0	44.6	45.0	53.1	51.7	61.6	58.9	65.4	62.7
Personnel expenses	15.3	16.1	33.3	32.2	26.3	27.2	17.6	18.4	13.4	14.2
Depreciation	3.2	3.2	3.5	3.2	2.7	2.7	2.8	2.8	3.4	3.4
of which: Depreciation of tangible fixed assets	3.0	3.1	3.5	3.2	2.7	2.6	2.7	2.7	3.1	3.2
Interest and similar expenses	0.8	0.7	1.1	1.0	0.8	0.7	0.8	0.8	0.8	0.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.0	16.0	16.7	16.4	15.3	15.5	16.5	16.7	14.6	15.8
Total expenses before taxes on income	98.0	97.1	99.5	98.0	98.3	97.9	99.4	97.6	97.6	96.8
Annual result before taxes on income	3.6	5.0	3.4	4.1	4.2	4.3	2.1	4.1	3.9	5.3
Taxes on income	0.8	0.9	0.7	0.8	1.0	1.0	0.6	0.9	0.8	0.8
Annual result	2.8	4.1	2.7	3.3	3.2	3.2	1.5	3.2	3.1	4.5
Profit and loss transfers (parent company)	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.2
Profit and loss transfers (subsidiary)	0.6	0.7	- 0.1	0.0	0.1	0.0	0.2	0.3	0.7	0.8
Profit for the year	2.5	3.6	2.8	3.3	3.1	3.2	1.4	2.8	2.8	3.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.3	0.4	0.3	0.3	0.6	0.7	0.6	0.5
Tangible fixed assets	37.0	37.6	33.0	32.2	32.5	30.1	33.3	34.9	38.6	39.3
of which: Land and buildings	13.8	13.4	12.8	12.4	14.5	13.5	12.6	12.7	14.0	13.6
Inventories	28.3	26.8	33.1	35.4	37.1	38.5	32.2	30.5	26.2	24.3
of which: Finished goods and merchandise	9.4	8.3	9.8	9.6	12.7	12.3	10.7	10.1	8.6	7.3
Cash	7.3	8.3	7.7	8.9	9.6	11.0	11.2	11.3	5.9	7.1
Receivables	21.2	21.2	24.7	22.0	19.3	18.7	19.6	19.9	21.8	21.8
Short-term	20.0	19.6	24.3	21.4	18.8	17.5	18.3	18.7	20.5	20.0
of which:										
Trade receivables	9.1	8.5	13.9	12.4	11.1	10.1	11.5	11.0	8.2	7.5
Receivables from affiliated companies	7.6	7.8	6.0	5.2	4.7	4.5	4.1	4.7	8.9	9.1
Long-term	1.2	1.6	0.4	0.6	0.5	1.2	1.3	1.2	1.3	1.8
of which: Loans to affiliated companies	1.0	1.3	0.0	0.0	0.2	0.9	1.1	0.9	1.0	1.5
Securities	1.0	1.2	0.0	0.0	0.0	0.1	0.8	0.5	1.2	1.6
Other long-term equity investments	4.3	4.1	0.4	0.4	0.8	0.8	1.9	1.8	5.4	5.1
of which: Goodwill	0.3	0.2	0.3	0.2	0.4	0.4	0.2	0.1	0.3	0.2
Capital										
Equity	31.4	33.1	16.4	16.8	33.6	33.7	27.6	28.4	32.6	34.7
Liabilities										
Short-term	59.3	57.6	78.2	77.5	58.2	58.6	64.3	63.0	57.5	55.5
of which:										
Liabilities to banks	44.5	44.4	58.1	57.4	43.4	43.0	44.9	44.0	44.2	44.4
Trade payables	5.7	5.0	16.2	15.7	10.1	8.1	7.1	7.6	4.6	3.7
Liabilities to affiliated companies	8.0	7.3	8.8	8.4	7.3	6.6	10.5	8.0	7.3	7.1
Long-term	18.6	19.2	7.7	6.6	6.7	6.8	12.2	13.2	21.9	22.6
of which:										
Liabilities to banks	14.7	13.2	20.1	20.2	14.8	15.6	19.4	19.0	13.3	11.1
Liabilities to affiliated companies	7.8	7.0	15.6	14.8	9.5	9.6	9.7	8.6	6.9	6.1
Provisions	5.9	5.1	2.7	3.4	2.5	2.9	7.1	7.6	6.0	4.6
of which: Provisions for pensions	9.3	9.3	5.4	5.6	8.0	7.6	8.0	8.5	9.9	9.7
of which: Provisions for pensions	2.1	2.1	1.1	1.2	2.5	2.5	1.9	2.0	2.1	2.1
Other ratios	Percentage of sales									
Annual result before taxes on income	3.6	5.0	3.5	4.2	4.2	4.3	2.1	4.1	4.0	5.3
Annual result and depreciation	6.1	7.3	6.4	6.6	6.0	6.0	4.3	6.0	6.5	7.8
Trade receivables	4.8	4.6	9.0	7.7	6.6	6.4	6.1	6.0	4.2	3.9
Percentage of the balance sheet total										
Sales	191.7	185.6	155.2	161.9	168.3	157.3	188.3	182.4	195.8	190.1
Annual result and interest paid	6.9	9.0	6.1	7.2	6.8	6.2	4.3	7.2	7.7	9.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	18.9	23.2	13.1	14.5	17.7	17.1	13.3	18.0	20.8	25.6
Percentage of fixed assets										
Long-term equity and liabilities	110.6	108.4	110.1	114.2	149.2	159.2	130.6	127.1	103.1	100.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	62.4	63.7	55.1	52.8	65.2	66.4	66.6	68.9	61.1	62.2
Cash resources, short-term receivables and inventories	126.0	124.0	112.2	114.5	150.7	155.9	138.4	138.1	120.4	117.0
Percentage of cost of materials										
Trade payables	6.5	6.5	12.4	11.3	8.1	8.0	9.0	7.5	5.7	6.0
Memo item:										
Balance sheet total in € billion	6.82	7.07	0.11	0.12	0.49	0.53	1.39	1.45	4.83	4.98
Sales in € billion	13.07	13.12	0.17	0.19	0.82	0.83	2.63	2.64	9.46	9.46
Number of enterprises	551	551	191	191	165	165	122	122	73	73

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.7	40.7	33.6	33.2	43.7	42.9	52.5	51.1	56.8	55.7
	50	52.8	52.2	43.3	41.8	52.0	51.8	61.4	58.8	63.1	60.7
	75	63.2	60.7	51.7	51.0	60.4	59.0	69.3	66.6	71.1	69.2
Personnel expenses	25	15.4	15.9	24.0	22.7	19.5	18.7	11.8	12.9	10.1	10.7
	50	24.4	24.7	32.9	32.5	26.3	27.4	17.1	17.4	13.2	14.0
	75	34.3	34.3	41.6	40.4	35.1	35.8	25.8	25.3	19.9	21.2
Depreciation	25	1.3	1.3	1.5	1.3	1.4	1.3	1.3	1.2	1.2	1.3
	50	2.4	2.4	2.8	2.5	2.3	2.5	2.3	2.2	2.1	2.0
	75	4.1	4.1	5.2	4.8	3.5	3.7	3.4	3.4	4.3	4.8
Annual result	25	0.6	0.7	0.1	0.7	0.7	0.7	0.6	0.7	0.7	1.3
	50	2.4	2.9	2.7	3.7	2.2	2.3	2.4	2.7	2.4	3.6
	75	5.7	6.3	7.4	8.1	4.8	4.7	4.6	4.7	5.5	6.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.8	12.2	11.4	9.0	13.6	12.2	13.3	13.3	13.0	14.1
	50	26.1	26.9	24.7	26.3	25.9	26.8	26.8	26.1	33.4	36.3
	75	49.6	48.3	52.9	55.0	45.1	40.0	46.8	47.3	51.0	51.5
Inventories	25	13.7	12.4	6.5	7.2	16.6	16.8	14.5	13.8	18.3	13.5
	50	27.7	25.7	23.6	22.5	31.6	32.1	25.8	24.3	29.1	23.7
	75	47.3	47.7	45.5	46.0	53.1	52.9	43.8	44.3	40.3	42.6
Equity	25	6.7	7.7	- 13.1	- 1.7	10.6	12.9	12.8	13.4	14.0	13.4
	50	22.2	23.7	11.1	11.3	27.9	29.8	32.1	36.5	30.0	28.3
	75	48.7	50.3	33.0	37.8	51.4	52.7	54.6	57.2	52.5	54.0
Short-term liabilities	25	22.6	20.4	30.7	25.3	20.9	18.9	18.5	17.7	24.1	22.8
	50	43.9	42.3	55.7	55.8	38.7	37.7	34.9	35.7	39.1	43.2
	75	73.8	69.9	85.1	86.4	63.1	62.2	66.4	62.8	59.7	62.2
Liabilities to banks	25	1.1	0.6	4.2	3.9	1.8	1.2	0.4	0.7	0.0	0.0
	50	15.8	14.9	27.4	28.2	13.8	11.3	8.6	8.0	5.4	4.0
	75	35.8	34.1	53.1	51.1	31.8	30.4	28.1	25.5	22.4	20.3
		Percentage of sales									
Annual result before taxes on income	25	0.6	1.0	0.2	0.9	0.8	1.0	0.8	1.1	0.9	1.6
	50	3.0	3.5	3.1	4.3	2.9	2.9	3.1	3.5	2.9	4.4
	75	6.8	7.6	8.9	9.7	6.5	6.5	5.7	6.1	6.9	7.9
Annual result and depreciation	25	2.8	3.5	2.5	3.5	3.0	3.4	3.0	2.9	3.9	3.8
	50	5.9	6.6	6.7	7.7	5.5	5.6	5.4	6.0	5.9	7.8
	75	10.6	11.3	13.5	14.2	10.1	9.4	8.6	9.5	9.2	10.9
Trade receivables	25	2.9	2.8	3.4	2.8	3.7	3.6	2.8	2.6	0.7	1.2
	50	5.7	5.1	6.5	5.7	5.8	5.7	5.5	5.1	3.4	3.2
	75	9.3	8.8	10.8	10.0	9.3	8.4	8.5	9.2	6.0	5.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.8	1.8	2.9	2.6	2.6	2.5	2.4	2.4	4.4
	50	6.3	6.9	6.9	8.6	6.2	5.5	6.1	5.9	6.9	8.4
	75	12.7	14.7	16.2	22.1	10.7	10.6	10.9	12.9	13.7	16.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.6	6.0	3.5	5.4	5.0	6.0	5.5	4.1	9.3	11.5
	50	14.8	17.0	12.0	17.3	14.8	13.6	14.0	17.3	21.8	24.5
	75	31.5	36.8	28.5	33.7	29.6	31.2	35.8	41.8	43.7	53.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	71.6	76.1	30.3	38.5	91.3	101.3	98.6	80.5	85.8	75.1
	50	134.7	138.0	100.6	112.4	176.7	166.4	157.0	151.0	126.2	111.8
	75	274.7	278.8	243.6	257.8	327.3	338.6	285.0	273.0	201.2	207.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	31.3	30.5	25.9	24.5	33.3	36.8	36.0	36.0	36.7	31.3
	50	63.7	64.4	53.2	51.3	69.3	73.8	84.1	78.4	69.8	63.8
	75	160.8	175.4	139.3	161.0	156.7	189.5	214.9	229.3	128.9	123.5
		Percentage of cost of materials									
Trade payables	25	4.0	3.6	4.2	3.7	3.6	3.3	4.3	3.7	4.1	3.9
	50	6.7	6.5	9.1	8.3	6.1	5.6	6.5	6.3	5.4	6.2
	75	12.0	11.5	20.0	19.6	10.3	9.9	9.2	9.1	7.8	8.6

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.2	99.2	95.9	99.1	98.4	100.6	100.2	99.6	100.4
Change in finished goods	0.3	- 0.2	0.8	4.1	0.9	1.6	- 0.6	- 0.2	0.4	- 0.4
Interest and similar income	0.2	0.3	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.3
Other income	1.3	1.9	2.9	1.8	2.4	2.2	1.6	1.8	1.2	2.0
of which: Income from long-term equity investments	0.2	0.1	0.0	0.0	0.1	0.2	0.1	0.2	0.2	0.1
Total income	101.6	102.2	102.9	101.9	102.5	102.3	101.8	101.9	101.4	102.3
Expenses										
Cost of materials	64.8	61.8	44.6	45.4	53.0	51.7	60.7	58.2	67.2	64.0
Personnel expenses	14.3	15.2	35.1	33.3	26.5	27.4	18.9	19.0	11.7	12.8
Depreciation	3.3	3.4	3.3	2.9	2.7	2.7	2.6	2.5	3.5	3.7
of which: Depreciation of tangible fixed assets	3.0	3.2	3.2	2.9	2.6	2.6	2.5	2.5	3.2	3.5
Interest and similar expenses	0.8	0.8	1.1	1.0	0.7	0.6	1.0	1.0	0.8	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	14.8	16.0	17.4	17.1	15.8	16.0	18.2	17.7	13.9	15.6
Total expenses before taxes on income	98.1	97.3	101.7	99.9	98.8	98.4	101.5	98.5	97.3	96.9
Annual result before taxes on income	3.4	4.9	1.2	1.9	3.7	3.9	0.3	3.5	4.1	5.4
Taxes on income	0.9	1.0	0.7	0.8	1.0	1.1	0.6	1.1	0.9	0.9
Annual result	2.5	3.9	0.6	1.2	2.7	2.8	- 0.3	2.4	3.2	4.5
Profit and loss transfers (parent company)	0.5	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.3
Profit and loss transfers (subsidiary)	0.9	1.1	- 0.1	- 0.1	0.1	0.1	0.3	0.4	1.2	1.4
Profit for the year	2.1	3.1	0.7	1.2	2.6	2.7	- 0.6	1.9	2.7	3.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.3	0.3	0.3	0.3	0.7	0.8	0.6	0.6
Tangible fixed assets	39.5	39.3	27.4	26.1	28.5	26.6	33.1	34.7	42.4	42.1
of which: Land and buildings	12.7	12.2	7.3	7.4	10.3	9.8	10.5	10.6	13.5	12.9
Inventories	23.8	21.9	34.0	37.9	37.8	38.6	28.8	26.5	20.9	18.6
of which: Finished goods and merchandise	8.8	7.4	11.6	11.2	12.5	11.7	7.6	7.7	8.6	6.7
Cash	7.4	8.8	7.8	9.5	11.3	13.0	11.6	13.2	6.0	7.3
Receivables	22.7	23.1	29.6	25.2	20.9	20.1	23.5	22.9	22.5	23.5
Short-term	20.8	20.8	29.0	24.3	20.2	18.4	21.4	21.5	20.6	20.8
of which:										
Trade receivables	8.9	8.1	16.4	13.9	11.8	10.4	13.6	12.6	7.4	6.6
Receivables from affiliated companies	8.5	9.5	7.3	5.7	5.0	5.0	5.1	5.5	9.7	11.1
Long-term	1.8	2.3	0.6	0.9	0.7	1.7	2.1	1.4	1.9	2.7
of which: Loans to affiliated companies	1.5	2.0	0.0	0.0	0.3	1.3	1.7	1.2	1.6	2.3
Securities	1.2	1.7	0.0	0.0	0.0	0.2	1.0	0.6	1.5	2.1
Other long-term equity investments	4.6	4.3	0.3	0.3	0.7	0.7	0.8	0.8	6.0	5.7
of which: Goodwill	0.3	0.3	0.3	0.2	0.6	0.6	0.3	0.2	0.3	0.3
Capital										
Equity	34.4	36.9	18.1	18.1	37.1	37.0	26.4	27.8	36.3	39.6
Liabilities										
Short-term	55.6	53.2	75.5	75.4	53.4	54.1	63.2	61.3	53.7	50.6
of which:										
Liabilities to banks	40.7	39.8	58.9	57.9	39.6	39.1	41.4	39.9	40.3	39.5
Trade payables	3.9	3.4	15.7	14.3	6.7	5.6	5.6	6.0	2.9	2.3
Liabilities to affiliated companies	7.5	7.0	8.6	8.4	7.8	7.0	10.3	8.9	6.8	6.5
Long-term	20.0	19.9	9.4	7.5	5.5	5.5	12.3	12.2	23.6	23.6
of which:										
Liabilities to banks	14.9	13.3	16.6	17.5	13.8	15.0	21.9	21.5	13.4	11.1
Liabilities to affiliated companies	6.6	5.7	11.7	11.4	8.5	8.6	7.8	6.7	6.1	5.0
Provisions	6.9	6.1	3.2	3.9	2.6	2.8	9.5	9.8	6.9	5.7
of which: Provisions for pensions	9.9	9.8	6.4	6.5	9.3	8.8	10.3	10.8	10.0	9.7
Other ratios										
Other ratios	Percentage of sales									
Annual result before taxes on income	3.4	4.9	1.3	2.0	3.7	4.0	0.3	3.5	4.2	5.4
Annual result and depreciation	5.8	7.3	4.0	4.3	5.4	5.5	2.3	4.8	6.7	8.1
Trade receivables	4.5	4.4	10.2	8.8	6.8	6.5	6.9	6.6	3.7	3.5
Other ratios	Percentage of the balance sheet total									
Sales	196.6	184.5	160.5	158.0	173.9	159.3	197.8	190.6	199.5	186.6
Annual result and interest paid	6.7	8.7	2.7	3.6	6.0	5.5	1.3	6.3	8.1	9.8
Other ratios	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.7	24.8	8.6	9.4	18.3	17.7	7.3	15.7	23.2	28.5
Other ratios	Percentage of fixed assets									
Long-term equity and liabilities	110.2	111.1	127.5	136.0	179.6	187.8	138.4	137.7	101.1	101.5
Other ratios	Percentage of short-term liabilities									
Cash resources and short-term receivables	70.4	75.3	62.6	58.4	79.5	80.3	82.0	88.5	66.9	72.1
Cash resources, short-term receivables and inventories	128.7	130.3	120.2	123.9	174.9	179.0	151.4	155.0	118.8	119.1
Other ratios	Percentage of cost of materials									
Trade payables	5.8	6.1	12.0	11.3	8.4	8.4	8.6	8.0	5.0	5.5
Memo item:										
Balance sheet total in € billion	4.24	4.46	0.07	0.07	0.33	0.37	0.72	0.78	3.12	3.24
Sales in € billion	8.34	8.23	0.11	0.12	0.57	0.58	1.43	1.48	6.23	6.05
Number of enterprises	341	341	114	114	114	114	71	71	42	42

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	42.0	40.5	32.6	30.8	44.7	42.1	52.1	50.6	56.8	56.1
	50	52.5	51.9	43.9	40.5	51.3	51.4	61.2	59.4	63.9	60.7
	75	63.2	61.0	52.7	51.3	60.7	59.9	68.3	65.6	71.5	68.0
Personnel expenses	25	16.4	16.1	29.3	27.2	19.7	19.9	13.3	14.1	8.3	9.7
	50	27.2	26.5	36.0	36.8	27.4	28.3	18.5	17.5	11.0	11.8
	75	36.0	36.7	44.2	41.7	35.2	35.8	27.7	28.1	19.0	19.9
Depreciation	25	1.2	1.2	1.2	1.1	1.2	1.3	1.4	1.2	1.1	1.0
	50	2.3	2.3	2.2	2.3	2.2	2.3	2.4	2.0	2.2	2.7
	75	3.9	3.9	4.6	4.4	3.2	3.6	3.6	3.2	4.3	5.1
Annual result	25	0.2	0.6	- 1.7	0.2	0.4	0.6	0.3	0.6	0.7	1.4
	50	1.7	2.2	1.3	2.0	1.8	2.1	1.7	2.4	2.4	4.0
	75	3.9	4.6	3.6	4.6	3.5	3.7	4.3	4.6	5.5	6.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.9	8.5	8.5	6.9	9.4	9.6	11.7	11.8	12.5	14.1
	50	23.2	22.5	17.9	21.9	23.0	22.2	24.1	20.9	33.5	36.5
	75	43.4	41.9	38.8	41.6	39.2	36.8	49.1	48.9	50.6	51.5
Inventories	25	14.2	12.9	9.6	7.7	17.0	17.1	13.4	13.3	15.6	13.1
	50	29.0	26.3	29.5	26.0	34.9	32.6	24.0	22.4	27.5	22.7
	75	49.0	49.5	49.8	52.7	53.3	52.9	39.0	40.0	39.5	43.2
Equity	25	9.5	11.1	- 3.8	3.1	15.5	17.1	13.0	15.9	15.0	13.4
	50	27.7	27.7	13.4	14.7	33.2	34.4	45.8	48.3	35.6	38.6
	75	54.6	57.2	34.9	39.7	55.2	59.2	64.5	62.3	65.9	69.9
Short-term liabilities	25	18.8	17.1	31.1	24.4	18.2	15.8	15.4	15.8	17.8	17.0
	50	38.4	37.1	55.4	53.9	36.6	34.6	27.2	22.9	32.1	34.5
	75	70.6	65.5	83.4	78.6	57.1	57.3	53.2	59.4	59.3	59.0
Liabilities to banks	25	0.0	0.0	0.6	1.7	0.2	0.2	0.0	0.0	0.0	0.0
	50	9.0	8.4	22.4	19.3	9.9	9.0	4.2	3.5	0.9	0.0
	75	29.1	29.2	38.8	37.0	26.3	25.2	25.3	19.9	14.2	13.4
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.8	- 0.8	0.3	0.5	0.9	0.5	0.7	0.8	1.7
	50	2.2	2.7	1.6	2.6	2.5	2.5	2.5	3.3	3.3	4.7
	75	4.9	6.4	4.6	6.1	4.4	5.4	5.2	6.5	7.2	8.1
Annual result and Depreciation	25	2.3	3.1	1.3	2.7	2.3	3.1	2.8	2.3	4.0	4.3
	50	4.8	5.5	4.6	5.6	4.7	5.1	4.7	5.7	5.8	8.0
	75	8.0	9.4	7.7	10.0	8.5	8.4	7.7	9.0	8.9	10.8
Trade receivables	25	3.3	3.0	3.5	3.0	3.9	3.8	3.1	3.1	0.5	0.5
	50	5.9	5.4	7.4	6.0	6.1	5.9	6.3	6.4	3.3	2.8
	75	9.7	9.0	11.8	10.5	9.3	8.4	9.5	9.4	4.8	4.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.3	- 0.6	1.8	2.2	2.4	2.1	1.7	2.4	4.6
	50	4.9	5.9	4.3	5.9	5.2	5.0	6.0	5.3	6.8	8.3
	75	9.7	11.7	9.4	13.0	9.1	9.4	9.1	12.2	15.6	15.9
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	3.2	4.4	- 0.9	4.4	3.3	4.8	0.8	2.0	11.1	11.5
	50	13.1	14.4	9.4	12.7	13.3	12.7	13.3	18.9	24.7	32.4
	75	29.9	35.8	20.4	23.8	28.9	30.5	44.5	61.9	50.3	56.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.5	102.4	44.2	63.2	117.5	133.7	105.6	108.8	98.7	87.5
	50	182.1	188.8	116.9	166.7	221.3	207.7	206.2	237.0	144.5	143.0
	75	337.5	393.4	301.2	418.2	386.0	407.6	390.5	394.9	228.9	217.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	35.7	35.2	31.1	28.5	40.2	43.0	46.5	51.4	36.7	31.3
	50	78.5	83.4	55.4	57.3	75.7	90.9	144.7	136.1	82.3	90.6
	75	209.1	231.3	153.0	180.7	203.5	217.5	243.3	329.2	209.9	241.4
		Percentage of cost of materials									
Trade payables	25	4.1	3.4	4.2	3.1	4.0	3.4	4.6	3.4	3.9	3.7
	50	6.7	6.5	8.8	8.4	6.2	6.0	7.1	6.4	5.3	6.1
	75	12.0	11.5	20.3	17.2	10.2	10.4	10.6	9.1	7.4	7.4

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							
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Income statement	Percentage of gross revenue									
Income	98.8	99.9	95.6	100.7	97.7	99.7	99.1	99.7	98.8	100.0
Sales	1.2	0.1	4.4	-0.7	2.3	0.3	0.9	0.3	1.2	0.0
Change in finished goods	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Interest and similar income	1.6	1.7	2.8	2.4	2.1	1.7	1.1	1.4	1.7	1.7
Other income	0.3	0.3	0.0	0.0	0.1	0.1	0.1	0.1	0.4	0.3
of which: Income from long-term equity investments	101.7	101.7	102.9	102.5	102.2	101.8	101.2	101.5	101.8	101.8
Total income	Expenses									
Expenses	61.5	59.5	44.7	44.2	53.2	51.8	62.7	59.9	62.0	60.3
Cost of materials	17.2	17.6	30.2	30.3	26.0	26.7	16.1	17.6	16.6	16.7
Personnel expenses	3.1	2.9	3.9	3.7	2.8	2.9	3.0	3.2	3.2	2.8
Depreciation	3.0	2.9	3.9	3.6	2.8	2.8	3.0	3.1	3.0	2.8
of which: Depreciation of tangible fixed assets	0.7	0.6	1.2	1.1	0.9	0.9	0.5	0.5	0.7	0.6
Interest and similar expenses	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Operating taxes	15.4	15.9	15.5	15.2	14.0	14.3	14.5	15.4	15.8	16.2
Other expenses	97.9	96.6	95.7	94.6	97.0	96.6	96.9	96.6	98.3	96.7
Total expenses before taxes on income	3.8	5.1	7.2	7.9	5.2	5.1	4.3	4.9	3.5	5.2
Annual result before taxes on income	0.6	0.7	0.8	1.0	0.8	0.9	0.6	0.7	0.6	0.7
Taxes on income	3.3	4.4	6.4	7.0	4.4	4.3	3.7	4.2	2.9	4.5
Annual result	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (parent company)	-0.1	-0.1	0.0	0.0	0.0	0.0	0.0	0.1	-0.2	-0.2
Profit and loss transfers (subsidiary)	3.4	4.5	6.3	7.0	4.4	4.3	3.7	4.0	3.1	4.7
Profit for the year	Balance sheet									
Balance sheet	Percentage of the balance sheet total									
Assets	0.6	0.5	0.4	0.4	0.3	0.3	0.4	0.6	0.6	0.5
Intangible fixed assets	32.9	34.7	42.2	43.0	40.9	38.1	33.6	35.2	31.7	33.9
Tangible fixed assets	15.5	15.4	21.7	21.2	23.5	22.1	15.0	15.1	14.9	14.8
of which: Land and buildings	35.9	35.1	31.8	30.8	35.7	38.1	36.0	35.0	36.0	35.0
Inventories	10.4	9.8	6.7	6.9	13.3	13.6	14.1	12.8	8.7	8.4
of which: Finished goods and merchandise	7.1	7.5	7.4	7.7	5.8	6.7	10.6	9.1	5.9	6.9
Cash	18.9	17.9	16.8	16.3	16.0	15.5	15.4	16.3	20.5	18.7
Receivables	18.6	17.5	16.7	16.3	15.8	15.3	14.9	15.5	20.4	18.6
Short-term	9.5	9.2	10.0	9.7	9.6	9.3	9.2	9.2	9.6	9.2
of which:	6.1	4.9	3.8	4.5	4.2	3.4	3.0	3.8	7.5	5.4
Trade receivables	0.2	0.3	0.1	0.1	0.1	0.1	0.5	0.9	0.1	0.2
Receivables from affiliated companies	0.1	0.1	0.0	0.0	0.0	0.0	0.5	0.5	0.0	0.0
Long-term	0.7	0.5	0.0	0.1	0.0	0.0	0.5	0.5	0.8	0.5
Securities	3.7	3.6	0.6	0.6	1.0	1.0	3.1	3.1	4.2	4.1
Other long-term equity investments	0.2	0.0	0.3	0.3	0.0	0.0	0.1	0.1	0.2	0.0
of which: Goodwill	Capital									
Capital	26.5	26.5	13.6	14.6	26.1	26.2	29.0	29.2	25.8	25.7
Equity	65.2	65.2	82.6	81.4	68.6	68.8	65.4	64.9	64.4	64.5
Liabilities	50.8	52.2	56.7	56.4	51.6	51.6	48.7	48.8	51.4	53.5
Short-term	8.7	7.7	17.1	18.1	17.3	13.9	8.8	9.3	7.6	6.3
of which:	8.9	7.8	9.0	8.4	6.3	5.8	10.7	7.1	8.4	8.3
Liabilities to banks	16.3	18.1	4.9	5.0	9.3	9.7	12.2	14.3	18.8	20.7
Trade payables	14.5	12.9	25.9	25.0	17.0	17.1	16.7	16.1	13.0	11.0
Liabilities to affiliated companies	9.7	9.2	22.1	20.9	11.7	11.9	11.8	10.8	8.4	8.1
Long-term	4.2	3.3	1.8	2.4	2.4	3.0	4.5	5.1	4.4	2.6
of which:	8.3	8.4	3.8	3.9	5.3	4.8	5.6	5.9	9.7	9.8
Liabilities to banks	0.8	0.9	0.0	0.0	0.3	0.3	1.0	1.1	0.8	0.8
Liabilities to affiliated companies	Other Ratios									
Other Ratios	Percentage of sales									
Annual result before taxes on income	3.9	5.1	7.5	7.9	5.3	5.2	4.3	4.9	3.5	5.2
Annual result and depreciation	6.5	7.4	10.7	10.6	7.4	7.1	6.8	7.4	6.2	7.3
Trade receivables	5.2	4.9	6.8	5.8	6.1	6.1	5.2	5.3	5.1	4.7
	Percentage of the balance sheet total									
Sales	183.6	187.3	146.7	168.8	156.3	152.7	178.1	172.9	189.1	196.6
Annual result and interest paid	7.3	9.4	11.6	13.6	8.5	7.9	7.6	8.1	6.9	9.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.9	20.9	19.9	23.0	16.9	16.3	19.9	20.6	17.2	21.3
	Percentage of fixed assets									
Long-term equity and liabilities	111.2	102.6	91.3	89.9	102.7	110.7	122.4	115.6	108.2	97.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	51.8	48.5	42.5	42.6	41.9	42.6	52.5	50.4	52.6	48.6
Cash resources, short-term receivables and inventories	122.4	115.8	98.5	97.3	111.0	116.3	126.4	122.2	122.7	114.0
	Percentage of cost of materials									
Trade payables	7.8	7.0	13.2	11.4	7.5	7.3	9.5	6.8	7.1	7.0
Memo item:	Balance sheet total in € billion									
Balance sheet total in € billion	2.58	2.61	0.04	0.04	0.16	0.16	0.67	0.67	1.71	1.73
Sales in € billion	4.73	4.89	0.06	0.07	0.24	0.25	1.19	1.17	3.23	3.41
Number of enterprises	210	210	77	77	51	51	51	51	31	31

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 2018/2019			Less than 2	2 but less than 10		10 but less than 50		50 and more	
		2018	2019		2018	2019	2018	2019	2018	2019	2018
Ratios	...	Of the enterprises captured ...									
	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.0	40.9	35.6	35.0	43.4	43.1	53.5	53.6	55.2	53.7
	50	53.5	53.0	42.1	42.8	52.9	52.6	62.5	58.4	63.1	60.0
	75	63.1	59.5	51.2	49.3	60.3	58.7	71.5	68.2	71.0	71.1
Personnel expenses	25	14.7	15.6	19.9	20.5	18.3	17.0	8.2	9.1	11.3	11.1
	50	22.0	22.4	27.6	27.2	24.2	25.2	16.3	17.3	15.8	17.7
	75	30.2	29.9	34.7	34.8	34.2	35.9	23.0	25.0	20.4	21.8
Depreciation	25	1.6	1.5	2.0	2.1	1.5	1.6	1.2	1.2	1.2	1.4
	50	2.8	2.7	3.2	2.8	2.8	2.7	2.2	2.5	2.1	1.9
	75	4.6	4.5	6.0	5.1	3.6	3.9	3.2	4.0	4.7	4.8
Annual result	25	1.3	1.4	2.8	3.4	1.6	0.8	1.1	1.1	0.8	0.8
	50	4.3	4.5	7.5	7.9	4.6	3.8	2.9	3.1	2.5	3.6
	75	8.4	9.1	13.3	14.2	6.7	7.5	5.5	5.7	5.7	8.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	19.7	19.4	21.4	21.1	20.1	18.8	19.3	19.1	13.0	13.1
	50	33.2	33.9	38.9	36.8	33.0	33.9	30.8	29.3	32.1	34.0
	75	53.9	55.0	56.6	61.5	54.0	51.7	46.8	47.3	52.8	51.9
Inventories	25	12.5	10.6	5.4	6.9	14.5	14.7	17.2	16.6	19.0	14.2
	50	25.6	23.4	21.1	17.1	25.4	27.7	33.5	29.3	30.3	24.3
	75	44.0	45.8	37.7	34.4	53.1	55.2	47.3	46.9	42.6	42.6
Equity	25	2.8	3.1	-28.7	-20.6	4.4	3.4	11.1	12.3	9.2	12.2
	50	17.8	17.2	6.9	6.4	15.2	16.5	21.2	23.2	28.7	26.1
	75	37.2	38.9	26.0	27.9	36.1	35.5	42.4	44.9	39.0	39.5
Short-term liabilities	25	32.8	30.9	30.5	27.0	31.1	27.8	32.8	31.3	35.2	37.7
	50	51.7	53.1	56.8	62.5	47.8	48.6	48.4	47.5	52.8	53.8
	75	75.4	77.0	88.0	90.1	79.7	74.2	71.5	68.2	63.4	65.8
Liabilities to banks	25	7.1	5.6	13.5	19.0	7.1	5.6	4.4	3.3	2.3	0.0
	50	26.5	24.5	46.1	41.4	26.5	23.9	18.9	20.3	16.1	12.4
	75	46.9	44.7	63.1	66.7	42.9	43.1	29.6	28.1	26.6	25.9
		Percentage of sales									
Annual result before taxes on income	25	1.5	1.6	3.1	3.7	1.9	1.1	1.3	1.2	0.9	1.0
	50	4.7	5.3	8.9	8.8	4.6	4.2	3.3	3.9	2.9	4.2
	75	9.8	10.2	14.7	15.3	7.7	8.9	6.5	5.8	6.9	7.4
Annual result and Depreciation	25	4.6	4.5	6.7	8.6	5.2	3.7	3.2	3.6	2.2	2.1
	50	8.3	8.9	12.4	13.1	7.3	7.9	5.9	6.8	5.9	7.0
	75	13.5	14.3	20.8	19.2	11.0	11.8	9.6	11.1	11.0	11.3
Trade receivables	25	2.7	2.4	2.7	2.0	3.4	3.2	2.4	2.2	0.8	1.2
	50	5.2	4.7	6.2	4.5	5.1	5.0	4.4	4.8	4.1	3.9
	75	8.0	8.4	8.8	9.2	8.3	8.5	7.9	7.8	7.1	6.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.0	3.9	6.2	8.1	3.9	2.6	3.6	3.5	0.9	3.2
	50	9.6	10.4	16.0	17.6	8.7	7.7	7.2	6.1	8.7	9.5
	75	17.1	21.7	30.6	35.0	13.8	14.6	13.4	13.0	13.3	17.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.1	10.0	9.0	11.1	8.8	7.6	9.1	8.1	9.1	7.2
	50	19.1	19.3	22.4	25.1	18.1	17.2	15.9	17.0	19.6	19.9
	75	35.9	36.9	48.0	49.2	35.0	32.7	27.8	27.9	42.2	40.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	53.7	52.1	12.9	4.0	49.8	61.3	70.0	70.4	71.5	68.6
	50	100.1	99.8	91.8	69.9	94.8	108.5	124.2	124.6	95.8	91.9
	75	169.4	163.6	137.5	134.0	186.7	190.7	189.4	191.9	148.1	121.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	27.8	26.2	24.3	21.8	27.4	25.1	29.4	30.4	29.2	31.3
	50	51.7	48.3	48.4	46.8	46.5	47.3	53.3	54.5	60.7	50.6
	75	87.1	93.2	95.7	94.7	86.2	89.0	89.0	105.2	82.7	84.1
		Percentage of cost of materials									
Trade payables	25	3.6	4.0	4.3	5.1	3.0	2.8	3.6	4.2	4.3	3.9
	50	6.9	6.3	10.0	7.9	5.5	5.0	6.2	5.9	6.1	6.7
	75	12.2	11.7	18.7	20.4	10.6	9.2	8.2	9.1	10.3	11.1

I. Enterprises by economic sector

4.e) Manufacture of paper and paper products

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 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	100.1	99.7	99.2	99.5	99.5	99.6	99.7	99.1	100.2
Change in finished goods	0.8	- 0.1	0.3	0.8	0.5	0.5	0.4	0.3	0.9	- 0.2
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3
Other income	2.3	2.3	11.8	2.8	1.7	1.7	2.9	1.8	2.2	2.5
of which: Income from long-term equity investments	0.3	0.9	0.0	0.0	0.1	0.0	0.3	0.3	0.3	1.0
Total income	102.5	102.6	111.9	102.9	101.8	101.8	103.0	101.9	102.4	102.7
Expenses										
Cost of materials	61.7	60.8	49.6	49.5	49.7	48.5	55.7	54.8	63.0	62.0
Personnel expenses	15.2	15.9	27.9	28.3	26.9	28.5	22.4	22.8	13.7	14.6
Depreciation	3.3	3.6	10.9	4.8	3.6	3.9	3.6	3.3	3.2	3.6
of which: Depreciation of tangible fixed assets	3.2	3.3	10.6	4.8	3.5	3.7	3.6	3.2	3.1	3.4
Interest and similar expenses	1.1	1.2	0.9	0.6	0.9	0.9	0.7	0.7	1.1	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	15.2	15.9	18.2	16.7	17.4	18.4	17.3	16.8	14.8	15.7
Total expenses before taxes on income	96.6	97.4	107.5	100.0	98.7	100.3	99.9	98.6	96.0	97.2
Annual result before taxes on income	5.9	5.2	4.3	2.9	3.1	1.5	3.1	3.3	6.4	5.5
Taxes on income	0.8	0.7	0.9	0.5	0.8	0.8	0.7	0.8	0.8	0.7
Annual result	5.1	4.5	3.5	2.4	2.3	0.6	2.3	2.5	5.6	4.9
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.2
Profit and loss transfers (subsidiary)	2.1	2.4	0.0	0.0	0.8	0.5	0.5	0.4	2.4	2.8
Profit for the year	3.1	2.3	3.5	2.4	1.5	0.2	2.0	2.3	3.4	2.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	2.1	2.1	0.5	0.6	0.6	0.6	0.8	0.8
Tangible fixed assets	31.1	33.4	27.1	26.6	43.7	44.8	30.3	30.6	31.1	33.7
of which: Land and buildings	10.2	10.8	2.7	3.4	18.5	18.3	12.6	12.5	9.8	10.5
Inventories	15.2	13.9	30.6	31.7	19.7	19.0	18.8	18.4	14.6	13.2
of which: Finished goods and merchandise	6.3	5.9	13.0	13.3	8.7	9.3	9.3	9.6	5.8	5.4
Cash	4.8	5.2	16.4	11.4	8.3	9.6	6.3	6.9	4.5	5.0
Receivables	33.5	32.5	20.8	26.3	19.3	17.8	28.9	27.7	34.3	33.3
Short-term	30.7	30.0	20.8	26.3	18.9	17.2	27.3	26.1	31.4	30.7
of which:										
Trade receivables	8.1	7.4	12.3	16.5	10.5	10.2	9.7	9.5	7.9	7.1
Receivables from affiliated companies	19.9	20.3	1.8	3.3	4.8	4.5	14.9	13.8	20.8	21.4
Long-term	2.7	2.5	0.0	0.0	0.3	0.6	1.5	1.5	3.0	2.6
of which: Loans to affiliated companies	2.4	2.2	0.0	0.0	0.0	0.0	1.0	1.1	2.6	2.3
Securities	0.4	0.3	0.0	0.0	1.5	1.8	0.3	0.3	0.4	0.3
Other long-term equity investments	13.9	13.5	1.5	1.4	6.6	6.0	14.7	15.2	13.9	13.3
of which: Goodwill	0.4	0.3	1.5	1.4	0.1	0.1	0.3	0.3	0.4	0.3
Capital										
Equity	37.9	38.1	29.1	34.1	33.8	34.5	45.9	47.4	36.8	36.9
Liabilities	49.0	48.8	62.5	58.2	59.0	58.0	42.2	41.5	49.9	49.7
Short-term	32.1	31.4	55.3	42.0	34.7	34.6	31.6	30.3	32.2	31.6
of which:										
Liabilities to banks	4.1	2.6	5.7	6.9	9.6	10.0	5.2	4.7	3.8	2.2
Trade payables	8.4	8.0	16.3	12.7	6.8	6.2	6.8	6.4	8.6	8.2
Liabilities to affiliated companies	17.1	18.3	18.2	6.5	13.7	14.1	16.8	16.3	17.2	18.7
Long-term	16.9	17.3	7.2	16.2	24.3	23.4	10.6	11.1	17.7	18.1
of which:										
Liabilities to banks	6.0	7.5	4.2	9.3	16.6	17.6	5.9	6.4	5.9	7.5
Liabilities to affiliated companies	8.3	6.9	2.0	6.1	5.9	4.4	3.9	4.0	9.0	7.4
Provisions	13.0	13.0	8.4	7.6	7.2	7.5	11.9	11.1	13.2	13.3
of which: Provisions for pensions	7.2	7.4	3.7	4.1	2.9	3.1	5.9	6.2	7.5	7.6
Other ratios	Percentage of sales									
Annual result before taxes on income	5.9	5.2	4.4	2.9	3.1	1.5	3.1	3.3	6.5	5.5
Annual result and depreciation	8.4	8.0	14.4	7.3	6.0	4.5	6.0	5.8	8.9	8.4
Trade receivables	6.2	5.9	7.2	9.9	6.3	6.3	6.6	6.4	6.1	5.8
	Percentage of the balance sheet total									
Sales	132.2	125.1	171.6	167.8	165.2	162.7	147.4	147.2	129.5	121.5
Annual result and interest paid	8.2	7.0	7.5	5.1	5.2	2.5	4.6	4.8	8.8	7.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.5	17.7	45.3	22.4	17.0	13.2	18.5	18.7	19.6	17.7
	Percentage of fixed assets									
Long-term equity and liabilities	127.3	125.0	130.1	180.5	118.6	116.2	132.3	134.6	126.7	123.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	111.2	112.8	67.2	89.5	82.0	81.3	107.2	109.6	112.2	113.7
Cash resources, short-term receivables and inventories	158.6	157.1	122.5	164.9	138.7	136.4	166.6	170.3	157.7	155.5
	Percentage of cost of materials									
Trade payables	10.2	10.5	19.1	15.2	8.3	7.8	8.2	7.9	10.5	11.0
Memo item:										
Balance sheet total in € billion	20.48	21.51	0.01	0.01	0.20	0.21	2.63	2.62	17.64	18.68
Sales in € billion	27.06	26.90	0.02	0.01	0.33	0.34	3.87	3.85	22.85	22.70
Number of enterprises	344	344	17	17	63	63	146	146	118	118

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ...									
		had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	46.8	47.5	40.4	36.6	37.9	37.5	47.2	47.7	53.1	52.4
	50	57.2	55.0	45.8	49.4	47.2	48.2	56.6	54.8	60.7	58.9
	75	64.6	62.6	63.2	55.6	61.7	58.1	64.3	62.5	68.1	65.1
Personnel expenses	25	14.5	15.5	17.2	15.1	17.7	19.3	17.7	18.2	10.5	11.1
	50	20.6	21.5	25.1	25.2	29.1	28.2	21.8	22.9	16.0	16.4
	75	26.7	27.8	36.9	30.9	35.5	36.8	28.4	28.5	21.7	23.3
Depreciation	25	1.6	1.6	1.4	1.3	1.5	1.4	1.6	1.6	1.7	1.9
	50	2.9	3.0	3.6	2.5	2.9	3.0	2.8	2.8	2.9	3.1
	75	4.6	4.6	4.9	4.5	4.5	4.7	4.7	4.3	4.5	4.8
Annual result	25	0.3	0.3	0.3	0.1	0.4	0.3	0.2	0.3	0.5	0.7
	50	2.3	2.8	1.4	3.1	2.1	2.2	1.8	2.3	3.4	3.6
	75	5.3	5.5	6.5	4.6	4.7	5.1	4.3	4.8	7.3	7.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.5	15.4	5.0	4.6	13.3	14.6	14.5	14.7	19.2	18.9
	50	31.5	32.9	13.6	16.8	31.0	37.6	31.8	32.2	32.1	34.4
	75	49.8	51.5	38.9	33.3	60.8	62.4	49.8	51.9	48.5	49.4
Inventories	25	11.8	11.1	8.9	8.2	8.0	9.8	14.3	13.9	10.8	9.4
	50	20.3	20.2	20.0	28.7	17.6	18.2	23.1	21.6	18.7	17.7
	75	32.5	31.0	47.3	44.9	35.7	32.6	33.8	32.9	29.4	27.5
Equity	25	16.1	17.1	11.3	17.2	16.3	17.3	17.1	17.4	15.5	15.1
	50	34.1	36.6	20.0	29.2	38.5	38.8	32.6	35.7	34.1	37.2
	75	56.8	58.2	51.1	61.4	57.0	56.4	56.6	58.7	57.5	57.7
Short-term liabilities	25	19.0	16.7	32.0	17.7	15.0	12.1	19.3	16.5	19.7	19.5
	50	34.0	30.3	61.7	41.0	33.5	26.5	32.5	30.9	34.8	30.3
	75	54.0	49.6	77.0	67.9	49.8	45.7	54.5	51.9	53.3	49.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.5	0.5	0.0	0.0	0.0	0.0
	50	7.3	7.0	0.0	0.0	20.3	19.2	8.6	8.9	1.7	1.1
	75	26.6	26.2	21.7	22.1	40.2	39.4	26.5	23.4	21.6	22.7
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.4	0.4	0.2	0.6	0.4	0.2	0.4	0.8	0.7
	50	2.9	3.4	2.0	3.8	3.0	3.1	2.4	3.0	4.2	4.3
	75	6.7	6.9	7.0	6.1	6.2	6.6	5.5	5.7	8.5	8.5
Annual result and depreciation	25	3.0	3.2	2.2	2.8	3.7	3.1	2.3	2.9	3.7	4.1
	50	6.6	7.0	8.1	5.6	6.5	6.6	5.8	6.6	7.6	7.7
	75	10.6	11.3	12.4	9.8	10.3	11.0	9.1	10.6	12.3	12.8
Trade receivables	25	3.1	2.7	0.8	3.4	3.5	3.1	3.7	3.1	2.3	1.6
	50	6.1	5.8	5.2	5.5	5.4	5.1	6.5	6.1	6.6	6.3
	75	9.3	9.0	6.2	8.6	7.4	6.8	9.5	9.0	10.2	9.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	1.8	1.7	0.5	2.6	1.4	1.5	1.7	2.9	2.5
	50	5.4	5.8	4.4	4.8	5.8	5.6	4.8	5.4	7.4	7.1
	75	11.8	11.4	15.6	7.8	11.2	11.8	9.7	11.3	14.7	12.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.7	6.4	3.1	1.4	6.7	3.7	6.1	6.1	8.9	9.2
	50	18.1	17.3	10.7	9.1	18.1	14.7	15.4	16.9	21.1	23.5
	75	40.6	40.1	67.8	21.8	38.8	47.5	37.4	37.9	41.2	46.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	90.4	90.0	44.0	76.8	100.8	90.0	87.1	88.9	86.1	91.0
	50	140.1	145.6	132.7	157.1	147.6	143.4	146.0	147.3	134.0	142.8
	75	218.1	228.1	377.3	450.0	385.5	348.0	224.4	243.4	187.7	199.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.5	52.7	32.0	38.8	47.6	45.3	47.0	47.6	54.8	63.2
	50	92.8	100.6	75.6	97.1	122.5	115.9	85.2	94.1	102.9	109.4
	75	206.4	202.9	181.0	200.0	214.7	240.1	197.4	203.2	210.0	200.0
		Percentage of cost of materials									
Trade payables	25	4.0	3.9	3.3	7.7	4.3	2.7	3.7	3.7	4.6	4.8
	50	7.3	7.1	15.6	11.8	7.5	5.1	6.5	6.7	8.1	7.7
	75	13.5	12.0	59.9	27.9	11.6	10.9	11.8	10.5	15.4	14.1

I. Enterprises by economic sector

4.f) Printing and reproduction of recorded media

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.1	100.0	99.4	99.8	100.1	99.9	99.9	99.4	100.2
Change in finished goods	0.4	- 0.1	0.0	0.6	0.2	- 0.1	0.1	0.1	0.6	- 0.2
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	3.1	3.8	3.1	2.9	2.2	2.8	1.8	2.1	4.1	5.1
of which: Income from long-term equity investments	1.0	0.9	0.0	0.1	0.2	0.1	0.1	0.0	1.7	1.6
Total income	103.2	103.9	103.2	103.1	102.3	102.9	101.9	102.2	104.2	105.3
Expenses										
Cost of materials	51.1	50.7	35.1	34.8	42.4	42.1	48.9	48.2	54.7	54.5
Personnel expenses	24.2	24.5	33.7	33.7	32.0	32.3	28.7	29.3	19.5	19.7
Depreciation	4.8	4.7	4.3	3.9	4.0	4.0	4.1	4.1	5.5	5.2
of which: Depreciation of tangible fixed assets	4.6	4.5	4.2	3.9	3.9	3.9	4.0	4.0	5.0	5.0
Interest and similar expenses	1.1	1.1	0.9	0.9	0.8	0.8	0.7	0.6	1.5	1.4
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	18.2	18.9	23.7	23.2	20.4	20.7	16.7	17.5	18.6	19.2
Total expenses before taxes on income	99.5	99.9	97.8	96.7	99.6	100.0	99.2	99.8	99.7	100.0
Annual result before taxes on income	3.7	4.0	5.4	6.4	2.7	2.9	2.7	2.4	4.5	5.2
Taxes on income	0.8	1.0	0.9	1.0	0.7	0.8	0.6	0.6	1.0	1.3
Annual result	2.9	3.0	4.5	5.4	1.9	2.2	2.1	1.7	3.5	3.9
Profit and loss transfers (parent company)	0.4	0.3	0.0	0.0	0.0	0.0	0.2	0.2	0.5	0.4
Profit and loss transfers (subsidiary)	1.3	1.4	0.5	0.5	0.0	0.0	1.3	1.0	1.7	1.9
Profit for the year	1.9	1.9	4.0	4.9	1.9	2.2	1.1	0.9	2.4	2.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	1.1	1.1	0.7	0.7	1.0	1.2	1.9	1.8
Tangible fixed assets	32.9	32.0	34.0	33.7	42.4	42.0	38.6	37.0	29.3	28.9
of which: Land and buildings	13.2	12.8	9.4	10.0	15.5	15.3	13.8	13.3	12.7	12.4
Inventories	9.9	9.4	12.0	12.6	13.1	12.8	13.2	13.5	8.1	7.3
of which: Finished goods and merchandise	2.9	2.8	6.2	6.1	5.4	4.8	3.6	4.2	2.2	1.9
Cash	11.2	11.0	13.9	14.1	11.5	14.7	9.9	10.8	11.6	10.6
Receivables	28.3	30.0	35.2	34.7	26.3	26.7	30.6	30.6	27.4	30.1
Short-term	26.2	27.4	34.7	34.4	25.6	26.0	29.8	29.6	24.6	26.5
of which:										
Trade receivables	12.1	11.5	19.7	18.2	16.3	16.1	14.4	14.1	10.5	9.8
Receivables from affiliated companies	10.8	13.1	10.8	11.8	4.3	5.5	11.5	11.7	11.3	14.5
Long-term	2.1	2.6	0.6	0.3	0.7	0.8	0.9	1.0	2.8	3.5
of which: Loans to affiliated companies	1.4	1.3	0.3	0.2	0.5	0.3	0.5	0.6	1.8	1.7
Securities	0.9	0.8	0.6	0.8	2.2	1.2	1.9	2.0	0.4	0.3
Other long-term equity investments	14.6	14.4	2.2	2.0	2.9	1.1	4.2	4.2	20.6	20.4
of which: Goodwill	3.2	2.6	0.9	0.8	0.2	0.2	0.2	0.1	4.9	3.9
Capital	42.8	43.1	29.1	28.7	34.8	35.4	41.4	42.1	44.6	44.7
Equity	39.7	39.9	60.0	61.0	56.6	56.2	45.6	44.8	34.7	35.6
Liabilities	30.1	30.6	40.1	40.2	38.9	40.0	31.0	31.7	28.5	28.8
Short-term										
of which:										
Liabilities to banks	5.0	5.1	12.3	10.9	10.0	11.1	7.7	7.4	3.2	3.4
Trade payables	7.6	7.1	10.3	10.9	12.2	11.5	8.8	8.0	6.5	6.1
Liabilities to affiliated companies	13.4	14.6	6.5	7.7	9.4	10.4	9.4	10.9	15.7	16.7
Long-term	9.6	9.4	19.8	20.8	17.7	16.2	14.6	13.1	6.3	6.8
of which:										
Liabilities to banks	6.5	6.1	14.3	16.4	14.0	12.5	10.4	8.7	3.8	4.2
Liabilities to affiliated companies	1.9	2.0	2.3	2.4	1.3	1.4	2.8	2.8	1.6	1.7
Provisions	17.5	16.8	10.7	10.1	8.5	8.3	13.0	13.0	20.6	19.4
of which: Provisions for pensions	8.1	7.7	4.4	4.6	3.3	3.2	5.0	5.2	10.0	9.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	4.0	5.4	6.4	2.7	2.9	2.7	2.4	4.5	5.2
Annual result and depreciation	7.8	7.7	8.7	9.4	5.9	6.1	6.3	5.9	9.0	9.0
Trade receivables	8.8	8.2	9.9	9.3	8.5	8.2	8.3	7.9	9.0	8.4
Percentage of the balance sheet total										
Sales	138.3	140.2	199.0	194.5	191.3	197.9	172.8	178.6	116.2	116.8
Annual result and interest paid	5.6	5.7	10.8	12.3	5.2	5.8	4.8	4.2	5.8	6.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	23.3	23.5	30.6	31.8	21.1	24.3	22.2	22.3	24.0	23.6
Percentage of fixed assets										
Long-term equity and liabilities	118.0	118.8	141.0	145.0	118.2	122.5	136.3	138.7	111.3	111.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	127.0	128.1	122.8	122.3	99.8	104.1	133.4	133.4	128.4	129.6
Cash resources, short-term receivables and inventories	159.8	158.9	152.6	153.7	133.5	136.2	175.8	175.9	156.8	154.9
Percentage of cost of materials										
Trade payables	10.7	10.0	14.8	16.1	15.0	13.8	10.4	9.3	10.1	9.6
Memo item:										
Balance sheet total in € billion	5.09	5.11	0.07	0.07	0.38	0.37	1.38	1.36	3.26	3.31
Sales in € billion	7.04	7.17	0.14	0.14	0.72	0.72	2.39	2.44	3.79	3.87
Number of enterprises	449	449	162	162	145	145	110	110	32	32

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							
		Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	29.4	30.3	18.9	18.4	34.4	36.4	39.8	39.6	43.5	44.9
	50	41.0	41.3	31.8	31.2	41.8	42.4	50.3	47.8	61.3	62.4
	75	52.4	52.6	43.2	43.7	49.0	48.8	58.0	59.1	72.2	71.7
Personnel expenses	25	22.3	21.8	21.7	21.5	25.6	26.1	22.3	22.2	12.1	13.0
	50	30.8	31.6	35.9	34.6	32.4	32.5	27.5	28.1	18.2	17.4
	75	38.6	39.6	44.7	44.5	38.5	38.8	34.0	35.7	28.0	27.0
Depreciation	25	1.6	1.5	1.4	1.3	1.4	1.5	2.0	2.1	2.9	2.8
	50	3.3	3.2	2.9	2.6	3.0	3.3	3.7	3.6	4.5	4.0
	75	5.6	5.5	5.2	5.0	5.6	5.5	6.1	5.7	5.5	5.4
Annual result	25	- 0.5	- 0.2	0.2	0.1	- 0.3	0.1	- 0.9	- 1.7	- 1.5	- 0.5
	50	1.7	1.9	2.5	2.6	1.5	2.0	1.5	0.8	0.9	2.4
	75	4.9	5.6	7.1	9.1	4.3	4.8	3.0	3.8	6.4	7.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.4	11.5	5.4	5.6	11.8	13.4	18.4	17.7	18.7	19.0
	50	30.2	29.8	21.8	21.7	32.5	35.5	36.4	33.5	36.9	37.8
	75	53.9	53.0	42.8	46.7	59.1	58.4	56.7	53.6	60.2	54.5
Inventories	25	4.1	3.9	2.0	1.3	5.5	6.2	7.2	6.2	4.8	3.5
	50	10.7	10.8	6.1	6.0	13.3	13.4	13.4	13.4	8.2	8.6
	75	20.9	20.5	20.7	21.4	21.4	21.0	22.9	23.0	13.2	14.2
Equity	25	8.7	8.7	- 2.4	- 1.6	8.2	7.2	18.9	17.9	16.6	17.4
	50	25.9	28.0	21.9	23.1	23.3	24.6	35.9	38.8	28.5	27.2
	75	48.3	50.9	48.2	50.4	43.9	48.0	52.2	52.6	47.8	52.5
Short-term liabilities	25	20.7	20.2	18.3	17.8	26.0	24.0	19.6	18.2	28.0	28.4
	50	38.2	38.9	44.6	41.2	38.4	40.8	35.1	32.5	40.7	42.3
	75	62.0	60.6	69.8	66.9	69.2	63.3	45.5	46.3	57.5	58.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0
	50	14.1	13.5	12.3	13.9	17.5	18.7	15.1	12.5	2.1	2.8
	75	38.5	38.0	38.6	45.1	41.2	40.9	34.8	31.2	25.7	23.6
		Percentage of sales									
Annual result before taxes on income	25	- 0.3	0.0	0.2	0.2	- 0.3	0.4	- 0.5	- 1.4	- 1.5	- 0.3
	50	2.3	2.4	3.0	3.4	1.9	2.6	2.0	1.1	1.4	3.4
	75	6.0	6.8	8.8	9.8	5.7	5.6	5.2	4.7	7.9	7.1
Annual result and depreciation	25	2.5	2.5	2.3	2.8	2.4	3.2	3.4	2.0	2.3	3.4
	50	6.2	6.6	7.0	7.2	6.3	6.5	6.0	5.3	6.6	8.1
	75	11.5	11.8	14.1	15.3	9.7	10.0	8.7	9.0	13.7	11.0
Trade receivables	25	4.2	4.2	3.9	4.3	4.7	4.7	4.0	3.5	3.7	3.3
	50	6.9	6.7	6.7	6.6	7.1	7.1	7.3	6.5	5.8	5.9
	75	10.8	9.6	10.8	9.9	10.0	9.4	11.6	9.6	12.5	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.3	0.6	1.3	1.3	0.7	1.5	- 0.1	- 1.1	- 1.3	0.3
	50	4.9	5.3	8.6	7.3	4.8	5.7	3.8	2.8	2.7	5.7
	75	12.8	13.8	20.8	26.0	10.7	13.8	7.5	7.9	10.1	11.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.4	4.2	0.3	3.2	3.8	6.4	8.3	3.3	5.3	6.6
	50	18.4	18.0	19.6	19.2	18.4	20.4	18.2	14.8	15.7	17.5
	75	37.4	41.8	48.4	53.6	44.2	37.3	32.1	33.2	30.2	37.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	74.3	78.0	66.7	79.3	61.8	72.0	91.8	90.5	56.5	68.4
	50	118.0	126.4	133.3	148.8	107.0	108.7	129.0	138.4	90.9	92.3
	75	241.1	243.9	322.2	339.9	204.3	229.9	235.3	228.9	130.3	119.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	55.7	56.9	53.1	53.8	51.7	54.1	68.1	63.4	49.4	52.3
	50	99.7	100.7	114.6	117.3	85.6	87.3	110.9	110.7	76.2	76.4
	75	218.8	226.3	262.0	331.3	176.0	192.6	193.5	213.2	149.2	135.9
		Percentage of cost of materials									
Trade payables	25	6.5	5.4	5.4	4.0	7.1	6.6	5.5	5.3	6.6	6.2
	50	10.4	10.0	11.9	10.7	11.9	10.7	9.2	8.8	10.2	10.2
	75	19.4	18.0	26.1	28.6	19.0	18.6	14.7	13.2	16.7	15.6

I. Enterprises by economic sector

4.g) Manufacture of chemicals and chemical products

Ratios	All legal forms									
	Total	Enterprises with sales of ... € million								Total
		Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.9	98.8	99.6	99.5	99.8	99.4	100.0	99.4	99.9
Change in finished goods	0.6	0.1	1.2	0.4	0.5	0.2	0.6	0.0	0.6	0.1
Interest and similar income	0.8	1.2	0.4	0.4	0.2	0.2	0.2	0.2	0.8	1.3
Other income	6.3	8.5	2.3	3.0	2.4	2.7	1.8	1.8	6.6	9.0
of which: Income from long-term equity investments	2.9	4.4	0.0	0.0	0.3	0.3	0.2	0.2	3.1	4.7
Total income	107.1	109.7	102.8	103.4	102.6	102.9	102.0	102.0	107.4	110.3
Expenses										
Cost of materials	64.0	62.3	38.2	35.6	47.7	46.5	53.2	51.8	64.8	63.0
Personnel expenses	15.8	16.8	31.5	31.5	25.7	27.1	21.4	22.3	15.4	16.3
Depreciation	3.6	4.1	4.4	4.4	3.1	3.1	3.7	3.8	3.6	4.1
of which: Depreciation of tangible fixed assets	3.3	3.4	4.3	4.4	3.0	3.1	3.5	3.7	3.3	3.4
Interest and similar expenses	2.7	1.7	1.3	1.4	0.9	1.0	1.1	1.0	2.8	1.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.5	18.7	24.7	24.1	19.8	20.4	18.2	19.0	15.3	18.6
Total expenses before taxes on income	101.7	103.5	100.2	97.0	97.2	98.1	97.7	98.0	101.9	103.9
Annual result before taxes on income	5.4	6.2	2.6	6.4	5.4	4.8	4.3	4.0	5.5	6.3
Taxes on income	0.7	0.6	1.1	1.6	1.6	1.6	1.3	1.2	0.7	0.6
Annual result	4.7	5.5	1.5	4.8	3.8	3.2	2.9	2.8	4.8	5.7
Profit and loss transfers (parent company)	2.8	3.2	-0.4	-0.3	0.4	0.6	0.1	0.1	3.0	3.4
Profit and loss transfers (subsidiary)	3.2	3.5	-0.3	-0.2	0.6	0.3	1.3	1.1	3.4	3.6
Profit for the year	4.3	5.3	1.4	4.6	3.6	3.4	1.8	1.8	4.4	5.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.5	1.0	1.1	0.8	0.7	0.8	0.8	1.7	1.6
Tangible fixed assets	15.7	15.8	39.5	38.5	37.1	36.5	33.6	34.3	14.9	15.0
of which: Land and buildings	3.5	3.5	23.3	21.6	19.9	18.3	11.6	11.4	3.2	3.1
Inventories	8.6	8.2	15.4	15.5	20.8	19.4	18.1	17.7	8.2	7.8
of which: Finished goods and merchandise	3.8	3.5	7.6	8.3	9.2	9.3	7.7	7.6	3.6	3.3
Cash	3.1	3.1	7.8	8.0	9.8	11.0	8.7	8.0	2.9	2.8
Receivables	33.6	33.1	33.4	33.1	25.2	27.1	29.9	28.9	33.8	33.3
Short-term	30.7	31.3	27.0	27.3	24.2	25.4	28.4	27.4	30.9	31.5
of which:										
Trade receivables	5.4	4.6	8.2	9.5	11.0	9.6	10.4	10.2	5.2	4.4
Receivables from affiliated companies	23.5	24.6	13.6	12.6	10.3	13.1	15.0	14.5	23.9	25.0
Long-term	2.9	1.8	6.5	5.8	1.0	1.7	1.4	1.5	2.9	1.8
of which: Loans to affiliated companies	2.7	1.6	5.4	4.8	0.4	0.7	1.1	1.2	2.8	1.7
Securities	0.3	0.4	0.7	0.7	2.4	1.5	0.8	0.6	0.3	0.4
Other long-term equity investments	36.8	37.7	1.6	2.6	3.4	3.3	7.8	9.3	38.0	38.9
of which: Goodwill	1.2	1.2	0.4	0.3	0.5	0.4	1.5	1.5	1.2	1.2
Capital										
Equity	38.2	37.2	39.9	39.1	46.0	43.5	39.6	38.3	38.1	37.2
Liabilities										
Short-term	35.0	35.7	34.2	32.3	28.3	26.8	34.5	33.7	35.0	35.8
of which:										
Liabilities to banks	1.8	1.7	6.9	6.4	6.8	6.8	4.0	4.2	1.7	1.6
Trade payables	4.2	4.0	7.4	6.8	7.8	6.4	7.0	6.5	4.1	3.9
Liabilities to affiliated companies	24.4	27.7	9.9	9.3	10.3	10.6	20.0	19.4	24.6	28.1
Long-term	14.5	15.1	15.6	18.8	16.4	20.5	10.2	12.4	14.7	15.1
of which:										
Liabilities to banks	2.1	2.6	9.9	12.1	10.8	9.9	4.1	4.1	2.0	2.5
Liabilities to affiliated companies	2.4	2.6	4.5	4.7	3.7	7.5	5.5	7.7	2.3	2.4
Provisions	12.1	11.7	10.3	9.8	9.2	9.1	15.4	15.3	11.9	11.6
of which: Provisions for pensions	6.6	6.8	5.0	5.1	4.0	4.1	8.0	8.4	6.5	6.8
Other ratios	Percentage of sales									
Annual result before taxes on income	5.5	6.2	2.6	6.4	5.4	4.8	4.3	4.0	5.5	6.3
Annual result and depreciation	8.3	9.6	6.0	9.2	7.0	6.3	6.7	6.5	8.4	9.9
Trade receivables	6.7	6.3	7.7	9.2	8.3	7.9	8.1	8.1	6.6	6.2
Percentage of the balance sheet total										
Sales	80.2	73.1	107.1	103.3	131.8	122.1	129.2	125.2	78.2	71.0
Annual result and interest paid	6.0	5.3	3.0	6.4	6.2	5.0	5.2	4.8	6.0	5.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.4	11.8	12.2	18.0	20.9	17.0	16.8	15.2	11.2	11.7
Percentage of fixed assets										
Long-term equity and liabilities	103.9	104.0	124.6	130.9	155.7	159.8	131.9	128.1	103.0	103.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	97.5	97.3	103.8	111.3	127.3	140.0	109.4	106.1	97.0	96.9
Cash resources, short-term receivables and inventories	122.2	120.3	149.0	159.2	200.8	212.2	161.7	158.7	120.5	118.7
Percentage of cost of materials										
Trade payables	8.1	8.8	18.0	18.5	12.4	11.2	10.1	10.0	8.0	8.7
Memo item:										
Balance sheet total in € billion	156.06	163.93	0.06	0.06	0.62	0.67	5.53	5.72	149.85	157.48
Sales in € billion	125.20	119.91	0.06	0.07	0.82	0.82	7.15	7.16	117.18	111.87
Number of enterprises	775	775	60	60	139	139	288	288	288	288

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.3	39.8	17.5	18.8	33.2	33.0	41.4	40.1	49.8	48.8
	50	54.2	53.7	35.1	33.5	46.3	44.5	53.5	52.7	62.1	61.0
	75	66.6	65.8	51.3	51.2	59.2	59.2	64.5	63.1	72.9	71.9
Personnel expenses	25	12.3	13.1	19.9	19.5	16.4	16.8	14.6	14.4	10.4	11.0
	50	19.3	20.4	28.2	28.3	25.1	26.9	20.6	21.3	15.0	16.1
	75	28.3	28.8	48.7	43.1	35.1	37.2	29.1	29.2	21.1	22.5
Depreciation	25	1.3	1.3	1.1	0.9	1.3	1.4	1.3	1.4	1.3	1.3
	50	2.4	2.5	3.3	3.4	2.5	2.5	2.2	2.4	2.4	2.5
	75	4.2	4.2	5.9	5.7	4.3	4.5	4.3	4.3	3.7	3.9
Annual result	25	0.7	0.4	- 2.8	- 1.4	0.6	0.4	0.5	0.4	1.0	0.6
	50	3.1	3.2	2.5	2.3	3.1	2.8	2.9	3.1	3.4	3.3
	75	7.0	6.8	6.2	7.0	8.6	7.9	7.0	6.5	6.6	6.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.5	11.4	5.7	5.1	9.9	10.3	13.5	13.6	11.1	11.8
	50	25.4	25.1	28.0	19.4	27.5	25.9	27.7	28.0	22.3	22.9
	75	41.6	42.0	51.2	49.1	49.7	47.4	43.1	41.9	35.0	36.8
Inventories	25	9.9	9.4	7.7	3.8	9.7	9.5	11.0	10.9	9.6	9.3
	50	21.5	20.2	20.0	14.4	24.5	23.7	24.6	22.8	17.4	16.7
	75	32.9	32.5	34.1	36.2	36.7	39.7	36.7	35.1	26.8	25.7
Equity	25	18.4	18.1	4.3	1.4	21.8	19.1	19.4	19.7	18.9	19.7
	50	38.5	39.3	36.9	21.6	42.0	44.0	37.1	37.6	37.7	40.0
	75	60.3	60.7	61.6	62.2	66.4	67.8	59.6	59.8	58.8	58.0
Short-term liabilities	25	14.9	13.8	17.8	16.4	11.0	10.0	16.4	15.2	16.0	14.7
	50	31.1	30.5	34.7	38.9	24.5	23.8	34.4	33.6	28.8	28.7
	75	51.0	51.0	63.0	63.4	50.8	47.0	56.4	56.0	43.8	43.0
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	0.7	0.2	10.3	10.2	7.5	8.3	1.5	0.2	0.0	0.0
	75	17.3	16.3	33.6	32.7	30.2	29.8	15.5	15.2	11.9	10.8
		Percentage of sales									
Annual result before taxes on income	25	1.0	0.7	- 2.7	- 1.9	0.9	0.7	0.7	0.7	1.4	1.1
	50	4.3	4.3	3.1	3.3	4.6	4.4	3.9	4.1	4.6	4.5
	75	8.9	8.7	6.9	8.1	12.0	11.0	9.3	8.5	7.6	8.4
Annual result and depreciation	25	3.2	3.0	1.1	0.0	3.6	2.8	3.0	3.2	3.6	3.2
	50	6.9	7.0	6.7	7.1	7.2	7.1	6.6	6.7	7.3	7.2
	75	12.8	12.8	10.6	12.5	15.5	13.9	13.6	12.8	12.1	12.2
Trade receivables	25	2.9	2.8	2.2	2.8	3.6	3.2	2.6	2.7	2.8	2.7
	50	6.7	6.2	5.6	5.8	6.2	6.0	7.2	6.7	6.7	6.0
	75	11.0	10.4	12.0	12.4	9.9	10.0	11.2	11.0	10.6	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.0	- 1.6	- 0.6	3.1	1.5	1.9	2.4	2.9	2.5
	50	6.1	6.2	5.3	4.6	6.6	6.4	5.7	5.9	6.5	6.3
	75	12.8	11.7	13.1	13.7	16.3	12.7	12.6	11.5	11.7	11.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.6	3.2	- 7.4	- 3.3	- 1.6	- 6.9	6.2	4.9	7.8	5.5
	50	17.6	16.5	15.5	13.3	13.7	12.0	17.9	18.3	19.4	17.3
	75	39.2	38.9	43.8	40.0	55.5	42.8	43.6	41.6	35.1	36.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.0	101.0	61.1	86.5	112.8	114.4	87.5	85.4	104.7	106.7
	50	154.3	153.1	142.2	187.9	193.0	170.6	149.0	144.0	147.3	146.7
	75	273.3	269.0	425.0	534.9	317.8	323.0	270.0	278.8	242.2	243.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	57.2	58.1	32.4	37.1	50.0	57.2	50.4	49.8	75.4	76.5
	50	116.9	121.8	113.6	114.6	122.9	133.0	97.4	103.8	128.2	130.4
	75	244.6	273.8	270.2	247.3	305.2	390.7	229.3	262.5	234.0	251.5
		Percentage of cost of materials									
Trade payables	25	4.8	4.8	6.0	7.6	4.2	5.1	5.2	4.4	4.4	4.5
	50	8.8	8.6	11.2	17.3	8.2	8.3	8.7	7.5	8.9	8.8
	75	14.6	14.6	29.2	32.5	15.7	15.0	14.7	15.2	13.9	12.7

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 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.9	98.8	99.3	99.4	99.8	99.4	99.8	99.4	99.9
Change in finished goods	0.6	0.1	1.2	0.7	0.6	0.2	0.6	0.2	0.6	0.1
Interest and similar income	0.8	1.3	0.5	0.4	0.2	0.2	0.2	0.3	0.9	1.4
Other income	6.8	9.2	2.4	3.4	2.3	3.1	2.1	1.9	7.0	9.6
of which: Income from long-term equity investments	3.2	4.8	0.0	0.0	0.3	0.4	0.2	0.2	3.4	5.0
Total income	107.6	110.5	102.9	103.8	102.5	103.3	102.2	102.2	107.9	110.9
Expenses										
Cost of materials	64.4	63.0	38.3	34.7	47.8	46.5	53.3	51.9	65.0	63.7
Personnel expenses	15.8	16.9	34.0	34.3	26.6	28.1	21.0	21.7	15.5	16.6
Depreciation	3.6	4.2	4.2	4.1	3.2	3.2	4.1	4.1	3.6	4.2
of which: Depreciation of tangible fixed assets	3.3	3.5	4.1	4.1	3.0	3.1	3.9	4.0	3.3	3.4
Interest and similar expenses	2.9	1.8	1.0	1.1	0.9	1.0	1.2	1.1	3.0	1.8
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.3	18.2	24.6	24.4	19.6	20.4	18.6	19.4	15.2	18.1
Total expenses before taxes on income	102.1	104.1	102.2	98.8	98.2	99.2	98.3	98.3	102.3	104.4
Annual result before taxes on income	5.5	6.4	0.8	5.0	4.3	4.0	3.9	3.9	5.6	6.5
Taxes on income	0.7	0.6	1.0	1.6	1.6	1.6	1.4	1.3	0.7	0.6
Annual result	4.8	5.8	-0.3	3.3	2.7	2.4	2.5	2.6	4.9	5.9
Profit and loss transfers (parent company)	3.0	3.5	-0.5	-0.4	0.1	0.1	0.2	0.1	3.2	3.7
Profit and loss transfers (subsidiary)	3.5	3.7	-0.4	-0.2	0.6	0.4	1.7	1.5	3.6	3.9
Profit for the year	4.3	5.5	-0.4	3.2	2.2	2.2	1.0	1.2	4.5	5.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.5	1.1	1.3	0.8	0.8	0.8	0.8	1.7	1.6
Tangible fixed assets	14.8	14.9	33.4	32.0	36.7	36.4	35.1	35.7	14.1	14.2
of which: Land and buildings	3.1	3.0	17.7	17.1	19.0	17.6	11.7	11.7	2.8	2.7
Inventories	8.2	7.8	16.8	17.3	21.3	19.6	16.3	16.1	7.9	7.5
of which: Finished goods and merchandise	3.6	3.3	8.3	9.4	9.6	9.6	6.8	6.8	3.4	3.2
Cash	3.0	2.9	8.8	8.9	10.0	11.1	8.2	7.4	2.8	2.8
Receivables	33.4	33.0	36.8	36.1	24.2	26.4	30.8	29.1	33.5	33.1
Short-term	30.5	31.2	28.4	28.5	23.2	25.0	29.7	28.0	30.5	31.3
of which:										
Trade receivables	5.1	4.4	8.6	9.1	10.7	9.2	9.2	9.0	4.9	4.2
Receivables from affiliated companies	23.5	24.8	15.2	14.3	9.7	13.0	17.4	16.2	23.8	25.1
Long-term	3.0	1.8	8.4	7.6	1.0	1.4	1.1	1.1	3.0	1.8
of which: Loans to affiliated companies	2.8	1.7	7.0	6.3	0.5	0.5	1.1	1.0	2.9	1.7
Securities	0.3	0.4	1.0	0.9	3.0	1.8	0.2	0.1	0.3	0.4
Other long-term equity investments	38.4	39.2	1.6	3.0	3.7	3.6	8.4	10.3	39.5	40.2
of which: Goodwill	1.2	1.3	0.0	0.0	0.5	0.4	1.8	1.8	1.2	1.3
Capital										
Equity	38.2	37.1	45.2	44.1	47.7	44.5	43.2	41.3	38.0	37.0
Liabilities										
Short-term	34.7	35.5	30.2	29.4	25.9	23.6	31.0	30.7	34.8	35.7
of which:										
Liabilities to banks	1.7	1.7	4.8	4.7	6.5	5.8	3.4	3.6	1.7	1.6
Trade payables	4.0	3.8	6.6	6.2	8.4	6.7	7.2	6.9	3.9	3.7
Liabilities to affiliated companies	24.2	27.8	6.8	6.7	7.7	8.2	17.0	16.8	24.5	28.2
Long-term	14.9	15.4	12.8	14.8	16.9	22.5	10.4	12.7	15.1	15.5
of which:										
Liabilities to banks	2.0	2.5	9.5	9.1	10.8	10.8	4.3	4.3	1.9	2.4
Liabilities to affiliated companies	2.4	2.6	1.8	3.4	3.8	7.9	5.6	8.0	2.3	2.4
Provisions	12.0	11.6	11.7	11.7	9.4	9.4	15.1	15.0	11.9	11.5
of which: Provisions for pensions	6.5	6.7	6.6	6.7	4.8	4.8	7.6	7.9	6.5	6.7
Other ratios	Percentage of sales									
Annual result before taxes on income	5.5	6.4	0.8	5.0	4.3	4.1	4.0	3.9	5.6	6.5
Annual result and depreciation	8.5	9.9	3.9	7.5	5.9	5.6	6.7	6.7	8.6	10.1
Trade receivables	6.6	6.3	7.7	8.9	8.3	7.7	7.6	7.6	6.6	6.2
	Percentage of the balance sheet total									
Sales	76.8	69.7	111.5	103.1	128.9	118.7	120.7	117.3	75.2	68.1
Annual result and interest paid	5.9	5.2	0.8	4.7	4.7	4.1	4.5	4.3	6.0	5.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.0	11.6	9.5	16.5	18.0	15.0	16.7	15.3	10.9	11.5
	Percentage of fixed assets									
Long-term equity and liabilities	102.9	103.0	145.2	149.5	162.8	168.8	134.5	129.1	102.0	102.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	97.2	97.0	126.3	130.4	137.6	158.9	122.1	115.5	96.4	96.4
Cash resources, short-term receivables and inventories	120.8	118.9	181.8	189.2	219.9	241.8	174.7	167.9	119.1	117.3
	Percentage of cost of materials									
Trade payables	8.1	8.7	15.4	17.1	13.5	12.2	11.2	11.3	7.9	8.6
Memo item:										
Balance sheet total in € billion	148.23	156.29	0.04	0.05	0.50	0.54	4.35	4.49	143.34	151.20
Sales in € billion	113.77	108.90	0.05	0.05	0.65	0.65	5.25	5.27	107.83	102.94
Number of enterprises	617	617	48	48	111	111	214	214	244	244

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.8	40.1	16.1	18.8	32.8	32.5	41.3	39.5	50.4	50.1
	50	55.3	54.9	35.1	30.9	45.3	43.9	54.1	53.2	62.5	61.4
	75	67.7	67.1	51.3	51.4	60.0	59.5	65.4	64.4	72.9	72.0
Personnel expenses	25	12.0	12.7	20.8	19.5	17.2	17.6	13.4	13.7	10.4	10.9
	50	19.3	20.1	34.2	32.1	26.9	29.4	20.0	20.9	14.9	15.9
	75	28.6	29.2	49.6	48.8	35.9	39.3	29.1	29.1	21.1	22.5
Depreciation	25	1.3	1.3	0.8	0.9	1.3	1.4	1.3	1.5	1.2	1.3
	50	2.6	2.6	2.8	3.1	2.6	2.6	2.5	2.6	2.5	2.6
	75	4.3	4.3	5.9	5.7	4.3	4.7	4.6	4.6	3.8	4.0
Annual result	25	0.6	0.2	- 5.1	- 2.7	0.6	0.5	0.2	0.0	1.1	0.6
	50	2.9	2.8	1.7	1.9	3.0	2.8	2.5	2.7	3.3	3.3
	75	6.6	6.4	3.9	5.5	8.0	6.6	7.0	6.7	6.5	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.1	11.2	4.9	4.5	8.3	8.4	14.0	13.5	10.8	11.3
	50	24.8	24.5	21.2	13.9	27.0	25.4	31.6	29.6	22.2	22.4
	75	41.4	41.7	38.4	40.2	50.3	49.4	44.9	43.2	34.8	35.8
Inventories	25	9.1	8.8	8.1	3.8	10.8	10.0	9.3	8.6	9.0	8.9
	50	20.4	19.4	25.3	22.1	23.2	23.1	23.7	21.7	16.9	16.4
	75	31.9	31.4	38.6	41.7	37.6	42.1	33.2	32.6	26.3	25.3
Equity	25	21.3	20.7	9.2	2.4	24.4	22.0	22.6	22.7	20.6	21.0
	50	42.4	42.2	40.6	26.4	44.1	45.8	44.8	43.3	38.8	40.4
	75	62.0	62.9	62.1	62.2	66.4	67.8	63.7	63.2	59.0	58.4
Short-term liabilities	25	13.7	12.9	14.8	14.3	11.0	9.3	13.2	13.0	14.7	14.0
	50	28.0	27.1	32.3	38.9	22.5	20.6	30.8	30.0	27.8	25.5
	75	46.4	46.7	67.0	63.4	46.5	40.3	51.8	53.2	42.7	41.7
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	0.4	0.1	7.3	8.4	6.9	5.9	1.5	0.1	0.0	0.0
	75	16.3	15.7	23.1	27.9	28.2	29.1	16.8	18.3	11.1	10.2
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.6	- 5.1	- 2.7	0.8	0.8	0.5	0.1	1.6	1.2
	50	3.8	4.1	2.5	3.0	4.5	4.3	3.4	3.6	4.5	4.3
	75	8.3	8.5	5.8	7.0	10.8	8.9	9.7	8.9	7.5	7.9
Annual result and Depreciation	25	3.1	2.9	- 1.2	- 1.0	2.8	3.0	2.9	2.8	3.6	3.3
	50	6.6	6.6	5.3	5.9	7.0	6.6	6.4	6.3	7.3	7.0
	75	12.4	12.4	9.4	11.1	14.4	13.2	13.6	13.1	11.6	11.8
Trade receivables	25	2.9	2.9	2.2	3.1	4.3	3.6	2.5	2.7	2.5	2.4
	50	6.7	6.2	7.1	6.4	6.7	6.4	7.2	6.5	6.6	5.9
	75	10.8	10.0	13.0	13.8	9.9	9.9	10.9	10.1	10.5	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.9	- 6.9	- 2.0	2.6	2.2	1.6	1.4	2.9	2.5
	50	5.7	5.5	4.1	3.7	6.0	6.0	5.2	5.1	6.2	6.0
	75	11.5	10.3	8.4	10.4	13.9	10.6	11.0	10.3	11.4	10.2
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	4.7	2.7	- 21.4	- 3.9	- 0.7	- 9.9	5.1	1.4	7.7	5.5
	50	17.2	15.7	10.3	11.2	13.7	11.2	16.8	16.4	19.5	17.0
	75	37.8	38.9	35.4	37.8	53.5	48.5	44.4	42.4	34.2	35.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.2	104.6	104.9	98.5	120.5	120.5	88.1	86.2	104.7	106.3
	50	160.0	155.8	194.9	251.3	197.8	198.9	150.0	145.1	146.2	145.3
	75	283.6	283.1	609.5	562.3	317.8	327.5	271.9	294.1	256.0	245.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	62.5	62.3	32.4	36.1	56.9	58.9	57.9	55.0	75.1	75.6
	50	128.0	133.0	122.3	123.4	139.4	152.9	112.2	124.1	132.4	141.7
	75	266.8	302.0	315.0	281.6	263.2	392.6	289.5	332.0	243.5	257.0
		Percentage of cost of materials									
Trade payables	25	4.9	4.9	5.8	7.8	4.3	5.1	5.5	4.9	4.3	4.4
	50	9.5	9.3	10.0	16.8	8.9	8.6	9.7	9.3	9.4	9.0
	75	15.5	15.4	25.1	32.8	17.6	15.5	15.9	16.3	14.2	12.8

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Cylindered sample 2018/2019										
Income statement	Percentage of gross revenue									
Income										
Sales	99.6	100.1	98.5	100.8	99.8	100.0	99.7	100.3	99.6	100.0
Change in finished goods	0.4	- 0.1	1.5	- 0.8	0.2	0.0	0.3	- 0.3	0.4	0.0
Interest and similar income	0.2	0.3	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.3
Other income	1.8	1.9	2.0	1.9	2.9	1.4	1.2	1.4	1.9	2.0
of which: Income from long-term equity investments	0.4	0.4	0.0	0.0	0.1	0.1	0.2	0.3	0.4	0.5
Total income	101.9	102.2	102.1	102.1	103.1	101.7	101.3	101.5	102.0	102.3
Expenses										
Cost of materials	60.4	55.0	37.8	38.5	47.3	46.7	52.8	51.6	62.2	56.0
Personnel expenses	15.7	15.2	21.5	21.8	22.2	23.2	22.7	23.9	14.2	13.2
Depreciation	3.1	3.4	5.3	5.6	3.0	3.0	2.7	2.8	3.2	3.6
of which: Depreciation of tangible fixed assets	2.9	3.3	5.3	5.6	2.9	3.0	2.6	2.8	3.0	3.4
Interest and similar expenses	1.0	1.1	2.4	2.2	0.7	0.8	0.9	0.9	1.0	1.1
Operating taxes	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.1	0.0	0.0
Other expenses	16.9	23.3	25.1	22.9	20.2	20.3	17.1	17.8	16.8	24.5
Total expenses before taxes on income	97.2	98.1	92.2	91.0	93.6	94.1	96.2	97.1	97.5	98.3
Annual result before taxes on income	4.7	4.1	9.8	11.1	9.5	7.6	5.2	4.4	4.6	4.0
Taxes on income	0.8	0.8	1.2	1.6	1.5	1.6	1.1	1.0	0.7	0.8
Annual result	3.9	3.3	8.6	9.5	8.0	6.0	4.1	3.4	3.8	3.2
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	1.5	2.4	0.1	0.1	0.2	0.2
Profit and loss transfers (subsidiary)	0.4	0.7	0.0	0.0	0.3	0.0	0.0	0.0	0.4	0.8
Profit for the year	3.8	2.8	8.6	9.5	9.1	8.4	4.1	3.4	3.6	2.6
Balance sheet	Percentage of the balance sheet total									
Assets										
Intangible fixed assets	1.4	1.1	0.7	0.7	0.5	0.6	1.1	0.9	1.5	1.2
Tangible fixed assets	32.1	33.7	59.8	60.4	38.9	37.0	28.4	29.3	32.6	34.5
of which: Land and buildings	11.6	12.7	42.0	36.6	23.9	21.4	11.1	10.4	11.4	12.9
Inventories	16.7	17.2	10.9	9.4	18.8	18.7	24.6	23.6	15.2	15.9
of which: Finished goods and merchandise	8.2	8.4	5.2	4.9	7.6	8.3	11.0	10.6	7.7	8.0
Cash	5.6	5.2	4.3	4.8	9.2	10.6	10.2	9.9	4.7	4.2
Receivables	37.4	35.0	22.3	23.0	29.6	30.3	26.4	28.0	39.5	36.5
Short-term	36.1	33.8	22.3	23.0	28.6	27.4	24.0	25.1	38.5	35.7
of which:										
Trade receivables	10.7	10.1	6.9	10.6	12.3	11.7	15.0	14.7	9.9	9.1
Receivables from affiliated companies	23.0	20.7	8.3	6.8	13.1	13.6	6.3	8.1	26.3	23.4
Long-term	1.2	1.2	0.0	0.0	1.0	2.9	2.4	2.9	1.0	0.8
of which: Loans to affiliated companies	0.8	0.7	0.0	0.0	0.0	1.7	1.3	1.8	0.7	0.4
Securities	1.2	1.3	0.0	0.0	0.3	0.2	3.3	2.3	0.8	1.1
Other long-term equity investments	5.4	6.2	1.4	1.2	2.3	2.3	5.7	5.7	5.5	6.4
of which: Goodwill	0.2	0.2	1.4	1.2	0.3	0.2	0.5	0.6	0.2	0.1
Capital										
Equity	38.5	39.6	22.2	22.3	39.1	39.0	26.6	27.1	40.7	42.1
Liabilities	47.9	46.2	72.0	73.9	52.8	53.1	56.9	56.0	46.1	44.0
Short-term	40.6	38.6	47.3	41.8	38.6	41.1	47.4	44.6	39.4	37.3
of which:										
Liabilities to banks	2.9	3.1	13.9	11.9	8.1	11.2	6.1	6.1	2.2	2.3
Trade payables	7.5	7.5	10.1	9.0	5.5	4.9	6.0	5.3	7.8	7.9
Liabilities to affiliated companies	27.8	25.8	20.3	17.8	21.4	21.1	31.0	29.2	27.3	25.3
Long-term	7.3	7.6	24.7	32.0	14.2	11.9	9.5	11.4	6.7	6.7
of which:										
Liabilities to banks	5.1	5.1	11.2	22.2	10.7	5.8	3.4	3.6	5.3	5.3
Liabilities to affiliated companies	2.0	2.1	13.1	9.2	3.4	5.6	5.2	6.5	1.3	1.2
Provisions	13.2	13.8	5.6	3.6	8.0	7.9	16.3	16.8	12.8	13.4
of which: Provisions for pensions	8.1	8.7	0.0	0.0	0.9	0.9	9.5	10.1	7.9	8.6
Other Ratios	Percentage of sales									
Annual result before taxes on income	4.8	4.1	10.0	11.0	9.5	7.6	5.2	4.4	4.6	4.0
Annual result and depreciation	7.1	6.7	14.1	15.0	11.0	9.0	6.8	6.2	7.1	6.7
Trade receivables	7.3	7.0	7.5	10.2	8.6	8.5	9.3	9.5	6.9	6.4
Percentage of the balance sheet total										
Sales	146.2	144.0	92.3	104.0	143.9	137.1	160.4	153.9	143.7	142.3
Annual result and interest paid	7.2	6.3	10.2	12.1	12.5	9.3	8.0	6.6	7.0	6.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	18.6	17.5	17.7	21.4	30.6	24.4	17.2	15.0	18.7	17.9
Percentage of fixed assets										
Long-term equity and liabilities	131.6	130.0	75.8	87.3	125.9	120.8	120.6	123.7	133.7	131.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	103.9	102.7	56.4	66.4	98.0	92.2	78.6	82.6	109.6	107.7
Cash resources, short-term receivables and inventories	145.0	147.2	79.4	88.8	146.6	137.7	130.5	135.4	148.3	150.3
Percentage of cost of materials										
Trade payables	8.5	9.4	28.4	22.6	8.1	7.7	7.0	6.6	8.7	10.0
Memo item:										
Balance sheet total in € billion	7.82	7.64	0.01	0.01	0.12	0.12	1.18	1.23	6.51	6.27
Sales in € billion	11.43	11.01	0.01	0.02	0.17	0.17	1.90	1.89	9.35	8.93
Number of enterprises	158	158	12	12	28	28	74	74	44	44

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						
		2018	2019	Cylindere sample 2018/2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018
Of the enterprises captured ...		had a ratio of less than ...									
Ratios		... %									
		Percentage of gross revenue									
Cost of materials	25	39.5	39.4	21.3	20.8	36.8	35.9	42.4	41.0	42.0	41.4
	50	52.1	51.7	35.5	37.6	48.0	47.3	52.4	52.2	55.9	53.5
	75	62.8	60.8	50.1	48.4	56.8	58.0	62.3	61.4	72.7	69.3
Personnel expenses	25	14.7	15.7	12.1	21.3	15.8	16.7	16.2	16.8	11.5	11.7
	50	19.5	21.3	21.6	24.4	19.4	21.4	21.5	22.5	16.0	17.4
	75	26.2	28.1	25.4	27.8	29.3	29.2	29.2	30.3	21.1	23.1
Depreciation	25	1.3	1.4	3.0	2.6	1.5	1.5	1.2	1.3	1.4	1.4
	50	2.1	2.2	4.5	3.6	2.2	2.1	1.8	2.0	2.1	2.4
	75	3.5	3.7	5.9	6.0	4.1	3.7	3.4	3.7	3.3	3.5
Annual result	25	1.0	0.9	3.9	2.9	1.7	-0.8	1.0	2.2	0.8	0.7
	50	4.1	4.4	6.5	7.2	5.2	5.7	3.8	3.8	4.1	4.4
	75	9.1	8.3	16.4	14.1	14.6	12.6	6.6	6.2	9.3	8.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	14.0	14.5	30.8	34.2	12.6	14.0	12.1	14.2	15.0	13.5
	50	26.9	28.2	53.6	50.2	29.5	32.6	19.8	24.2	28.9	31.4
	75	43.0	42.6	63.6	62.6	48.4	46.4	33.3	33.3	39.4	40.0
Inventories	25	12.4	11.6	3.8	3.2	6.9	6.4	16.4	16.9	12.7	12.1
	50	23.6	22.8	11.0	8.9	27.2	26.8	28.9	26.8	20.0	20.1
	75	37.0	36.9	18.0	12.0	36.4	39.6	45.4	46.3	28.0	29.1
Equity	25	9.3	8.6	-6.2	-4.9	9.6	5.2	9.3	8.7	13.9	14.4
	50	28.2	28.1	9.0	5.7	26.1	24.5	27.4	28.7	32.0	35.9
	75	47.7	50.2	51.8	44.4	70.1	67.3	39.5	42.2	52.4	52.7
Short-term liabilities	25	27.6	22.3	28.8	23.8	12.4	14.9	30.9	28.4	23.1	20.1
	50	38.8	39.2	37.5	41.6	39.0	43.8	44.0	40.1	35.9	35.2
	75	67.3	63.3	58.1	63.4	70.8	71.3	72.0	63.7	59.0	53.8
Liabilities to banks	25	0.0	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.2	1.1	30.5	34.9	13.0	12.3	1.7	0.4	0.0	0.0
	75	23.1	23.3	52.2	77.2	36.1	38.1	13.0	11.3	18.0	19.2
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.3	4.5	3.3	2.3	-0.8	1.4	2.7	0.9	0.7
	50	5.1	5.2	7.1	7.6	6.2	6.9	5.1	4.8	4.9	5.4
	75	10.7	9.8	18.9	15.6	16.9	14.1	7.7	7.7	11.5	10.0
Annual result and Depreciation	25	3.8	3.3	8.8	8.1	5.9	1.2	3.3	4.0	3.4	2.6
	50	7.9	8.4	10.5	12.3	10.1	9.5	7.2	7.2	7.3	8.1
	75	15.1	13.8	23.5	18.5	19.8	17.4	13.0	11.8	14.2	14.1
Trade receivables	25	3.0	2.8	2.1	1.9	2.4	1.6	3.3	2.8	4.9	3.7
	50	6.4	6.4	3.2	4.0	3.7	4.4	6.9	7.7	8.1	7.3
	75	11.2	11.0	5.7	7.0	10.1	11.1	12.2	11.5	11.0	10.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.6	3.4	9.8	6.2	3.3	-0.4	3.7	4.6	3.0	2.5
	50	9.2	9.2	13.3	12.7	12.7	13.2	8.6	8.6	7.8	6.9
	75	17.2	15.3	17.0	21.7	29.0	21.4	14.6	13.2	15.0	14.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.4	6.4	16.4	6.6	-3.4	-3.0	8.4	12.0	8.8	5.4
	50	19.6	20.1	41.5	15.7	14.3	13.0	21.4	20.9	17.2	23.6
	75	45.5	37.7	57.8	43.2	61.9	37.6	37.5	37.4	40.0	38.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	79.0	85.0	25.1	21.6	49.8	66.4	82.7	83.6	102.6	112.1
	50	140.0	142.1	83.1	105.4	130.3	150.5	140.3	143.2	154.3	152.9
	75	228.1	239.4	147.4	160.6	285.8	266.0	268.0	254.3	222.4	235.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.0	47.4	36.0	45.1	34.4	37.7	38.6	45.2	80.7	79.3
	50	89.0	91.6	85.3	89.0	86.3	67.8	71.8	75.1	108.2	111.7
	75	156.3	167.1	178.1	147.3	350.9	299.8	134.4	138.3	184.3	198.5
		Percentage of cost of materials									
Trade payables	25	4.4	4.3	6.5	4.9	3.8	4.6	4.0	4.1	5.0	4.9
	50	7.0	6.7	13.8	17.7	7.5	5.9	6.5	6.1	7.6	7.8
	75	11.9	11.1	33.3	25.4	12.7	10.6	10.9	8.2	12.5	11.7

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.1	97.3	95.1	99.0	97.0	98.8	98.5	99.8	99.1
Change in finished goods	0.3	0.9	2.7	4.9	1.0	3.0	1.2	1.5	0.2	0.9
Interest and similar income	2.0	2.3	0.8	0.7	0.2	0.2	0.1	0.1	2.1	2.3
Other income	18.0	17.7	1.7	3.0	3.6	4.6	2.0	3.1	18.4	18.2
of which: Income from long-term equity investments	1.4	4.9	0.0	0.0	0.1	0.1	0.3	0.2	1.5	5.0
Total income	120.0	120.0	102.5	103.6	103.8	104.9	102.1	103.2	120.5	120.5
Expenses										
Cost of materials	48.4	45.5	38.9	37.6	28.1	27.0	42.3	41.3	48.6	45.6
Personnel expenses	18.7	19.5	21.7	22.3	31.4	30.9	24.2	24.7	18.6	19.4
Depreciation	4.3	4.4	4.8	5.3	5.6	5.6	3.5	3.5	4.3	4.4
of which: Depreciation of tangible fixed assets	3.3	4.1	4.8	5.1	4.6	4.6	3.4	3.4	3.3	4.1
Interest and similar expenses	4.6	3.6	1.0	1.2	1.3	1.3	0.8	0.8	4.7	3.7
Operating taxes	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.1	0.0	0.0
Other expenses	36.2	36.1	27.0	32.0	27.7	27.6	22.4	22.5	36.6	36.5
Total expenses before taxes on income	112.3	109.1	93.4	98.3	94.2	92.4	93.3	92.9	112.8	109.6
Annual result before taxes on income	7.7	10.9	9.1	5.3	9.6	12.4	8.8	10.3	7.6	10.9
Taxes on income	1.6	1.9	3.5	3.7	5.1	4.6	2.1	1.9	1.6	1.9
Annual result	6.0	9.0	5.6	1.6	4.4	7.9	6.8	8.4	6.0	9.0
Profit and loss transfers (parent company)	5.9	7.8	0.0	0.0	0.0	0.0	-0.3	-0.2	6.1	8.0
Profit and loss transfers (subsidiary)	5.4	6.2	1.5	1.6	0.1	0.1	2.3	3.9	5.5	6.3
Profit for the year	6.5	10.6	4.1	0.0	4.4	7.8	4.2	4.3	6.6	10.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.0	2.7	2.4	2.5	3.1	6.2	2.3	2.3	3.0	2.7
Tangible fixed assets	5.6	5.8	16.5	19.8	29.5	30.1	33.8	35.9	5.3	5.4
of which: Land and buildings	1.8	1.9	11.6	11.4	18.5	16.1	8.8	7.6	1.7	1.8
Inventories	5.9	6.1	12.8	11.1	14.3	16.4	19.8	17.7	5.8	6.0
of which: Finished goods and merchandise	2.2	2.3	7.3	6.5	7.6	7.3	10.0	8.6	2.2	2.3
Cash	4.9	3.6	24.2	23.9	17.3	13.7	15.2	14.7	4.8	3.4
Receivables	33.8	34.8	43.8	42.3	25.0	24.2	23.8	24.8	33.9	34.9
Short-term	18.6	21.5	43.8	42.3	22.8	21.2	22.8	23.6	18.6	21.5
of which:										
Trade receivables	1.5	1.5	10.2	6.1	13.5	12.0	11.2	10.4	1.4	1.4
Receivables from affiliated companies	16.5	19.1	28.0	31.7	6.5	7.1	9.3	10.9	16.5	19.2
Long-term	15.2	13.3	0.0	0.0	2.1	3.0	1.0	1.2	15.3	13.4
of which: Loans to affiliated companies	14.1	12.2	0.0	0.0	2.1	1.8	0.6	0.9	14.3	12.4
Securities	0.6	0.4	0.0	0.0	1.7	1.4	0.8	0.7	0.6	0.4
Other long-term equity investments	46.0	46.6	0.1	0.1	8.4	6.7	4.0	3.5	46.4	47.1
of which: Goodwill	1.2	1.0	0.0	0.0	4.1	2.9	0.2	0.1	1.2	1.0
Capital										
Equity	29.8	32.3	64.6	65.2	44.0	44.6	42.2	38.6	29.7	32.2
Liabilities										
Short-term	45.5	44.4	18.7	27.6	27.7	25.2	28.8	34.4	45.6	44.6
of which:										
Liabilities to banks	0.3	0.3	5.3	5.2	8.0	8.0	2.5	2.5	0.3	0.3
Trade payables	1.9	1.8	2.9	4.4	5.2	5.0	5.6	5.7	1.8	1.8
Liabilities to affiliated companies	42.3	41.0	5.6	14.2	7.3	6.4	18.8	24.1	42.6	41.2
Long-term	14.1	12.2	1.1	2.5	16.9	20.9	11.7	10.4	14.1	12.2
of which:										
Liabilities to banks	3.6	2.8	0.0	1.6	12.4	10.5	6.4	5.8	3.6	2.8
Liabilities to affiliated companies	6.0	4.6	1.1	0.8	1.8	6.3	5.1	4.6	6.0	4.6
Provisions	10.5	10.9	15.5	4.8	11.3	9.3	16.9	16.4	10.5	10.8
of which: Provisions for pensions	5.9	6.1	0.4	0.4	3.0	2.5	4.4	4.0	6.0	6.1
Other ratios	Percentage of sales									
Annual result before taxes on income	7.7	11.0	9.4	5.6	9.7	12.8	8.9	10.5	7.7	11.0
Annual result and depreciation	10.3	13.5	10.7	7.2	10.2	13.9	10.4	12.1	10.3	13.6
Trade receivables	3.8	4.3	14.2	8.4	13.6	12.3	11.1	11.6	3.6	4.0
	Percentage of the balance sheet total									
Sales	38.2	34.6	71.6	72.9	99.9	98.0	101.3	89.5	37.5	34.0
Annual result and interest paid	4.1	4.4	4.8	2.1	5.8	9.2	7.8	8.3	4.0	4.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.1	7.3	68.8	48.3	26.3	32.6	24.8	23.2	5.9	7.2
	Percentage of fixed assets									
Long-term equity and liabilities	71.1	73.7	346.8	302.6	143.0	143.5	139.1	121.5	70.6	73.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	52.4	56.6	363.0	240.0	145.2	139.0	132.3	111.4	51.8	56.1
Cash resources, short-term receivables and inventories	65.3	70.3	431.4	280.2	196.8	203.8	200.9	162.8	64.4	69.5
	Percentage of cost of materials									
Trade payables	10.0	11.4	10.2	15.2	18.4	18.2	12.9	15.3	10.0	11.3
Memo item:										
Balance sheet total in € billion	177.04	183.82	0.02	0.02	0.08	0.09	1.73	2.04	175.21	181.67
Sales in € billion	67.62	63.61	0.01	0.01	0.08	0.09	1.75	1.82	65.78	61.68
Number of enterprises	193	193	15	15	15	15	66	66	97	97

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.9	24.8	10.9	12.5	18.7	19.9	21.9	21.3	30.5	31.0
	50	37.8	37.9	29.6	26.4	24.9	24.8	35.7	35.8	41.8	42.5
	75	53.4	53.6	53.4	51.8	38.0	34.4	56.7	60.9	53.3	54.0
Personnel expenses	25	13.5	13.1	0.0	0.0	20.9	20.5	12.9	12.7	14.1	14.3
	50	22.0	21.9	22.3	12.7	30.5	26.6	21.8	23.7	21.4	21.2
	75	31.2	32.1	33.8	28.0	39.0	35.4	35.3	33.6	27.9	29.5
Depreciation	25	1.5	1.4	0.2	0.6	2.4	2.2	1.2	1.1	1.8	1.6
	50	3.2	3.0	1.3	2.4	3.4	5.3	3.1	2.6	3.5	3.3
	75	5.3	5.3	6.0	4.9	5.2	5.4	5.0	4.4	5.6	5.3
Annual result	25	1.6	2.2	3.2	1.3	3.8	4.1	1.2	1.6	2.3	2.3
	50	5.6	6.5	7.1	5.6	6.7	11.1	4.6	6.0	6.0	6.4
	75	13.4	14.2	17.4	17.1	20.9	23.4	12.3	14.9	13.3	12.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.1	3.4	0.0	0.0	8.6	9.7	5.7	3.6	4.3	3.8
	50	17.6	19.0	2.7	1.9	25.4	21.3	19.0	20.6	17.8	20.3
	75	37.9	36.0	54.9	31.4	46.3	39.4	43.4	39.8	34.6	31.3
Inventories	25	8.7	8.3	0.0	0.9	4.5	5.0	12.3	12.6	8.4	8.9
	50	17.0	18.0	3.5	8.3	17.7	18.6	22.4	21.4	15.3	17.2
	75	28.5	28.4	21.0	18.5	33.6	34.6	31.9	28.9	27.3	28.4
Equity	25	22.2	21.1	10.5	15.3	3.7	2.4	22.5	24.5	22.5	20.3
	50	42.1	42.0	55.1	56.0	45.0	51.4	41.9	42.1	38.8	40.5
	75	68.6	67.2	81.0	76.6	68.4	62.6	68.9	68.6	67.1	64.9
Short-term liabilities	25	9.7	10.6	4.4	16.6	9.6	8.8	9.8	9.7	9.4	10.6
	50	21.7	21.9	12.4	26.3	24.7	21.1	19.7	20.3	23.3	21.9
	75	39.4	41.5	44.4	57.7	76.5	57.2	42.6	45.1	37.3	40.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	4.4	4.8	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	21.3	11.7	0.6	0.1	0.0	0.0
	75	17.9	14.2	0.0	10.3	30.7	24.0	21.9	22.8	10.6	8.3
		Percentage of sales									
Annual result before taxes on income	25	2.7	3.0	3.2	1.8	4.8	5.6	1.6	2.5	3.2	3.5
	50	7.3	8.6	7.1	5.6	10.2	12.2	6.4	8.8	7.3	7.9
	75	16.9	17.7	23.5	24.1	30.4	34.5	15.5	16.6	16.6	15.5
Annual result and depreciation	25	5.6	7.0	3.2	3.7	7.4	11.2	3.3	4.0	6.2	7.5
	50	11.1	13.5	10.7	18.3	13.7	16.7	10.6	12.4	13.3	13.7
	75	21.5	22.5	24.0	28.4	36.0	38.2	21.2	21.5	20.2	20.6
Trade receivables	25	2.9	3.1	2.2	0.4	4.3	3.4	5.0	5.2	1.8	2.0
	50	7.8	8.5	7.6	5.3	9.0	8.8	9.2	9.6	6.3	7.3
	75	13.4	12.1	17.1	10.2	19.5	14.7	13.4	14.3	13.2	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	3.1	2.2	1.5	4.1	9.0	2.0	1.8	2.9	3.6
	50	7.3	9.0	10.5	15.2	15.5	15.9	7.1	9.6	7.2	7.7
	75	17.2	17.1	31.4	29.4	23.8	26.4	15.1	16.7	16.2	15.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.7	6.3	- 178.7	- 99.0	- 89.2	- 52.7	1.3	1.8	8.8	9.6
	50	17.5	18.9	- 0.4	11.7	13.7	18.4	18.4	21.8	19.0	18.9
	75	43.3	49.3	22.6	132.6	71.1	49.3	43.8	56.0	46.2	41.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	108.9	108.3	56.3	64.1	99.2	103.2	113.2	107.4	102.1	111.3
	50	168.4	175.3	152.1	236.4	153.5	173.2	171.0	167.9	169.0	176.7
	75	265.2	276.3	672.2	420.0	314.0	360.5	277.6	267.8	252.9	247.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	75.3	75.4	93.6	41.0	54.9	62.2	90.1	93.9	74.3	75.4
	50	147.4	165.1	340.0	210.1	136.9	151.9	154.0	185.5	141.7	149.5
	75	434.6	396.4	1 960.0	394.7	590.1	582.7	422.4	381.3	355.0	428.6
		Percentage of cost of materials									
Trade payables	25	6.2	6.0	4.3	1.3	5.4	6.9	6.2	6.8	7.2	6.0
	50	10.9	12.5	7.7	12.5	10.7	13.5	10.5	11.7	11.3	12.5
	75	18.2	18.8	18.2	18.8	23.7	22.6	20.8	18.9	16.8	18.0

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.5	100.0	99.4	99.0	99.2	99.5	99.3	99.9	99.5	100.1
Change in finished goods	0.5	0.0	0.6	1.0	0.8	0.5	0.7	0.1	0.5	-0.1
Interest and similar income	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.3	0.3
Other income	3.0	2.6	4.6	3.6	2.0	2.6	1.7	1.9	3.4	2.8
of which: Income from long-term equity investments	0.9	0.7	0.0	0.0	0.1	0.2	0.2	0.3	1.2	0.8
Total income	103.3	102.8	104.8	103.8	102.1	102.7	101.9	102.0	103.8	103.1
Expenses	Percentage of gross revenue									
Cost of materials	58.4	57.3	40.3	38.6	48.3	47.7	53.6	52.3	60.3	59.2
Personnel expenses	20.5	21.8	34.6	34.7	29.0	30.1	24.3	25.4	19.0	20.4
Depreciation	3.2	3.6	4.1	4.0	3.1	3.3	3.4	3.8	3.1	3.6
of which: Depreciation of tangible fixed assets	3.0	3.3	4.0	4.0	3.0	3.1	3.3	3.6	2.9	3.2
Interest and similar expenses	0.9	1.0	1.2	1.1	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	0.1	0.1
Other expenses	14.8	15.4	20.6	21.0	16.8	17.3	15.5	16.0	14.4	15.1
Total expenses before taxes on income	97.9	99.2	100.8	99.5	97.9	99.2	97.6	98.4	98.0	99.4
Annual result before taxes on income	5.4	3.7	4.0	4.3	4.2	3.5	4.3	3.6	5.8	3.7
Taxes on income	0.9	0.8	1.0	1.0	1.2	1.1	1.1	1.0	0.9	0.7
Annual result	4.4	2.8	3.1	3.4	3.0	2.4	3.2	2.6	4.9	2.9
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.4
Profit and loss transfers (subsidiary)	0.9	0.8	-0.1	0.0	0.1	0.1	0.7	0.6	1.0	0.9
Profit for the year	3.7	2.3	3.1	3.4	2.9	2.3	2.7	2.2	4.0	2.4
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.4	0.3	0.7	0.9	0.9	0.8	1.0	1.0
Tangible fixed assets	27.3	28.8	36.9	37.1	32.0	33.0	33.7	33.9	25.5	27.2
of which: Land and buildings	9.5	10.0	14.2	14.3	11.7	11.3	13.0	12.9	8.5	9.2
Inventories	21.5	21.2	25.2	27.2	30.3	29.4	25.9	25.3	20.0	19.8
of which: Finished goods and merchandise	8.8	8.5	13.9	14.5	13.5	13.8	10.3	10.0	8.2	7.9
Cash	5.4	6.0	7.6	7.4	10.3	10.8	7.1	8.0	4.8	5.3
Receivables	32.3	29.6	26.4	24.5	23.3	22.5	26.9	26.2	34.0	30.9
Short-term	29.3	26.8	25.8	24.0	22.3	21.6	24.5	23.8	30.8	27.8
of which:										
Trade receivables	10.0	9.5	12.8	11.2	14.1	12.8	12.7	11.8	9.2	8.7
Receivables from affiliated companies	16.7	14.8	5.9	6.2	5.1	5.3	8.7	8.9	19.2	16.8
Long-term	3.0	2.8	0.6	0.5	1.0	0.9	2.4	2.3	3.2	3.1
of which: Loans to affiliated companies	2.7	2.6	0.0	0.0	0.3	0.3	2.1	2.1	3.0	2.8
Securities	1.2	0.4	0.7	0.7	0.8	0.8	0.4	0.4	1.4	0.3
Other long-term equity investments	11.1	12.6	2.2	2.1	2.2	2.2	4.8	5.1	13.1	15.1
of which: Goodwill	0.5	0.4	1.2	1.2	0.2	0.4	0.4	0.3	0.5	0.5
Capital	Percentage of the balance sheet total									
Equity	38.7	40.7	31.0	33.5	37.1	36.8	40.0	41.2	38.5	40.8
Liabilities	48.1	45.2	58.9	57.2	54.4	55.2	51.0	49.8	47.1	43.5
Short-term	34.7	31.8	39.3	37.8	37.9	38.4	35.9	35.6	34.3	30.6
of which:										
Liabilities to banks	4.7	5.3	11.3	11.8	9.4	9.4	7.8	8.0	3.8	4.4
Trade payables	6.8	6.5	11.0	10.3	8.8	8.3	7.8	7.0	6.4	6.2
Liabilities to affiliated companies	18.5	15.2	6.0	6.1	10.0	11.5	13.9	14.4	20.0	15.6
Long-term	13.4	13.3	19.6	19.4	16.5	16.7	15.1	14.2	12.8	12.9
of which:										
Liabilities to banks	8.1	8.3	14.7	14.4	11.0	11.3	9.3	9.1	7.7	8.0
Liabilities to affiliated companies	4.8	4.5	3.2	2.6	4.5	4.2	4.9	4.1	4.8	4.6
Provisions	13.1	14.0	10.0	9.2	8.3	8.0	8.8	8.9	14.3	15.7
of which: Provisions for pensions	6.6	7.2	3.2	3.5	3.2	3.3	3.0	3.2	7.7	8.4
Other ratios	Percentage of sales									
Annual result before taxes on income	5.4	3.7	4.0	4.4	4.2	3.6	4.3	3.6	5.8	3.7
Annual result and depreciation	7.6	6.5	7.2	7.4	6.1	5.7	6.7	6.4	8.0	6.5
Trade receivables	6.8	6.4	8.4	7.2	7.9	7.5	7.8	7.5	6.4	6.1
	Percentage of the balance sheet total									
Sales	148.1	147.6	152.9	155.8	178.5	171.1	162.8	158.7	143.2	143.7
Annual result and interest paid	8.0	5.6	6.6	7.0	6.7	5.5	6.5	5.4	8.5	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	20.3	17.9	17.8	19.6	20.7	18.6	20.6	20.1	20.2	17.3
	Percentage of fixed assets									
Long-term equity and liabilities	135.7	134.7	134.2	140.6	157.2	153.1	138.5	138.3	134.3	133.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	100.7	103.6	86.4	84.5	87.5	85.8	88.5	89.8	104.5	108.9
Cash resources, short-term receivables and inventories	162.4	170.3	150.5	156.5	167.5	162.3	160.6	160.8	162.7	173.7
	Percentage of cost of materials									
Trade payables	7.8	7.6	17.7	17.0	10.2	10.2	8.8	8.4	7.4	7.3
Memo item:	Percentage of sales									
Balance sheet total in € billion	35.98	35.61	0.07	0.07	1.01	1.06	7.15	7.29	27.75	27.20
Sales in € billion	53.30	52.58	0.10	0.10	1.81	1.81	11.64	11.57	39.75	39.09
Number of enterprises	1 171	1 171	105	105	336	336	488	488	242	242

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
...	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	42.0	40.7	25.1	24.6	38.2	37.6	44.2	43.8	48.6	48.1
	50	51.6	50.7	37.9	35.7	48.2	47.7	53.2	52.5	58.0	56.2
	75	60.6	59.4	48.5	45.4	56.5	55.8	60.9	59.8	66.7	65.6
Personnel expenses	25	18.5	19.5	24.2	25.2	22.2	21.9	18.9	19.7	14.9	15.3
	50	25.6	26.6	32.3	35.3	28.9	29.5	24.6	25.6	20.0	21.7
	75	32.9	34.4	41.5	42.7	36.7	38.0	31.5	32.3	27.0	28.4
Depreciation	25	1.6	1.7	1.4	1.4	1.2	1.5	1.9	1.9	1.7	1.7
	50	2.7	2.9	2.7	2.7	2.4	2.5	2.9	3.1	2.7	2.9
	75	4.4	4.7	5.6	5.5	4.2	4.5	4.6	4.9	4.0	4.2
Annual result	25	0.5	0.3	0.5	0.4	0.4	0.1	0.5	0.3	0.8	0.6
	50	2.7	2.3	3.2	2.2	2.2	2.0	2.7	2.4	3.2	2.9
	75	6.2	5.5	6.7	6.1	5.8	4.8	5.9	5.0	7.2	6.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.2	14.8	11.2	10.5	11.3	10.5	18.7	18.8	14.7	14.9
	50	28.5	29.0	24.4	27.0	24.7	27.3	30.4	30.9	28.1	28.3
	75	44.1	45.4	46.4	49.2	44.1	44.8	45.5	46.9	40.3	42.7
Inventories	25	16.6	16.4	9.8	12.4	16.7	17.0	18.8	18.5	14.4	13.6
	50	26.1	25.8	24.0	24.2	29.2	28.1	27.5	27.1	22.0	21.1
	75	38.9	37.5	39.0	39.3	43.1	43.7	39.2	37.7	30.1	29.3
Equity	25	15.0	15.3	8.0	10.9	11.3	11.1	16.4	16.5	20.8	22.8
	50	35.2	36.0	25.1	24.6	30.6	31.9	37.7	39.2	41.7	42.0
	75	58.2	59.6	49.1	51.2	54.7	55.4	58.7	61.9	61.9	65.0
Short-term liabilities	25	18.4	16.9	19.8	18.1	18.5	17.2	18.5	17.5	17.8	15.8
	50	35.7	33.6	47.9	44.7	39.4	38.0	35.7	32.6	30.4	28.8
	75	55.5	55.9	68.7	68.8	60.9	60.9	53.7	55.7	47.4	47.3
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	12.1	12.0	16.0	14.6	14.9	15.1	13.6	13.5	3.7	2.5
	75	29.9	31.0	36.8	37.7	31.0	34.1	31.2	31.6	20.4	20.7
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.4	0.6	0.4	0.6	0.2	0.8	0.5	0.9	0.8
	50	3.6	3.1	3.8	2.7	3.2	2.7	3.6	3.2	3.9	3.7
	75	7.8	6.9	8.0	8.2	7.5	6.4	7.7	6.7	8.9	7.9
Annual result and depreciation	25	3.4	3.1	2.7	2.9	3.4	2.7	3.6	3.4	3.4	3.3
	50	6.9	6.5	7.8	7.0	6.5	6.0	7.0	6.7	7.0	7.0
	75	11.7	11.0	13.2	12.9	10.7	10.2	11.4	10.8	12.6	11.7
Trade receivables	25	3.9	3.6	3.0	2.6	3.9	3.4	4.2	4.0	3.8	3.7
	50	6.7	6.3	5.8	5.1	6.4	5.8	6.9	6.6	6.8	6.7
	75	10.2	9.8	10.0	7.9	10.1	9.3	10.2	10.0	10.6	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	1.7	2.9	2.1	2.4	1.3	2.2	1.8	2.6	2.3
	50	6.5	5.5	7.7	6.0	6.3	5.2	6.3	5.2	6.7	6.3
	75	12.3	10.9	14.9	12.0	12.4	11.3	11.5	10.0	13.2	11.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.9	5.5	2.7	4.0	5.0	2.9	7.9	6.1	7.9	8.0
	50	18.9	18.6	14.2	15.9	16.0	15.1	19.9	19.9	23.3	21.4
	75	43.3	38.6	38.7	35.2	37.0	35.6	44.6	37.9	50.4	47.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.0	97.1	90.6	77.5	98.3	88.9	97.6	100.9	108.2	104.0
	50	146.1	146.0	138.7	148.3	158.5	161.5	144.9	140.1	138.3	142.5
	75	255.6	251.2	340.9	300.3	370.0	350.8	236.6	225.0	204.2	213.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.7	43.4	44.9	34.0	41.6	37.2	43.6	44.5	59.5	60.2
	50	86.9	88.6	82.3	84.0	79.8	76.5	82.9	87.9	104.6	116.8
	75	188.7	205.3	173.2	165.3	192.6	209.4	178.6	190.8	214.7	228.8
		Percentage of cost of materials									
Trade payables	25	4.1	3.8	4.6	3.6	4.1	3.8	4.1	3.8	4.2	3.7
	50	7.6	7.2	10.2	10.3	8.4	7.6	7.3	6.7	6.8	7.1
	75	13.2	12.6	24.4	21.3	14.6	15.0	12.2	11.8	11.2	10.8

I. Enterprises by economic sector

cont'd: 4.i) Manufacture of rubber and plastic 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 2018/2019										
2018		2019		2018		2019		2018		2019	
Income statement											
Income	Percentage of gross revenue										
Sales	99.5	100.2	99.2	99.0	99.1	99.6	99.2	99.9	99.6	100.3	
Change in finished goods	0.5	- 0.2	0.8	1.0	0.9	0.4	0.8	0.1	0.4	- 0.3	
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.1	0.4	0.3	
Other income	2.6	2.7	5.3	3.9	2.2	2.4	1.6	2.0	2.9	2.9	
of which: Income from long-term equity investments	1.1	0.7	0.0	0.0	0.1	0.2	0.3	0.3	1.5	0.9	
Total income	102.8	102.9	105.4	104.1	102.3	102.5	101.8	102.1	103.2	103.2	
Expenses											
Cost of materials	59.2	58.2	41.0	39.5	48.2	47.7	54.2	52.9	61.5	60.5	
Personnel expenses	19.6	20.8	35.6	35.6	29.3	30.2	24.0	25.1	17.6	18.8	
Depreciation	3.1	3.4	3.6	3.4	3.1	3.3	3.4	3.8	2.9	3.3	
of which: Depreciation of tangible fixed assets	2.9	3.1	3.5	3.4	3.0	3.1	3.3	3.5	2.7	3.0	
Interest and similar expenses	1.0	1.0	1.1	0.9	0.7	0.7	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	15.0	15.4	20.8	21.1	16.9	16.8	15.3	15.8	14.8	15.2	
Total expenses before taxes on income	98.0	98.9	102.2	100.6	98.3	98.8	97.8	98.4	98.0	99.0	
Annual result before taxes on income	4.9	4.1	3.3	3.5	4.0	3.7	4.0	3.7	5.2	4.2	
Taxes on income	1.1	1.0	1.0	0.9	1.3	1.2	1.2	1.1	1.1	0.9	
Annual result	3.8	3.1	2.3	2.6	2.6	2.4	2.9	2.6	4.1	3.3	
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.0	0.0	0.2	0.3	0.2	0.3	
Profit and loss transfers (subsidiary)	1.3	1.2	- 0.1	0.0	0.1	0.2	0.9	0.8	1.5	1.3	
Profit for the year	2.6	2.2	2.4	2.7	2.5	2.3	2.2	2.1	2.7	2.3	
Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible fixed assets	0.9	1.0	0.3	0.2	0.7	0.9	0.9	0.9	0.9	1.0	
Tangible fixed assets	25.5	27.2	32.9	32.8	31.8	32.4	32.7	33.1	23.2	25.2	
of which: Land and buildings	9.0	9.6	11.6	11.6	11.7	11.2	12.5	12.6	7.9	8.6	
Inventories	20.1	19.8	27.9	29.6	29.4	28.8	25.1	24.5	18.3	18.0	
of which: Finished goods and merchandise	9.1	8.8	15.3	15.5	13.3	13.5	9.9	9.5	8.7	8.4	
Cash	5.6	6.4	8.2	8.1	11.3	11.4	7.0	8.0	5.0	5.7	
Receivables	35.0	31.6	28.2	26.6	23.0	22.7	27.9	27.2	37.5	33.3	
Short-term	31.6	28.2	27.7	26.3	22.0	21.7	25.0	24.3	33.9	29.7	
of which:											
Trade receivables	9.5	9.2	14.0	12.6	14.2	12.8	11.9	11.1	8.6	8.4	
Receivables from affiliated companies	19.8	16.6	5.8	6.0	4.4	5.2	10.1	10.2	23.1	19.0	
Long-term	3.4	3.3	0.5	0.4	1.0	0.9	2.9	2.9	3.7	3.6	
of which: Loans to affiliated companies	3.2	3.1	0.0	0.0	0.4	0.3	2.6	2.6	3.5	3.4	
Securities	0.4	0.4	0.9	0.9	1.0	1.1	0.5	0.4	0.4	0.4	
Other long-term equity investments	12.2	13.3	1.1	1.1	2.4	2.2	5.5	5.5	14.6	16.2	
of which: Goodwill	0.7	0.6	0.1	0.2	0.2	0.3	0.6	0.4	0.7	0.6	
Capital											
Equity	43.2	46.4	35.1	38.4	42.6	43.2	43.8	45.1	43.1	46.9	
Liabilities											
Short-term	43.7	39.5	53.2	50.9	48.1	48.2	47.2	45.9	42.6	37.3	
of which:											
Liabilities to banks	33.1	28.8	38.2	36.1	33.6	33.7	33.2	32.5	33.0	27.5	
Trade payables	4.9	5.6	9.6	9.6	8.3	8.5	7.1	7.3	4.1	5.0	
Liabilities to affiliated companies	6.6	6.3	11.4	10.9	8.6	8.1	7.7	6.9	6.2	6.1	
Long-term	17.4	12.7	4.9	5.0	7.9	8.6	11.9	12.2	19.4	13.1	
of which:											
Liabilities to banks	10.7	10.7	15.0	14.8	14.5	14.5	13.9	13.4	9.6	9.7	
Liabilities to affiliated companies	8.0	8.3	9.5	9.5	10.1	9.5	8.9	9.1	7.7	8.0	
Provisions	2.2	1.9	3.8	3.1	3.6	3.8	4.1	3.3	1.6	1.3	
of which: Provisions for pensions	12.9	14.0	11.7	10.7	9.0	8.6	8.9	9.0	14.2	15.7	
	7.3	7.9	4.1	4.5	3.8	3.9	3.3	3.5	8.6	9.4	
Other ratios	Percentage of sales										
Annual result before taxes on income	4.9	4.1	3.3	3.6	4.0	3.7	4.1	3.7	5.2	4.2	
Annual result and depreciation	6.9	6.5	5.9	6.1	5.8	5.7	6.4	6.4	7.1	6.5	
Trade receivables	6.7	6.4	8.9	7.9	8.2	7.7	7.5	7.2	6.3	6.0	
Percentage of the balance sheet total											
Sales	142.6	144.3	156.0	159.6	173.5	167.4	158.8	155.1	136.8	140.0	
Annual result and interest paid	6.8	5.9	5.3	5.7	5.9	5.3	5.8	5.2	7.2	6.1	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	19.1	19.8	16.2	18.1	21.9	21.1	20.5	21.2	18.6	19.3	
Percentage of fixed assets											
Long-term equity and liabilities	144.6	144.0	155.1	166.2	168.4	167.4	144.2	145.6	143.9	142.7	
Percentage of short-term liabilities											
Cash resources and short-term receivables	113.0	120.7	96.0	97.1	101.1	100.8	96.8	100.2	118.2	129.0	
Cash resources, short-term receivables and inventories	173.8	189.4	169.0	179.1	188.7	186.4	172.3	175.5	173.6	194.5	
Percentage of cost of materials											
Trade payables	7.8	7.6	17.6	17.2	10.2	10.1	8.9	8.4	7.3	7.2	
Memo item:											
Balance sheet total in € billion	25.95	25.45	0.05	0.05	0.79	0.82	5.51	5.62	19.60	18.96	
Sales in € billion	37.01	36.72	0.08	0.08	1.37	1.38	8.75	8.71	26.81	26.54	
Number of enterprises	886	886	83	83	257	257	368	368	178	178	

I. Enterprises by economic sector

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

Ratios	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	42.3	41.0	25.3	25.4	38.3	37.7	45.3	44.7	48.3	47.5
	50	52.1	51.4	38.7	36.0	48.3	48.4	53.9	53.6	58.4	57.0
	75	61.2	60.1	49.9	48.9	57.2	56.5	61.6	60.2	67.5	67.2
Personnel expenses	25	18.3	19.0	25.8	26.4	21.8	21.7	18.9	19.6	13.5	14.1
	50	25.3	26.4	33.3	36.1	29.0	29.6	24.4	25.1	19.5	20.3
	75	32.7	34.3	44.8	44.2	37.1	38.0	30.7	31.8	26.6	27.9
Depreciation	25	1.5	1.6	1.3	0.9	1.2	1.4	1.8	1.8	1.6	1.6
	50	2.7	2.8	2.6	2.3	2.4	2.4	3.0	3.1	2.6	2.8
	75	4.4	4.6	5.0	4.3	4.2	4.3	4.6	4.8	4.4	4.7
Annual result	25	0.4	0.2	0.2	0.2	0.2	0.1	0.4	0.2	0.8	0.6
	50	2.4	2.2	2.4	1.9	2.0	1.7	2.5	2.2	3.2	3.0
	75	5.7	5.1	5.0	5.1	5.1	4.5	5.5	4.8	7.1	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	13.4	13.0	5.9	5.5	9.8	8.5	17.6	17.7	13.7	13.7
	50	26.4	27.8	20.3	22.8	22.5	25.3	29.2	29.2	26.7	28.8
	75	43.0	43.4	39.4	42.0	42.4	43.1	44.2	46.0	39.7	42.0
Inventories	25	16.0	16.0	12.8	12.8	16.3	16.4	18.4	17.5	13.2	13.3
	50	25.8	25.3	27.2	27.8	29.6	28.0	26.2	26.1	20.5	20.1
	75	39.5	38.5	42.8	41.6	43.4	45.2	38.6	37.5	30.0	29.3
Equity	25	20.6	21.7	10.5	16.2	16.8	17.9	25.2	24.7	25.2	26.5
	50	40.8	42.2	28.7	29.1	36.1	39.4	42.7	44.3	47.5	48.0
	75	61.9	64.1	57.5	54.4	59.8	61.1	62.3	64.1	65.6	68.0
Short-term liabilities	25	17.0	15.7	17.7	16.4	14.9	15.7	17.2	15.8	17.0	14.8
	50	31.1	28.9	43.2	44.2	32.0	31.7	30.2	28.4	28.6	25.1
	75	51.9	50.9	68.7	67.9	54.3	54.2	50.5	48.6	43.8	41.9
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	10.7	10.3	6.6	8.0	13.2	13.8	12.1	13.0	2.3	0.8
	75	27.0	28.1	29.4	33.9	27.7	29.5	28.7	29.2	16.9	19.7
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.3	0.2	0.0	0.4	0.2	0.6	0.3	1.0	0.8
	50	3.3	2.9	2.7	2.3	2.7	2.5	3.4	3.1	3.9	4.0
	75	7.5	6.6	5.7	7.3	6.9	6.0	7.5	6.5	9.0	7.9
Annual result and Depreciation	25	3.1	3.1	2.2	2.4	3.0	2.7	3.3	3.4	3.5	3.3
	50	6.5	6.4	5.7	6.1	5.9	5.7	7.0	6.6	7.0	7.2
	75	11.4	10.7	12.5	11.8	10.5	9.9	11.3	10.3	12.6	11.8
Trade receivables	25	4.0	3.6	3.4	2.7	4.0	3.6	4.2	3.9	3.6	3.6
	50	6.7	6.3	6.5	5.7	6.5	6.0	6.9	6.6	6.7	6.6
	75	10.2	9.8	10.1	8.9	10.1	9.5	10.2	9.9	10.6	10.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	1.7	2.4	1.2	2.0	1.3	1.9	1.7	2.6	2.3
	50	5.7	5.1	7.0	5.2	5.6	5.0	5.5	4.8	6.7	6.3
	75	10.9	9.9	13.4	11.0	10.2	9.5	10.5	9.4	12.3	11.3
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	6.1	5.3	-3.5	1.4	3.9	2.1	7.2	6.5	8.4	8.0
	50	18.3	18.6	11.7	13.7	15.4	14.0	19.5	20.2	23.6	24.7
	75	43.4	39.1	29.6	31.1	37.0	36.1	46.8	39.0	54.0	49.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	111.3	110.8	101.1	97.4	114.6	109.9	108.7	111.2	116.7	115.0
	50	160.8	159.4	158.1	160.4	171.6	180.3	154.6	151.5	149.8	156.4
	75	282.4	285.4	410.0	360.0	437.0	419.8	255.8	252.3	216.3	231.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.7	51.4	45.3	41.7	50.8	43.2	48.3	52.0	66.5	64.9
	50	100.0	106.9	92.0	100.4	90.6	95.5	95.2	103.7	122.2	147.1
	75	210.5	226.6	197.6	207.6	214.5	248.3	194.1	207.3	239.9	251.5
		Percentage of cost of materials									
Trade payables	25	4.0	3.8	4.2	3.1	3.7	3.9	4.0	3.8	4.3	3.7
	50	7.6	7.1	10.3	10.0	8.5	7.5	7.4	6.7	6.8	6.8
	75	13.4	12.6	25.1	21.5	14.9	15.2	12.3	11.9	11.2	11.3

I. Enterprises by economic sector

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

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	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Cylindred sample 2018/2019										
Income statement	Percentage of gross revenue									
Income	99.4	99.6	100.3	98.9	99.4	99.2	99.4	99.7	99.4	99.6
Sales	0.6	0.4	-0.3	1.1	0.6	0.8	0.6	0.3	0.6	0.4
Change in finished goods	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.2
Interest and similar income	4.0	2.4	2.2	2.3	1.6	3.2	2.0	1.6	4.6	2.6
Other income	0.6	0.5	0.0	0.0	0.1	0.2	0.1	0.0	0.7	0.7
of which: Income from long-term equity investments	104.3	102.6	102.3	102.5	101.6	103.3	102.0	101.6	104.9	102.8
Total income	Expenses									
Cost of materials	56.6	55.2	37.4	35.1	48.6	47.7	51.8	50.5	57.9	56.5
Personnel expenses	22.6	24.3	30.5	31.0	28.1	29.5	24.9	26.4	21.9	23.7
Depreciation	3.4	4.1	6.1	6.4	2.8	3.2	3.4	3.8	3.4	4.2
of which: Depreciation of tangible fixed assets	3.3	3.7	5.9	6.4	2.8	3.1	3.4	3.7	3.3	3.7
Interest and similar expenses	0.8	0.9	1.7	1.7	0.8	0.9	0.8	0.8	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	14.2	15.3	19.4	20.6	16.4	18.7	16.1	16.7	13.8	14.8
Total expenses before taxes on income	97.7	99.9	95.2	94.9	96.8	100.2	97.1	98.3	97.9	100.2
Annual result before taxes on income	6.5	2.8	7.1	7.6	4.8	3.1	5.0	3.3	6.9	2.6
Taxes on income	0.6	0.5	1.0	1.1	0.8	0.7	0.8	0.7	0.5	0.4
Annual result	6.0	2.3	6.1	6.5	4.0	2.4	4.2	2.6	6.4	2.2
Profit and loss transfers (parent company)	0.2	0.4	0.0	0.0	-0.1	0.0	0.1	0.1	0.2	0.5
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	6.2	2.6	6.1	6.4	3.9	2.3	4.3	2.7	6.6	2.6
Balance sheet	Percentage of the balance sheet total									
Assets	Intangible fixed assets									
Intangible fixed assets	1.2	1.0	0.8	0.6	0.7	0.6	0.7	0.6	1.3	1.1
Tangible fixed assets	32.1	32.7	51.4	52.9	32.5	35.1	37.3	36.5	31.0	31.8
of which: Land and buildings	10.8	11.3	23.8	24.3	11.9	11.7	14.5	13.8	10.0	10.7
Inventories	25.0	24.7	15.6	18.5	33.2	31.4	28.5	28.1	24.0	23.9
of which: Finished goods and merchandise	8.0	7.8	9.1	10.6	14.3	14.8	11.6	11.5	7.1	6.8
Cash	4.9	5.1	5.3	4.8	6.7	8.6	7.5	8.1	4.4	4.3
Receivables	25.1	24.8	19.9	16.8	24.7	21.8	23.4	22.7	25.4	25.4
Short-term	23.4	23.2	18.8	15.6	23.7	21.0	22.9	22.1	23.5	23.5
of which:	Trade receivables									
Trade receivables	11.5	10.3	8.6	6.3	13.7	12.5	15.3	14.2	10.6	9.5
Receivables from affiliated companies	8.8	10.2	6.2	7.3	7.4	5.6	4.0	4.4	9.8	11.5
Long-term	1.7	1.6	1.1	1.1	1.0	0.8	0.5	0.5	2.0	1.9
of which: Loans to affiliated companies	1.4	1.3	0.0	0.0	0.3	0.2	0.5	0.4	1.6	1.5
Securities	3.1	0.3	0.0	0.0	0.2	0.0	0.0	0.0	3.8	0.3
Other long-term equity investments	8.2	10.9	5.9	5.7	1.5	1.9	2.2	3.7	9.6	12.6
of which: Goodwill	0.1	0.2	5.2	4.9	0.2	0.8	0.0	0.0	0.1	0.2
Capital	Equity									
Equity	27.1	26.6	16.5	15.6	18.2	14.5	27.3	27.9	27.3	26.6
Liabilities	59.4	59.2	79.8	80.5	79.7	63.9	63.9	63.0	58.1	57.8
Short-term	39.0	39.4	43.4	44.0	52.8	55.0	44.8	46.2	37.5	37.5
of which:	Liabilities to banks									
Liabilities to banks	4.3	4.6	17.5	19.8	13.2	12.6	9.8	10.3	3.0	3.2
Trade payables	7.2	6.7	9.6	8.1	9.6	9.3	8.0	7.4	7.0	6.5
Liabilities to affiliated companies	21.3	21.4	9.9	10.3	17.2	21.5	20.7	22.1	21.6	21.3
Long-term	20.4	19.8	36.4	36.4	23.2	24.7	19.0	16.8	20.6	20.3
of which:	Liabilities to banks									
Liabilities to banks	8.3	8.4	33.7	32.6	14.2	17.5	10.8	9.1	7.6	7.9
Liabilities to affiliated companies	11.6	11.0	1.1	0.9	7.8	5.6	7.4	7.0	12.5	12.0
Provisions	13.3	14.2	3.6	3.9	5.8	5.7	8.3	8.6	14.6	15.5
of which: Provisions for pensions	5.0	5.3	0.0	0.0	1.2	1.2	2.0	2.0	5.7	6.1
Other Ratios	Percentage of sales									
Annual result before taxes on income	6.6	2.8	7.0	7.7	4.9	3.2	5.0	3.4	7.0	2.6
Annual result and depreciation	9.4	6.4	12.1	13.0	6.9	5.7	7.7	6.5	9.9	6.4
Trade receivables	7.1	6.6	6.1	4.5	7.0	6.8	8.7	8.3	6.7	6.2
Percentage of the balance sheet total										
Sales	162.4	156.1	141.6	141.7	196.0	183.9	176.1	170.7	158.7	152.3
Annual result and interest paid	11.1	5.0	11.0	11.7	9.5	6.1	8.8	5.9	11.6	4.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	22.5	14.6	22.0	23.1	18.0	13.6	20.7	17.2	23.0	14.1
Percentage of fixed assets										
Long-term equity and liabilities	114.3	111.9	89.3	86.2	118.4	105.2	118.4	112.8	113.6	111.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	73.6	72.3	55.5	46.4	57.6	53.7	67.8	65.3	75.6	74.9
Cash resources, short-term receivables and inventories	137.6	135.2	91.6	88.4	120.4	110.7	131.5	126.1	139.8	138.6
Percentage of cost of materials										
Trade payables	7.8	7.8	18.2	16.1	10.1	10.5	8.7	8.6	7.5	7.6
Memo item:	Balance sheet total in € billion									
Balance sheet total in € billion	10.03	10.16	0.01	0.01	0.23	0.23	1.64	1.68	8.15	8.24
Sales in € billion	16.29	15.86	0.02	0.02	0.44	0.43	2.88	2.86	12.94	12.55
Number of enterprises	285	285	22	22	79	79	120	120	64	64

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							
		Cylindereed sample 2018/2019		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.4	39.9	22.7	18.1	37.9	37.5	42.1	40.6	49.1	48.4
	50	50.0	48.5	31.6	32.1	47.7	46.1	50.3	48.2	56.6	55.8
	75	58.5	57.3	46.6	41.1	53.5	54.3	58.5	57.0	64.8	63.0
Personnel expenses	25	18.9	20.7	16.7	20.7	23.2	24.5	18.9	20.2	18.0	19.5
	50	26.4	28.1	28.6	30.9	28.2	29.0	26.7	28.4	22.1	23.5
	75	33.2	34.7	37.1	37.7	34.7	38.0	33.3	33.9	27.6	29.5
Depreciation	25	1.8	2.0	2.0	2.4	1.5	1.6	1.9	2.1	1.9	2.2
	50	2.7	3.0	3.7	4.5	2.5	2.8	2.8	2.9	2.8	2.9
	75	4.4	5.0	8.8	7.8	4.2	5.0	4.8	5.0	3.8	4.0
Annual result	25	1.1	0.4	3.8	1.1	1.5	0.0	1.2	0.4	0.3	0.6
	50	4.0	2.9	6.9	5.8	4.2	2.8	3.6	2.9	3.2	2.8
	75	7.4	6.4	12.6	9.6	7.7	6.4	6.5	6.1	7.5	6.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	20.3	20.0	25.3	30.5	16.2	16.1	22.1	22.9	17.8	18.6
	50	32.6	32.5	42.1	47.3	30.9	30.0	33.2	33.8	29.4	27.8
	75	47.4	48.8	63.9	64.0	50.5	52.2	47.6	47.8	42.1	43.0
Inventories	25	19.0	18.2	1.9	2.4	19.0	17.2	21.6	23.0	18.5	18.0
	50	26.9	27.3	13.3	16.8	27.8	30.2	30.8	30.0	24.1	23.4
	75	38.0	35.8	21.8	24.9	40.4	38.1	40.5	39.1	30.9	29.2
Equity	25	6.0	5.8	3.5	2.1	3.4	3.1	8.0	7.0	12.8	11.6
	50	18.4	16.4	9.5	10.9	12.6	10.0	20.4	18.5	23.1	25.4
	75	37.8	38.2	25.5	22.9	34.3	28.3	39.1	41.3	45.0	43.5
Short-term liabilities	25	28.2	27.9	23.7	21.7	38.4	37.4	29.8	28.5	23.3	19.1
	50	47.6	49.5	51.9	52.1	52.8	55.4	47.7	50.8	40.7	41.9
	75	65.3	65.1	68.7	77.2	74.3	77.0	65.2	64.1	55.1	59.3
Liabilities to banks	25	0.0	0.4	28.0	23.7	3.8	3.3	0.5	0.3	0.0	0.0
	50	16.9	17.9	40.4	35.2	25.2	26.0	15.8	17.6	8.5	6.2
	75	39.7	39.6	65.4	76.5	48.2	49.0	38.6	38.8	27.5	28.8
		Percentage of sales									
Annual result before taxes on income	25	1.5	0.6	4.1	1.4	1.7	0.5	1.6	0.6	0.5	0.5
	50	4.5	3.4	7.3	6.6	5.0	4.1	4.2	3.4	3.9	3.1
	75	8.6	7.7	14.2	12.8	8.6	7.6	8.0	7.4	8.6	7.8
Annual result and Depreciation	25	4.5	3.7	8.4	7.0	5.0	2.8	4.2	3.7	3.0	3.3
	50	7.9	7.0	12.5	11.0	7.7	6.6	7.6	7.1	7.0	6.8
	75	12.5	11.9	17.4	22.8	11.3	11.2	12.3	12.4	12.8	10.8
Trade receivables	25	3.8	3.6	2.0	0.8	3.5	3.0	4.5	4.4	4.3	4.3
	50	6.7	6.1	3.9	3.7	5.5	5.3	7.0	6.6	7.2	7.1
	75	10.2	9.8	10.0	7.3	10.5	8.8	10.1	10.1	10.4	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.5	2.6	6.7	4.6	3.8	0.7	3.4	2.2	2.4	2.6
	50	9.4	7.5	14.7	11.0	11.8	8.3	8.6	7.6	6.8	6.0
	75	17.1	13.3	31.1	19.1	18.3	15.9	13.2	11.9	16.3	12.8
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	10.5	6.4	16.1	13.4	10.2	3.9	11.0	5.2	7.7	7.7
	50	21.1	18.4	38.5	21.1	17.8	16.9	20.7	19.4	22.3	16.7
	75	40.4	36.0	53.5	45.1	37.1	35.3	39.6	32.0	39.9	39.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	69.7	67.5	61.5	31.6	58.6	44.9	74.2	69.5	91.9	88.7
	50	114.1	106.8	90.4	84.0	99.8	88.7	116.9	109.5	117.4	116.2
	75	173.5	174.8	147.4	151.4	205.6	219.6	182.3	174.4	164.6	169.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	34.1	30.5	20.4	16.2	29.7	25.9	33.8	32.2	45.0	41.5
	50	60.2	60.9	70.5	38.3	50.3	45.3	56.6	57.6	75.8	76.8
	75	113.3	109.9	97.0	99.6	110.5	97.0	109.8	102.5	139.0	153.9
		Percentage of cost of materials									
Trade payables	25	4.6	3.9	5.9	4.7	4.7	3.3	4.4	4.0	4.1	3.5
	50	7.4	7.5	10.1	11.4	8.1	7.9	7.3	6.7	6.9	7.8
	75	12.7	12.4	21.4	19.0	14.2	13.6	11.6	11.6	11.4	10.5

I. Enterprises by economic sector

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

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.2	96.9	97.9	98.7	98.5	99.8	99.7	99.6	99.1
Change in finished goods	0.4	0.8	3.1	2.1	1.3	1.5	0.2	0.3	0.4	0.9
Interest and similar income	0.3	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.5
Other income	3.7	4.3	3.2	2.9	2.2	2.7	3.2	2.5	4.0	5.0
of which: Income from long-term equity investments	1.1	1.3	0.5	0.3	0.2	0.3	0.5	0.5	1.4	1.7
Total income	104.1	104.7	103.4	103.1	102.3	102.8	103.3	102.7	104.4	105.5
Expenses										
Cost of materials	50.4	50.2	41.2	41.3	49.2	48.7	51.0	50.3	50.4	50.3
Personnel expenses	22.5	22.5	31.7	30.5	26.5	26.6	24.8	25.1	21.4	21.3
Depreciation	4.4	4.1	4.4	4.6	3.5	3.4	4.1	4.1	4.6	4.1
of which: Depreciation of tangible fixed assets	3.9	3.9	4.4	4.5	3.4	3.3	3.9	3.9	3.9	3.9
Interest and similar expenses	1.7	1.7	1.2	1.1	0.7	0.7	0.8	0.8	2.0	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	19.7	20.8	20.3	20.0	17.7	17.9	17.9	17.9	20.4	21.8
Total expenses before taxes on income	98.8	99.3	99.0	97.8	97.7	97.5	98.6	98.4	98.9	99.7
Annual result before taxes on income	5.3	5.4	4.3	5.3	4.6	5.4	4.7	4.2	5.5	5.8
Taxes on income	1.0	1.1	0.8	1.1	1.0	1.1	1.0	1.0	1.0	1.1
Annual result	4.2	4.4	3.5	4.2	3.5	4.2	3.7	3.2	4.4	4.7
Profit and loss transfers (parent company)	1.0	0.8	0.0	0.0	0.0	-0.1	0.1	0.2	1.3	1.0
Profit and loss transfers (subsidiary)	1.4	1.9	0.3	0.0	0.3	0.3	0.8	0.6	1.6	2.4
Profit for the year	3.8	3.3	3.2	4.2	3.2	3.9	3.0	2.8	4.2	3.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.5	0.2	0.2	0.6	0.6	0.7	0.8	0.4	0.5
Tangible fixed assets	26.4	26.9	37.3	35.4	37.0	35.5	36.4	36.8	24.0	24.6
of which: Land and buildings	9.7	9.7	11.5	10.5	15.6	14.1	13.3	13.4	8.8	8.8
Inventories	14.6	14.9	25.7	27.1	24.4	25.2	22.6	22.4	12.7	13.1
of which: Finished goods and merchandise	6.5	6.7	9.7	9.9	9.5	9.1	9.7	9.7	5.7	6.0
Cash	6.2	6.9	8.8	12.1	11.5	13.0	8.8	9.0	5.5	6.2
Receivables	30.5	30.3	24.7	21.8	23.8	22.4	22.2	21.7	32.4	32.3
Short-term	28.4	27.8	20.8	18.9	22.2	21.1	21.5	20.8	30.0	29.5
of which:										
Trade receivables	5.2	4.9	9.1	9.3	11.3	10.2	8.9	8.3	4.2	4.0
Receivables from affiliated companies	21.3	21.0	6.9	4.7	8.0	7.9	9.7	9.7	24.2	23.7
Long-term	2.1	2.5	4.0	2.9	1.5	1.3	0.7	0.9	2.4	2.9
of which: Loans to affiliated companies	1.9	2.3	3.8	2.8	1.0	0.7	0.4	0.4	2.3	2.8
Securities	0.4	0.6	0.0	0.0	0.5	0.6	0.6	0.7	0.3	0.6
Other long-term equity investments	21.2	19.6	2.7	2.7	1.9	2.5	8.3	8.2	24.5	22.6
of which: Goodwill	0.1	0.3	0.9	0.8	0.1	0.1	0.3	0.2	0.1	0.4
Capital	44.0	42.8	22.7	22.9	35.3	36.2	39.3	39.2	45.3	43.9
Liabilities	37.1	37.7	71.4	71.1	51.5	51.1	47.8	47.5	34.4	35.1
Short-term	28.1	28.2	50.6	47.3	38.4	37.1	36.4	34.8	26.0	26.5
of which:										
Liabilities to banks	2.9	2.4	11.6	7.7	7.7	6.2	5.0	4.1	2.2	1.9
Trade payables	4.9	4.6	8.4	9.0	7.0	6.4	5.9	5.6	4.6	4.3
Liabilities to affiliated companies	14.8	15.5	14.4	13.0	12.9	11.6	18.2	17.7	14.3	15.2
Long-term	9.1	9.5	20.7	23.8	13.1	14.0	11.4	12.7	8.4	8.6
of which:										
Liabilities to banks	3.9	4.6	12.9	14.7	10.5	11.1	6.0	6.2	3.2	3.9
Liabilities to affiliated companies	5.0	4.7	6.1	6.9	1.9	2.0	4.8	5.9	5.2	4.5
Provisions	18.8	19.4	5.8	6.0	13.1	12.6	12.8	13.1	20.3	21.0
of which: Provisions for pensions	10.6	10.8	1.4	1.3	4.0	4.0	4.5	4.7	12.0	12.3
Other ratios	Percentage of sales									
Annual result before taxes on income	5.3	5.5	4.5	5.4	4.6	5.5	4.7	4.3	5.5	5.9
Annual result and depreciation	8.7	8.5	8.2	9.0	7.1	7.8	7.8	7.4	9.1	8.9
Trade receivables	5.3	5.1	7.8	7.8	7.5	7.0	6.3	5.8	4.9	4.8
	Percentage of the balance sheet total									
Sales	96.6	95.1	116.0	120.1	149.7	144.4	142.9	142.1	85.5	84.1
Annual result and interest paid	5.7	5.8	5.6	6.5	6.5	7.3	6.4	5.7	5.5	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.9	16.2	13.9	16.6	20.0	22.2	21.4	20.3	15.8	15.1
	Percentage of fixed assets									
Long-term equity and liabilities	126.0	126.5	101.5	116.2	127.1	135.0	118.7	120.2	127.3	127.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	123.4	124.0	58.5	65.7	88.8	92.8	83.8	86.4	136.7	135.7
Cash resources, short-term receivables and inventories	175.6	177.1	109.2	122.9	152.4	160.6	145.9	150.7	185.6	185.1
	Percentage of cost of materials									
Trade payables	10.1	9.6	17.1	17.8	9.3	8.9	8.1	7.8	10.7	10.1
Memo item:										
Balance sheet total in € billion	27.50	28.77	0.10	0.11	0.80	0.86	4.36	4.50	22.24	23.30
Sales in € billion	26.56	27.37	0.12	0.13	1.20	1.24	6.23	6.39	19.01	19.61
Number of enterprises	761	761	128	128	229	229	270	270	134	134

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindere sample 2018/2019		Enterprises with sales of ... € million							
		2018	2019	Less than 2		2 but less than 10		10 but less than 50		50 and more	
...	...	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.4	36.8	23.6	23.2	35.2	34.8	41.8	40.8	41.3	42.0
	50	47.9	47.7	37.7	38.5	47.8	46.3	51.8	49.8	49.9	50.2
	75	59.6	59.8	52.7	54.1	62.3	60.5	60.2	60.1	61.0	60.5
Personnel expenses	25	16.8	16.7	19.7	18.6	17.8	17.6	17.1	16.7	15.4	16.1
	50	24.5	24.7	30.4	31.3	27.8	27.7	24.0	24.1	22.0	21.7
	75	33.6	33.4	46.6	42.8	35.4	35.9	30.9	31.5	26.9	26.9
Depreciation	25	1.7	1.8	1.6	1.5	1.4	1.5	1.9	1.9	2.2	2.3
	50	3.1	3.1	3.0	2.9	2.5	2.7	3.3	3.4	3.7	3.5
	75	5.1	5.2	5.0	5.7	4.5	4.7	5.2	5.3	5.6	5.3
Annual result	25	0.4	0.7	0.3	0.4	0.7	1.0	0.3	0.9	0.0	0.3
	50	3.4	3.6	2.3	3.5	3.2	3.5	3.7	3.6	4.3	3.9
	75	7.5	7.6	8.2	9.0	7.0	7.1	6.9	6.6	8.9	9.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	14.4	15.0	9.3	8.2	13.7	12.1	20.3	20.2	15.4	16.9
	50	31.3	30.6	21.8	24.2	28.8	29.4	37.4	37.3	28.6	29.1
	75	49.6	49.5	47.9	50.6	48.4	46.7	54.1	52.7	45.5	44.9
Inventories	25	9.3	9.3	2.8	3.2	8.0	8.1	13.2	12.1	9.3	9.7
	50	19.6	19.2	17.3	15.4	19.4	19.8	21.8	21.5	15.2	15.2
	75	33.9	32.9	37.2	37.5	38.8	38.6	33.3	31.8	26.8	25.5
Equity	25	14.0	13.8	3.4	5.5	12.7	12.9	15.7	14.2	23.9	25.8
	50	31.4	32.2	19.6	21.1	29.9	31.0	31.3	33.3	40.2	40.3
	75	53.8	54.6	40.6	43.2	56.3	57.1	53.9	54.3	56.0	55.8
Short-term liabilities	25	18.5	17.9	25.5	26.4	18.3	14.6	19.1	18.1	15.1	15.5
	50	36.1	34.1	46.3	44.1	37.9	35.4	38.1	34.7	27.8	26.6
	75	59.8	57.8	72.9	68.5	60.0	61.3	59.8	56.6	45.1	41.5
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	5.1	4.2	16.5	12.2	10.7	8.6	4.0	2.0	0.0	0.0
	75	24.2	22.6	38.2	41.1	27.7	28.7	18.3	18.2	9.4	10.6
		Percentage of sales									
Annual result before taxes on income	25	0.5	1.0	0.3	0.5	1.1	1.2	0.5	1.2	0.3	0.5
	50	4.3	4.5	3.0	3.9	4.0	4.4	4.8	4.5	5.2	5.0
	75	9.2	9.4	10.2	11.9	8.2	9.0	8.8	8.7	10.4	10.8
Annual result and depreciation	25	3.5	4.0	2.7	3.6	3.7	4.3	3.6	4.0	4.2	3.9
	50	7.8	7.9	7.0	7.2	7.5	7.9	8.0	7.7	8.9	9.1
	75	13.4	13.7	14.9	15.9	11.2	12.5	13.0	13.0	15.5	14.9
Trade receivables	25	2.5	2.3	2.8	2.8	3.0	2.8	2.6	2.2	1.3	1.4
	50	5.3	4.9	6.2	5.9	5.7	5.3	5.2	4.6	4.1	3.7
	75	8.4	8.2	10.8	9.9	8.8	9.0	7.8	7.6	8.0	7.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.4	1.6	2.2	2.6	2.4	2.3	2.7	1.9	1.9
	50	6.6	7.1	5.2	6.9	6.9	7.4	7.6	7.2	6.5	6.2
	75	14.2	13.5	13.9	15.8	14.2	13.4	14.8	13.2	12.5	12.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.4	7.0	5.1	4.5	5.9	6.0	8.5	10.4	5.2	6.5
	50	19.9	20.3	15.4	16.2	19.3	20.2	24.2	22.8	19.1	20.6
	75	44.5	48.7	33.6	40.7	45.4	51.4	49.2	51.7	41.4	40.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	78.1	84.4	68.5	77.1	80.2	91.7	72.0	71.9	94.3	94.3
	50	128.0	132.8	136.4	135.5	141.8	152.4	120.0	125.4	126.6	125.6
	75	219.1	227.4	316.7	322.3	242.0	256.3	192.1	195.2	194.5	194.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.8	45.7	32.0	35.7	44.7	45.7	45.1	42.9	66.5	63.7
	50	91.1	95.1	82.5	77.5	95.5	105.7	80.2	86.5	103.9	118.2
	75	187.8	200.8	165.4	180.7	235.1	259.5	157.8	168.6	207.8	203.7
		Percentage of cost of materials									
Trade payables	25	4.1	3.9	5.4	4.1	3.5	3.4	3.9	3.8	6.1	5.2
	50	7.8	7.1	11.5	10.6	7.1	6.3	6.9	6.7	9.2	8.0
	75	13.5	12.6	25.4	27.1	12.2	10.6	11.5	11.1	13.9	13.6

I. Enterprises by economic sector

4.k) Manufacture of basic metals

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	100.8	97.4	99.1	99.0	99.9	99.0	99.7	99.1	100.9
Change in finished goods	0.9	- 0.8	2.6	0.9	1.0	0.1	1.0	0.3	0.9	- 0.9
Interest and similar income	0.1	0.2	0.3	0.4	0.1	0.1	0.1	0.1	0.2	0.2
Other income	1.7	2.4	2.3	2.7	1.6	2.0	1.3	1.7	1.7	2.5
of which: Income from long-term equity investments	0.3	0.4	0.0	0.0	0.0	0.0	0.1	0.2	0.3	0.4
Total income	101.8	102.6	102.6	103.1	101.7	102.1	101.5	101.9	101.8	102.7
Expenses										
Cost of materials	74.1	75.0	30.6	32.6	47.8	47.0	58.1	57.4	75.4	76.4
Personnel expenses	13.4	14.5	41.5	41.3	30.4	32.2	24.1	25.5	12.5	13.6
Depreciation	2.5	2.8	4.3	4.6	3.0	2.8	2.9	3.0	2.4	2.8
of which: Depreciation of tangible fixed assets	2.3	2.6	4.2	4.6	2.7	2.7	2.7	2.8	2.3	2.5
Interest and similar expenses	0.9	1.0	1.3	1.4	0.6	0.7	0.8	0.8	0.9	1.0
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.5	9.0	18.7	18.3	16.2	16.4	12.8	13.2	8.1	8.6
Total expenses before taxes on income	99.4	102.2	96.4	98.3	98.1	99.1	98.8	99.9	99.4	102.4
Annual result before taxes on income	2.4	0.4	6.2	4.8	3.6	3.0	2.7	2.0	2.4	0.3
Taxes on income	0.5	0.4	1.8	1.7	0.9	0.9	0.7	0.7	0.5	0.4
Annual result	1.9	0.0	4.4	3.1	2.7	2.1	1.9	1.3	1.9	- 0.1
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)	0.8	- 0.3	0.0	0.0	0.2	0.2	0.3	0.2	0.8	- 0.3
Profit for the year	1.1	0.3	4.4	3.1	2.4	1.9	1.6	1.1	1.1	0.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.4	0.4	0.6	0.6	0.4	0.4	0.6	0.6
Tangible fixed assets	28.7	28.3	28.8	37.1	31.0	32.5	29.5	29.7	28.6	28.2
of which: Land and buildings	7.8	7.9	9.0	7.7	13.1	13.5	11.7	12.1	7.5	7.5
Inventories	27.8	25.5	20.2	18.1	31.5	31.0	29.4	29.7	27.6	25.2
of which: Finished goods and merchandise	8.0	7.8	10.2	8.1	12.1	11.1	10.5	10.7	7.8	7.6
Cash	4.8	5.2	17.8	11.9	10.7	9.8	11.4	11.1	4.3	4.7
Receivables	26.4	27.3	26.7	26.7	24.0	23.1	24.9	24.5	26.6	27.6
Short-term	24.0	23.9	26.4	25.8	22.0	21.2	23.3	23.1	24.1	24.0
of which:										
Trade receivables	8.8	8.2	9.6	7.9	12.8	12.7	10.8	9.8	8.7	8.0
Receivables from affiliated companies	12.2	13.3	10.0	11.4	6.0	5.4	9.3	10.3	12.4	13.6
Long-term	2.4	3.4	0.2	0.9	1.9	1.8	1.6	1.4	2.5	3.6
of which: Loans to affiliated companies	1.3	2.3	0.0	0.8	1.3	1.3	1.1	0.8	1.3	2.4
Securities	1.0	0.9	1.2	1.4	0.2	1.3	1.5	1.4	1.0	0.9
Other long-term equity investments	10.5	11.9	4.5	3.7	1.5	1.2	2.8	2.8	11.1	12.7
of which: Goodwill	0.1	0.0	1.3	1.0	0.1	0.3	0.3	0.3	0.0	0.0
Capital										
Equity	37.4	37.3	26.0	21.8	42.7	42.9	41.5	42.3	37.1	37.0
Liabilities										
Short-term	32.0	32.8	42.8	36.2	35.8	35.0	34.7	32.6	31.8	32.8
of which:										
Liabilities to banks	3.1	5.6	8.1	5.4	8.7	9.5	7.2	7.2	2.7	5.5
Trade payables	10.6	9.8	5.7	7.2	9.6	9.1	8.4	7.3	10.8	10.0
Liabilities to affiliated companies	15.1	13.9	8.3	8.5	7.3	6.8	13.2	11.8	15.3	14.1
Long-term	11.2	10.2	24.6	36.3	13.7	14.8	13.2	14.2	11.0	9.8
of which:										
Liabilities to banks	4.9	5.0	14.7	20.0	9.3	9.9	5.2	5.1	4.8	5.0
Liabilities to affiliated companies	5.5	4.4	4.0	10.4	3.2	3.5	6.1	7.6	5.5	4.2
Provisions	19.4	19.6	6.6	5.7	7.9	7.3	10.6	10.9	20.1	20.4
of which: Provisions for pensions	10.1	10.7	1.8	1.5	2.7	2.7	5.1	5.6	10.5	11.1
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	0.4	6.3	4.9	3.6	3.0	2.7	2.0	2.4	0.3
Annual result and depreciation	4.4	2.8	8.9	7.7	5.7	4.9	4.9	4.3	4.4	2.6
Trade receivables	5.1	4.9	8.3	7.7	7.2	7.6	6.7	6.2	5.0	4.8
	Percentage of the balance sheet total									
Sales	173.7	165.7	116.2	103.4	176.9	167.6	161.4	158.9	174.6	166.2
Annual result and interest paid	4.8	1.6	6.8	4.7	5.9	4.6	4.5	3.4	4.8	1.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.2	8.0	18.4	12.1	21.6	17.3	16.7	14.7	13.0	7.5
	Percentage of fixed assets									
Long-term equity and liabilities	136.0	129.0	148.9	136.9	167.4	163.6	172.2	178.1	133.8	126.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	90.5	88.9	103.4	104.2	91.7	90.2	102.8	107.8	89.5	87.5
Cash resources, short-term receivables and inventories	177.3	166.7	150.6	154.2	179.7	178.8	187.4	198.9	176.5	164.4
	Percentage of cost of materials									
Trade payables	8.1	8.0	15.6	21.2	11.2	11.6	8.8	7.9	8.1	7.9
Memo item:										
Balance sheet total in € billion	45.29	45.53	0.04	0.05	0.33	0.34	3.01	2.93	41.91	42.20
Sales in € billion	78.65	75.43	0.05	0.05	0.58	0.57	4.85	4.66	73.16	70.15
Number of enterprises	536	536	46	46	98	98	180	180	212	212

I. Enterprises by economic sector
cont'd: 4.k) Manufacture of basic metals

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	45.5	44.3	14.4	14.0	36.0	34.9	47.7	45.2	58.4	57.1
	50	57.8	57.0	29.4	29.1	46.1	45.7	55.6	56.2	68.0	67.3
	75	71.1	70.3	45.7	41.3	55.3	56.7	68.1	67.3	77.6	77.9
Personnel expenses	25	15.4	16.7	30.8	32.6	22.3	23.4	17.0	17.9	10.3	11.6
	50	22.6	24.0	39.3	44.2	31.4	32.3	24.3	24.9	16.7	19.2
	75	32.9	34.7	51.9	56.1	37.8	40.4	32.8	34.7	23.6	25.8
Depreciation	25	1.3	1.4	1.1	1.1	1.4	1.5	1.2	1.3	1.3	1.5
	50	2.3	2.6	3.1	4.7	2.4	2.4	2.3	2.4	2.3	2.6
	75	4.0	4.2	6.9	7.3	3.7	3.8	3.9	3.8	3.8	4.2
Annual result	25	0.3	- 1.4	0.8	- 2.6	0.6	- 1.2	- 0.4	- 1.4	0.3	- 1.3
	50	2.0	1.2	3.0	2.1	1.9	1.3	2.2	1.4	1.9	1.0
	75	4.5	3.6	10.0	7.4	4.2	4.8	4.1	3.5	4.1	3.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.6	16.0	5.4	8.7	14.8	14.7	12.2	12.2	19.0	19.6
	50	28.4	29.4	27.6	30.4	27.1	28.9	28.6	29.3	28.5	29.5
	75	41.4	43.2	51.2	59.2	40.4	41.6	41.9	44.0	39.7	42.1
Inventories	25	17.2	16.5	3.6	2.1	16.6	12.7	17.7	18.0	20.8	19.3
	50	28.3	27.8	13.9	12.4	28.7	27.1	28.4	29.8	29.8	30.0
	75	42.3	42.4	33.5	29.6	45.4	46.3	44.7	44.1	41.0	40.5
Equity	25	16.3	14.7	4.0	4.9	17.4	15.6	18.4	17.5	16.5	15.7
	50	35.7	34.7	29.5	19.8	38.6	38.3	40.9	41.1	32.5	32.9
	75	55.9	57.7	50.9	51.6	58.5	60.3	61.5	63.6	48.6	49.7
Short-term liabilities	25	19.8	17.2	15.6	11.1	17.3	17.9	16.2	14.0	24.6	19.9
	50	33.6	32.9	30.9	30.2	34.5	31.6	31.1	31.8	36.3	34.3
	75	56.1	54.9	76.5	62.8	59.6	56.5	53.3	53.1	54.5	55.6
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	8.2	7.4	14.5	14.8	14.7	15.9	8.5	6.3	6.7	5.6
	75	24.8	25.8	43.6	43.7	30.2	32.3	25.2	24.5	20.5	20.5
		Percentage of sales									
Annual result before taxes on income	25	0.4	- 1.4	1.0	- 3.1	0.9	- 1.3	- 0.4	- 1.0	0.3	- 1.2
	50	2.7	1.6	4.1	3.2	2.8	2.1	2.9	1.7	2.4	1.3
	75	5.7	4.6	13.9	9.0	6.0	6.1	5.5	4.5	5.0	3.5
Annual result and depreciation	25	2.5	1.3	3.4	1.8	2.8	1.3	2.0	1.6	2.6	1.1
	50	5.4	4.0	7.7	6.7	5.7	4.1	5.2	4.2	5.3	3.6
	75	8.9	7.8	21.7	17.3	10.6	9.3	8.7	7.6	8.0	6.8
Trade receivables	25	2.8	2.4	2.7	2.0	4.1	3.3	3.3	2.9	2.2	1.8
	50	6.2	5.4	4.3	4.3	6.3	5.9	6.5	5.6	5.2	4.9
	75	9.6	9.1	9.9	9.1	9.6	10.3	9.4	8.7	9.6	9.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	- 0.8	2.5	- 4.4	2.5	- 0.7	0.3	- 0.8	2.3	- 0.7
	50	5.7	3.7	7.6	4.9	6.0	4.5	4.8	3.8	6.0	3.0
	75	10.2	8.2	17.9	13.9	9.4	8.9	9.8	7.8	9.3	7.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.9	1.7	1.2	- 3.4	5.9	- 2.3	3.6	1.1	9.1	4.7
	50	16.7	13.0	12.2	9.5	16.4	12.9	17.9	14.6	16.7	12.5
	75	33.3	27.8	41.6	23.8	38.9	30.9	36.6	28.0	28.5	26.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.5	100.9	94.8	96.8	116.9	101.4	111.1	108.5	98.7	96.4
	50	149.4	146.3	135.1	134.4	165.8	158.9	164.7	163.5	138.6	131.1
	75	249.4	245.7	271.7	205.0	269.4	265.3	299.3	305.6	197.2	195.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.6	43.4	46.8	53.9	48.8	39.1	41.0	41.8	46.9	46.2
	50	86.3	83.4	96.0	110.6	87.6	82.5	87.2	90.9	77.7	74.3
	75	169.2	193.4	308.3	241.9	174.2	222.2	217.4	269.3	139.7	157.9
		Percentage of cost of materials									
Trade payables	25	4.4	4.2	4.6	3.4	4.8	4.6	4.5	4.1	4.1	4.2
	50	8.1	7.5	12.0	15.9	9.1	9.4	8.0	7.2	7.4	7.1
	75	13.0	12.7	25.2	37.6	14.8	15.8	12.6	10.9	12.0	11.0

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	
	Cylindered sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.3	98.4	97.5	98.2	98.5	98.0	99.0	100.3	99.5
Change in finished goods	0.5	0.7	1.6	2.5	1.8	1.5	2.0	1.0	-0.3	0.5
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.3
Other income	2.5	2.8	2.7	3.0	2.0	2.3	1.6	2.0	2.9	3.3
of which: Income from long-term equity investments	0.7	0.6	0.0	0.0	0.1	0.1	0.2	0.2	1.1	0.9
Total income	102.7	103.1	102.8	103.1	102.1	102.5	101.8	102.2	103.2	103.6
Expenses										
Cost of materials	54.7	54.0	33.6	34.1	42.5	42.2	51.8	51.6	58.0	57.2
Personnel expenses	24.8	26.2	38.3	38.6	33.2	34.3	27.2	28.1	22.4	23.9
Depreciation	3.4	3.7	4.4	4.5	3.6	3.7	3.3	3.6	3.4	3.8
of which: Depreciation of tangible fixed assets	3.1	3.3	4.3	4.4	3.5	3.7	3.1	3.3	2.9	3.2
Interest and similar expenses	1.0	1.0	1.0	0.9	0.8	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	14.1	14.9	18.8	18.7	16.8	16.9	14.2	14.7	13.6	14.6
Total expenses before taxes on income	98.0	99.9	96.2	97.1	97.1	98.0	97.2	98.7	98.5	100.7
Annual result before taxes on income	4.7	3.2	6.6	6.0	5.1	4.5	4.5	3.5	4.7	2.9
Taxes on income	0.9	0.7	1.3	1.3	1.3	1.2	1.2	1.0	0.7	0.5
Annual result	3.8	2.5	5.2	4.8	3.8	3.3	3.4	2.5	4.0	2.3
Profit and loss transfers (parent company)	0.2	0.3	-0.1	-0.1	0.1	0.1	0.1	0.0	0.3	0.4
Profit and loss transfers (subsidiary)	1.0	0.8	0.0	0.0	0.3	0.2	0.5	0.4	1.3	1.1
Profit for the year	3.1	2.0	5.1	4.7	3.5	3.1	2.9	2.1	3.0	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.9	0.5	0.5	0.5	0.6	0.6	0.7	0.8	1.1
Tangible fixed assets	24.0	24.1	38.8	38.5	33.4	32.7	26.4	26.7	21.9	21.9
of which: Land and buildings	8.8	8.6	16.2	15.6	11.9	11.8	9.2	9.2	8.1	7.9
Inventories	29.6	29.2	24.4	26.1	29.8	30.7	34.9	35.2	27.6	26.8
of which: Finished goods and merchandise	7.2	6.9	4.8	4.6	6.3	6.4	7.3	7.3	7.3	6.8
Cash	6.1	6.6	10.7	10.9	10.6	10.8	8.7	9.2	4.6	5.0
Receivables	27.8	27.9	22.5	21.0	22.3	21.0	24.4	23.3	29.9	30.5
Short-term	25.8	25.6	22.0	20.5	21.2	19.9	22.8	21.8	27.5	27.7
of which:										
Trade receivables	9.7	8.7	12.2	10.8	12.7	11.4	12.8	11.6	8.1	7.2
Receivables from affiliated companies	13.8	14.3	5.3	5.0	5.2	5.2	7.4	7.4	17.3	18.2
Long-term	2.1	2.3	0.5	0.5	1.0	1.1	1.5	1.5	2.4	2.8
of which: Loans to affiliated companies	1.7	1.9	0.1	0.1	0.5	0.6	1.0	0.9	2.1	2.5
Securities	1.5	1.5	0.2	0.2	1.1	1.1	0.8	0.8	1.9	1.8
Other long-term equity investments	9.8	9.6	2.3	2.2	1.9	2.8	3.9	3.9	13.1	12.7
of which: Goodwill	0.5	0.3	0.4	0.3	0.2	0.2	0.4	0.4	0.6	0.3
Capital	35.7	35.0	29.9	30.5	35.1	36.2	37.8	37.8	35.0	33.8
Liabilities	52.7	53.3	63.6	63.6	57.2	56.6	52.3	52.6	52.1	53.1
Short-term	40.0	41.1	43.1	43.7	42.6	42.0	41.6	42.1	39.0	40.6
of which:										
Liabilities to banks	5.2	5.1	9.9	9.3	8.4	8.1	7.1	7.3	4.0	3.9
Trade payables	6.4	5.9	7.5	7.2	7.4	6.7	7.0	6.3	6.1	5.6
Liabilities to affiliated companies	14.0	14.7	6.1	6.5	9.3	9.3	11.0	11.0	15.8	16.9
Long-term	12.7	12.2	20.6	19.9	14.5	14.5	10.7	10.5	13.1	12.5
of which:										
Liabilities to banks	7.0	7.0	14.5	15.1	10.0	9.9	7.0	6.9	6.5	6.5
Liabilities to affiliated companies	4.4	3.9	4.2	3.3	3.3	3.2	2.7	2.6	5.2	4.5
Provisions	11.6	11.7	6.3	5.8	7.6	7.1	9.8	9.5	12.8	13.1
of which: Provisions for pensions	5.2	5.4	1.5	1.4	2.2	2.1	3.6	3.7	6.2	6.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.7	3.2	6.7	6.2	5.2	4.6	4.6	3.5	4.7	2.9
Annual result and depreciation	7.2	6.3	9.8	9.5	7.5	7.1	6.8	6.1	7.3	6.2
Trade receivables	7.3	7.0	8.7	7.9	8.7	8.0	8.9	8.4	6.5	6.2
Percentage of the balance sheet total										
Sales	131.5	124.1	141.1	136.8	147.1	142.3	143.3	139.1	125.1	116.1
Annual result and interest paid	6.3	4.3	8.9	8.0	6.8	5.9	5.9	4.5	6.4	4.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	16.4	13.3	23.3	22.2	20.4	19.2	18.3	16.0	15.2	11.7
Percentage of fixed assets										
Long-term equity and liabilities	142.7	139.2	123.2	123.9	138.2	140.0	159.2	157.8	138.2	133.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	81.3	79.6	76.2	72.1	75.7	74.0	77.0	74.9	83.9	82.2
Cash resources, short-term receivables and inventories	155.5	150.6	132.7	131.8	145.7	147.0	160.8	158.4	154.8	148.2
Percentage of cost of materials										
Trade payables	8.9	8.7	15.5	15.0	11.7	11.0	9.2	8.7	8.4	8.4
Memo item:										
Balance sheet total in € billion	56.60	58.49	0.57	0.61	4.13	4.29	14.56	14.94	37.34	38.66
Sales in € billion	74.45	72.59	0.80	0.83	6.08	6.10	20.86	20.77	46.71	44.89
Number of enterprises	3 209	3 209	774	774	1 201	1 201	905	905	329	329

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	30.4	29.7	19.1	18.9	28.7	27.8	40.1	39.4	46.3	45.7
	50	43.4	42.6	31.9	30.4	41.5	39.8	50.3	49.7	56.1	55.0
	75	56.0	55.2	42.7	43.9	52.7	51.8	61.6	61.2	65.5	64.5
Personnel expenses	25	23.2	23.7	27.1	27.4	26.1	27.1	20.1	20.7	17.4	18.1
	50	31.8	33.1	37.7	39.0	34.6	36.1	27.8	29.5	24.5	25.3
	75	40.4	42.1	47.8	48.4	42.2	43.5	35.2	37.0	30.9	32.2
Depreciation	25	1.4	1.4	1.3	1.4	1.4	1.4	1.4	1.5	1.6	1.6
	50	2.7	2.8	2.9	3.0	2.6	2.7	2.6	2.7	2.7	2.9
	75	4.6	4.9	5.2	5.4	4.7	4.9	4.1	4.5	4.3	4.9
Annual result	25	0.8	0.4	0.9	0.5	0.8	0.6	0.8	0.2	0.6	-0.3
	50	3.0	2.6	4.4	3.7	2.8	2.5	2.7	2.3	2.7	2.0
	75	6.6	6.3	9.6	9.5	6.0	5.8	5.8	5.1	5.6	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.8	10.8	9.5	9.1	10.6	10.4	11.2	11.8	13.1	13.1
	50	25.6	25.5	26.6	25.4	25.7	25.1	25.4	26.3	25.0	24.5
	75	45.6	46.0	53.8	54.7	48.4	47.8	41.3	42.0	40.5	40.8
Inventories	25	11.7	12.1	3.7	3.9	11.0	11.1	21.0	19.9	19.0	18.1
	50	26.4	26.2	13.5	14.4	25.8	26.1	32.8	32.9	27.6	26.2
	75	44.1	44.2	35.0	37.1	45.6	46.6	46.0	45.6	39.4	38.9
Equity	25	12.9	13.3	5.8	7.2	12.7	13.7	16.6	17.8	16.6	14.9
	50	30.7	31.6	26.5	26.7	29.8	31.6	34.8	35.2	32.1	31.7
	75	53.7	55.3	51.3	53.9	54.5	56.4	54.1	55.0	51.1	53.8
Short-term liabilities	25	19.5	19.0	17.3	18.1	19.8	18.7	20.2	19.2	21.1	20.4
	50	39.4	38.9	42.2	40.4	39.7	38.7	39.5	39.3	35.6	35.8
	75	63.9	63.7	71.6	69.8	64.5	64.0	61.2	61.5	56.8	55.0
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	11.3	11.0	14.9	13.8	12.0	11.6	10.4	10.0	3.5	3.0
	75	30.2	30.4	36.3	38.6	31.7	32.5	26.1	28.2	19.6	21.7
		Percentage of sales									
Annual result before taxes on income	25	1.1	0.6	1.3	0.7	1.1	0.8	1.1	0.3	0.8	-0.2
	50	4.0	3.4	5.3	4.8	3.8	3.4	3.7	3.1	3.3	2.4
	75	8.7	8.2	11.6	11.5	8.2	8.1	7.5	7.0	6.9	6.0
Annual result and depreciation	25	3.7	3.3	4.2	4.1	3.7	3.5	3.5	2.8	3.5	2.5
	50	7.2	7.0	9.0	8.9	7.2	6.9	6.6	6.3	6.2	6.0
	75	13.0	12.3	17.2	17.3	12.7	12.4	11.4	10.7	10.8	9.9
Trade receivables	25	4.0	3.4	3.4	2.7	4.3	3.6	4.8	4.1	3.3	2.6
	50	7.3	6.6	7.1	5.9	7.2	6.6	7.9	7.2	6.9	6.0
	75	11.3	10.5	11.6	10.4	11.1	10.2	11.8	11.1	10.4	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	1.9	3.1	2.3	2.7	2.3	2.5	1.4	2.2	0.8
	50	6.4	5.7	8.4	7.8	6.2	5.7	5.9	4.8	6.0	4.7
	75	12.8	11.8	19.0	17.8	12.1	11.2	11.2	10.0	10.5	9.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.9	5.2	4.5	4.5	5.6	5.6	7.0	5.4	6.2	4.8
	50	18.8	17.2	19.7	18.9	18.7	17.4	19.4	16.5	17.3	14.3
	75	42.7	40.6	49.1	50.4	42.6	41.0	41.7	38.6	32.4	32.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.7	96.7	73.0	79.7	95.1	100.5	109.2	106.0	99.9	99.4
	50	154.4	154.6	137.1	139.2	156.7	157.2	164.4	161.6	151.0	146.6
	75	290.9	295.7	293.9	321.1	309.4	332.1	286.3	270.7	234.7	222.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	41.4	40.2	36.7	35.4	41.1	38.5	43.9	42.0	47.5	48.6
	50	81.9	80.6	90.8	85.7	80.7	80.2	78.1	76.6	80.9	81.8
	75	188.8	187.5	233.3	208.5	189.3	190.8	177.3	173.7	169.0	167.8
		Percentage of cost of materials									
Trade payables	25	4.8	4.2	4.6	4.1	5.1	4.4	4.8	4.1	4.7	4.5
	50	8.9	8.0	11.1	9.5	9.4	8.4	8.0	7.3	7.6	7.2
	75	16.2	14.7	22.7	21.6	17.3	15.2	12.7	12.0	12.1	11.6

I. Enterprises by economic sector

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

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.2	98.1	97.0	98.0	98.3	97.8	99.1	101.4	99.4
Change in finished goods	0.1	0.8	1.9	3.0	2.0	1.7	2.2	0.9	- 1.4	0.6
Interest and similar income	0.2	0.3	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.3
Other income	2.6	3.1	2.7	2.9	1.9	2.4	1.7	2.1	3.2	3.7
of which: Income from long-term equity investments	0.7	0.5	0.0	0.0	0.0	0.1	0.2	0.2	1.1	0.7
Total income	102.9	103.3	102.8	103.0	102.1	102.5	101.9	102.3	103.5	104.0
Expenses										
Cost of materials	55.9	55.1	34.1	34.4	42.4	42.2	52.1	51.8	60.3	59.5
Personnel expenses	24.7	26.1	40.5	40.9	33.8	34.8	27.4	28.3	21.5	23.2
Depreciation	3.4	3.7	3.6	3.7	3.5	3.6	3.4	3.7	3.4	3.7
of which: Depreciation of tangible fixed assets	3.0	3.2	3.5	3.6	3.4	3.5	3.1	3.3	2.9	3.1
Interest and similar expenses	0.9	0.9	0.9	0.8	0.7	0.7	0.6	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	0.0
Other expenses	13.8	14.6	19.4	19.3	17.1	17.2	14.2	14.8	13.0	13.9
Total expenses before taxes on income	98.7	100.4	98.5	99.3	97.7	98.6	97.7	99.3	99.4	101.4
Annual result before taxes on income	4.2	2.9	4.3	3.8	4.4	4.0	4.1	3.0	4.2	2.7
Taxes on income	1.0	0.8	1.2	1.2	1.3	1.3	1.2	1.1	0.8	0.5
Annual result	3.2	2.1	3.0	2.6	3.0	2.7	2.9	1.9	3.4	2.1
Profit and loss transfers (parent company)	0.1	0.2	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.3
Profit and loss transfers (subsidiary)	1.4	1.1	0.0	0.0	0.4	0.3	0.6	0.5	2.0	1.6
Profit for the year	1.9	1.2	3.0	2.6	2.7	2.5	2.3	1.5	1.5	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.8	0.4	0.4	0.5	0.6	0.6	0.7	0.6	1.0
Tangible fixed assets	23.3	23.3	30.1	29.5	32.5	31.7	25.9	26.3	20.9	20.7
of which: Land and buildings	8.2	8.0	9.8	9.2	11.1	11.1	8.9	9.0	7.5	7.2
Inventories	31.2	30.7	28.0	30.3	30.6	31.6	34.6	34.6	29.9	28.9
of which: Finished goods and merchandise	6.4	6.1	5.7	5.4	6.5	6.6	6.5	6.4	6.3	5.9
Cash	6.4	6.6	12.3	12.9	11.1	11.5	8.8	9.6	4.5	4.5
Receivables	28.5	28.9	25.5	23.3	22.5	20.9	24.7	23.6	31.0	32.4
Short-term	26.8	27.1	25.0	22.7	21.4	19.6	22.9	21.8	29.3	30.5
of which:										
Trade receivables	9.8	8.8	13.6	11.7	12.9	11.4	12.5	11.4	8.2	7.2
Receivables from affiliated companies	14.5	15.5	6.0	5.4	5.0	4.8	7.8	7.6	18.9	20.5
Long-term	1.7	1.8	0.5	0.6	1.1	1.3	1.8	1.7	1.7	2.0
of which: Loans to affiliated companies	1.3	1.4	0.0	0.0	0.6	0.6	1.2	1.0	1.5	1.7
Securities	0.7	0.7	0.2	0.2	1.2	1.1	0.8	0.9	0.6	0.6
Other long-term equity investments	9.0	8.6	2.8	2.7	1.2	2.2	4.1	4.1	12.3	11.6
of which: Goodwill	0.8	0.4	0.4	0.3	0.1	0.2	0.5	0.4	1.0	0.5
Capital										
Equity	37.1	36.4	32.8	33.4	39.1	39.9	41.9	41.8	34.8	33.6
Liabilities	50.9	51.8	59.9	60.0	52.7	52.5	47.9	48.2	51.8	53.1
Short-term	39.2	40.7	43.0	43.8	38.7	38.2	38.5	38.8	39.5	41.7
of which:										
Liabilities to banks	5.0	5.1	8.7	7.6	8.0	7.6	6.7	7.1	3.7	3.9
Trade payables	6.6	6.1	8.2	7.6	7.3	6.6	6.9	6.3	6.4	5.8
Liabilities to affiliated companies	10.1	10.6	4.3	5.2	5.9	5.5	7.5	7.4	11.9	12.7
Long-term	11.7	11.1	16.9	16.2	14.1	14.3	9.4	9.4	12.3	11.3
of which:										
Liabilities to banks	6.2	6.0	11.3	12.1	9.6	9.5	6.6	6.6	5.5	5.2
Liabilities to affiliated companies	4.3	4.0	3.9	2.7	3.2	3.5	1.8	1.8	5.6	5.0
Provisions	11.9	11.8	7.2	6.5	8.0	7.5	10.1	9.9	13.3	13.3
of which: Provisions for pensions	5.3	5.5	2.0	1.9	2.5	2.4	3.8	3.9	6.4	6.7
Other ratios	Percentage of sales									
Annual result before taxes on income	4.2	2.9	4.4	3.9	4.5	4.0	4.2	3.0	4.1	2.7
Annual result and depreciation	6.6	5.9	6.8	6.5	6.7	6.4	6.4	5.6	6.7	5.9
Trade receivables	7.5	7.2	9.0	8.1	8.8	8.0	9.1	8.5	6.5	6.4
Percentage of the balance sheet total										
Sales	130.5	122.1	150.8	144.9	147.1	141.8	137.2	134.2	125.1	113.8
Annual result and interest paid	5.3	3.7	6.0	5.1	5.7	4.9	4.9	3.5	5.5	3.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.3	12.6	18.6	17.5	19.8	18.6	17.8	15.5	13.9	10.9
Percentage of fixed assets										
Long-term equity and liabilities	155.4	152.4	152.6	154.5	154.2	155.3	168.4	166.8	150.4	146.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	85.8	84.0	86.9	81.5	85.0	82.5	84.0	82.3	86.7	84.9
Cash resources, short-term receivables and inventories	165.5	159.6	152.1	150.6	164.1	165.2	173.8	171.4	162.3	154.2
Percentage of cost of materials										
Trade payables	9.1	8.9	15.6	14.7	11.5	10.9	9.4	9.0	8.6	8.6
Memo item:										
Balance sheet total in € billion	38.01	39.40	0.39	0.42	3.12	3.26	10.63	10.90	23.87	24.82
Sales in € billion	49.61	48.11	0.59	0.61	4.58	4.62	14.59	14.63	29.85	28.26
Number of enterprises	2 322	2 322	556	556	909	909	641	641	216	216

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	30.2	29.6	19.4	19.3	28.8	28.0	40.1	39.4	48.7	47.1
	50	43.4	42.7	32.4	30.7	41.7	40.1	51.0	50.2	57.9	57.1
	75	56.6	55.9	43.1	44.2	53.1	52.1	61.8	61.5	67.4	66.9
Personnel expenses	25	24.0	24.9	29.9	30.9	26.8	27.8	19.8	20.3	16.9	17.6
	50	32.9	34.2	39.9	41.6	35.0	36.4	28.0	29.7	24.0	24.7
	75	41.9	43.2	50.2	51.0	42.7	43.9	35.3	37.7	29.8	31.5
Depreciation	25	1.3	1.4	1.2	1.2	1.3	1.3	1.5	1.6	1.5	1.4
	50	2.6	2.7	2.6	2.6	2.6	2.6	2.6	2.8	2.7	2.8
	75	4.5	4.8	4.6	4.8	4.6	4.8	4.3	4.7	4.3	5.1
Annual result	25	0.6	0.2	0.4	0.1	0.7	0.5	0.6	0.0	0.3	-0.6
	50	2.4	2.2	2.7	2.4	2.3	2.3	2.4	2.1	2.3	2.0
	75	5.5	5.1	6.3	5.7	5.3	5.1	5.3	4.8	5.3	5.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.7	9.7	7.2	7.1	9.9	9.7	10.9	11.0	12.7	12.6
	50	23.7	23.6	22.5	21.0	23.9	23.5	24.4	25.8	24.4	23.6
	75	42.9	43.3	45.4	47.0	45.6	45.4	40.3	41.1	40.5	40.3
Inventories	25	11.9	12.5	4.4	5.0	11.9	11.7	19.6	18.8	19.0	18.1
	50	26.5	26.4	15.1	16.4	27.2	27.0	31.7	31.0	26.9	26.1
	75	44.8	44.8	37.0	39.9	47.1	47.6	45.3	45.3	37.6	41.6
Equity	25	17.1	17.9	9.7	11.5	17.4	18.5	23.2	22.4	18.9	17.8
	50	36.4	36.8	30.1	30.3	36.0	37.2	41.5	41.6	36.4	35.8
	75	58.4	60.0	55.6	58.3	58.4	60.9	59.9	60.0	59.2	59.7
Short-term liabilities	25	17.3	16.8	16.8	17.2	16.8	16.0	17.4	16.7	19.5	19.7
	50	35.0	34.8	38.5	38.4	35.0	34.0	33.4	33.1	32.2	32.8
	75	58.5	58.7	65.7	66.2	59.8	57.5	56.0	56.9	51.1	53.5
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	9.4	8.9	11.6	10.3	10.9	10.5	9.2	8.0	0.5	0.6
	75	27.4	27.8	29.9	30.6	29.0	29.2	24.2	26.8	15.2	17.0
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.3	0.5	0.1	0.9	0.7	1.0	0.1	0.4	-0.6
	50	3.3	3.0	3.5	3.3	3.2	3.1	3.3	3.0	2.9	2.4
	75	7.5	7.0	8.1	7.5	7.4	6.9	7.3	6.8	6.6	6.0
Annual result and Depreciation	25	3.3	3.0	3.2	3.4	3.5	3.2	3.2	2.7	3.2	2.0
	50	6.6	6.4	7.0	6.8	6.7	6.4	6.3	6.0	6.0	6.2
	75	11.4	10.9	12.4	11.7	11.3	11.3	11.4	10.4	10.4	9.9
Trade receivables	25	4.2	3.5	3.6	3.1	4.5	3.7	4.8	4.2	3.0	2.1
	50	7.4	6.7	7.2	6.4	7.3	6.6	8.1	7.4	6.6	5.9
	75	11.6	10.7	12.2	10.7	11.3	10.3	12.2	11.4	10.6	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	1.4	2.0	1.4	2.3	2.0	2.1	0.8	1.5	0.2
	50	5.5	4.8	6.5	5.6	5.4	5.0	5.1	4.3	5.3	4.1
	75	10.5	9.8	12.8	11.6	10.3	9.6	9.4	8.5	9.8	9.1
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	4.3	3.3	1.9	1.9	4.3	3.6	5.4	3.8	4.8	3.4
	50	17.0	15.9	16.0	14.7	16.8	16.4	18.3	16.1	17.5	15.8
	75	41.1	39.9	41.4	37.8	39.6	40.0	45.9	41.3	35.3	35.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	109.9	110.4	91.5	97.4	111.0	111.3	122.2	117.8	111.8	105.7
	50	172.7	176.4	159.0	171.0	179.1	181.1	182.9	181.7	162.7	157.6
	75	323.7	336.9	373.6	402.4	357.1	378.8	301.8	300.3	257.7	261.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.4	44.3	44.7	42.3	43.9	42.5	48.2	45.3	48.9	48.6
	50	96.8	92.9	107.0	98.0	93.6	89.0	92.3	91.3	98.9	97.9
	75	221.7	221.5	250.0	252.8	230.7	240.9	210.6	200.1	181.0	191.7
		Percentage of cost of materials									
Trade payables	25	4.9	4.1	4.8	4.1	5.2	4.3	4.9	4.1	4.3	3.9
	50	9.0	8.2	11.5	9.6	9.2	8.4	8.3	7.7	7.0	6.8
	75	16.7	15.0	23.6	21.8	17.8	15.4	13.2	12.7	12.1	11.5

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.5	99.4	99.2	99.0	98.9	98.9	98.4	98.5	98.6	99.8
Change in finished goods	1.5	0.6	0.8	1.0	1.1	1.1	1.6	1.5	1.4	0.2
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3
Other income	2.2	2.4	2.8	3.2	2.3	2.1	1.4	1.9	2.4	2.6
of which: Income from long-term equity investments	0.8	0.8	0.0	0.0	0.4	0.3	0.3	0.2	1.0	1.1
Total income	102.4	102.6	102.9	103.3	102.4	102.2	101.5	102.0	102.7	102.9
Expenses										
Cost of materials	52.5	51.9	32.5	33.2	42.9	42.1	51.1	50.9	54.1	53.4
Personnel expenses	25.1	26.3	32.2	32.4	31.5	32.6	26.6	27.5	23.8	25.3
Depreciation	3.3	3.8	6.6	6.8	4.0	4.2	3.2	3.3	3.2	3.9
of which: Depreciation of tangible fixed assets	3.1	3.4	6.6	6.7	3.9	4.0	3.1	3.2	3.0	3.3
Interest and similar expenses	1.1	1.1	1.4	1.3	0.9	1.0	0.8	0.8	1.2	1.2
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.6	15.5	17.2	17.1	15.9	16.2	14.3	14.6	14.6	15.8
Total expenses before taxes on income	96.6	98.7	89.9	90.9	95.3	96.1	96.1	97.2	97.0	99.6
Annual result before taxes on income	5.8	3.9	13.0	12.4	7.1	6.2	5.5	4.7	5.7	3.2
Taxes on income	0.8	0.6	1.6	1.6	1.2	1.0	0.9	0.8	0.6	0.5
Annual result	5.0	3.2	11.3	10.8	6.0	5.1	4.5	3.9	5.1	2.7
Profit and loss transfers (parent company)	0.5	0.4	-0.3	-0.3	0.0	0.0	0.0	0.0	0.8	0.7
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.1
Profit for the year	5.4	3.6	11.0	10.5	6.0	5.1	4.4	3.7	5.7	3.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.1	0.8	0.7	0.5	0.6	0.7	0.7	1.2	1.2
Tangible fixed assets	25.5	25.8	57.7	58.6	36.2	35.7	27.9	27.8	23.6	24.0
of which: Land and buildings	9.9	9.8	29.9	29.7	14.6	14.0	10.2	9.8	9.2	9.3
Inventories	26.4	26.0	16.4	16.7	27.6	27.9	35.8	36.7	23.7	22.9
of which: Finished goods and merchandise	8.8	8.6	2.7	2.9	5.8	5.9	9.6	9.7	8.9	8.6
Cash	5.7	6.6	7.4	6.4	9.2	8.9	8.1	8.3	4.7	5.9
Receivables	26.6	25.6	15.8	15.9	21.4	21.3	23.4	22.5	28.0	27.0
Short-term	23.6	22.4	15.4	15.6	20.9	20.7	22.6	21.6	24.2	22.8
of which:										
Trade receivables	9.3	8.4	9.1	8.9	12.1	11.4	13.4	12.2	7.9	7.1
Receivables from affiliated companies	12.3	12.0	3.8	4.2	5.8	6.4	6.5	6.8	14.5	14.0
Long-term	3.0	3.3	0.4	0.3	0.6	0.6	0.8	0.9	3.8	4.2
of which: Loans to affiliated companies	2.5	2.9	0.1	0.1	0.4	0.4	0.5	0.5	3.2	3.8
Securities	3.2	3.0	0.2	0.2	0.7	0.8	0.7	0.6	4.1	3.9
Other long-term equity investments	11.4	11.6	1.0	0.9	4.0	4.5	3.2	3.2	14.5	14.7
of which: Goodwill	0.1	0.1	0.4	0.3	0.3	0.2	0.2	0.2	0.0	0.0
Capital										
Equity	32.8	32.0	23.6	24.0	22.8	24.5	26.6	26.8	35.5	34.1
Liabilities										
Short-term	56.3	56.5	71.6	71.6	70.7	69.5	64.4	64.5	52.7	53.0
of which:										
Liabilities to banks	41.5	42.1	43.3	43.4	54.8	54.3	50.1	50.9	38.0	38.6
Trade payables	5.6	5.2	12.5	13.1	9.9	9.7	8.0	8.1	4.5	3.9
Liabilities to affiliated companies	6.0	5.5	6.1	6.3	7.8	6.8	7.3	6.1	5.6	5.2
Long-term	22.0	23.4	10.0	9.6	19.7	21.5	20.7	20.9	22.8	24.4
of which:										
Liabilities to banks	14.8	14.4	28.4	28.2	15.8	15.2	14.3	13.6	14.7	14.4
Liabilities to affiliated companies	8.6	8.8	21.4	21.8	11.0	11.3	8.0	7.8	8.4	8.8
Provisions	4.6	3.9	4.8	4.6	3.5	2.3	5.2	4.7	4.5	3.7
of which: Provisions for pensions	10.9	11.4	4.3	4.0	6.4	5.9	9.0	8.5	11.8	12.8
Other Ratios	Percentage of sales									
Annual result before taxes on income	5.9	3.9	13.1	12.5	7.2	6.2	5.5	4.8	5.8	3.2
Annual result and depreciation	8.4	7.1	18.1	17.7	10.1	9.4	7.8	7.3	8.4	6.6
Trade receivables	7.0	6.6	7.6	7.5	8.2	7.9	8.4	8.0	6.3	5.9
	Percentage of the balance sheet total									
Sales	133.6	128.2	119.9	118.7	147.3	144.1	159.7	152.0	125.1	120.2
Annual result and interest paid	8.3	5.6	15.3	14.5	10.3	8.9	8.6	7.2	8.0	4.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.3	14.7	31.4	30.1	21.8	20.3	19.2	17.1	17.6	13.3
	Percentage of fixed assets									
Long-term equity and liabilities	121.8	117.6	87.2	86.4	95.7	97.6	134.5	133.3	121.5	116.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	72.7	70.7	53.0	50.9	55.5	54.9	62.4	59.6	78.8	77.0
Cash resources, short-term receivables and inventories	136.2	132.6	91.0	89.3	105.8	106.2	133.8	131.6	141.1	136.4
	Percentage of cost of materials									
Trade payables	8.5	8.2	15.4	15.8	12.2	11.1	8.7	7.8	8.1	8.1
Memo item:										
Balance sheet total in € billion	18.59	19.09	0.18	0.19	1.02	1.02	3.93	4.04	13.47	13.84
Sales in € billion	24.84	24.47	0.22	0.22	1.50	1.48	6.27	6.14	16.86	16.63
Number of enterprises	887	887	218	218	292	292	264	264	113	113

I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Ratios		Of the enterprises captured ... % had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	30.8	30.1	17.5	17.8	27.6	27.1	39.9	39.3	43.6	42.3
	50	43.0	42.0	29.8	29.0	41.2	38.2	49.2	48.4	53.5	52.5
	75	54.8	53.4	41.6	42.3	51.4	49.8	60.3	59.5	60.5	59.7
Personnel expenses	25	21.1	22.3	19.9	20.7	23.8	25.7	20.2	21.2	18.9	20.1
	50	29.3	30.7	30.4	31.1	32.3	34.3	27.5	29.3	25.8	27.5
	75	37.8	39.1	38.8	40.7	41.1	42.5	34.7	36.3	32.0	33.3
Depreciation	25	1.6	1.6	2.2	2.0	1.6	1.6	1.3	1.4	1.8	2.1
	50	2.8	3.0	3.9	4.1	2.7	2.8	2.5	2.6	2.9	3.1
	75	4.8	5.2	7.3	7.5	4.9	5.7	3.9	4.2	4.3	4.7
Annual result	25	1.9	1.1	5.2	5.2	1.8	1.3	1.4	0.7	1.3	0.2
	50	5.0	4.4	12.2	10.8	4.7	4.2	3.5	2.8	3.0	2.0
	75	11.2	9.9	19.3	19.0	10.6	9.3	6.6	6.7	6.0	4.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	14.2	14.6	18.2	19.1	15.3	14.0	11.8	13.5	14.8	13.9
	50	31.8	31.4	45.0	44.2	32.7	31.2	26.7	28.0	26.3	26.0
	75	51.1	51.6	69.0	71.2	53.3	54.2	43.0	44.1	40.5	42.0
Inventories	25	10.8	11.1	1.9	1.9	9.1	9.6	23.8	23.5	18.8	18.5
	50	25.8	25.5	10.6	9.3	22.8	22.8	34.3	35.1	28.5	26.9
	75	42.5	43.3	27.2	28.8	40.7	43.4	48.3	46.3	39.7	37.8
Equity	25	5.7	5.8	0.9	1.0	3.8	4.7	9.4	9.2	10.8	9.6
	50	17.8	19.6	13.7	14.1	14.2	16.7	22.5	23.4	24.2	26.5
	75	36.5	37.0	40.9	38.3	31.9	33.1	37.0	37.8	39.5	39.0
Short-term liabilities	25	27.6	28.3	18.7	23.5	29.5	33.1	32.5	30.4	25.5	23.4
	50	52.9	51.6	50.8	48.1	57.5	57.9	52.4	51.9	43.2	42.1
	75	73.8	73.5	81.5	78.8	76.8	75.8	69.9	71.6	66.7	63.3
Liabilities to banks	25	1.4	1.0	6.0	5.0	1.1	0.0	1.0	2.1	0.0	0.0
	50	16.3	16.6	28.4	26.3	17.3	17.6	13.9	12.9	9.2	12.3
	75	36.9	38.2	58.6	58.1	41.1	41.5	30.0	29.9	27.9	26.8
		Percentage of sales									
Annual result before taxes on income	25	2.5	1.6	5.6	5.9	2.5	1.7	1.8	1.0	1.3	0.4
	50	5.8	5.3	13.5	12.6	5.6	5.1	4.4	3.5	3.8	2.5
	75	13.2	11.6	21.9	22.1	12.8	10.9	8.2	8.2	7.1	5.5
Annual result and Depreciation	25	5.2	4.6	11.8	10.9	5.3	4.9	4.5	3.6	3.6	2.9
	50	9.8	9.1	19.1	17.9	9.8	9.1	7.5	6.6	6.8	5.7
	75	18.1	16.6	28.9	31.0	18.1	15.9	11.5	11.7	11.7	10.0
Trade receivables	25	3.6	3.1	2.9	2.1	3.8	3.3	4.6	3.9	3.6	3.1
	50	7.0	6.1	6.2	4.8	6.5	6.4	7.8	6.7	6.9	6.4
	75	10.3	9.9	10.1	8.8	9.9	9.6	10.8	10.5	9.9	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.8	3.6	8.4	8.2	5.0	3.7	4.1	2.7	3.3	1.9
	50	10.0	8.7	21.0	19.1	9.9	8.6	8.4	6.3	7.7	5.2
	75	20.3	17.8	37.1	34.5	19.5	17.1	14.1	12.3	11.2	8.8
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	10.3	9.2	13.8	14.2	10.8	10.0	9.4	8.8	6.9	6.4
	50	22.6	20.7	32.5	32.3	22.8	20.9	20.7	17.2	16.9	11.8
	75	46.3	43.2	68.1	87.7	48.8	45.5	34.2	31.9	29.4	28.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	60.2	62.5	45.4	41.2	51.7	58.5	74.4	72.8	86.6	92.1
	50	115.4	114.0	93.8	93.3	111.8	112.3	126.0	123.7	130.7	130.2
	75	188.7	196.1	167.5	179.7	173.3	181.9	218.6	209.1	204.3	198.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	32.3	31.5	24.8	24.1	30.2	28.9	34.7	34.5	46.8	48.6
	50	60.7	60.5	58.9	65.2	58.9	57.9	58.9	56.1	67.9	70.3
	75	108.8	114.9	138.3	144.4	106.0	100.0	95.0	95.3	121.0	123.8
		Percentage of cost of materials									
Trade payables	25	4.6	4.3	3.9	4.0	4.7	4.5	4.6	4.1	5.4	5.5
	50	8.5	7.6	10.0	9.0	9.8	8.5	7.5	6.6	7.9	7.5
	75	14.8	13.6	19.6	20.7	16.6	14.6	11.5	10.9	12.0	12.1

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.4	99.4	97.9	98.7	98.1	98.5	98.8	99.5	99.5
Change in finished goods	0.6	0.6	0.6	2.1	1.3	1.9	1.5	1.2	0.5	0.5
Interest and similar income	0.6	0.8	0.1	0.2	0.2	0.2	0.2	0.2	0.6	0.9
Other income	7.9	19.2	3.8	3.9	2.6	3.5	3.3	3.5	8.5	21.4
of which: Income from long-term equity investments	4.6	4.3	0.1	0.1	0.1	0.1	0.8	0.7	5.2	4.9
Total income	108.5	120.0	104.0	104.1	102.7	103.7	103.5	103.7	109.1	122.2
Expenses										
Cost of materials	52.3	53.5	35.7	37.5	44.8	44.4	47.5	47.8	53.0	54.4
Personnel expenses	26.5	26.9	38.8	39.4	33.7	34.3	29.6	30.2	26.0	26.4
Depreciation	3.4	3.6	2.7	2.9	2.9	3.3	3.1	3.0	3.4	3.7
of which: Depreciation of tangible fixed assets	2.7	3.2	2.6	2.8	2.7	2.9	2.7	2.8	2.8	3.2
Interest and similar expenses	2.2	2.9	0.9	0.9	0.8	0.9	0.9	0.9	2.4	3.2
Operating taxes	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.1	0.1
Other expenses	15.9	15.2	19.8	19.5	15.3	15.2	15.0	14.8	16.0	15.3
Total expenses before taxes on income	100.4	102.2	97.9	100.2	97.4	98.0	96.1	96.8	100.9	102.9
Annual result before taxes on income	8.1	17.8	6.1	3.9	5.3	5.7	7.5	6.9	8.2	19.3
Taxes on income	1.6	2.5	1.6	1.4	1.7	1.8	1.8	1.9	1.5	2.6
Annual result	6.5	15.3	4.4	2.5	3.6	4.0	5.7	5.0	6.7	16.8
Profit and loss transfers (parent company)	2.9	0.4	0.0	0.0	0.2	0.1	0.2	0.2	3.2	0.5
Profit and loss transfers (subsidiary)	1.2	1.4	0.6	0.8	0.1	0.2	2.0	1.1	1.1	1.4
Profit for the year	8.2	14.3	3.9	1.7	3.8	3.9	3.8	4.1	8.7	15.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.8	1.3	1.6	1.2	1.2	1.2	1.2	0.9	0.7
Tangible fixed assets	7.4	6.6	20.4	20.9	19.8	19.4	17.7	18.3	6.8	6.0
of which: Land and buildings	2.4	2.2	7.9	7.5	10.8	10.3	7.5	8.2	2.1	1.9
Inventories	13.2	11.8	27.4	28.7	31.8	32.3	28.4	28.7	12.2	10.8
of which: Finished goods and merchandise	6.1	5.4	13.1	13.8	10.0	9.8	6.6	6.7	6.0	5.3
Cash	5.7	5.4	18.2	17.0	13.2	13.3	14.0	12.0	5.2	5.0
Receivables	27.6	25.2	27.8	27.6	28.6	27.2	30.2	30.5	27.5	25.0
Short-term	24.8	22.3	27.2	25.3	27.7	26.5	28.8	28.9	24.5	22.0
of which:										
Trade receivables	5.1	4.3	17.4	14.7	14.3	13.1	12.9	12.5	4.6	3.8
Receivables from affiliated companies	18.2	16.6	5.5	6.0	10.6	10.4	13.5	13.9	18.5	16.8
Long-term	2.9	2.9	0.6	2.3	0.9	0.7	1.4	1.6	3.0	3.0
of which: Loans to affiliated companies	2.6	2.7	0.4	2.1	0.2	0.2	1.2	1.3	2.7	2.8
Securities	5.5	5.9	1.2	1.0	1.7	1.6	1.5	1.5	5.7	6.2
Other long-term equity investments	39.4	44.0	2.9	2.5	3.1	4.3	6.5	7.3	41.4	46.0
of which: Goodwill	0.2	0.2	1.6	1.4	0.7	1.3	0.5	0.3	0.2	0.2
Capital										
Equity	33.1	35.3	35.3	38.8	47.5	47.4	45.2	46.6	32.4	34.7
Liabilities										
Short-term	47.8	47.6	54.7	51.2	42.3	42.2	41.8	40.6	48.1	48.0
of which:										
Liabilities to banks	1.2	1.1	6.8	7.1	7.5	7.7	4.9	5.5	1.0	0.9
Trade payables	3.3	2.9	9.6	9.3	7.1	6.1	5.4	5.1	3.2	2.7
Liabilities to affiliated companies	27.2	26.1	9.1	8.1	5.6	5.7	12.7	11.7	28.1	26.9
Long-term	6.8	9.2	16.1	16.7	12.4	13.0	9.2	8.7	6.6	9.2
of which:										
Liabilities to banks	1.2	1.2	10.0	10.0	6.7	6.6	4.6	4.8	1.0	1.0
Liabilities to affiliated companies	4.4	7.1	5.0	3.3	4.1	4.6	4.2	3.3	4.5	7.3
Provisions	18.6	16.6	9.2	9.3	9.6	10.1	12.4	12.0	19.0	16.8
of which: Provisions for pensions	11.2	10.1	2.4	2.2	3.2	3.2	4.2	4.3	11.6	10.5
Other ratios	Percentage of sales									
Annual result before taxes on income	8.1	17.9	6.1	3.9	5.4	5.8	7.6	7.0	8.2	19.4
Annual result and depreciation	9.9	19.0	7.1	5.5	6.6	7.4	8.9	8.2	10.1	20.5
Trade receivables	8.1	8.4	11.8	10.3	10.8	10.2	10.8	10.4	7.7	8.1
Percentage of the balance sheet total										
Sales	63.0	51.3	147.1	143.6	132.2	127.4	120.1	120.4	59.3	47.5
Annual result and interest paid	5.5	9.4	7.8	5.0	5.9	6.3	8.0	7.2	5.4	9.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.2	16.4	22.6	17.8	22.2	23.9	26.1	23.7	9.6	16.2
Percentage of fixed assets										
Long-term equity and liabilities	92.6	93.5	206.3	206.1	242.7	240.6	211.3	203.4	89.0	90.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	76.4	76.5	118.6	123.1	139.3	139.0	132.6	130.1	73.7	74.0
Cash resources, short-term receivables and inventories	108.5	107.1	189.4	206.3	245.6	249.7	219.7	220.1	103.1	101.9
Percentage of cost of materials										
Trade payables	10.0	10.4	18.2	16.9	11.9	10.6	9.3	8.8	10.0	10.6
Memo item:										
Balance sheet total in € billion	153.26	176.90	0.10	0.10	1.27	1.33	7.49	7.67	144.40	167.79
Sales in € billion	96.49	90.78	0.15	0.15	1.67	1.70	9.00	9.24	85.67	79.69
Number of enterprises	1 132	1 132	146	146	321	321	391	391	274	274

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	33.7	33.3	21.6	21.5	34.6	33.2	35.1	35.1	38.4	37.9
	50	45.2	44.5	32.0	31.7	44.0	42.4	46.5	46.2	48.6	48.5
	75	57.2	58.0	47.3	46.7	54.7	55.2	59.3	59.6	60.1	63.1
Personnel expenses	25	21.6	22.3	25.9	26.6	24.1	25.7	21.9	21.9	18.4	18.8
	50	30.4	31.2	39.8	39.8	33.0	33.6	29.9	30.7	25.2	26.0
	75	39.7	40.7	49.5	52.1	41.9	43.6	37.6	38.9	33.4	35.0
Depreciation	25	1.1	1.2	1.0	1.1	1.0	1.0	1.1	1.1	1.4	1.5
	50	2.1	2.2	1.9	2.0	1.8	1.9	2.2	2.2	2.5	2.5
	75	3.6	3.8	3.8	4.2	3.4	3.6	3.4	3.7	3.7	3.8
Annual result	25	1.1	0.7	0.3	0.3	1.1	0.6	1.3	1.2	1.0	0.5
	50	4.1	3.7	3.7	3.8	3.7	3.4	4.6	3.6	4.3	3.7
	75	8.7	8.5	9.6	9.3	7.4	7.8	8.9	8.4	9.2	9.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.3	4.3	2.4	2.3	4.1	4.0	4.5	4.7	5.8	5.9
	50	11.5	11.9	8.4	9.1	9.8	10.6	12.8	13.5	13.1	12.5
	75	25.3	25.7	23.7	25.5	26.4	25.2	25.3	27.3	25.4	25.4
Inventories	25	16.4	16.2	7.1	6.1	20.0	17.7	19.7	18.9	15.4	14.7
	50	29.4	28.0	25.2	24.9	34.3	35.5	31.5	30.4	24.2	22.9
	75	44.9	43.5	44.1	46.0	51.7	52.2	45.6	43.3	34.6	33.1
Equity	25	22.4	23.0	9.0	12.1	26.7	27.4	22.6	24.2	22.7	18.7
	50	41.4	43.6	34.2	38.4	45.7	46.3	41.7	45.3	39.6	39.1
	75	63.4	65.2	59.5	62.2	66.7	70.4	62.9	66.5	60.8	62.1
Short-term liabilities	25	13.5	12.7	16.5	14.5	12.1	11.2	13.3	12.6	15.2	15.2
	50	28.4	28.0	35.8	32.7	28.1	25.1	28.5	27.3	27.2	27.9
	75	50.4	49.3	64.4	57.5	47.5	46.7	51.8	48.9	46.6	48.4
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	2.1	2.0	1.9	2.2	5.7	6.2	2.2	2.2	0.0	0.0
	75	19.5	18.6	24.0	24.9	25.7	27.0	18.1	18.4	12.0	9.5
		Percentage of sales									
Annual result before taxes on income	25	1.5	1.1	0.5	0.4	1.8	1.1	1.8	1.8	1.4	0.8
	50	5.5	4.8	5.0	4.7	4.9	4.7	6.1	5.0	5.5	5.0
	75	11.3	11.2	11.6	12.7	9.8	10.7	11.7	10.9	11.4	11.6
Annual result and depreciation	25	3.7	3.4	2.3	1.4	3.7	3.4	3.7	3.7	4.1	3.3
	50	8.3	7.8	8.2	7.8	7.3	7.6	8.9	8.2	8.8	7.8
	75	15.1	14.5	15.5	16.3	13.5	13.5	15.1	14.1	16.0	15.8
Trade receivables	25	4.6	4.2	3.3	2.5	5.2	4.5	5.5	4.9	3.9	3.5
	50	8.7	8.2	7.3	6.5	9.3	8.3	9.1	9.2	7.6	7.7
	75	14.4	13.6	15.9	12.5	14.7	14.7	14.5	14.0	13.3	12.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	2.4	2.2	1.2	2.8	2.5	3.1	2.6	2.6	1.7
	50	7.6	6.9	7.8	7.9	7.4	7.2	8.1	6.9	7.5	6.5
	75	14.8	13.9	19.1	18.8	13.7	12.6	15.0	13.7	15.0	13.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	2.1	- 13.3	- 6.9	1.5	- 0.6	3.9	4.7	7.3	5.6
	50	20.2	18.0	14.8	13.8	19.1	17.1	21.7	21.0	21.5	17.6
	75	53.6	51.2	58.9	54.0	52.7	50.9	53.7	54.9	51.3	44.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	140.6	137.4	122.7	134.6	152.0	158.3	149.2	147.7	128.5	115.5
	50	255.5	251.5	272.6	277.0	328.1	326.7	246.9	245.3	220.2	219.3
	75	549.4	568.8	834.1	1 154.6	753.8	749.5	520.5	520.4	374.0	374.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	69.3	70.4	54.1	59.1	63.2	69.2	67.6	69.4	82.9	77.9
	50	138.8	135.3	144.6	132.0	139.3	144.6	124.0	131.3	152.1	148.2
	75	319.4	346.1	318.8	310.1	381.4	405.3	301.2	337.8	293.4	276.1
		Percentage of cost of materials									
Trade payables	25	4.8	4.2	5.0	3.7	4.3	4.3	4.7	3.9	5.2	4.4
	50	8.1	7.6	10.7	10.7	8.1	7.8	7.5	7.3	8.0	7.5
	75	13.9	13.2	23.1	26.1	13.8	13.2	12.5	11.9	13.0	12.6

I. Enterprises by economic sector

4.n) Manufacture of electrical 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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	97.8	96.3	93.3	98.5	99.0	98.6	99.2	99.4	97.6
Change in finished goods	0.7	2.2	3.7	6.7	1.5	1.0	1.4	0.8	0.6	2.4
Interest and similar income	0.3	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.4
Other income	4.3	4.2	2.3	2.4	2.2	2.4	2.1	2.2	4.6	4.5
of which: Income from long-term equity investments	1.9	1.3	0.0	0.0	0.1	0.1	0.2	0.4	2.1	1.5
Total income	104.6	104.6	102.4	102.5	102.3	102.4	102.2	102.3	104.9	104.9
Expenses										
Cost of materials	60.9	61.0	44.3	42.2	49.2	47.7	54.3	54.0	62.0	62.2
Personnel expenses	21.8	22.1	33.7	34.1	31.2	32.5	26.6	27.7	21.0	21.1
Depreciation	2.8	4.1	3.1	3.4	2.0	2.3	2.2	2.3	2.9	4.3
of which: Depreciation of tangible fixed assets	2.4	3.1	3.1	3.3	2.0	1.9	2.1	2.2	2.5	3.3
Interest and similar expenses	1.3	1.2	0.9	0.8	0.6	0.7	0.7	0.7	1.3	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	13.7	13.5	17.1	16.3	14.0	14.4	13.4	13.9	13.7	13.4
Total expenses before taxes on income	100.6	101.9	99.2	96.9	97.0	97.6	97.3	98.6	101.1	102.4
Annual result before taxes on income	4.0	2.7	3.2	5.6	5.3	4.8	4.9	3.6	3.8	2.5
Taxes on income	0.8	0.7	1.0	1.2	1.4	1.4	1.2	1.1	0.8	0.7
Annual result	3.1	1.9	2.2	4.4	3.9	3.5	3.7	2.5	3.0	1.8
Profit and loss transfers (parent company)	0.6	0.0	0.0	-0.1	0.0	0.0	0.0	0.0	0.7	0.0
Profit and loss transfers (subsidiary)	1.6	1.5	-0.1	0.0	0.1	-0.1	0.6	0.4	1.8	1.7
Profit for the year	2.1	0.4	2.3	4.3	3.8	3.5	3.1	2.1	2.0	0.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.2	1.8	1.9	1.2	1.4	0.9	1.0	1.2	1.2
Tangible fixed assets	14.0	14.6	18.8	16.8	18.4	18.5	18.3	18.3	13.6	14.2
of which: Land and buildings	4.8	5.1	5.2	4.5	9.4	9.1	7.4	7.6	4.5	4.8
Inventories	19.8	20.4	37.2	41.9	33.8	34.1	31.5	32.0	18.5	19.0
of which: Finished goods and merchandise	5.5	5.3	10.0	7.8	8.1	8.5	7.8	7.8	5.2	5.0
Cash	5.4	5.6	13.1	12.4	14.6	14.8	9.4	10.9	4.9	4.9
Receivables	39.0	38.3	25.0	23.8	28.6	27.7	32.9	31.0	39.7	39.2
Short-term	36.9	36.0	24.8	23.7	27.7	26.8	31.0	29.2	37.5	36.9
of which:										
Trade receivables	8.9	8.2	16.5	15.8	16.3	16.1	14.5	14.0	8.3	7.5
Receivables from affiliated companies	26.0	25.9	5.3	4.9	8.7	7.8	14.0	12.7	27.4	27.5
Long-term	2.1	2.3	0.2	0.1	0.9	1.0	1.8	1.9	2.2	2.3
of which: Loans to affiliated companies	1.3	1.5	0.1	0.0	0.6	0.7	0.8	1.1	1.4	1.5
Securities	3.3	2.6	0.7	0.6	0.8	0.7	2.1	1.5	3.4	2.8
Other long-term equity investments	17.1	17.0	2.7	2.0	2.3	2.4	4.6	4.9	18.5	18.4
of which: Goodwill	1.5	1.4	2.2	1.6	0.1	0.1	0.1	0.1	1.7	1.5
Capital										
Equity	34.5	33.2	23.7	26.6	43.6	40.7	43.7	41.4	33.5	32.3
Liabilities										
Short-term	46.1	47.0	67.5	64.2	45.6	48.7	43.8	46.6	46.2	47.0
of which:										
Liabilities to banks	2.2	2.5	9.2	7.5	6.2	8.3	6.0	5.6	1.8	2.1
Trade payables	6.4	6.2	10.3	9.4	7.8	7.6	6.5	6.3	6.4	6.2
Liabilities to affiliated companies	21.5	21.6	5.9	3.7	7.6	8.0	13.0	14.9	22.5	22.5
Long-term	6.0	5.7	15.8	13.7	7.1	8.7	8.3	8.2	5.8	5.4
of which:										
Liabilities to banks	2.6	2.8	6.1	5.3	4.8	5.5	4.1	4.7	2.4	2.6
Liabilities to affiliated companies	2.3	2.3	5.7	6.9	1.5	2.5	3.6	3.1	2.1	2.2
Provisions	19.0	19.4	8.6	8.8	10.5	10.4	12.4	11.8	19.8	20.2
of which: Provisions for pensions	10.1	10.8	1.2	1.2	3.1	3.1	4.9	5.0	10.7	11.4
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	2.7	3.3	6.0	5.4	4.9	5.0	3.7	3.8	2.5
Annual result and depreciation	6.0	6.1	5.4	8.4	6.0	5.8	6.0	4.9	6.0	6.3
Trade receivables	7.9	7.4	10.6	11.1	10.1	10.5	9.9	10.0	7.6	7.0
Percentage of the balance sheet total										
Sales	113.1	110.7	156.0	141.8	161.8	153.3	146.1	139.9	109.3	107.2
Annual result and interest paid	5.0	3.5	5.0	7.9	7.5	6.5	6.5	4.5	4.8	3.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.3	11.1	13.4	19.5	23.3	20.0	18.8	14.3	10.6	10.7
Percentage of fixed assets										
Long-term equity and liabilities	137.3	132.5	168.4	192.6	230.4	220.3	207.3	199.9	131.8	127.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	107.6	101.1	73.4	71.3	110.2	104.1	114.9	104.8	107.1	100.8
Cash resources, short-term receivables and inventories	157.0	150.3	145.4	154.3	198.0	189.5	203.6	188.2	152.7	146.4
Percentage of cost of materials										
Trade payables	9.2	9.0	14.4	14.7	9.6	10.3	8.1	8.3	9.3	9.0
Memo item										
Balance sheet total in € billion	53.77	54.14	0.05	0.06	0.69	0.74	4.46	4.70	48.56	48.64
Sales in € billion	60.81	59.92	0.08	0.09	1.12	1.13	6.52	6.58	53.08	52.12
Number of enterprises	786	786	93	93	212	212	273	273	208	208

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.3	39.9	29.7	25.5	39.7	38.3	43.5	42.6	45.1	45.3
	50	51.4	50.7	39.6	39.0	49.1	47.9	53.3	52.9	56.3	55.6
	75	61.9	62.3	53.1	53.0	59.3	57.5	63.1	63.4	67.0	67.9
Personnel expenses	25	19.6	20.6	21.4	20.6	23.3	25.6	19.3	20.5	16.3	16.7
	50	28.0	29.0	36.6	32.1	31.5	32.5	26.8	28.7	23.6	24.8
	75	36.6	37.4	44.5	44.6	39.2	40.4	35.7	37.1	31.0	32.8
Depreciation	25	1.0	1.0	0.9	1.1	0.9	0.9	0.9	0.9	1.2	1.2
	50	1.7	1.8	2.0	2.3	1.5	1.4	1.6	1.7	2.1	2.2
	75	2.8	3.2	3.7	4.1	2.3	2.5	2.5	3.0	3.3	3.7
Annual result	25	0.6	0.6	- 1.2	0.8	0.7	0.9	0.7	0.6	0.2	0.2
	50	3.1	3.1	2.5	3.6	2.8	3.4	3.2	2.9	3.6	3.2
	75	7.3	7.2	7.9	10.1	6.7	7.2	6.5	6.2	8.8	7.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.3	5.2	2.8	4.1	3.8	3.6	6.1	5.5	7.5	8.0
	50	12.5	12.7	9.4	9.0	9.6	9.0	13.2	14.3	14.6	14.6
	75	28.2	27.6	28.8	23.6	28.8	27.7	27.4	28.1	27.2	28.6
Inventories	25	16.8	17.6	6.2	5.4	19.5	19.8	19.6	20.4	15.9	16.2
	50	30.1	29.7	26.7	25.8	33.9	34.5	33.8	32.9	25.6	24.0
	75	45.0	45.8	44.4	52.6	50.4	50.8	46.6	47.3	36.4	35.9
Equity	25	17.4	17.5	9.8	10.4	17.2	15.1	20.6	20.0	19.2	19.2
	50	35.8	36.2	26.7	29.4	40.4	38.6	39.1	38.7	34.4	33.2
	75	57.0	56.3	46.3	52.7	61.7	63.9	60.6	59.2	51.5	51.1
Short-term liabilities	25	18.7	17.4	25.7	23.0	18.0	17.2	18.3	18.2	18.7	16.4
	50	37.9	35.5	48.5	46.5	38.1	35.3	36.2	36.4	35.2	34.0
	75	59.5	57.8	74.6	70.7	57.4	55.7	60.1	57.8	56.8	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	1.4	1.3	3.5	2.7	4.4	5.6	1.0	1.6	0.0	0.0
	75	17.5	16.8	23.9	20.3	19.0	21.4	20.3	17.3	7.2	6.7
		Percentage of sales									
Annual result before taxes on income	25	0.9	0.9	- 0.1	1.1	1.2	1.3	1.0	0.9	0.6	0.3
	50	4.2	4.0	4.4	4.8	3.9	4.4	4.3	3.9	4.5	3.7
	75	9.9	9.3	10.2	12.3	9.3	9.8	9.3	8.5	10.9	9.4
Annual result and depreciation	25	2.7	2.7	1.5	3.7	2.8	3.2	2.7	2.6	2.7	2.7
	50	6.2	6.2	6.4	8.8	5.8	6.1	6.5	5.9	6.6	6.3
	75	12.5	12.3	12.9	17.2	11.5	12.1	11.3	10.4	13.5	12.1
Trade receivables	25	4.4	4.3	2.8	3.5	4.6	4.5	5.4	5.2	3.5	3.2
	50	8.5	7.9	7.7	7.7	8.3	7.9	9.2	8.5	7.6	7.0
	75	12.9	12.2	14.0	12.4	13.4	13.1	13.1	12.5	11.6	10.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.2	- 0.4	2.3	2.7	2.9	2.8	1.9	2.1	1.8
	50	6.6	6.4	6.9	7.9	6.5	7.1	6.6	5.3	6.5	6.8
	75	14.0	13.0	17.4	17.4	14.7	14.0	11.8	10.7	14.1	11.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	3.9	- 14.2	5.9	3.4	1.5	6.6	5.4	4.6	4.2
	50	17.5	15.9	15.7	19.9	14.8	14.2	20.8	15.9	15.8	16.2
	75	40.9	38.5	42.1	60.6	44.1	38.9	44.6	40.8	35.1	32.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	118.6	123.3	78.8	74.3	137.7	153.3	125.3	121.7	108.7	114.8
	50	217.0	222.7	210.3	253.0	267.0	279.3	229.1	237.5	186.0	189.5
	75	480.3	503.4	548.3	584.3	713.5	847.1	497.4	503.8	344.3	349.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.9	54.8	36.8	42.1	48.1	53.0	52.8	52.5	70.4	68.4
	50	110.4	111.2	102.8	106.1	112.4	110.8	106.7	104.3	122.1	130.6
	75	238.6	255.8	229.5	256.6	311.6	283.7	245.0	232.4	230.4	254.6
		Percentage of cost of materials									
Trade payables	25	4.1	3.6	3.9	3.2	4.1	4.0	3.8	3.3	4.6	3.6
	50	7.2	7.0	9.9	10.2	7.6	6.9	7.1	7.0	6.9	6.0
	75	12.8	12.7	24.0	23.5	13.4	12.5	12.0	12.3	12.3	10.9

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							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	98.5	99.9	97.8	95.9	97.0	97.1	98.3	99.6	98.6	100.1
Change in finished goods	1.5	0.1	2.2	4.1	3.0	2.9	1.7	0.4	1.4	-0.1
Interest and similar income	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.3	0.2
Other income	3.5	3.3	3.0	3.1	2.0	2.2	2.2	2.4	3.8	3.6
of which: Income from long-term equity investments	1.0	1.0	0.0	0.0	0.1	0.1	0.3	0.3	1.2	1.1
Total income	103.7	103.6	103.2	103.3	102.1	102.4	102.3	102.5	104.1	103.8
Expenses	Percentage of gross revenue									
Cost of materials	55.5	55.0	38.7	39.3	46.1	46.1	50.5	50.0	56.8	56.3
Personnel expenses	24.9	26.0	36.7	36.0	33.0	33.7	29.6	30.6	23.7	24.8
Depreciation	2.5	2.8	3.5	3.5	2.5	2.6	2.5	2.6	2.5	2.9
of which: Depreciation of tangible fixed assets	2.3	2.4	3.4	3.4	2.3	2.4	2.3	2.3	2.3	2.4
Interest and similar expenses	1.4	1.4	1.1	1.0	0.7	0.7	0.8	0.8	1.5	1.5
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	14.2	14.9	17.9	18.0	14.8	14.9	14.2	14.6	14.2	15.0
Total expenses before taxes on income	98.5	100.1	97.8	97.8	97.2	98.2	97.6	98.7	98.7	100.4
Annual result before taxes on income	5.3	3.5	5.4	5.5	5.0	4.2	4.8	3.8	5.4	3.4
Taxes on income	1.1	1.1	1.4	1.2	1.3	1.2	1.2	1.1	1.1	1.1
Annual result	4.2	2.4	4.0	4.2	3.7	3.0	3.6	2.7	4.3	2.3
Profit and loss transfers (parent company)	0.5	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.6	0.1
Profit and loss transfers (subsidiary)	1.8	1.1	0.3	0.3	0.3	0.3	0.8	0.4	2.0	1.2
Profit for the year	3.0	1.4	3.8	4.1	3.5	2.8	2.9	2.4	3.0	1.2
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	0.9	0.9	1.1	0.8	0.8	0.9	1.0	1.1	0.9
Tangible fixed assets	13.1	13.2	28.9	27.3	19.6	19.4	17.0	17.4	12.4	12.4
of which: Land and buildings	6.0	6.0	14.0	13.6	8.0	8.3	8.0	8.0	5.6	5.7
Inventories	27.4	26.3	24.2	27.7	38.2	40.6	36.8	36.8	25.8	24.6
of which: Finished goods and merchandise	4.7	4.8	7.4	7.2	6.8	7.2	5.4	5.8	4.6	4.5
Cash	6.4	6.7	15.1	14.2	12.9	12.1	11.2	10.8	5.6	6.1
Receivables	27.4	27.3	27.4	26.2	24.3	23.2	28.4	28.4	27.3	27.2
Short-term	25.6	25.3	27.2	25.8	23.3	22.2	26.8	26.4	25.5	25.2
of which:										
Trade receivables	9.3	8.4	14.6	13.8	15.2	13.9	15.0	14.1	8.3	7.5
Receivables from affiliated companies	14.5	15.2	7.3	6.9	5.3	5.3	9.4	9.9	15.4	16.1
Long-term	1.8	2.0	0.2	0.4	1.0	1.0	1.6	2.0	1.9	2.0
of which: Loans to affiliated companies	1.3	1.5	0.2	0.1	0.6	0.6	1.1	1.3	1.4	1.5
Securities	1.6	2.7	0.9	1.2	0.9	0.8	1.2	1.3	1.6	2.9
Other long-term equity investments	22.8	22.6	1.8	1.6	2.9	2.8	4.1	3.9	25.9	25.6
of which: Goodwill	0.4	0.3	0.3	0.3	0.5	0.5	0.5	0.5	0.4	0.3
Capital	Percentage of the balance sheet total									
Equity	31.2	29.8	34.1	34.9	34.6	34.8	34.4	35.4	30.6	28.9
Liabilities	53.5	54.6	58.4	58.0	56.3	56.6	53.3	52.1	53.5	54.9
Short-term	37.2	37.0	39.9	41.3	45.4	45.9	44.7	44.2	35.9	35.8
of which:										
Liabilities to banks	2.4	2.5	9.4	9.0	7.1	7.5	5.3	5.6	1.8	2.0
Trade payables	5.8	5.1	7.7	8.1	7.3	6.6	6.3	6.0	5.6	5.0
Liabilities to affiliated companies	13.9	15.5	6.2	5.1	8.5	7.8	12.5	12.6	14.2	16.1
Long-term	16.4	17.6	18.6	16.8	11.0	10.7	8.5	7.9	17.6	19.1
of which:										
Liabilities to banks	3.6	4.2	12.1	10.6	6.6	6.6	4.1	4.0	3.4	4.2
Liabilities to affiliated companies	12.1	12.8	3.4	3.3	3.2	2.8	3.7	3.2	13.5	14.4
Provisions	15.1	15.3	7.3	6.9	8.9	8.5	12.3	12.4	15.6	15.9
of which: Provisions for pensions	6.7	7.1	2.2	2.0	2.4	2.4	4.0	4.2	7.2	7.6
Other ratios	Percentage of sales									
Annual result before taxes on income	5.4	3.5	5.5	5.7	5.1	4.3	4.9	3.8	5.5	3.4
Annual result and depreciation	6.8	5.2	7.6	8.0	6.4	5.8	6.2	5.4	6.9	5.2
Trade receivables	9.1	8.6	11.7	11.5	11.0	10.4	11.6	10.9	8.6	8.2
	Percentage of the balance sheet total									
Sales	101.5	97.3	124.6	119.9	137.5	133.8	129.2	129.8	96.8	92.0
Annual result and interest paid	5.7	3.7	6.4	6.6	6.3	5.1	5.7	4.6	5.7	3.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.1	8.0	18.7	18.9	16.8	14.6	14.6	13.0	10.5	7.3
	Percentage of fixed assets									
Long-term equity and liabilities	136.3	138.3	170.1	173.7	193.5	195.5	194.9	191.3	130.9	133.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	87.7	91.7	107.6	98.6	80.6	75.3	86.5	85.9	88.0	93.1
Cash resources, short-term receivables and inventories	161.3	162.7	168.3	165.8	164.8	163.7	168.8	169.1	159.9	161.6
	Percentage of cost of materials									
Trade payables	10.1	9.6	15.6	16.6	11.1	10.5	9.5	9.2	10.1	9.7
Memo item:										
Balance sheet total in € billion	171.69	179.13	0.28	0.31	3.33	3.47	20.57	20.77	147.51	154.58
Sales in € billion	174.27	174.24	0.35	0.37	4.57	4.65	26.59	26.97	142.76	142.26
Number of enterprises	2 987	2 987	338	338	861	861	1 095	1 095	693	693

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							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	38.3	37.5	25.2	24.8	34.2	34.1	40.7	39.8	44.6	43.9
	50	48.1	47.4	38.6	37.1	44.6	43.8	49.3	48.5	53.4	53.1
	75	58.4	57.7	51.0	49.5	55.6	55.4	58.8	58.0	62.1	61.5
Personnel expenses	25	22.2	23.3	24.6	24.4	24.4	25.0	23.3	24.2	19.0	20.3
	50	30.3	31.6	35.3	36.2	33.1	34.7	29.8	31.3	25.4	27.5
	75	38.1	39.4	45.9	47.9	41.8	41.9	36.7	38.0	32.9	34.3
Depreciation	25	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.2
	50	1.9	2.0	2.2	2.4	1.8	1.9	1.8	2.0	1.9	2.0
	75	3.2	3.4	4.5	4.8	3.2	3.3	3.1	3.2	3.1	3.4
Annual result	25	0.8	0.4	0.4	0.3	0.8	0.7	0.8	0.4	1.2	0.2
	50	3.4	3.0	3.1	3.1	3.2	2.9	3.2	2.7	4.0	3.5
	75	7.1	6.8	7.6	8.4	6.6	6.4	6.4	6.4	8.0	7.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.3	5.2	4.8	4.5	4.7	4.6	5.6	5.5	5.6	5.8
	50	12.7	13.3	14.7	14.5	12.3	12.7	12.6	13.6	12.7	12.9
	75	27.0	28.1	34.2	33.2	30.0	30.5	26.4	27.5	22.4	23.9
Inventories	25	20.3	20.4	6.1	8.6	18.8	19.4	24.4	24.2	21.2	20.7
	50	34.2	34.2	22.0	24.6	34.9	35.4	36.5	36.8	32.6	32.0
	75	49.5	49.0	39.7	44.3	52.6	52.9	50.8	49.7	46.0	45.2
Equity	25	14.1	15.1	6.2	9.2	13.1	14.2	15.4	16.7	16.3	16.7
	50	30.4	32.1	25.1	26.5	30.6	33.4	31.1	33.0	29.8	30.3
	75	52.5	54.7	50.4	54.2	54.4	58.0	51.0	52.5	53.2	55.0
Short-term liabilities	25	22.7	21.4	18.6	18.4	22.2	19.4	23.6	22.9	23.3	21.9
	50	42.6	41.2	42.2	41.9	42.4	40.9	43.6	42.4	42.0	39.5
	75	64.8	62.4	75.2	70.9	65.2	63.0	64.4	62.1	61.3	59.8
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	3.2	3.3	7.3	7.8	7.3	7.3	3.5	3.9	0.0	0.0
	75	19.2	19.9	29.5	31.0	24.6	24.5	18.8	19.7	7.2	7.6
		Percentage of sales									
Annual result before taxes on income	25	1.2	0.6	0.8	0.5	1.2	0.8	1.1	0.6	1.6	0.3
	50	4.4	4.0	3.9	4.0	4.2	3.8	4.2	3.8	5.2	4.5
	75	9.1	8.7	9.5	10.9	9.0	8.6	8.4	8.2	10.1	9.0
Annual result and depreciation	25	3.4	2.7	2.9	2.7	3.4	3.1	3.2	2.4	3.7	2.6
	50	6.8	6.5	7.1	7.1	6.8	6.5	6.4	6.0	7.6	7.2
	75	12.1	11.6	13.9	14.7	12.0	11.0	11.4	11.1	12.5	11.8
Trade receivables	25	5.4	4.8	3.2	3.3	5.6	4.8	6.2	5.5	5.1	4.8
	50	9.1	8.6	7.1	6.9	9.3	8.5	9.8	9.4	8.4	7.9
	75	14.3	13.6	15.6	13.9	14.3	13.8	14.6	13.7	13.1	12.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	1.8	1.8	1.8	2.5	2.1	2.2	1.6	2.5	1.5
	50	6.3	5.4	6.3	6.4	6.3	5.7	6.0	5.2	6.6	5.5
	75	12.0	11.5	15.7	14.8	12.5	11.8	11.1	11.0	12.0	10.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	3.5	1.1	0.4	4.1	4.0	5.2	3.9	5.7	3.4
	50	14.7	14.2	12.0	13.1	13.9	14.1	14.8	14.3	16.5	14.9
	75	36.2	35.3	41.6	38.8	39.7	39.0	34.6	33.7	32.5	33.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	118.9	118.0	95.7	101.8	115.1	120.1	127.3	126.0	121.9	111.4
	50	204.6	205.5	196.7	214.5	220.6	228.0	211.9	207.2	184.6	184.6
	75	416.2	414.6	491.2	547.7	487.2	511.8	419.9	391.9	317.9	315.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.3	51.0	48.6	43.1	43.6	41.2	52.0	54.6	58.0	56.6
	50	88.0	89.8	103.5	103.7	82.6	85.1	85.8	85.6	94.2	96.3
	75	185.3	184.2	264.0	262.3	196.1	203.6	163.0	165.0	170.1	173.9
		Percentage of cost of materials									
Trade payables	25	4.7	4.2	4.0	4.4	4.6	3.9	4.9	4.3	5.0	4.3
	50	8.2	7.5	11.1	9.9	8.6	7.5	7.8	7.4	7.9	7.1
	75	13.7	13.0	22.0	23.7	15.6	14.6	12.5	12.0	11.5	11.0

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	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.6	100.1	97.3	95.1	96.8	97.2	98.1	99.8	98.7	100.3
Change in finished goods	1.4	- 0.1	2.7	4.9	3.2	2.8	1.9	0.2	1.3	- 0.3
Interest and similar income	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.3	0.3
Other income	3.9	3.7	3.2	3.2	2.0	2.4	2.3	2.5	4.3	3.9
of which: Income from long-term equity investments	1.1	1.1	0.0	0.0	0.1	0.1	0.3	0.3	1.3	1.3
Total income	104.2	103.9	103.4	103.4	102.2	102.5	102.5	102.6	104.5	104.2
Expenses										
Cost of materials	56.5	55.9	39.3	40.1	46.5	46.3	51.0	50.5	57.9	57.4
Personnel expenses	24.4	25.5	36.8	36.2	33.0	33.8	29.4	30.5	23.2	24.2
Depreciation	2.6	2.9	3.2	3.4	2.5	2.7	2.6	2.7	2.6	2.9
of which: Depreciation of tangible fixed assets	2.3	2.4	3.2	3.3	2.4	2.5	2.3	2.4	2.3	2.4
Interest and similar expenses	1.5	1.4	1.0	1.0	0.7	0.7	0.8	0.8	1.7	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	14.3	15.1	17.9	18.0	14.8	15.1	14.2	14.8	14.3	15.1
Total expenses before taxes on income	99.3	100.8	98.4	98.8	97.6	98.7	98.0	99.2	99.6	101.2
Annual result before taxes on income	4.9	3.1	5.1	4.6	4.6	3.8	4.4	3.4	5.0	3.0
Taxes on income	1.1	1.1	1.4	1.2	1.3	1.2	1.3	1.1	1.1	1.1
Annual result	3.8	2.0	3.7	3.4	3.3	2.6	3.2	2.3	3.9	1.9
Profit and loss transfers (parent company)	0.7	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.8	0.1
Profit and loss transfers (subsidiary)	2.2	1.3	0.4	0.3	0.4	0.4	0.9	0.5	2.6	1.5
Profit for the year	2.2	0.8	3.4	3.2	3.0	2.3	2.4	1.9	2.1	0.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	0.9	0.9	1.0	0.8	0.8	0.9	1.0	1.1	0.9
Tangible fixed assets	12.3	12.3	28.1	26.3	19.5	19.3	16.6	17.0	11.5	11.5
of which: Land and buildings	5.6	5.7	13.9	13.3	7.8	8.1	7.9	7.9	5.2	5.3
Inventories	26.2	24.8	24.6	28.5	38.0	39.9	36.3	36.1	24.6	23.0
of which: Finished goods and merchandise	4.6	4.6	7.3	7.1	6.8	7.3	5.3	5.7	4.5	4.4
Cash	5.6	6.1	15.5	14.4	13.3	12.3	10.9	10.5	4.7	5.4
Receivables	26.7	26.8	27.3	26.1	24.1	23.6	29.0	29.2	26.4	26.5
Short-term	24.9	24.9	27.0	25.8	23.3	22.7	27.3	27.1	24.6	24.6
of which:										
Trade receivables	8.7	7.8	14.5	13.7	15.1	14.2	14.8	14.2	7.7	6.8
Receivables from affiliated companies	14.4	15.4	7.1	7.0	5.2	5.4	9.9	10.4	15.2	16.3
Long-term	1.8	1.9	0.2	0.4	0.8	0.9	1.7	2.1	1.8	1.9
of which: Loans to affiliated companies	1.3	1.4	0.2	0.2	0.6	0.6	1.3	1.5	1.3	1.5
Securities	1.7	3.0	1.1	1.3	0.8	0.7	1.1	1.2	1.8	3.3
Other long-term equity investments	26.2	25.7	1.9	1.7	3.1	3.0	4.7	4.4	29.7	29.0
of which: Goodwill	0.4	0.3	0.4	0.3	0.6	0.6	0.6	0.6	0.3	0.3
Capital										
Equity	32.1	30.5	35.8	36.2	36.6	36.9	37.1	38.3	31.3	29.3
Liabilities	52.8	54.2	56.5	56.5	54.2	54.4	50.3	48.9	53.1	54.8
Short-term	35.0	34.9	38.5	40.5	43.5	43.7	42.2	41.3	33.8	33.9
of which:										
Liabilities to banks	2.1	2.2	8.1	8.2	7.0	7.4	5.0	5.3	1.6	1.7
Trade payables	5.8	5.1	7.8	8.4	7.0	6.5	6.4	6.1	5.7	4.9
Liabilities to affiliated companies	12.8	14.7	5.6	4.3	7.4	6.5	10.5	10.5	13.3	15.4
Long-term	17.8	19.3	18.0	16.0	10.7	10.7	8.2	7.5	19.2	21.0
of which:										
Liabilities to banks	3.5	4.3	11.9	10.0	6.5	6.5	3.8	3.8	3.4	4.3
Liabilities to affiliated companies	13.5	14.5	3.1	3.0	3.1	2.8	3.7	3.1	15.1	16.2
Provisions	14.8	15.1	7.6	6.9	9.1	8.6	12.4	12.7	15.3	15.6
of which: Provisions for pensions	6.7	7.1	2.5	2.2	2.7	2.6	4.2	4.4	7.1	7.5
Other ratios	Percentage of sales									
Annual result before taxes on income	5.0	3.1	5.2	4.8	4.7	3.9	4.5	3.4	5.0	3.0
Annual result and depreciation	6.4	4.8	7.1	7.2	6.0	5.4	5.8	5.0	6.6	4.8
Trade receivables	9.1	8.5	12.1	12.0	11.3	10.9	11.9	11.2	8.5	7.9
	Percentage of the balance sheet total									
Sales	95.5	91.1	120.1	114.0	133.5	129.9	124.9	126.4	90.5	85.6
Annual result and interest paid	5.1	3.1	5.8	5.3	5.6	4.4	5.0	3.9	5.1	3.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.9	7.0	17.5	16.6	16.0	13.8	14.0	12.3	9.3	6.3
	Percentage of fixed assets									
Long-term equity and liabilities	133.5	136.2	178.3	182.1	203.1	205.7	202.6	199.6	127.5	130.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	89.0	94.9	112.5	101.1	84.9	80.8	92.1	92.6	88.5	95.7
Cash resources, short-term receivables and inventories	163.8	166.0	176.5	171.4	172.2	172.1	178.3	179.9	161.1	163.6
	Percentage of cost of materials									
Trade payables	10.6	10.0	16.1	17.4	11.0	10.5	9.8	9.5	10.7	10.1
Memo item:										
Balance sheet total in € billion	142.68	149.78	0.25	0.27	2.79	2.91	16.74	16.83	122.90	129.77
Sales in € billion	136.20	136.49	0.29	0.31	3.73	3.79	20.91	21.27	111.27	111.13
Number of enterprises	2 371	2 371	281	281	703	703	865	865	522	522

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	38.7	38.0	26.6	25.6	34.8	34.7	41.2	41.1	45.5	44.6
	50	48.6	48.0	39.1	37.7	45.1	44.3	50.1	49.2	54.6	54.2
	75	59.0	58.3	51.3	50.5	56.1	56.0	59.6	58.4	63.2	62.1
Personnel expenses	25	22.1	23.2	24.6	24.7	24.3	25.1	23.3	24.3	18.3	19.5
	50	30.2	31.5	36.0	36.3	33.0	34.7	29.7	31.1	24.7	26.5
	75	38.1	39.3	46.1	47.4	41.8	41.7	36.3	37.6	32.9	34.1
Depreciation	25	1.1	1.1	0.9	1.0	1.0	1.1	1.0	1.1	1.1	1.2
	50	1.9	2.0	2.2	2.2	1.8	1.9	1.9	2.0	1.9	2.0
	75	3.2	3.4	4.2	4.3	3.2	3.3	3.1	3.2	3.1	3.5
Annual result	25	0.6	0.3	0.4	0.2	0.6	0.5	0.6	0.2	0.8	0.0
	50	3.1	2.7	2.7	2.5	2.9	2.5	3.0	2.5	3.6	3.4
	75	6.6	6.3	7.0	7.7	6.1	5.9	6.2	5.9	7.8	7.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.0	4.9	4.3	3.9	4.5	4.4	5.0	5.1	5.5	5.7
	50	12.2	12.6	13.1	12.8	11.9	12.4	12.1	12.6	12.6	12.8
	75	26.3	27.3	30.4	31.7	28.2	29.4	26.0	27.4	21.9	23.5
Inventories	25	19.8	19.8	7.3	9.1	18.8	19.0	23.7	23.2	20.2	19.5
	50	34.0	33.9	24.1	25.7	34.8	35.2	36.4	36.5	32.1	31.0
	75	49.5	48.8	40.3	44.8	52.7	52.8	50.8	49.5	45.7	44.7
Equity	25	16.6	18.0	7.7	10.3	16.5	18.7	18.7	19.6	17.9	18.8
	50	33.8	35.4	28.4	28.8	34.8	36.3	35.0	36.7	33.0	34.3
	75	56.8	58.3	54.8	56.4	56.8	59.9	56.1	56.0	59.1	59.6
Short-term liabilities	25	20.7	19.3	16.9	17.7	21.0	17.8	21.0	21.0	20.9	18.8
	50	39.3	37.7	40.5	42.3	40.1	37.6	39.5	38.6	37.9	35.7
	75	62.1	59.3	73.2	67.9	63.0	60.8	60.9	58.3	59.2	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	2.7	2.4	4.8	5.4	7.2	6.5	3.1	3.1	0.0	0.0
	75	17.9	18.3	24.9	26.4	23.8	22.8	16.9	18.4	6.6	6.3
		Percentage of sales									
Annual result before taxes on income	25	0.9	0.4	0.7	0.2	1.0	0.7	0.8	0.3	1.1	0.1
	50	4.0	3.7	3.5	3.4	3.9	3.6	3.9	3.4	4.7	4.4
	75	8.6	8.3	8.6	9.6	8.5	7.8	8.2	7.9	9.9	8.9
Annual result and Depreciation	25	2.9	2.4	2.6	2.4	3.2	2.8	2.7	2.0	3.2	2.3
	50	6.5	6.1	6.6	6.2	6.4	6.2	6.2	5.7	7.2	7.1
	75	11.7	11.2	12.4	13.1	11.3	10.6	11.1	10.5	12.4	11.8
Trade receivables	25	5.6	4.9	3.4	3.4	6.0	4.9	6.4	5.6	5.1	4.6
	50	9.2	8.7	7.5	7.3	9.5	8.9	10.2	9.5	8.3	7.7
	75	14.6	13.8	16.0	14.5	14.9	14.3	15.2	14.3	12.9	12.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.5	1.6	1.5	2.3	1.8	1.8	1.1	2.0	1.4
	50	5.8	4.9	5.4	5.2	5.8	5.0	5.7	4.7	5.8	5.1
	75	10.8	10.4	12.9	12.6	10.9	10.3	9.9	9.9	11.2	10.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	3.1	1.9	0.3	-1.5	2.7	2.5	3.8	2.0	3.3	1.3
	50	13.6	12.9	10.9	10.6	12.3	12.1	13.9	13.3	15.5	14.3
	75	35.8	36.1	39.7	32.8	38.8	38.6	34.8	34.7	33.9	36.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	127.8	128.8	110.3	108.6	126.7	134.6	137.7	137.0	125.2	122.6
	50	220.5	222.3	227.4	247.1	246.8	247.1	233.6	220.3	188.4	191.8
	75	448.7	460.5	593.8	614.0	522.7	568.8	448.5	414.8	321.3	319.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.7	53.6	54.6	45.8	45.0	45.0	54.0	57.8	59.7	58.0
	50	96.3	97.0	108.7	105.3	92.2	97.0	92.0	92.3	102.7	105.1
	75	210.5	212.0	280.3	273.0	211.6	237.1	193.9	185.8	208.2	214.0
		Percentage of cost of materials									
Trade payables	25	4.8	4.2	4.1	4.5	4.7	4.0	5.0	4.3	5.0	4.2
	50	8.3	7.6	11.5	10.6	8.6	7.8	8.3	7.5	7.9	7.1
	75	13.8	13.3	22.7	25.4	15.6	14.9	12.9	12.5	11.8	11.1

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							
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Income statement	Percentage of gross revenue									
Income	98.4	99.3	100.2	100.0	98.0	96.4	98.9	98.9	98.3	99.4
Sales	1.6	0.7	-0.2	0.0	2.0	3.6	1.1	1.1	1.7	0.6
Change in finished goods	0.1	0.2	0.0	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Interest and similar income	2.1	2.1	2.2	2.6	1.9	1.6	1.6	1.9	2.2	2.2
Other income	0.5	0.5	0.0	0.0	0.1	0.0	0.3	0.3	0.5	0.6
of which: Income from long-term equity investments	102.2	102.3	102.3	102.6	102.0	101.8	101.7	102.0	102.3	102.4
Total income	51.9	51.6	35.4	34.5	44.2	45.0	48.5	48.3	52.8	52.4
Expenses	26.3	27.8	36.2	34.9	33.3	33.3	30.1	30.9	25.5	27.1
Cost of materials	2.4	2.5	4.5	4.0	2.5	2.3	2.3	2.4	2.4	2.5
Personnel expenses	2.2	2.3	4.4	3.9	2.2	2.2	2.1	2.2	2.3	2.4
Depreciation	1.0	1.1	1.1	1.1	0.7	0.7	0.9	0.9	1.0	1.1
of which: Depreciation of tangible fixed assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Interest and similar expenses	13.8	14.3	17.7	17.8	14.6	14.4	13.9	14.1	13.8	14.4
Operating taxes	95.5	97.4	95.0	92.4	95.4	95.8	95.7	96.7	95.5	97.5
Other expenses	6.7	4.9	7.2	10.2	6.7	6.0	6.0	5.3	6.8	4.8
Total expenses before taxes on income	1.0	0.9	1.4	1.6	1.1	1.0	1.0	0.9	1.0	0.9
Annual result before taxes on income	5.7	4.1	5.8	8.6	5.6	4.9	5.0	4.4	5.8	4.0
Taxes on income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Annual result	0.1	0.2	0.0	0.0	0.0	0.0	0.2	0.1	0.0	0.2
Profit and loss transfers (parent company)	5.6	3.9	5.8	8.6	5.6	4.9	4.9	4.3	5.8	3.8
Profit and loss transfers (subsidiary)	Balance sheet									
Profit for the year	Percentage of the balance sheet total									
Assets	1.0	1.0	1.0	1.3	0.6	0.7	0.8	0.9	1.1	1.0
Intangible fixed assets	17.1	17.5	34.6	35.2	20.5	20.2	18.7	19.1	16.7	17.2
Tangible fixed assets	7.8	7.9	14.9	16.0	9.2	8.9	8.4	8.6	7.7	7.8
of which: Land and buildings	33.0	33.9	21.3	22.2	39.2	44.1	38.9	39.6	32.0	32.7
Inventories	5.2	5.3	7.9	8.6	7.2	6.9	5.9	6.4	5.0	5.1
of which: Finished goods and merchandise	10.3	10.0	12.6	12.6	10.9	10.8	12.3	12.0	9.9	9.7
Cash	30.9	29.7	28.4	26.6	25.3	20.9	25.9	24.6	31.8	30.7
Receivables	28.8	27.5	28.2	25.9	23.4	19.7	24.7	23.4	29.6	28.3
Short-term	11.9	11.6	15.0	14.7	15.4	12.5	15.5	13.6	11.2	11.3
of which:	15.0	14.0	8.7	6.5	6.0	5.2	7.1	7.7	16.4	15.1
Trade receivables	2.1	2.2	0.2	0.6	1.9	1.2	1.3	1.3	2.2	2.4
Receivables from affiliated companies	1.5	1.6	0.2	0.0	0.7	0.7	0.3	0.3	1.7	1.9
Long-term	0.9	0.9	0.0	0.0	1.4	1.4	1.7	1.6	0.7	0.7
of which: Loans to affiliated companies	6.5	6.6	1.1	1.2	1.6	1.5	1.5	1.8	7.4	7.5
Securities	0.6	0.6	0.2	0.2	0.4	0.3	0.1	0.1	0.7	0.6
Other long-term equity investments	26.4	26.4	22.4	24.1	24.3	24.0	22.5	23.0	27.1	27.0
Capital	57.1	56.9	72.0	69.5	67.4	68.1	66.1	65.9	55.5	55.2
Equity	47.7	47.7	49.7	47.1	54.9	57.3	56.1	56.5	46.2	46.1
Liabilities	3.6	3.9	17.8	14.6	8.0	8.2	6.5	6.7	3.0	3.4
Short-term	5.7	5.4	6.9	6.3	8.5	7.3	6.1	5.5	5.6	5.3
of which:	19.3	19.8	10.3	11.9	14.1	14.6	21.0	21.5	19.1	19.7
Liabilities to banks	9.4	9.2	22.3	22.4	12.5	10.8	10.0	9.4	9.3	9.1
Trade payables	3.9	4.0	13.9	15.1	7.0	6.6	5.3	5.1	3.6	3.8
Liabilities to affiliated companies	5.1	4.6	5.0	5.2	3.6	2.8	3.6	3.4	5.3	4.8
Long-term	16.3	16.6	5.5	6.3	8.3	7.9	11.4	11.1	17.3	17.7
of which: Provisions for pensions	6.9	7.3	0.6	0.7	1.0	1.0	3.3	3.4	7.6	8.1
Provisions	Other Ratios									
Annual result before taxes on income	6.8	5.0	7.2	10.2	6.8	6.2	6.1	5.4	6.9	4.9
Annual result and depreciation	8.2	6.6	10.3	12.6	8.3	7.5	7.4	6.9	8.3	6.5
Trade receivables	9.1	9.0	9.6	8.9	9.7	8.1	10.5	9.4	8.8	9.0
	Percentage of the balance sheet total									
Sales	131.2	128.6	155.6	165.8	158.2	154.4	148.3	144.6	127.9	125.5
Annual result and interest paid	8.9	6.6	10.8	16.2	10.2	9.1	8.9	7.8	8.9	6.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.9	13.4	24.7	33.0	20.1	17.8	16.7	15.3	16.9	12.9
	Percentage of fixed assets									
Long-term equity and liabilities	157.9	154.3	122.5	123.2	145.7	143.7	158.4	153.1	158.1	154.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	82.9	79.5	82.1	81.8	62.5	53.3	68.2	64.9	86.2	83.1
Cash resources, short-term receivables and inventories	152.1	150.5	125.0	128.9	134.1	130.3	137.5	135.1	155.4	154.0
	Percentage of cost of materials									
Trade payables	8.2	8.0	12.6	11.1	12.0	10.2	8.4	7.8	8.1	8.0
Memo item:	Balance sheet total in € billion									
Balance sheet total in € billion	29.01	29.35	0.04	0.04	0.53	0.56	3.83	3.94	24.61	24.82
Sales in € billion	38.06	37.75	0.06	0.06	0.84	0.86	5.68	5.70	31.48	31.13
Number of enterprises	616	616	57	57	158	158	230	230	171	171

I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.0	35.8	21.9	21.2	33.2	33.0	39.6	37.7	41.8	41.0
	50	46.1	45.1	34.7	32.7	42.1	41.9	46.7	45.9	50.7	50.6
	75	55.6	55.6	47.2	43.6	53.0	53.1	55.3	55.7	58.8	58.6
Personnel expenses	25	22.7	23.4	24.1	21.0	24.4	24.0	23.6	23.8	20.5	22.3
	50	30.4	32.1	32.6	33.9	33.7	34.3	30.4	32.8	27.7	28.8
	75	38.3	39.6	45.4	49.2	41.8	43.0	37.7	39.3	32.6	34.9
Depreciation	25	1.2	1.2	1.2	1.1	1.2	1.2	1.2	1.2	1.1	1.1
	50	1.8	2.0	3.0	2.9	1.9	1.9	1.7	2.0	1.9	2.1
	75	3.3	3.4	6.7	6.9	3.6	3.3	2.9	3.1	3.0	3.3
Annual result	25	1.9	1.1	2.1	2.9	1.7	1.4	1.9	1.0	2.2	0.6
	50	4.8	4.3	6.1	7.4	4.8	4.4	4.2	4.0	5.2	4.2
	75	8.7	8.4	10.5	13.3	9.8	8.6	7.7	7.6	8.7	7.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.6	6.5	9.8	8.9	5.7	4.9	7.0	7.6	5.8	6.4
	50	15.2	16.0	23.2	21.8	13.3	14.7	15.9	16.2	13.2	15.4
	75	30.9	30.1	53.7	53.9	38.0	40.0	28.5	27.9	24.5	25.1
Inventories	25	22.1	22.7	3.3	5.0	18.8	20.3	26.6	26.6	23.7	23.7
	50	34.7	35.0	15.5	15.4	35.1	37.6	37.6	38.2	33.5	34.3
	75	49.5	49.4	33.5	36.6	50.9	58.2	50.4	49.8	47.4	47.4
Equity	25	6.8	6.9	1.1	0.6	4.3	4.9	7.0	7.1	11.4	10.6
	50	19.7	20.8	13.3	14.9	17.4	17.2	19.8	21.0	21.6	24.0
	75	36.3	36.4	42.0	45.8	39.4	41.9	32.8	34.3	35.6	34.6
Short-term liabilities	25	35.0	33.8	19.1	21.0	35.0	37.5	36.6	37.1	34.2	34.6
	50	54.1	52.6	45.5	40.6	53.8	52.9	56.5	55.6	52.1	51.4
	75	72.2	72.1	77.9	76.9	73.6	74.4	73.8	73.5	65.4	64.7
Liabilities to banks	25	0.0	0.0	0.3	1.9	0.1	0.0	0.0	0.0	0.0	0.0
	50	5.7	6.6	26.5	25.3	8.9	10.2	7.2	7.1	0.5	0.5
	75	25.6	25.8	44.1	51.7	33.2	33.2	24.4	24.2	10.2	12.8
		Percentage of sales									
Annual result before taxes on income	25	2.3	1.5	2.1	3.1	2.2	1.8	2.2	1.6	3.2	0.8
	50	5.7	5.4	7.1	8.5	5.8	5.5	5.0	4.9	6.3	5.0
	75	10.6	10.1	12.7	13.9	11.6	10.5	9.7	8.8	10.6	9.2
Annual result and Depreciation	25	4.5	3.6	4.5	6.7	4.6	4.4	4.4	3.4	4.8	2.8
	50	8.1	7.8	12.3	14.2	8.6	8.1	6.9	7.0	8.7	7.4
	75	13.4	13.4	16.2	19.4	14.4	14.0	12.4	11.7	13.0	11.7
Trade receivables	25	5.0	4.4	2.8	3.2	4.3	3.8	6.0	4.8	4.9	5.1
	50	8.7	8.0	5.6	5.7	8.2	6.8	9.1	9.0	9.0	8.9
	75	13.4	12.4	13.7	9.7	13.1	10.5	13.3	12.7	14.4	14.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.3	3.1	3.1	6.7	4.4	3.6	4.0	3.2	4.6	1.8
	50	8.7	8.0	12.2	12.4	9.8	10.0	8.5	7.4	8.0	7.1
	75	15.8	14.9	22.6	28.2	19.0	19.1	14.0	13.5	14.3	11.2
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.7	7.6	4.2	9.8	8.8	9.7	8.3	7.7	10.3	6.2
	50	19.3	17.6	23.4	29.4	19.4	18.5	20.0	16.9	18.5	15.3
	75	36.4	33.8	48.3	75.4	46.5	39.5	33.8	31.2	30.7	29.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.5	84.6	52.6	51.3	76.5	73.4	99.3	94.6	99.8	85.0
	50	154.6	149.1	114.8	107.3	144.1	146.6	158.3	155.7	172.3	160.1
	75	285.6	269.0	156.0	162.9	296.4	315.2	271.9	257.7	304.2	306.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	43.1	41.8	36.0	32.2	38.1	31.8	42.4	46.0	53.9	53.1
	50	70.6	67.8	78.0	97.0	63.3	55.5	67.4	66.6	79.9	77.8
	75	107.1	113.8	165.0	217.6	96.9	96.5	100.9	99.6	107.0	114.6
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	3.5	2.8	4.4	3.5	4.7	4.3	4.5	4.6
	50	7.6	7.0	9.7	7.9	8.5	6.8	6.9	7.1	8.0	7.0
	75	12.4	11.5	17.8	20.0	16.0	13.7	11.1	10.4	11.1	10.9

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.9	98.1	96.6	98.0	97.4	98.4	99.7	99.8	99.9
Change in finished goods	0.3	0.1	1.9	3.4	2.0	2.6	1.6	0.3	0.2	0.1
Interest and similar income	0.4	0.5	0.3	0.2	0.1	0.1	0.2	0.1	0.4	0.5
Other income	7.1	6.2	3.6	6.9	2.6	2.5	2.5	1.9	7.2	6.3
of which: Income from long-term equity investments	2.6	2.1	0.0	0.0	0.0	0.0	0.9	0.3	2.6	2.1
Total income	107.6	106.7	103.9	107.1	102.6	102.6	102.7	102.0	107.6	106.8
Expenses										
Cost of materials	70.0	70.7	50.4	48.4	50.1	49.3	55.9	55.6	70.2	70.9
Personnel expenses	14.4	14.8	30.0	30.5	30.5	32.1	26.1	26.5	14.3	14.6
Depreciation	3.1	3.8	2.0	3.4	3.2	2.7	2.8	3.6	3.1	3.8
of which: Depreciation of tangible fixed assets	3.0	3.3	2.0	3.4	2.9	2.6	2.7	2.8	3.0	3.3
Interest and similar expenses	2.1	1.7	1.1	1.1	0.7	0.6	0.8	0.9	2.2	1.7
Operating taxes	0.0	0.0	0.1	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	15.4	15.2	16.9	16.9	15.5	15.5	13.2	13.5	15.4	15.2
Total expenses before taxes on income	105.1	106.3	100.5	100.4	100.1	100.3	98.9	100.2	105.2	106.4
Annual result before taxes on income	2.4	0.4	3.4	6.7	2.6	2.3	3.8	1.8	2.4	0.4
Taxes on income	1.0	1.1	1.1	1.0	0.8	0.7	0.9	0.8	1.0	1.2
Annual result	1.4	-0.7	2.4	5.6	1.7	1.6	2.8	1.0	1.4	-0.7
Profit and loss transfers (parent company)	2.5	4.8	0.0	0.0	0.0	0.0	0.2	-0.1	2.5	4.9
Profit and loss transfers (subsidiary)	1.0	1.4	0.1	0.2	0.9	0.6	0.5	-0.3	1.0	1.4
Profit for the year	2.9	2.8	2.2	5.4	0.9	1.0	2.5	1.2	3.0	2.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.2	0.5	0.5	0.6	1.6	1.4	1.5	1.5
Tangible fixed assets	12.9	12.6	28.1	38.6	23.4	20.6	23.3	23.9	12.8	12.5
of which: Land and buildings	3.6	3.6	13.0	17.0	9.4	8.6	8.2	7.8	3.5	3.6
Inventories	6.9	7.0	27.5	27.9	25.9	30.0	28.7	28.3	6.7	6.9
of which: Finished goods and merchandise	3.7	3.5	14.3	16.6	8.0	9.0	6.2	6.1	3.7	3.5
Cash	6.3	4.2	12.8	10.6	11.2	10.5	6.1	7.0	6.3	4.2
Receivables	28.9	32.5	30.2	21.7	35.7	34.9	33.9	34.3	28.9	32.4
Short-term	27.0	29.7	29.3	21.7	35.0	34.1	31.5	32.2	27.0	29.7
of which:										
Trade receivables	3.0	2.8	13.0	11.1	17.1	15.9	13.3	12.9	2.9	2.7
Receivables from affiliated companies	22.0	25.0	10.7	7.4	15.2	15.5	15.6	16.6	22.1	25.0
Long-term	1.9	2.7	0.9	0.0	0.6	0.8	2.4	2.1	1.9	2.7
of which: Loans to affiliated companies	1.8	2.7	0.0	0.0	0.3	0.5	2.2	1.8	1.8	2.7
Securities	7.1	7.0	0.0	0.0	0.1	0.1	0.4	0.4	7.1	7.0
Other long-term equity investments	36.2	34.9	0.5	0.3	2.8	2.8	5.5	4.4	36.4	35.2
of which: Goodwill	0.1	0.1	0.2	0.1	1.4	1.2	0.0	0.0	0.1	0.1
Capital										
Equity	24.7	26.0	13.4	20.9	44.9	43.0	33.3	34.5	24.6	25.9
Liabilities	49.6	47.7	78.6	74.0	46.7	49.6	56.1	55.0	49.6	47.6
Short-term	33.5	33.3	54.9	37.7	39.4	35.9	42.4	38.3	33.4	33.3
of which:										
Liabilities to banks	1.3	0.9	8.2	6.6	10.1	9.4	9.5	8.3	1.3	0.9
Trade payables	4.9	4.3	16.3	12.8	9.8	9.3	9.5	9.5	4.9	4.3
Liabilities to affiliated companies	25.9	26.2	12.4	8.3	13.4	9.5	15.9	13.7	25.9	26.3
Long-term	16.1	14.4	23.7	36.3	7.3	13.7	13.8	16.7	16.2	14.4
of which:										
Liabilities to banks	1.5	1.9	11.5	25.5	5.4	5.8	7.0	10.0	1.5	1.8
Liabilities to affiliated companies	13.5	11.8	5.9	5.8	1.2	6.9	5.7	5.1	13.5	11.8
Provisions	24.3	24.9	7.9	5.0	8.4	7.3	10.4	10.3	24.4	25.0
of which: Provisions for pensions	8.4	8.8	2.5	1.1	1.8	1.9	3.4	3.5	8.4	8.9
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	0.4	3.5	6.9	2.6	2.3	3.8	1.8	2.4	0.4
Annual result and depreciation	4.5	3.1	4.5	9.3	5.1	4.4	5.8	4.7	4.5	3.1
Trade receivables	3.2	3.1	7.7	8.1	10.8	10.8	8.4	8.0	3.1	3.0
Percentage of the balance sheet total										
Sales	92.5	90.2	169.4	136.9	158.0	147.7	158.4	159.8	92.0	89.7
Annual result and interest paid	3.3	0.9	6.0	9.6	3.9	3.4	5.9	3.1	3.3	0.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	6.1	4.1	10.2	18.7	18.2	14.1	15.1	12.7	6.0	4.0
Percentage of fixed assets										
Long-term equity and liabilities	86.7	87.5	133.5	147.8	197.2	235.5	153.2	171.6	86.4	87.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	107.7	109.9	76.8	85.5	117.4	124.2	89.6	103.1	107.8	109.9
Cash resources, short-term receivables and inventories	128.2	131.0	126.9	159.6	183.1	207.7	157.4	177.1	128.0	130.6
Percentage of cost of materials										
Trade payables	7.5	6.7	18.7	18.7	12.1	12.5	10.6	10.6	7.5	6.7
Memo item:										
Balance sheet total in € billion	397.44	417.57	0.02	0.03	0.29	0.31	2.49	2.51	394.65	414.73
Sales in € billion	367.48	376.66	0.03	0.03	0.45	0.45	3.94	4.01	363.05	372.17
Number of enterprises	503	503	37	37	86	86	145	145	235	235

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	48.8	47.8	32.3	34.4	32.2	34.2	44.0	47.3	54.6	53.1
	50	59.3	58.4	48.7	44.7	54.3	53.5	56.9	55.8	63.6	63.4
	75	68.9	68.3	58.5	54.3	65.6	64.2	64.6	64.8	72.8	71.7
Personnel expenses	25	16.4	17.3	22.5	23.6	21.6	22.0	17.9	19.6	13.6	14.7
	50	24.0	24.7	29.0	29.2	28.6	29.7	26.2	26.2	20.5	21.4
	75	31.9	32.7	35.9	39.4	37.3	40.2	33.8	35.0	26.8	27.7
Depreciation	25	1.1	1.2	0.7	0.8	0.9	0.8	1.1	1.2	1.5	1.6
	50	2.3	2.4	1.2	1.4	1.8	1.5	2.2	2.4	2.8	2.8
	75	4.0	4.3	2.8	2.9	3.2	3.2	4.0	4.3	4.2	4.7
Annual result	25	-0.5	-1.3	0.9	1.0	0.6	0.3	0.0	-0.7	-1.8	-3.1
	50	1.7	1.5	2.7	3.3	1.7	1.7	1.7	1.3	1.5	1.2
	75	4.9	4.5	4.7	8.9	4.7	4.6	5.6	4.5	4.5	3.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.7	8.4	6.1	3.7	6.0	5.1	8.2	8.7	11.7	10.9
	50	19.5	18.6	17.1	15.6	12.9	12.2	19.2	19.0	21.1	20.6
	75	33.5	33.3	45.0	35.7	31.4	30.3	34.9	35.1	32.9	31.8
Inventories	25	12.2	11.8	3.3	3.2	8.4	11.2	18.4	19.1	11.2	10.7
	50	24.5	24.9	18.9	25.9	30.1	35.0	31.2	29.6	19.5	17.5
	75	39.6	40.5	36.3	42.9	48.3	46.8	47.5	47.9	31.9	32.7
Equity	25	12.2	13.6	-20.0	0.0	10.0	10.2	15.3	17.5	13.7	13.7
	50	28.9	29.4	13.3	23.0	28.1	28.5	31.2	32.5	28.4	29.2
	75	49.3	51.0	41.2	40.9	55.3	53.4	55.3	54.7	46.5	46.3
Short-term liabilities	25	22.0	21.5	36.5	24.4	20.8	20.6	20.7	21.5	22.8	21.0
	50	40.9	37.6	52.7	46.0	50.1	45.4	40.8	37.2	37.1	34.0
	75	59.6	58.7	80.2	59.6	74.2	71.6	59.6	59.3	51.3	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	3.1	3.5	3.4	4.0	12.6	9.9	6.0	7.4	0.0	0.3
	75	25.8	26.8	37.7	33.3	29.0	29.6	27.6	30.4	18.7	18.0
		Percentage of sales									
Annual result before taxes on income	25	-0.2	-1.2	0.9	1.0	0.7	0.4	0.0	-0.8	-1.8	-2.9
	50	2.3	1.9	3.2	4.5	2.3	2.3	2.5	1.8	2.0	1.6
	75	5.9	5.5	6.7	11.4	6.2	5.6	7.4	5.7	5.3	4.7
Annual result and depreciation	25	2.1	1.5	2.7	3.0	2.1	1.8	2.4	2.0	1.3	0.2
	50	4.8	4.5	5.3	6.4	4.7	4.2	5.7	5.3	4.3	4.3
	75	9.4	8.8	10.4	14.4	10.4	9.1	10.1	9.0	8.7	8.3
Trade receivables	25	4.1	4.1	2.4	2.0	4.1	5.0	4.2	4.4	4.3	3.6
	50	7.7	7.3	7.4	6.3	9.1	8.1	8.3	7.6	7.4	7.1
	75	11.5	10.3	11.3	8.2	12.9	14.2	11.5	10.2	10.8	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.7	-0.6	1.5	3.0	2.7	2.0	1.1	0.0	-1.1	-3.0
	50	4.6	4.0	7.2	7.9	5.5	4.4	4.8	4.1	3.9	2.9
	75	10.6	9.2	17.3	25.2	10.7	10.4	11.2	9.3	9.1	7.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.3	1.7	1.3	8.1	5.3	1.9	5.3	5.3	1.5	-0.5
	50	14.0	11.7	19.7	22.8	17.1	11.5	14.9	12.4	13.0	10.6
	75	30.8	28.6	46.8	97.1	35.6	23.4	31.3	31.6	28.6	27.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.8	96.2	64.1	71.6	85.4	102.0	107.1	115.5	86.2	92.7
	50	155.7	164.2	178.2	184.4	176.8	190.6	177.9	189.3	129.4	144.3
	75	284.2	304.6	286.1	913.7	383.2	424.7	366.8	391.7	243.9	222.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	53.4	56.3	45.7	44.0	37.4	49.3	46.0	48.9	61.3	67.0
	50	93.7	95.6	79.5	73.6	85.3	81.4	81.6	93.3	104.1	99.9
	75	167.3	180.7	119.3	164.5	203.1	167.3	151.6	185.2	177.2	191.0
		Percentage of cost of materials									
Trade payables	25	5.7	5.4	5.9	3.5	6.4	6.1	5.4	5.9	5.6	5.2
	50	10.1	9.2	10.6	9.4	11.2	9.2	9.7	9.3	9.9	9.1
	75	15.5	15.1	27.8	20.8	22.1	20.0	16.2	15.9	14.0	13.2

I. Enterprises by economic sector

4.q) Manufacture of other transport equipment

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.7	98.4	101.4	98.5	99.4	97.2	98.6	98.1	98.7	98.4
Change in finished goods	1.3	1.6	- 1.4	1.5	0.6	2.8	1.4	1.9	1.3	1.6
Interest and similar income	0.4	0.3	0.1	0.1	0.2	0.2	0.2	0.1	0.4	0.3
Other income	6.8	4.8	3.8	3.9	3.8	4.8	3.5	1.6	6.9	4.9
of which: Income from long-term equity investments	0.9	0.8	0.0	0.0	0.7	0.4	0.1	0.0	0.9	0.8
Total income	107.2	105.1	104.0	104.0	104.0	105.0	103.6	101.7	107.3	105.2
Expenses										
Cost of materials	58.2	59.5	47.3	47.3	49.1	53.2	54.8	53.5	58.4	59.8
Personnel expenses	23.3	22.2	30.1	29.1	30.1	27.2	26.3	27.5	23.2	21.9
Depreciation	2.4	2.9	4.4	4.1	2.6	2.4	3.0	4.0	2.4	2.9
of which: Depreciation of tangible fixed assets	2.1	2.0	4.4	4.1	2.4	2.4	2.8	2.7	2.1	2.0
Interest and similar expenses	2.6	2.3	1.2	1.3	1.0	0.9	1.0	1.0	2.7	2.4
Operating taxes	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	19.8	16.9	21.3	20.5	15.7	14.3	15.9	17.9	20.0	16.9
Total expenses before taxes on income	106.4	103.9	104.5	102.4	98.7	98.1	101.0	103.9	106.6	103.9
Annual result before taxes on income	0.8	1.2	- 0.5	1.6	5.3	6.8	2.7	- 2.2	0.7	1.3
Taxes on income	1.2	1.3	0.7	0.5	1.8	1.9	0.6	1.2	1.2	1.3
Annual result	- 0.3	- 0.1	- 1.2	1.1	3.5	4.9	2.1	- 3.3	- 0.4	0.0
Profit and loss transfers (parent company)	0.5	0.4	0.0	0.0	0.0	0.0	0.0	0.1	0.5	0.4
Profit and loss transfers (subsidiary)	- 0.1	- 0.3	0.0	- 0.2	0.0	0.0	0.8	0.2	- 0.2	- 0.3
Profit for the year	0.3	0.6	- 1.2	1.4	3.6	4.9	1.3	- 3.5	0.2	0.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.0	2.9	3.3	1.5	0.9	1.1	2.3	1.6	3.0	3.0
Tangible fixed assets	9.8	9.5	27.0	25.7	22.0	20.1	16.9	17.2	9.6	9.3
of which: Land and buildings	2.6	2.5	14.2	12.6	12.1	9.1	7.1	7.3	2.5	2.4
Inventories	39.3	39.8	36.7	37.2	29.4	33.1	35.6	39.2	39.4	39.9
of which: Finished goods and merchandise	1.8	2.5	13.6	16.0	11.6	12.2	7.7	8.3	1.6	2.4
Cash	2.2	1.9	10.9	15.7	19.2	18.5	8.4	7.9	2.1	1.7
Receivables	34.1	34.1	18.5	16.2	25.7	23.7	29.4	29.1	34.2	34.3
Short-term	32.2	33.5	18.5	16.1	25.4	22.9	29.0	28.6	32.3	33.7
of which:										
Trade receivables	7.1	7.4	12.0	9.0	16.5	13.5	12.5	13.5	7.0	7.2
Receivables from affiliated companies	23.1	23.9	2.6	2.6	2.5	3.6	12.4	12.7	23.4	24.3
Long-term	1.9	0.6	0.0	0.0	0.3	0.9	0.4	0.5	1.9	0.6
of which: Loans to affiliated companies	1.6	0.3	0.0	0.0	0.1	0.1	0.3	0.4	1.6	0.3
Securities	0.2	0.2	2.6	2.8	0.0	0.0	0.2	0.0	0.2	0.3
Other long-term equity investments	11.2	11.2	0.4	0.2	2.3	3.0	6.7	4.5	11.4	11.4
of which: Goodwill	0.2	0.2	0.2	0.0	0.1	0.1	1.7	1.4	0.2	0.2
Capital										
Equity	14.7	14.5	15.1	19.7	37.8	39.5	27.2	22.3	14.3	14.2
Liabilities										
Short-term	62.0	62.8	78.0	74.6	53.5	52.7	59.1	60.2	62.0	62.9
of which:										
Liabilities to banks	0.6	0.7	10.5	10.9	7.2	8.9	7.7	6.1	0.4	0.6
Trade payables	9.5	9.6	13.0	11.4	8.1	9.0	11.0	9.5	9.5	9.6
Liabilities to affiliated companies	11.5	10.4	4.1	5.2	10.7	11.4	14.4	17.4	11.4	10.2
Long-term	9.0	8.8	28.9	28.9	13.4	9.0	13.2	11.1	8.9	8.7
of which:										
Liabilities to banks	3.0	3.0	10.8	10.3	9.9	7.7	6.2	4.4	2.9	3.0
Liabilities to affiliated companies	4.3	4.1	14.4	15.3	2.7	0.3	6.7	6.5	4.2	4.0
Provisions	23.4	22.6	4.8	4.1	8.6	7.7	13.6	17.3	23.6	22.8
of which: Provisions for pensions	9.0	8.1	0.0	0.0	1.5	1.6	3.6	4.5	9.2	8.2
Other ratios	Percentage of sales									
Annual result before taxes on income	0.8	1.2	- 0.5	1.6	5.3	7.0	2.7	- 2.2	0.7	1.3
Annual result and depreciation	2.1	2.9	3.2	5.3	6.2	7.6	5.1	0.6	2.0	2.9
Trade receivables	8.3	8.1	9.6	7.5	13.4	11.2	9.5	9.7	8.2	8.1
Percentage of the balance sheet total										
Sales	86.3	90.7	124.3	120.4	122.7	120.5	132.2	140.2	85.1	89.5
Annual result and interest paid	2.0	2.1	0.1	3.0	5.6	7.3	4.1	- 3.3	1.9	2.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	2.2	3.1	5.3	9.9	17.8	21.7	10.5	1.3	2.0	3.1
Percentage of fixed assets										
Long-term equity and liabilities	125.5	127.9	131.7	160.6	206.5	199.7	166.8	159.2	124.3	126.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	65.1	65.6	59.9	69.7	111.4	94.7	81.6	74.3	64.7	65.4
Cash resources, short-term receivables and inventories	139.3	139.3	134.6	151.1	184.9	170.5	159.2	154.0	138.8	138.9
Percentage of cost of materials										
Trade payables	18.7	17.4	22.5	19.7	13.4	13.7	15.0	12.4	18.8	17.6
Memo item:										
Balance sheet total in € billion	49.98	51.02	0.02	0.03	0.17	0.18	1.08	1.09	48.71	49.73
Sales in € billion	43.12	46.28	0.03	0.03	0.20	0.22	1.42	1.53	41.46	44.50
Number of enterprises	193	193	35	35	44	44	55	55	59	59

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
...	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	39.6	38.1	23.4	27.0	33.0	32.3	40.4	39.5	46.7	45.4
	50	53.4	53.1	39.7	43.6	52.2	51.5	49.7	50.4	59.0	58.5
	75	68.1	70.7	66.4	61.1	65.7	68.8	68.1	68.0	73.0	75.8
Personnel expenses	25	14.3	13.9	13.3	12.8	18.5	15.2	13.9	14.9	13.8	13.6
	50	26.2	25.8	27.6	26.0	26.6	26.2	29.3	28.6	22.4	21.2
	75	37.9	37.0	43.2	45.2	41.7	41.9	39.0	39.3	32.1	32.1
Depreciation	25	1.0	1.0	1.2	1.1	0.9	1.0	1.0	0.9	1.0	0.9
	50	2.0	1.8	3.0	2.4	1.6	1.6	2.2	2.2	1.6	1.5
	75	3.8	3.3	7.7	7.0	4.0	3.3	3.6	3.3	3.3	2.9
Annual result	25	- 1.1	0.0	- 6.8	0.0	0.7	1.2	0.2	- 0.8	- 1.3	- 2.4
	50	1.8	2.4	0.8	1.9	3.5	3.5	1.5	2.4	1.5	1.7
	75	5.9	6.2	7.2	8.3	8.8	8.2	5.6	5.4	4.5	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.2	4.9	4.5	3.1	5.0	3.6	5.1	5.8	5.3	5.1
	50	10.2	10.7	11.0	10.8	8.9	9.7	12.7	15.0	8.6	8.7
	75	24.4	23.8	33.0	26.0	30.4	25.5	28.1	29.6	17.8	18.6
Inventories	25	21.8	18.5	17.5	16.0	11.6	13.3	22.9	28.3	31.5	29.7
	50	38.3	40.1	35.5	30.7	31.6	24.6	36.8	39.4	50.7	48.9
	75	56.1	58.9	56.5	61.5	48.7	50.6	50.1	51.5	66.1	62.5
Equity	25	5.4	4.3	- 19.5	- 11.7	10.0	17.5	4.3	3.3	6.2	5.1
	50	19.4	20.9	17.3	18.2	37.4	40.2	18.8	16.1	16.4	16.5
	75	40.4	45.2	38.1	49.0	66.9	74.0	42.3	44.7	27.7	31.3
Short-term liabilities	25	25.3	22.4	16.2	19.5	18.5	16.3	25.3	24.1	38.8	34.1
	50	55.0	49.4	60.0	52.4	29.8	29.6	50.6	48.5	59.6	58.2
	75	72.4	78.6	73.9	86.1	72.4	69.3	80.8	85.0	69.9	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	0.6	11.6	12.4	4.4	2.3	1.0	0.4	0.0	0.0
	75	18.5	19.5	38.8	36.1	30.2	24.4	20.0	18.6	4.1	4.2
		Percentage of sales									
Annual result before taxes on income	25	- 0.8	0.2	- 7.4	0.0	1.0	1.5	0.3	- 0.9	- 1.9	- 1.2
	50	2.4	3.6	0.8	1.9	4.4	5.3	2.2	3.4	1.6	2.3
	75	7.7	7.8	8.0	9.3	10.2	10.8	7.2	7.0	6.4	7.3
Annual result and depreciation	25	0.7	1.3	- 5.0	2.2	3.7	4.0	1.2	0.3	- 0.1	0.1
	50	4.8	6.1	3.0	5.8	8.2	8.7	4.8	5.5	3.4	5.2
	75	10.3	10.9	13.6	15.5	14.2	14.5	10.3	10.1	9.0	9.3
Trade receivables	25	3.1	3.1	1.8	1.6	4.4	4.3	2.4	3.6	4.4	3.6
	50	9.0	8.2	5.6	4.4	11.0	7.5	8.6	9.8	9.6	9.0
	75	16.5	14.4	16.7	12.4	17.9	13.1	17.6	14.6	15.9	18.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.0	1.0	- 6.9	1.4	2.1	2.8	1.0	- 1.0	- 0.1	0.0
	50	4.3	5.0	3.3	4.9	6.9	5.8	4.5	5.1	3.1	3.9
	75	10.9	11.1	12.0	11.9	15.5	15.7	10.0	8.4	9.5	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 0.1	- 0.5	- 9.9	1.4	- 4.6	- 9.2	1.9	1.0	0.0	0.0
	50	7.3	7.9	6.3	7.4	14.1	6.1	7.3	9.7	6.7	7.7
	75	27.3	27.6	26.5	40.5	41.9	31.7	30.7	29.3	17.1	23.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	114.6	98.1	114.4	90.4	147.6	159.6	114.7	55.0	98.2	98.1
	50	186.8	204.9	158.4	179.5	270.0	285.0	191.5	209.5	159.5	161.2
	75	393.4	448.9	265.8	448.9	822.4	786.0	472.7	419.5	315.4	315.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	34.8	39.0	29.1	38.7	37.8	36.4	44.5	37.4	30.5	39.0
	50	74.7	65.5	75.4	69.4	103.0	112.9	73.4	62.8	54.1	55.4
	75	139.4	171.0	127.9	107.9	271.6	294.0	133.9	178.1	127.0	127.7
		Percentage of cost of materials									
Trade payables	25	6.6	6.2	12.8	5.6	5.2	4.8	5.5	5.3	8.3	8.2
	50	13.0	11.3	23.3	15.9	10.6	9.2	11.3	10.7	13.1	11.3
	75	24.0	20.4	49.3	31.4	22.8	24.6	20.6	19.1	20.9	20.8

I. Enterprises by economic sector

4.r) Manufacture of furniture

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.5	97.9	97.3	96.9	99.6	99.2	99.7	99.7	99.4
Change in finished goods	0.6	0.5	2.1	2.7	3.1	0.4	0.8	0.3	0.3	0.6
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1
Other income	2.0	2.0	2.5	2.2	3.0	3.5	1.8	1.5	2.0	2.1
of which: Income from long-term equity investments	0.2	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.2
Total income	102.1	102.2	102.6	102.3	103.1	103.7	101.8	101.6	102.1	102.2
Expenses										
Cost of materials	54.9	54.6	41.5	41.4	51.4	48.8	55.0	52.7	55.2	55.7
Personnel expenses	22.1	22.7	35.6	34.2	29.1	31.2	24.2	25.6	20.8	21.2
Depreciation	2.6	2.6	3.2	3.0	2.4	2.5	2.2	2.3	2.8	2.7
of which: Depreciation of tangible fixed assets	2.4	2.5	3.2	3.0	2.2	2.4	2.2	2.1	2.5	2.6
Interest and similar expenses	0.5	0.5	1.0	1.0	0.8	0.9	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	17.3	17.3	19.0	17.8	17.3	18.2	17.8	18.3	17.1	16.9
Total expenses before taxes on income	97.4	97.8	100.5	97.5	101.0	101.7	99.8	99.4	96.4	97.1
Annual result before taxes on income	4.7	4.3	2.1	4.8	2.1	2.0	2.0	2.2	5.7	5.1
Taxes on income	0.9	0.8	0.6	0.9	0.9	0.8	0.8	0.7	0.9	0.9
Annual result	3.8	3.5	1.5	3.9	1.2	1.1	1.2	1.5	4.8	4.3
Profit and loss transfers (parent company)	0.4	0.7	0.0	0.0	4.6	10.3	0.0	0.0	0.3	0.4
Profit and loss transfers (subsidiary)	0.5	0.2	0.0	0.0	0.0	0.0	0.4	0.4	0.5	0.1
Profit for the year	3.8	4.0	1.5	3.9	5.8	11.4	0.9	1.1	4.6	4.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.0	2.0	0.5	0.5	1.4	1.4	1.3	1.6	2.2	2.2
Tangible fixed assets	30.8	32.0	33.2	31.5	25.6	25.6	28.3	29.5	31.7	32.9
of which: Land and buildings	12.0	12.3	14.6	13.1	12.1	11.1	12.6	13.6	11.8	12.1
Inventories	18.4	17.7	30.4	30.6	36.5	36.6	26.1	26.3	15.3	14.5
of which: Finished goods and merchandise	3.6	3.1	8.4	8.0	8.6	7.7	8.1	7.7	2.1	1.6
Cash	13.5	15.3	14.2	11.3	9.6	11.1	11.4	13.6	14.2	16.0
Receivables	29.7	27.4	20.4	21.7	24.7	23.6	30.8	26.7	29.9	27.9
Short-term	28.3	25.7	20.3	21.6	24.3	23.2	30.5	26.0	28.1	25.8
of which:										
Trade receivables	16.1	14.2	12.2	13.9	14.0	10.8	18.2	16.5	15.8	13.9
Receivables from affiliated companies	9.1	8.1	4.2	4.2	5.2	7.9	7.4	4.3	9.8	9.1
Long-term	1.4	1.8	0.1	0.1	0.4	0.4	0.3	0.7	1.7	2.1
of which: Loans to affiliated companies	1.2	1.6	0.0	0.0	0.3	0.3	0.2	0.2	1.6	2.0
Securities	1.2	1.1	0.2	3.0	1.2	0.5	0.2	0.2	1.5	1.4
Other long-term equity investments	4.0	3.9	0.3	0.3	0.3	0.5	1.2	1.5	4.9	4.6
of which: Goodwill	0.2	0.1	0.1	0.1	0.0	0.2	0.2	0.2	0.2	0.1
Capital										
Equity	38.6	37.6	20.8	23.5	28.2	25.9	33.8	31.9	40.6	39.7
Liabilities	45.1	45.6	71.2	68.1	64.4	66.8	54.3	57.0	41.3	41.5
Short-term	37.0	35.6	48.5	50.3	52.2	53.2	40.2	39.1	35.1	33.7
of which:										
Liabilities to banks	4.1	3.8	13.3	12.7	11.6	11.1	7.8	6.3	2.6	2.7
Trade payables	7.6	6.4	9.3	9.1	11.1	10.2	8.5	8.1	7.1	5.8
Liabilities to affiliated companies	17.6	17.0	4.0	6.0	6.3	6.6	16.2	15.1	18.7	18.1
Long-term	8.1	10.0	22.7	17.8	12.2	13.6	14.1	17.9	6.1	7.8
of which:										
Liabilities to banks	4.7	5.8	16.1	13.1	9.0	9.1	7.7	10.1	3.5	4.5
Liabilities to affiliated companies	2.9	3.6	4.4	3.5	1.6	1.1	5.5	6.9	2.3	2.9
Provisions	16.4	16.8	8.0	8.4	7.3	7.1	11.9	11.0	18.1	18.7
of which: Provisions for pensions	4.4	4.4	3.8	3.8	1.4	1.5	2.2	2.3	5.1	5.1
Other ratios	Percentage of sales									
Annual result before taxes on income	4.7	4.4	2.1	4.9	2.2	2.0	2.0	2.2	5.7	5.2
Annual result and depreciation	6.5	6.1	4.7	7.0	3.8	3.7	3.5	3.7	7.7	7.0
Trade receivables	8.5	8.1	7.0	7.9	7.8	6.3	8.0	7.6	8.8	8.4
Percentage of the balance sheet total										
Sales	188.7	174.6	174.8	175.0	178.7	170.4	227.3	216.2	179.5	164.9
Annual result and interest paid	8.2	7.1	4.5	8.7	3.7	3.4	3.9	4.3	9.6	8.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	25.5	22.8	12.7	18.8	10.8	9.9	14.4	14.9	30.4	26.2
Percentage of fixed assets										
Long-term equity and liabilities	131.9	129.1	137.7	127.4	144.3	144.3	160.0	155.1	125.8	123.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	114.8	116.7	71.2	65.4	64.9	64.5	104.5	101.3	122.7	126.2
Cash resources, short-term receivables and inventories	164.6	166.4	133.8	126.2	134.9	133.3	169.6	168.4	166.1	169.3
Percentage of cost of materials										
Trade payables	7.3	6.7	12.5	12.2	11.7	12.2	6.8	7.1	7.1	6.3
Memo item:										
Balance sheet total in € billion	5.31	5.76	0.05	0.05	0.23	0.23	1.03	1.05	4.01	4.42
Sales in € billion	10.02	10.06	0.08	0.09	0.40	0.40	2.35	2.27	7.19	7.29
Number of enterprises	314	314	87	87	80	80	96	96	51	51

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	38.7	38.1	31.7	31.6	38.9	38.3	44.2	43.0	46.8	47.6
	50	48.0	48.0	38.5	38.1	47.8	47.6	53.1	53.0	54.7	54.5
	75	58.0	57.2	45.9	45.6	57.7	55.2	60.1	59.3	66.2	67.2
Personnel expenses	25	20.1	20.7	27.9	27.5	23.2	24.1	18.1	18.8	13.9	13.8
	50	27.9	28.7	35.4	35.3	29.2	30.9	24.2	25.2	20.5	21.2
	75	36.4	36.9	44.5	42.4	40.0	38.7	31.8	32.1	27.5	30.2
Depreciation	25	1.1	1.0	1.1	1.2	0.9	0.9	1.1	1.0	1.2	1.2
	50	2.2	2.0	2.5	2.5	1.8	1.8	2.0	1.8	2.4	2.4
	75	3.3	3.4	4.8	4.9	3.2	3.3	2.7	3.0	3.3	3.3
Annual result	25	-0.3	0.3	-2.9	0.5	0.5	0.3	0.0	0.1	-0.5	-0.6
	50	1.7	2.2	1.3	2.9	1.9	2.4	1.4	1.3	3.1	2.6
	75	5.8	5.6	6.4	6.5	5.6	4.7	4.7	4.7	6.6	6.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.4	8.5	8.5	8.9	7.4	7.1	11.6	10.5	9.6	9.0
	50	19.7	20.9	19.0	23.0	18.6	16.6	23.2	22.1	22.2	20.9
	75	39.8	39.9	46.2	46.2	38.1	37.9	36.6	38.2	36.1	35.3
Inventories	25	13.9	13.1	10.6	9.2	15.4	19.6	17.4	17.6	11.1	11.1
	50	24.8	24.7	29.1	25.4	30.3	30.0	28.0	25.3	18.6	18.3
	75	41.7	41.2	45.1	43.8	48.1	50.0	43.6	40.7	27.9	26.9
Equity	25	4.5	7.7	-7.3	1.5	8.0	8.8	11.6	10.3	8.1	12.3
	50	26.4	26.5	16.0	19.5	31.4	23.3	31.1	31.0	30.2	32.7
	75	48.3	50.6	41.4	42.8	57.8	55.6	44.3	51.6	53.7	57.2
Short-term liabilities	25	21.5	22.7	28.1	30.8	19.2	23.6	21.2	20.4	19.9	19.8
	50	44.8	40.4	51.9	45.9	47.7	46.1	39.1	36.3	37.1	32.0
	75	69.2	68.0	77.2	75.2	72.1	73.2	63.3	63.4	62.2	55.7
Liabilities to banks	25	0.0	0.0	1.7	1.4	1.0	0.1	0.0	0.0	0.0	0.0
	50	12.5	10.9	26.6	19.1	13.8	12.5	14.6	11.9	1.0	1.1
	75	30.9	29.0	46.5	42.4	29.6	28.8	26.7	25.3	10.3	14.3
		Percentage of sales									
Annual result before taxes on income	25	-0.2	0.4	-2.9	0.5	0.9	0.6	0.0	0.1	-0.3	-0.1
	50	2.3	2.7	1.5	3.2	2.5	3.3	1.8	1.8	3.7	3.5
	75	7.1	6.9	7.2	8.5	7.5	6.3	5.8	6.0	8.2	8.5
Annual result and depreciation	25	1.7	2.0	0.1	2.6	2.4	1.9	1.6	1.9	2.0	1.8
	50	5.0	5.6	5.1	6.7	5.0	5.7	4.0	4.5	5.9	5.9
	75	10.7	10.5	11.5	13.4	10.9	8.9	8.0	8.2	11.0	10.5
Trade receivables	25	3.5	3.2	2.9	3.2	3.2	2.8	3.6	2.5	5.3	5.0
	50	6.6	6.1	5.4	5.7	6.7	5.2	6.6	6.2	7.6	7.0
	75	10.6	9.6	9.4	10.3	10.4	8.4	11.4	11.1	10.4	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.6	1.8	-4.4	3.2	2.6	2.3	1.2	1.3	-0.2	0.7
	50	5.3	5.8	4.6	7.4	6.6	5.5	4.7	4.5	8.5	6.1
	75	12.9	13.1	12.7	16.3	10.7	12.3	12.9	13.1	14.9	12.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.2	4.1	-6.1	5.5	3.8	3.9	2.0	4.6	2.3	-1.5
	50	14.6	14.5	9.4	15.2	14.1	11.5	14.9	13.9	20.9	16.3
	75	36.1	37.6	30.6	34.9	37.8	33.3	37.4	41.3	36.9	39.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	83.4	90.4	83.1	90.4	73.7	77.3	89.2	100.6	78.2	91.7
	50	160.5	151.8	142.1	136.1	183.3	163.8	164.2	157.4	148.3	174.3
	75	330.4	333.5	290.9	288.5	535.0	574.2	322.5	313.7	253.2	320.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.1	46.2	32.3	36.6	43.9	39.7	57.6	59.9	67.4	74.2
	50	85.8	91.8	60.3	68.6	83.7	85.5	95.5	94.4	125.1	128.8
	75	184.0	182.6	115.5	144.7	193.6	162.9	182.3	183.1	241.3	225.2
		Percentage of cost of materials									
Trade payables	25	4.2	3.8	4.8	5.0	6.2	4.5	2.7	2.9	4.5	3.1
	50	7.9	7.1	9.5	8.5	8.8	9.2	5.6	5.1	7.7	6.7
	75	12.8	12.6	19.7	20.7	13.4	16.3	9.7	9.7	9.6	8.3

I. Enterprises by economic sector

4.s) Other manufacturing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.5	99.1	99.3	99.2	99.5	99.1	99.5	99.5	98.2	99.0
Change in finished goods	1.5	0.9	0.7	0.8	0.5	0.9	0.5	0.5	1.8	1.0
Interest and similar income	0.6	0.7	0.1	0.2	0.1	0.1	0.3	0.4	0.7	0.8
Other income	4.1	3.8	4.2	3.3	2.7	3.1	2.9	2.8	4.5	4.1
of which: Income from long-term equity investments	1.3	1.2	0.1	0.1	0.1	0.1	0.3	0.2	1.6	1.6
Total income	104.7	104.5	104.3	103.5	102.8	103.3	103.2	103.1	105.2	104.9
Expenses										
Cost of materials	46.9	46.7	28.1	29.1	40.9	40.5	46.0	46.0	47.7	47.5
Personnel expenses	25.2	25.5	41.8	40.8	33.1	33.5	30.5	30.2	23.2	23.7
Depreciation	5.0	5.2	3.9	3.9	3.0	3.0	3.2	3.0	5.5	6.0
of which: Depreciation of tangible fixed assets	4.5	4.4	3.8	3.7	2.9	2.9	2.8	2.7	5.0	5.0
Interest and similar expenses	1.7	1.7	1.2	1.0	0.7	0.7	1.0	0.9	1.9	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	19.0	18.0	20.8	19.9	18.4	18.7	18.8	18.8	19.1	17.8
Total expenses before taxes on income	97.8	97.2	95.9	94.8	96.3	96.5	99.6	99.0	97.4	96.8
Annual result before taxes on income	7.0	7.3	8.4	8.7	6.5	6.8	3.6	4.2	7.8	8.1
Taxes on income	1.2	1.1	2.1	1.8	1.7	1.6	1.1	1.2	1.1	1.1
Annual result	5.8	6.1	6.3	6.8	4.8	5.2	2.5	3.0	6.7	7.0
Profit and loss transfers (parent company)	0.7	1.1	0.0	0.0	0.1	0.1	0.3	0.6	0.8	1.4
Profit and loss transfers (subsidiary)	2.6	3.4	-0.2	0.1	0.1	0.0	0.6	1.2	3.3	4.3
Profit for the year	3.9	3.8	6.5	6.7	4.8	5.2	2.1	2.3	4.2	4.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.2	2.1	0.6	0.6	1.6	1.2	1.4	1.4	2.4	2.2
Tangible fixed assets	18.3	18.3	29.4	28.9	23.1	24.0	18.7	18.6	18.1	18.0
of which: Land and buildings	5.3	5.3	9.8	8.9	10.1	10.1	7.4	7.3	4.8	4.8
Inventories	15.1	15.1	21.4	21.2	30.5	31.4	28.3	27.6	12.5	12.5
of which: Finished goods and merchandise	7.8	7.7	11.9	11.6	14.1	14.9	14.8	14.2	6.5	6.4
Cash	5.8	5.5	18.7	19.6	14.4	12.3	7.9	7.5	5.2	4.9
Receivables	44.3	43.9	25.1	25.4	26.4	26.5	36.1	37.1	46.3	45.7
Short-term	37.0	36.9	23.9	23.7	25.2	25.5	32.0	32.9	38.3	38.0
of which:										
Trade receivables	6.3	6.1	12.8	12.7	13.3	12.5	11.0	10.9	5.3	5.1
Receivables from affiliated companies	29.1	29.1	6.5	6.3	9.1	9.7	18.0	19.0	31.7	31.5
Long-term	7.3	7.0	1.3	1.7	1.1	1.1	4.1	4.2	8.1	7.7
of which: Loans to affiliated companies	6.9	6.6	0.3	0.8	0.3	0.3	3.0	2.8	7.8	7.4
Securities	0.6	1.0	0.4	0.4	1.2	1.0	0.1	0.1	0.6	1.2
Other long-term equity investments	13.3	13.8	3.7	3.2	2.3	3.0	7.1	7.3	14.7	15.2
of which: Goodwill	0.3	0.3	2.6	2.2	0.6	0.7	0.7	0.7	0.3	0.2
Capital										
Equity	36.2	36.0	31.4	32.7	46.8	48.4	41.8	40.2	35.0	34.9
Liabilities	48.3	48.1	57.2	55.8	44.0	42.9	42.9	44.3	49.2	48.9
Short-term	32.5	34.4	38.7	37.8	31.0	30.3	32.4	34.1	32.6	34.5
of which:										
Liabilities to banks	5.9	6.7	8.5	7.3	6.8	6.5	5.6	5.3	5.9	6.9
Trade payables	3.2	3.4	8.2	8.3	6.0	5.6	5.7	6.2	2.7	2.8
Liabilities to affiliated companies	20.6	21.3	8.6	12.3	11.8	12.2	16.3	17.7	21.7	22.2
Long-term	15.8	13.7	18.5	18.0	13.0	12.6	10.5	10.1	16.7	14.3
of which:										
Liabilities to banks	11.8	10.0	11.3	10.9	6.8	7.5	4.9	5.2	13.1	10.9
Liabilities to affiliated companies	2.9	2.7	3.6	3.0	4.9	3.5	4.4	3.6	2.6	2.5
Provisions	14.6	15.1	10.8	10.9	8.7	8.2	14.8	15.1	14.8	15.4
of which: Provisions for pensions	9.2	9.6	4.2	4.7	2.5	2.5	7.5	7.8	9.7	10.2
Other ratios	Percentage of sales									
Annual result before taxes on income	7.1	7.3	8.5	8.7	6.5	6.8	3.6	4.2	8.0	8.1
Annual result and depreciation	10.9	11.4	10.3	10.8	7.9	8.3	5.8	6.0	12.5	13.0
Trade receivables	7.3	7.1	8.6	8.3	9.4	9.0	8.6	8.5	6.9	6.6
Percentage of the balance sheet total										
Sales	86.0	86.4	148.5	153.7	141.7	139.1	127.6	127.9	77.2	77.6
Annual result and interest paid	6.5	6.8	11.2	12.2	7.9	8.3	4.4	5.0	6.8	7.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	16.2	16.9	30.8	34.8	28.7	29.3	14.6	14.6	16.1	16.8
Percentage of fixed assets										
Long-term equity and liabilities	146.9	141.3	154.1	160.6	216.6	212.3	191.1	184.0	140.4	134.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	132.1	123.8	110.5	115.4	129.7	126.0	123.1	118.2	133.8	124.7
Cash resources, short-term receivables and inventories	178.6	167.8	165.8	171.5	228.3	229.6	210.6	199.1	172.1	161.1
Percentage of cost of materials										
Trade payables	7.9	8.3	19.6	18.3	10.2	9.9	9.6	10.5	7.2	7.5
Memo item:										
Balance sheet total in € billion	24.86	25.81	0.11	0.11	0.70	0.73	3.28	3.41	20.77	21.55
Sales in € billion	21.38	22.29	0.16	0.18	0.99	1.02	4.18	4.36	16.05	16.73
Number of enterprises	634	634	200	200	179	179	171	171	84	84

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	22.6	22.8	13.8	13.6	25.9	26.7	34.8	35.2	33.8	33.4
	50	38.0	37.8	21.3	19.8	40.6	40.3	43.3	43.8	44.1	42.5
	75	50.4	51.0	37.3	37.6	51.5	52.3	57.2	57.4	52.9	51.6
Personnel expenses	25	20.8	21.4	23.4	24.5	21.8	24.0	19.3	19.4	18.8	19.1
	50	32.2	33.0	40.3	42.1	32.2	32.8	31.0	30.6	23.8	25.4
	75	43.9	44.8	55.2	57.3	43.7	42.5	40.3	39.6	32.4	33.7
Depreciation	25	1.4	1.4	1.5	1.5	1.1	1.1	1.4	1.3	1.6	1.6
	50	2.6	2.5	2.9	2.9	2.1	2.1	2.9	2.5	2.9	2.7
	75	4.8	4.9	5.6	5.8	4.0	3.8	4.4	4.4	5.4	5.4
Annual result	25	0.7	1.0	0.6	0.9	1.7	1.2	0.0	0.6	2.9	2.9
	50	4.2	4.4	5.1	5.6	4.5	4.5	2.7	2.8	6.6	6.0
	75	9.8	9.9	14.6	14.6	8.9	8.2	7.0	7.2	12.8	13.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.7	6.4	7.2	7.0	6.1	6.0	5.6	5.8	7.1	8.0
	50	16.6	16.2	18.1	20.9	13.7	15.4	16.9	16.6	14.5	13.5
	75	33.3	32.2	43.7	41.4	32.7	33.3	30.8	29.3	22.1	25.1
Inventories	25	11.2	11.0	4.8	4.7	15.5	16.9	19.7	17.7	8.9	8.7
	50	24.3	24.2	15.4	14.4	31.1	32.6	30.3	30.5	17.0	15.9
	75	39.5	40.1	31.0	30.0	47.4	50.3	41.7	42.7	29.5	29.8
Equity	25	13.2	15.3	2.3	2.7	18.6	20.1	18.8	17.4	18.1	16.6
	50	35.6	38.2	26.4	33.2	44.1	48.9	36.5	35.5	35.4	40.3
	75	63.4	62.3	57.8	58.3	67.0	66.3	62.1	61.4	63.6	58.4
Short-term liabilities	25	13.8	12.0	13.1	10.6	11.8	10.4	14.4	15.5	14.5	11.3
	50	29.1	28.7	34.0	30.3	26.2	23.1	31.2	33.7	25.0	27.7
	75	53.3	54.1	62.9	55.6	47.7	45.4	54.7	58.9	43.3	47.8
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	6.2	6.1	12.6	9.6	8.5	11.8	3.3	3.1	0.0	0.0
	75	27.6	25.7	36.3	35.1	26.8	25.1	23.7	20.0	7.5	6.1
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.4	0.7	1.1	2.0	1.5	0.3	1.1	3.6	4.1
	50	5.4	5.9	6.1	7.8	5.9	6.2	3.7	3.5	7.9	7.6
	75	12.5	13.1	18.0	16.7	11.1	11.3	9.0	8.9	14.8	14.9
Annual result and depreciation	25	4.0	3.9	4.2	4.3	4.0	3.9	3.2	2.4	6.5	7.2
	50	8.9	9.1	10.0	11.1	8.6	8.4	7.2	7.2	12.0	13.2
	75	16.4	16.3	22.8	23.0	15.2	14.9	12.2	12.0	19.2	19.0
Trade receivables	25	3.3	3.4	2.0	2.7	4.0	4.0	3.2	3.2	4.4	4.8
	50	7.6	7.4	6.8	6.2	7.8	7.7	7.7	7.7	8.4	8.1
	75	12.0	11.7	11.9	11.2	13.1	11.7	11.9	12.2	11.8	12.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.0	3.1	3.8	3.5	3.7	3.7	1.3	2.0	4.1	3.9
	50	8.0	8.2	11.3	11.4	8.4	8.7	5.2	5.3	8.1	7.4
	75	16.6	16.8	24.8	25.2	15.9	16.2	11.5	10.9	15.4	17.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	4.2	-5.4	2.5	3.7	5.1	4.4	3.2	8.4	8.5
	50	21.2	22.2	19.3	25.7	29.4	24.2	18.7	15.4	22.5	24.5
	75	56.3	61.4	66.8	77.4	64.5	66.3	44.0	47.4	52.7	47.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	109.9	113.1	74.4	84.5	132.0	133.3	121.0	114.9	118.2	115.2
	50	195.1	200.6	155.7	170.9	237.5	240.5	201.9	203.6	171.9	174.9
	75	415.9	403.7	383.9	428.2	671.9	609.1	397.3	369.2	320.8	310.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.6	60.6	48.7	55.9	63.3	63.7	59.5	55.8	82.2	87.8
	50	129.3	124.1	125.3	141.7	141.0	136.2	105.9	105.1	145.2	130.1
	75	287.1	318.0	296.2	400.0	295.5	328.6	277.2	240.8	362.3	416.8
		Percentage of cost of materials									
Trade payables	25	4.5	4.5	4.7	4.9	4.4	3.9	5.1	4.9	3.9	3.5
	50	8.8	8.8	11.8	11.8	7.9	8.2	8.7	8.3	7.8	7.8
	75	16.3	16.1	27.4	25.4	14.3	14.4	13.1	14.9	11.2	12.3

I. Enterprises by economic sector

4.t) Repair and installation of machinery and equipment

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	91.9	92.5	98.5	98.5	98.0	98.5	100.1	98.1	87.5	89.3
Change in finished goods	8.1	7.5	1.5	1.5	2.0	1.5	-0.1	1.9	12.5	10.7
Interest and similar income	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.2
Other income	2.6	2.3	3.1	3.4	2.7	2.2	2.7	2.8	2.6	2.0
of which: Income from long-term equity investments	0.1	0.1	0.2	0.1	0.2	0.1	0.2	0.1	0.0	0.0
Total income	102.7	102.4	103.3	103.6	102.8	102.4	102.8	103.0	102.6	102.2
Expenses										
Cost of materials	58.4	58.4	38.3	37.2	46.4	47.9	46.6	46.0	65.3	65.2
Personnel expenses	26.3	26.7	36.2	36.9	33.0	32.6	34.4	35.2	21.9	22.3
Depreciation	1.6	1.7	2.9	2.9	2.2	2.2	2.0	2.0	1.4	1.5
of which: Depreciation of tangible fixed assets	1.5	1.5	2.8	2.8	2.2	2.0	1.7	1.7	1.4	1.3
Interest and similar expenses	1.1	0.7	0.7	0.6	0.6	0.6	1.0	1.0	1.2	0.6
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	12.2	12.7	18.2	19.0	15.3	15.0	16.2	15.9	9.9	11.0
Total expenses before taxes on income	99.7	100.2	96.6	96.7	97.6	98.5	100.3	100.0	99.7	100.6
Annual result before taxes on income	3.0	2.2	6.7	6.9	5.2	3.9	2.5	2.9	2.9	1.6
Taxes on income	0.8	0.8	1.5	1.5	1.4	1.1	1.1	1.1	0.6	0.6
Annual result	2.2	1.5	5.2	5.4	3.8	2.8	1.4	1.9	2.3	1.0
Profit and loss transfers (parent company)	-0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.3	0.1
Profit and loss transfers (subsidiary)	0.5	0.1	0.0	0.1	0.4	0.3	0.0	0.6	0.7	-0.2
Profit for the year	1.5	1.5	5.2	5.3	3.4	2.5	1.4	1.3	1.3	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	0.3	0.3	0.4	0.4	1.7	1.4	0.5	0.5
Tangible fixed assets	14.9	14.5	25.0	23.9	20.1	21.0	14.4	13.7	14.2	13.8
of which: Land and buildings	5.7	5.8	10.1	8.8	8.4	8.5	7.4	7.1	4.6	4.9
Inventories	37.5	37.3	19.7	22.1	29.3	31.4	27.8	31.0	43.2	41.2
of which: Finished goods and merchandise	6.5	8.2	9.8	10.1	6.8	7.2	3.7	4.1	7.6	10.0
Cash	7.4	6.7	16.4	14.5	15.6	13.9	11.9	11.4	4.2	3.7
Receivables	32.7	34.6	36.2	36.6	31.1	30.2	35.1	33.9	31.8	35.3
Short-term	31.7	33.6	35.9	36.4	29.7	28.8	32.5	31.4	31.5	35.1
of which:										
Trade receivables	11.6	10.6	19.4	19.6	18.6	18.2	15.2	14.1	9.0	8.0
Receivables from affiliated companies	17.4	20.3	12.2	12.0	6.8	7.1	12.2	12.4	21.1	25.4
Long-term	1.0	0.9	0.3	0.3	1.4	1.4	2.6	2.5	0.3	0.2
of which: Loans to affiliated companies	0.8	0.7	0.1	0.0	0.5	0.6	2.3	2.1	0.2	0.2
Securities	0.3	0.3	0.3	0.3	0.6	0.4	0.5	0.6	0.1	0.1
Other long-term equity investments	6.1	5.6	1.4	1.6	2.4	2.2	8.0	7.5	5.8	5.2
of which: Goodwill	0.7	0.5	0.5	0.4	0.5	0.4	1.9	1.3	0.1	0.1
Capital										
Equity	28.9	27.8	32.4	35.1	34.3	35.4	33.2	30.7	26.2	25.5
Liabilities										
Short-term	52.7	54.4	59.5	56.5	56.1	55.9	48.2	50.5	54.1	55.9
of which:										
Liabilities to banks	2.6	2.5	10.6	10.7	6.8	7.2	2.4	2.4	2.0	1.8
Trade payables	7.2	6.4	10.7	9.6	10.9	9.7	7.5	6.7	6.5	5.9
Liabilities to affiliated companies	13.1	13.3	5.3	5.3	8.0	9.2	11.7	11.6	14.6	14.6
Long-term	11.8	13.0	14.5	13.4	8.5	7.7	9.4	6.9	13.3	16.3
of which:										
Liabilities to banks	3.6	3.4	7.5	6.7	5.7	5.7	2.5	2.3	3.7	3.5
Liabilities to affiliated companies	7.3	8.9	6.1	6.2	1.7	0.9	4.2	2.7	9.4	12.6
Provisions	18.0	17.3	7.9	7.9	9.6	8.5	18.6	18.7	19.0	17.9
of which: Provisions for pensions	7.3	7.3	2.0	1.4	2.0	1.9	8.9	9.1	7.3	7.2
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	2.4	6.8	7.0	5.3	4.0	2.5	3.0	3.3	1.8
Annual result and depreciation	4.2	3.4	8.2	8.4	6.1	5.1	3.4	3.9	4.2	2.8
Trade receivables	8.2	7.7	11.1	11.0	11.9	11.1	10.5	10.5	6.5	5.9
Percentage of the balance sheet total										
Sales	142.0	137.7	175.8	178.4	155.7	163.7	145.1	134.2	138.0	135.4
Annual result and interest paid	5.1	3.2	10.5	10.9	7.0	5.7	3.4	3.9	5.4	2.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.3	7.2	28.2	29.8	19.0	16.5	8.9	9.1	8.3	5.4
Percentage of fixed assets										
Long-term equity and liabilities	208.6	219.4	179.9	189.0	181.3	178.6	191.8	184.5	223.0	245.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	96.1	97.8	116.7	117.9	95.6	89.0	115.3	98.8	87.4	97.9
Cash resources, short-term receivables and inventories	187.9	188.0	160.6	169.1	157.2	154.3	186.9	170.0	193.4	201.8
Percentage of cost of materials										
Trade payables	7.9	7.4	15.6	14.2	14.8	12.2	11.1	10.7	6.3	6.0
Memo item:										
Balance sheet total in € billion	6.41	6.93	0.10	0.11	0.48	0.49	1.81	1.95	4.02	4.39
Sales in € billion	9.09	9.55	0.18	0.19	0.75	0.80	2.63	2.61	5.54	5.95
Number of enterprises	512	512	198	198	171	171	114	114	29	29

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	28.5	27.1	21.5	20.8	30.1	29.7	34.4	36.0	40.5	41.0
	50	42.2	41.7	34.2	32.9	45.8	45.3	47.1	46.7	52.2	51.0
	75	57.8	57.7	50.1	48.1	62.4	62.0	58.7	57.8	73.5	69.0
Personnel expenses	25	21.3	22.2	23.1	23.7	19.9	21.6	22.3	21.4	15.2	18.9
	50	33.7	34.0	35.1	35.8	34.3	33.6	31.7	32.1	22.9	31.5
	75	45.8	47.3	46.6	49.3	45.3	45.7	45.7	46.3	37.6	38.2
Depreciation	25	0.8	0.8	0.7	0.9	0.9	0.9	0.7	0.7	0.5	0.6
	50	1.5	1.6	1.7	1.7	1.5	1.6	1.4	1.3	1.2	1.2
	75	2.9	3.0	4.0	4.2	2.6	2.6	2.2	2.4	1.9	2.2
Annual result	25	0.7	0.7	0.7	1.1	1.0	0.7	0.1	0.3	0.5	-0.8
	50	3.2	2.9	3.9	4.2	3.4	2.6	2.5	2.6	2.6	1.1
	75	7.7	7.6	11.1	10.6	7.0	6.0	5.9	6.1	5.6	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.5	3.6	3.9	3.7	4.1	4.6	3.0	2.6	1.8	2.1
	50	10.3	11.1	13.2	13.5	11.4	13.4	7.2	7.9	7.8	10.2
	75	29.0	26.8	34.8	32.0	30.2	31.2	21.2	17.9	17.8	21.7
Inventories	25	5.2	4.9	1.9	1.4	7.5	7.8	9.1	9.9	24.1	21.9
	50	16.8	17.8	9.8	10.8	20.7	20.6	24.2	25.3	33.2	30.6
	75	36.1	36.9	26.8	27.3	37.3	38.3	44.1	45.4	55.9	53.7
Equity	25	10.8	11.8	8.7	11.6	13.7	15.8	9.0	8.7	11.7	12.2
	50	28.3	32.1	27.2	32.0	34.5	35.0	25.4	27.1	26.8	27.0
	75	52.9	55.6	53.9	59.8	55.4	56.1	47.2	48.6	36.1	37.8
Short-term liabilities	25	23.7	20.7	23.7	19.0	22.9	20.7	21.4	20.8	31.9	25.7
	50	46.1	42.4	43.3	39.9	47.4	43.2	46.9	43.2	43.8	45.7
	75	70.1	64.2	76.1	64.1	70.0	64.4	65.3	65.5	56.1	57.8
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	1.4	2.2	5.6	5.8	5.5	7.6	0.0	0.0	0.0	0.0
	75	19.7	23.1	32.2	33.0	22.4	24.9	3.9	1.5	8.2	7.6
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	0.9	1.4	1.4	0.9	0.3	0.4	0.7	-0.8
	50	4.5	3.9	5.2	5.4	4.6	3.5	3.6	3.4	3.3	1.7
	75	10.4	9.6	14.0	12.6	8.8	7.9	7.0	7.8	7.8	6.0
Annual result and depreciation	25	2.7	2.6	3.0	3.9	3.3	2.7	1.6	1.5	2.2	1.7
	50	6.5	6.7	7.6	8.5	6.7	6.0	5.5	5.3	4.3	2.9
	75	13.5	11.8	17.9	17.2	12.2	10.4	10.3	9.3	9.6	8.1
Trade receivables	25	5.0	4.7	3.8	3.9	6.4	5.6	5.7	5.3	3.6	4.6
	50	9.4	8.6	8.3	7.1	10.6	10.5	10.3	10.9	8.5	7.2
	75	15.2	14.4	13.6	12.4	15.7	14.6	16.5	16.1	11.5	12.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.5	2.6	3.6	3.0	2.4	1.7	1.8	2.5	0.2
	50	7.3	6.9	10.0	11.1	7.0	5.9	5.1	6.0	6.9	3.2
	75	16.1	16.6	22.8	23.3	14.7	13.5	12.2	11.9	8.6	8.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.3	2.0	-3.1	3.4	3.4	1.8	1.9	1.7	5.1	5.6
	50	14.7	16.6	16.7	22.2	16.6	17.8	9.7	10.6	11.8	12.1
	75	44.8	45.5	53.0	57.9	48.0	45.1	30.8	30.6	24.9	25.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.0	104.8	72.5	92.0	110.2	123.6	112.0	95.2	141.8	132.5
	50	208.7	227.7	191.9	233.4	211.8	221.6	257.7	226.0	217.9	272.6
	75	574.1	572.2	575.0	645.0	484.2	521.0	698.9	584.8	435.3	454.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.5	63.0	62.1	66.0	57.3	62.5	63.8	55.8	61.4	70.2
	50	108.8	114.7	104.7	141.3	107.9	106.9	119.3	113.8	86.1	97.4
	75	228.9	260.3	272.4	286.1	241.4	262.6	198.9	264.8	136.0	173.6
		Percentage of cost of materials									
Trade payables	25	5.5	4.6	4.2	3.5	6.0	4.9	5.9	5.0	5.5	5.7
	50	11.1	8.6	10.5	9.2	12.9	8.5	10.3	8.5	9.1	9.1
	75	19.6	16.7	24.0	21.2	22.7	16.2	15.8	13.7	12.0	12.4

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.7	99.9	99.2	99.6	98.6	99.4	99.3	99.8	99.8
Change in finished goods	0.2	0.3	0.1	0.8	0.4	1.4	0.6	0.7	0.2	0.2
Interest and similar income	0.3	0.2	0.6	0.6	0.2	0.2	0.2	0.3	0.3	0.2
Other income	2.1	2.7	7.1	7.9	3.9	4.2	3.5	3.2	2.0	2.6
of which: Income from long-term equity investments	0.5	0.4	0.7	0.7	0.5	0.4	0.6	0.7	0.5	0.4
Total income	102.3	102.9	107.8	108.5	104.1	104.4	103.7	103.5	102.3	102.8
Expenses										
Cost of materials	90.9	90.5	19.3	20.3	48.4	49.0	67.4	67.6	91.8	91.4
Personnel expenses	3.2	3.2	3.7	3.9	6.7	6.8	10.6	10.6	3.0	3.0
Depreciation	2.1	2.2	36.5	34.8	19.0	19.0	7.8	7.6	1.8	1.9
of which: Depreciation of tangible fixed assets	1.9	2.0	36.2	34.7	18.8	18.6	7.7	7.4	1.6	1.7
Interest and similar expenses	1.3	1.1	11.6	10.6	5.7	5.2	1.6	1.4	1.3	1.0
Operating taxes	0.0	0.0	0.1	0.2	0.1	0.1	0.2	0.1	0.0	0.0
Other expenses	3.2	3.7	21.8	21.3	14.9	14.0	9.1	9.1	3.0	3.5
Total expenses before taxes on income	100.8	100.7	92.9	91.0	94.8	94.1	96.7	96.5	100.9	100.8
Annual result before taxes on income	1.5	2.2	14.8	17.5	9.3	10.3	7.0	7.0	1.3	2.0
Taxes on income	0.4	0.4	3.2	3.3	2.3	2.2	1.4	1.5	0.4	0.4
Annual result	1.1	1.8	11.6	14.3	7.0	8.1	5.6	5.5	1.0	1.6
Profit and loss transfers (parent company)	0.4	0.4	0.0	0.4	0.3	0.4	0.3	0.2	0.4	0.4
Profit and loss transfers (subsidiary)	0.9	1.4	0.6	0.5	0.6	0.7	2.6	2.2	0.8	1.4
Profit for the year	0.7	0.8	11.1	14.1	6.7	7.7	3.3	3.5	0.6	0.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	0.9	1.2	0.6	0.7	0.9	0.9	0.6	0.7
Tangible fixed assets	34.6	36.5	76.1	74.7	74.2	72.9	61.6	61.2	31.4	33.3
of which: Land and buildings	4.2	4.5	3.2	3.2	5.7	5.8	8.5	8.2	3.9	4.2
Inventories	2.0	2.3	0.8	0.7	1.6	2.1	1.3	1.7	2.1	2.3
of which: Finished goods and merchandise	0.8	0.9	0.1	0.1	0.2	0.2	0.1	0.1	0.9	1.0
Cash	4.0	2.9	8.6	9.2	8.1	8.3	7.7	7.6	3.7	2.4
Receivables	35.4	33.8	9.4	9.6	9.6	9.9	19.0	19.2	37.5	35.7
Short-term	31.2	29.3	8.5	7.5	9.0	9.1	18.0	18.2	32.9	30.8
of which:										
Trade receivables	10.3	10.3	2.0	2.0	3.2	3.3	7.5	7.8	10.8	10.8
Receivables from affiliated companies	17.4	14.9	4.2	3.8	4.0	4.0	8.0	7.7	18.5	15.8
Long-term	4.3	4.5	0.9	2.1	0.6	0.8	1.0	1.0	4.6	4.9
of which: Loans to affiliated companies	4.1	4.4	0.8	2.0	0.5	0.6	0.8	0.8	4.5	4.8
Securities	2.8	2.8	0.1	0.1	0.2	0.1	0.8	0.7	3.1	3.1
Other long-term equity investments	19.5	20.4	2.2	2.7	4.3	4.5	8.3	8.5	20.9	21.9
of which: Goodwill	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Capital										
Equity	31.5	32.7	24.1	26.6	28.9	30.9	46.2	45.8	30.7	32.0
Liabilities	45.0	43.3	72.3	69.5	67.0	64.9	43.5	44.1	44.2	42.4
Short-term	26.3	25.0	26.9	23.1	19.1	21.3	20.3	22.2	26.8	25.3
of which:										
Liabilities to banks	1.6	2.0	14.9	13.5	9.9	11.5	2.6	3.8	1.1	1.5
Trade payables	5.7	5.3	1.2	1.9	2.3	2.3	4.7	4.6	5.9	5.5
Liabilities to affiliated companies	13.6	13.8	8.4	5.6	5.0	5.6	6.6	6.3	14.3	14.6
Long-term	18.8	18.3	45.5	46.5	47.8	43.6	23.2	21.9	17.4	17.0
of which:										
Liabilities to banks	8.1	7.9	40.2	42.7	39.2	36.1	17.3	16.1	6.3	6.2
Liabilities to affiliated companies	9.1	8.1	4.6	3.0	7.9	6.9	5.4	5.2	9.4	8.4
Provisions	22.1	22.8	2.3	2.6	3.5	3.6	9.1	9.0	23.7	24.4
of which: Provisions for pensions	4.6	5.2	0.0	0.0	0.3	0.4	2.1	2.0	5.0	5.6
Other ratios	Percentage of sales									
Annual result before taxes on income	1.6	2.2	14.8	17.7	9.3	10.4	7.0	7.1	1.3	2.0
Annual result and depreciation	3.2	4.0	48.2	49.4	26.1	27.4	13.5	13.2	2.8	3.6
Trade receivables	7.1	6.7	11.9	11.1	10.4	10.2	11.2	11.6	6.9	6.5
Percentage of the balance sheet total										
Sales	146.1	155.4	16.8	18.1	30.5	32.3	66.9	67.6	155.7	166.3
Annual result and interest paid	3.6	4.5	3.9	4.5	3.9	4.3	4.9	4.7	3.5	4.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	7.3	9.7	12.0	13.9	12.7	14.5	19.6	19.2	6.6	9.0
Percentage of fixed assets										
Long-term equity and liabilities	89.3	87.0	86.8	90.5	96.6	94.7	98.6	96.7	88.4	86.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	135.7	130.5	63.8	72.6	89.6	81.7	126.5	116.4	137.9	133.1
Cash resources, short-term receivables and inventories	143.5	139.6	66.8	75.7	98.1	91.7	132.9	123.9	145.8	142.3
Percentage of cost of materials										
Trade payables	4.3	3.8	37.1	51.1	15.6	14.1	10.4	10.0	4.1	3.6
Memo item:										
Balance sheet total in € billion	369.57	361.54	4.39	4.32	8.38	8.22	21.35	22.32	335.45	326.68
Sales in € billion	540.03	561.67	0.74	0.78	2.56	2.65	14.29	15.09	522.45	543.15
Number of enterprises	2 619	2 619	921	921	552	552	570	570	576	576

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	2.0	2.2	0.0	0.0	6.3	6.6	58.7	58.5	64.7	65.0
	50	55.5	56.1	0.7	0.7	46.8	46.4	67.4	68.3	75.5	75.3
	75	73.6	74.1	22.7	23.8	69.4	70.3	78.0	77.8	87.7	87.0
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	2.5	2.3	1.6	1.7
	50	1.1	1.2	0.0	0.0	0.0	0.0	9.7	9.6	7.8	8.1
	75	10.6	10.8	0.0	0.0	7.6	8.2	14.7	14.5	12.7	13.0
Depreciation	25	4.0	3.9	19.1	18.6	4.4	4.8	3.5	3.3	0.8	0.8
	50	9.8	9.3	37.3	37.9	15.2	15.1	6.3	6.3	4.1	4.2
	75	36.7	37.6	48.4	47.9	40.0	40.0	8.8	8.9	6.6	6.4
Annual result	25	1.0	1.4	1.0	2.8	0.5	0.9	1.6	1.7	0.6	0.9
	50	6.2	6.4	14.6	15.9	6.3	7.3	4.8	4.9	4.0	3.8
	75	15.9	17.3	29.4	30.2	15.5	18.2	8.6	8.6	7.5	7.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	38.5	38.6	56.9	53.9	39.2	39.1	38.0	38.4	8.4	8.2
	50	69.4	69.3	77.8	76.9	73.2	72.4	68.0	68.4	52.8	53.4
	75	83.0	82.3	88.3	87.4	85.1	84.4	79.1	79.2	71.9	72.9
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	0.9	0.9
	75	1.1	1.1	0.0	0.0	1.4	1.4	1.3	1.3	1.8	1.8
Equity	25	13.6	15.9	7.0	9.3	10.3	11.7	29.0	30.9	22.3	22.2
	50	33.1	34.6	22.2	24.8	28.1	30.8	45.6	45.1	38.1	37.9
	75	51.8	53.2	40.9	45.2	52.9	54.4	60.6	61.1	49.7	50.6
Short-term liabilities	25	9.7	9.7	7.4	7.5	8.5	8.6	12.6	12.6	14.7	13.8
	50	18.0	17.8	13.9	13.6	14.8	16.7	19.4	18.7	22.7	21.6
	75	36.3	36.3	45.4	40.0	36.3	36.4	31.3	31.6	36.3	36.4
Liabilities to banks	25	0.0	0.0	3.5	6.8	0.0	0.0	0.0	0.0	0.0	0.0
	50	21.7	22.7	58.5	55.4	32.5	32.4	13.3	14.5	1.8	1.5
	75	58.8	56.2	75.1	73.8	67.5	66.3	30.4	30.1	22.7	22.7
		Percentage of sales									
Annual result before taxes on income	25	1.6	2.0	2.1	3.9	1.0	1.1	2.1	2.4	1.0	1.2
	50	7.8	8.1	17.7	18.7	8.5	9.1	6.1	6.2	5.0	4.8
	75	19.4	20.4	34.1	35.5	18.7	22.5	10.7	10.6	9.3	9.4
Annual result and depreciation	25	8.9	8.9	35.9	37.9	9.7	11.0	7.7	7.9	2.6	2.9
	50	19.5	19.3	59.6	61.8	25.8	25.3	12.9	12.8	9.8	9.8
	75	59.0	60.7	72.0	73.0	60.4	61.4	18.8	18.6	15.5	15.8
Trade receivables	25	2.0	2.6	0.9	1.4	2.7	3.0	5.9	6.0	4.8	4.9
	50	8.5	8.8	3.8	4.3	9.4	9.8	9.3	10.3	8.6	8.9
	75	13.7	13.3	13.8	12.8	15.1	13.8	13.1	13.8	12.4	12.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.5	2.2	2.6	1.7	2.3	2.6	2.5	2.4	2.5
	50	5.0	5.1	4.9	5.2	4.5	4.7	5.2	5.2	5.7	5.6
	75	8.7	8.6	9.1	9.0	7.8	7.9	8.3	8.3	9.5	9.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.6	8.7	6.8	8.4	6.7	8.0	10.8	11.8	7.0	8.6
	50	16.1	16.7	13.6	14.7	13.5	14.8	21.9	21.3	18.4	17.6
	75	29.7	29.8	23.5	26.4	29.9	28.7	38.9	37.2	29.7	29.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	83.5	83.3	71.7	73.6	92.6	90.6	86.3	85.9	80.7	79.0
	50	99.6	99.1	100.7	100.0	103.4	103.1	97.4	97.3	93.8	94.4
	75	115.7	115.9	115.9	117.4	120.3	120.0	111.7	111.1	112.7	112.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	66.3	65.5	34.3	42.2	68.1	64.8	81.3	75.1	80.7	79.4
	50	117.3	115.0	109.3	112.1	126.2	121.2	118.2	114.1	116.1	114.9
	75	202.3	202.7	231.6	243.5	203.2	201.3	187.7	183.6	182.2	185.3
		Percentage of cost of materials									
Trade payables	25	4.2	3.7	2.8	3.1	4.9	4.0	5.3	5.2	3.6	2.8
	50	9.3	8.8	15.3	16.1	11.0	10.6	9.4	8.9	7.1	6.8
	75	16.4	16.3	58.9	57.1	21.0	20.9	14.0	13.3	10.9	10.1

I. Enterprises by economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.8	99.9	97.7	99.2	100.0	99.4	99.3	99.8	99.8
Change in finished goods	0.2	0.2	0.1	2.3	0.8	0.0	0.6	0.7	0.2	0.2
Interest and similar income	0.3	0.2	1.2	1.2	0.2	0.2	0.2	0.3	0.3	0.2
Other income	2.0	2.6	5.5	5.0	4.1	4.5	3.4	3.2	2.0	2.6
of which: Income from long-term equity investments	0.5	0.4	1.3	1.6	0.7	0.6	0.6	0.7	0.5	0.4
Total income	102.3	102.8	106.7	106.2	104.3	104.7	103.6	103.4	102.2	102.8
Expenses										
Cost of materials	91.7	91.4	34.1	35.9	60.9	60.9	67.9	68.1	92.4	92.1
Personnel expenses	3.1	3.1	9.4	9.7	9.4	10.0	10.9	11.0	2.9	2.9
Depreciation	1.8	1.9	25.3	24.0	11.4	11.8	7.1	7.0	1.6	1.7
of which: Depreciation of tangible fixed assets	1.6	1.7	24.4	23.8	11.2	11.4	6.9	6.8	1.4	1.5
Interest and similar expenses	1.2	1.0	9.0	8.3	2.8	2.7	1.4	1.2	1.2	1.0
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.2	0.2	0.0	0.0
Other expenses	3.0	3.5	17.5	17.3	13.0	12.2	8.8	8.9	2.9	3.3
Total expenses before taxes on income	100.9	100.8	95.5	95.3	97.6	97.8	96.3	96.3	101.0	101.0
Annual result before taxes on income	1.4	2.0	11.2	10.9	6.7	7.0	7.3	7.1	1.2	1.8
Taxes on income	0.4	0.4	4.9	3.4	2.2	2.0	1.5	1.5	0.4	0.3
Annual result	1.0	1.6	6.3	7.5	4.5	5.0	5.9	5.6	0.8	1.5
Profit and loss transfers (parent company)	0.4	0.4	0.5	0.7	0.4	0.6	0.4	0.2	0.4	0.4
Profit and loss transfers (subsidiary)	0.9	1.5	1.5	1.3	0.8	1.1	3.0	2.5	0.9	1.4
Profit for the year	0.5	0.6	5.3	6.9	4.1	4.4	3.3	3.3	0.4	0.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	0.3	0.4	0.8	0.8	0.9	0.9	0.7	0.7
Tangible fixed assets	30.9	33.2	68.9	65.4	64.5	64.1	61.9	61.6	28.6	30.9
of which: Land and buildings	4.3	4.6	4.3	4.3	9.3	9.2	9.0	8.7	4.0	4.3
Inventories	2.1	2.3	1.0	1.0	3.0	3.0	1.3	1.6	2.1	2.4
of which: Finished goods and merchandise	0.9	1.0	0.1	0.1	0.2	0.2	0.1	0.1	1.0	1.1
Cash	4.0	2.6	8.9	9.2	8.2	8.3	7.9	7.9	3.7	2.2
Receivables	37.0	35.2	14.0	15.7	14.4	14.2	17.8	17.9	38.5	36.6
Short-term	32.3	30.2	12.0	10.1	13.3	13.0	16.7	16.9	33.5	31.4
of which:										
Trade receivables	11.0	11.0	1.8	2.0	4.7	5.1	8.0	8.2	11.3	11.3
Receivables from affiliated companies	17.7	14.8	8.5	6.5	6.2	5.5	6.3	6.0	18.6	15.6
Long-term	4.7	5.0	2.1	5.6	1.1	1.3	1.1	1.0	5.0	5.3
of which: Loans to affiliated companies	4.6	4.9	1.9	5.2	0.9	1.1	0.8	0.8	4.9	5.2
Securities	2.9	2.9	0.2	0.2	0.2	0.2	0.9	0.8	3.1	3.1
Other long-term equity investments	21.5	22.5	5.6	7.2	8.3	8.7	9.1	9.2	22.4	23.6
of which: Goodwill	0.1	0.1	0.4	0.4	0.1	0.1	0.1	0.1	0.1	0.1
Capital										
Equity	31.1	32.5	31.0	33.1	39.9	42.5	47.9	47.2	30.1	31.4
Liabilities										
Short-term	44.8	43.2	64.9	62.7	54.1	51.9	42.5	43.4	44.7	43.0
of which:										
Liabilities to banks	27.6	26.1	22.8	25.3	20.4	20.7	21.5	22.4	28.0	26.4
Trade payables	1.2	1.6	12.0	12.9	6.4	6.4	2.7	2.9	1.0	1.4
Liabilities to affiliated companies	6.1	5.7	1.6	3.3	3.3	3.4	5.0	4.8	6.2	5.8
Long-term	14.5	14.7	5.0	6.3	6.8	7.0	7.1	6.8	15.1	15.3
of which:										
Liabilities to banks	17.2	17.1	42.0	37.4	33.8	31.2	21.0	21.0	16.7	16.6
Liabilities to affiliated companies	6.8	6.5	32.2	29.9	24.6	23.6	16.3	16.2	5.9	5.5
Provisions	8.7	8.1	8.0	5.1	8.3	6.9	4.2	4.1	9.0	8.4
of which: Provisions for pensions	22.7	23.1	3.4	3.4	5.5	5.1	8.4	8.3	23.8	24.4
	5.1	5.7	0.1	0.1	0.8	0.8	2.3	2.2	5.3	6.0
Other ratios	Percentage of sales									
Annual result before taxes on income	1.4	2.0	11.2	11.2	6.8	7.0	7.4	7.1	1.2	1.8
Annual result and depreciation	2.8	3.5	31.6	32.2	16.0	16.8	13.0	12.7	2.5	3.2
Trade receivables	7.0	6.6	8.8	9.2	10.2	10.6	11.4	11.8	6.9	6.4
	Percentage of the balance sheet total									
Sales	157.2	167.7	20.9	21.5	46.3	47.6	69.8	69.7	164.1	176.0
Annual result and interest paid	3.4	4.4	3.2	3.5	3.4	3.6	5.1	4.8	3.3	4.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.7	9.0	11.0	12.0	14.2	16.3	20.6	19.7	6.1	8.4
	Percentage of fixed assets									
Long-term equity and liabilities	88.7	86.5	95.1	89.8	99.4	99.2	96.7	96.1	87.9	85.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	133.6	127.7	92.2	76.8	105.4	102.6	115.0	110.7	134.8	129.1
Cash resources, short-term receivables and inventories	141.1	136.7	96.7	80.9	120.2	117.3	120.9	117.8	142.4	138.1
	Percentage of cost of materials									
Trade payables	4.2	3.7	21.9	41.3	11.5	11.8	10.4	10.0	4.1	3.5
Memo item:										
Balance sheet total in € billion	329.60	321.61	1.14	1.18	3.57	3.55	18.09	19.08	306.80	297.79
Sales in € billion	518.10	539.29	0.24	0.25	1.65	1.69	12.62	13.31	503.58	524.04
Number of enterprises	1 617	1 617	294	294	318	318	496	496	509	509

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	49.7	50.8	0.3	0.4	43.6	42.3	59.0	58.8	65.0	65.2
	50	65.9	66.7	14.1	15.3	60.8	62.3	67.3	68.3	75.1	75.3
	75	80.0	79.7	54.5	55.2	78.8	77.3	78.1	77.9	87.5	87.3
Personnel expenses	25	0.3	0.4	0.0	0.0	0.0	0.0	3.1	3.0	2.0	2.0
	50	6.9	6.9	0.0	0.0	4.0	4.4	10.2	10.0	8.3	8.4
	75	13.8	13.9	6.3	8.4	14.3	14.8	14.9	14.9	13.1	13.2
Depreciation	25	2.2	2.5	7.5	7.0	2.3	2.7	3.6	3.4	0.8	0.9
	50	6.2	6.3	27.8	27.9	8.4	8.0	6.3	6.4	4.1	4.2
	75	12.0	11.6	42.3	43.2	17.7	17.8	8.6	8.7	6.4	6.4
Annual result	25	0.9	1.0	0.0	0.8	0.6	0.9	1.5	1.7	0.5	0.9
	50	4.8	4.6	8.9	8.1	4.9	5.1	4.8	4.8	3.9	3.7
	75	9.5	9.4	22.2	19.6	10.8	11.2	8.4	8.4	7.4	7.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	21.3	21.2	30.5	26.1	17.5	19.3	36.7	39.2	8.4	8.1
	50	62.7	62.9	72.1	68.2	63.9	63.1	67.9	68.5	51.7	52.2
	75	78.5	78.5	87.0	85.6	80.3	79.5	78.8	79.0	70.4	71.9
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	0.2	0.7	0.7	0.9	0.9
	75	1.5	1.5	0.1	0.1	2.3	3.0	1.3	1.3	1.8	1.7
Equity	25	19.9	21.8	11.9	12.5	14.1	18.9	29.9	31.4	23.1	22.8
	50	39.5	40.4	26.9	30.6	40.3	42.9	45.7	45.2	37.8	37.6
	75	56.4	57.6	59.0	60.7	61.3	63.7	59.9	60.2	49.0	50.3
Short-term liabilities	25	11.9	11.7	7.0	6.6	10.7	11.2	12.8	12.8	15.2	14.0
	50	20.3	19.8	14.2	15.7	17.5	19.3	19.8	18.4	23.3	22.1
	75	36.6	37.2	46.5	52.0	38.3	40.0	31.3	32.3	37.5	37.2
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	10.1	10.3	21.3	25.6	13.7	13.6	13.9	15.0	1.9	1.5
	75	33.3	32.9	65.4	61.6	41.3	38.1	30.2	30.3	22.9	22.5
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.4	1.0	1.2	0.9	1.0	2.1	2.3	0.9	1.1
	50	6.2	5.9	13.3	10.9	6.6	6.8	6.1	6.2	5.0	4.7
	75	12.2	11.8	30.6	25.3	13.9	13.7	10.2	10.5	8.9	9.2
Annual result and Depreciation	25	5.7	6.1	15.5	12.8	6.3	7.6	7.9	7.8	2.7	2.9
	50	13.3	13.3	42.3	40.0	15.9	16.2	12.7	12.8	9.7	9.6
	75	23.7	22.2	67.5	65.5	27.0	27.3	18.6	18.0	15.4	15.5
Trade receivables	25	3.7	3.9	1.0	1.5	2.8	3.0	6.0	6.0	4.9	5.0
	50	8.7	9.2	4.6	5.5	8.7	8.9	9.4	10.3	8.6	8.9
	75	13.0	13.5	13.0	13.5	14.0	13.9	13.0	13.8	12.3	12.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.3	1.8	1.7	1.5	2.0	2.6	2.5	2.4	2.6
	50	4.9	4.8	3.9	4.1	4.6	4.6	5.1	5.0	5.6	5.5
	75	8.4	8.1	7.1	6.3	7.8	7.6	8.3	8.3	9.5	9.0
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	6.6	7.6	2.9	3.7	5.3	5.8	10.7	11.9	7.1	8.6
	50	17.3	17.0	10.8	10.5	14.6	15.7	21.9	21.2	18.0	17.6
	75	32.7	30.8	22.0	21.3	39.0	35.3	37.8	36.3	28.7	28.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	84.8	83.8	79.0	71.6	93.3	93.8	86.1	85.9	80.5	78.1
	50	98.5	98.5	103.2	99.7	105.1	106.3	97.3	97.2	93.4	93.8
	75	119.7	119.5	131.1	133.1	132.9	139.8	111.6	110.2	110.4	110.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	75.6	73.3	47.5	49.2	76.7	76.1	79.9	76.6	80.7	78.3
	50	120.6	116.3	138.7	117.8	136.1	130.9	117.0	113.3	115.3	113.1
	75	203.8	200.7	358.7	307.1	233.8	216.8	187.2	178.9	174.8	175.8
		Percentage of cost of materials									
Trade payables	25	4.2	3.6	1.7	1.9	4.4	3.7	5.4	5.3	3.6	2.8
	50	8.5	8.2	11.9	12.5	9.5	9.0	9.5	9.0	7.1	6.7
	75	13.9	13.5	33.3	35.0	15.8	16.2	14.0	13.4	11.0	10.1

I. Enterprises by economic sector

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

	Non-corporations									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.5	99.9	100.0	100.3	96.1	99.2	99.5	99.8	99.7
Change in finished goods	0.2	0.5	0.1	0.0	- 0.3	3.9	0.8	0.5	0.2	0.3
Interest and similar income	0.3	0.3	0.4	0.3	0.2	0.2	0.3	0.3	0.3	0.3
Other income	3.6	4.3	7.9	9.4	3.6	3.6	4.0	3.9	3.5	4.2
of which: Income from long-term equity investments	0.4	0.3	0.3	0.3	0.3	0.2	0.6	0.7	0.4	0.3
Total income	103.9	104.5	108.3	109.7	103.9	103.8	104.3	104.2	103.8	104.5
Expenses										
Cost of materials	72.2	68.8	12.3	12.6	25.4	28.8	63.3	63.8	76.8	72.9
Personnel expenses	4.7	5.0	1.0	1.0	1.6	1.5	8.1	8.0	4.7	5.0
Depreciation	9.1	10.3	41.8	40.1	33.1	30.9	13.4	12.0	6.8	8.2
of which: Depreciation of tangible fixed assets	9.1	10.1	41.8	40.1	33.0	30.8	13.3	12.0	6.7	8.1
Interest and similar expenses	3.9	3.3	12.8	11.7	11.1	9.5	3.8	3.1	3.3	2.8
Operating taxes	0.1	0.1	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.1
Other expenses	8.0	9.5	23.8	23.2	18.6	17.1	11.4	10.9	6.8	8.6
Total expenses before taxes on income	98.0	96.9	91.7	88.8	89.8	87.9	100.1	97.9	98.4	97.5
Annual result before taxes on income	5.9	7.6	16.5	20.8	14.1	15.9	4.2	6.4	5.4	7.0
Taxes on income	1.0	1.3	2.3	3.2	2.4	2.6	0.8	1.4	1.0	1.1
Annual result	4.9	6.4	14.2	17.6	11.6	13.3	3.4	4.9	4.5	5.8
Profit and loss transfers (parent company)	0.4	0.5	- 0.2	0.2	0.0	0.0	0.0	0.3	0.5	0.6
Profit and loss transfers (subsidiary)	0.0	- 0.1	0.2	0.2	0.1	0.0	- 0.4	- 0.2	0.0	- 0.1
Profit for the year	5.4	7.0	13.8	17.7	11.5	13.2	3.8	5.5	5.0	6.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	1.0	1.1	1.5	0.5	0.7	1.0	1.0	0.2	1.0
Tangible fixed assets	64.9	62.5	78.7	78.3	81.4	79.6	60.4	58.8	61.1	58.4
of which: Land and buildings	3.5	3.5	2.8	2.8	3.0	3.2	5.8	5.4	3.4	3.4
Inventories	1.6	1.7	0.8	0.6	0.6	1.5	1.5	2.1	1.9	1.8
of which: Finished goods and merchandise	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1
Cash	4.4	5.7	8.5	9.2	8.1	8.3	6.3	6.0	3.1	4.8
Receivables	22.4	22.6	7.7	7.3	6.1	6.6	26.0	27.0	26.4	26.3
Short-term	21.7	21.7	7.2	6.5	5.8	6.2	25.2	26.0	25.6	25.4
of which:										
Trade receivables	5.2	5.0	2.1	2.0	2.0	2.0	5.0	5.6	6.0	5.7
Receivables from affiliated companies	14.9	15.2	2.6	2.8	2.4	2.8	17.8	17.7	18.1	18.3
Long-term	0.7	0.9	0.5	0.8	0.3	0.4	0.8	1.1	0.8	1.0
of which: Loans to affiliated companies	0.5	0.6	0.5	0.7	0.2	0.2	0.5	0.7	0.5	0.7
Securities	2.0	2.0	0.0	0.1	0.1	0.1	0.0	0.0	2.7	2.8
Other long-term equity investments	3.4	3.7	1.0	1.0	1.3	1.4	4.0	4.4	4.0	4.3
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	34.4	34.8	21.7	24.2	20.8	22.1	36.9	37.8	37.8	37.6
Liabilities										
Short-term	15.6	16.4	28.3	22.2	18.2	21.8	14.1	21.0	13.9	14.4
of which:										
Liabilities to banks	4.9	5.1	15.9	13.8	12.4	15.4	2.0	8.9	2.7	2.1
Trade payables	2.5	2.5	1.1	1.4	1.6	1.4	3.4	3.4	2.7	2.7
Liabilities to affiliated companies	6.0	6.6	9.6	5.4	3.7	4.5	3.7	3.5	6.3	7.5
Long-term	31.3	27.7	46.7	49.9	58.3	53.1	35.3	27.3	24.6	21.2
of which:										
Liabilities to banks	18.8	19.5	43.1	47.5	50.0	45.5	22.7	15.3	10.4	12.7
Liabilities to affiliated companies	12.2	7.9	3.4	2.2	7.7	6.9	12.4	11.8	14.0	8.3
Provisions	17.2	19.7	2.0	2.3	2.1	2.5	13.0	13.1	21.9	25.2
of which: Provisions for pensions	1.1	1.3	0.0	0.0	0.0	0.0	0.8	0.9	1.4	1.6
Other Ratios										
Percentage of sales										
Annual result before taxes on income	5.9	7.7	16.6	20.8	14.0	16.5	4.3	6.4	5.4	7.0
Annual result and depreciation	14.1	16.7	56.1	57.7	44.6	46.0	16.9	17.0	11.2	14.1
Trade receivables	9.4	8.9	13.3	12.0	10.7	9.5	9.7	10.1	9.2	8.6
Percentage of the balance sheet total										
Sales	54.9	56.0	15.4	16.7	18.8	20.6	51.2	55.0	65.8	66.1
Annual result and interest paid	4.8	5.5	4.2	4.9	4.3	4.9	3.7	4.4	5.1	5.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.6	15.7	12.4	14.5	11.8	13.6	15.3	16.6	12.5	16.2
Percentage of fixed assets										
Long-term equity and liabilities	93.6	90.8	84.0	90.8	94.7	91.5	110.2	101.2	92.9	89.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	167.0	166.8	55.7	70.8	76.5	66.6	224.3	152.4	205.8	209.7
Cash resources, short-term receivables and inventories	177.1	177.1	58.4	73.5	79.8	73.3	234.8	162.6	219.2	222.2
Percentage of cost of materials										
Trade payables	6.3	6.4	57.3	64.9	33.7	22.6	10.4	9.6	5.3	5.5
Memo item:										
Balance sheet total in € billion	39.96	39.94	3.25	3.14	4.80	4.67	3.26	3.24	28.65	28.89
Sales in € billion	21.93	22.38	0.50	0.53	0.90	0.96	1.67	1.78	18.86	19.11
Number of enterprises	1 002	1 002	627	627	234	234	74	74	67	67

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							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
		Cylindered sample 2018/2019									
		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	51.1	57.2	57.4	42.9
	50	1.3	1.6	0.0	0.0	6.2	7.5	68.2	68.3	76.5	75.9
	75	35.4	35.4	10.9	12.6	33.7	33.7	78.0	76.0	89.1	86.6
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
	50	0.0	0.0	0.0	0.0	0.0	0.0	5.3	5.2	3.5	3.7
	75	0.0	0.0	0.0	0.0	0.0	0.0	12.8	12.3	9.4	10.5
Depreciation	25	15.7	15.1	25.7	25.6	15.6	15.2	2.4	2.3	0.6	0.7
	50	36.3	37.3	39.5	39.9	39.5	38.7	6.0	5.7	4.2	4.1
	75	48.8	48.2	51.0	50.4	50.9	48.4	13.8	14.0	8.4	10.6
Annual result	25	1.6	3.1	1.9	5.1	0.4	1.0	2.3	2.3	1.3	1.4
	50	13.6	15.7	19.3	20.2	11.0	12.6	5.0	6.0	4.8	4.8
	75	29.1	30.7	33.4	35.6	24.5	26.4	11.2	11.7	10.6	11.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	60.0	58.5	62.1	61.7	66.0	63.2	43.8	38.0	9.6	9.4
	50	79.0	78.2	79.5	78.6	82.0	81.3	68.1	67.5	62.0	62.6
	75	88.0	87.6	88.7	88.1	88.8	88.3	81.6	81.6	82.1	80.7
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	0.0	0.0	0.6	0.6	0.9	0.9
	75	0.0	0.0	0.0	0.0	0.0	0.0	1.5	1.2	2.6	2.6
Equity	25	6.2	8.6	5.2	7.8	3.5	4.7	22.9	26.2	13.3	13.7
	50	22.2	24.7	20.7	23.0	20.6	22.0	45.1	44.2	41.2	39.4
	75	39.7	42.2	36.1	39.5	33.6	35.6	64.9	63.7	53.6	54.1
Short-term liabilities	25	7.5	7.9	7.5	7.8	7.0	7.8	10.4	12.1	10.8	9.0
	50	13.9	14.3	13.6	13.5	11.7	12.6	17.9	20.0	18.8	17.4
	75	35.9	32.6	44.5	35.8	28.6	31.5	31.3	30.1	29.6	26.6
Liabilities to banks	25	10.9	13.4	31.5	32.6	24.8	30.1	0.0	0.0	0.0	0.0
	50	60.5	58.2	64.3	63.3	65.9	65.2	8.4	9.3	0.0	0.0
	75	75.8	74.6	77.7	76.3	76.4	75.9	30.7	28.4	22.3	24.9
		Percentage of sales									
Annual result before taxes on income	25	2.0	4.1	2.7	7.4	1.0	1.7	2.0	2.7	1.7	2.0
	50	15.3	17.9	21.0	22.9	13.4	15.3	6.3	6.7	6.0	5.9
	75	33.0	34.3	36.3	39.2	29.5	30.6	13.0	13.4	11.5	12.4
Annual result and Depreciation	25	29.8	33.4	49.0	54.5	30.4	32.9	7.3	8.5	2.3	5.0
	50	59.0	61.7	63.0	65.3	58.5	59.7	14.0	12.8	10.0	10.4
	75	69.8	72.1	73.2	75.0	67.5	67.5	25.1	22.5	20.0	19.6
Trade receivables	25	1.1	1.9	0.9	1.4	2.3	3.1	5.1	4.5	3.1	3.8
	50	7.7	7.7	3.4	4.0	11.6	10.5	8.9	9.8	9.1	8.6
	75	14.6	13.0	14.2	12.5	15.5	13.7	13.2	13.6	12.6	11.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.8	2.5	2.9	2.1	2.5	2.9	3.5	2.5	2.5
	50	5.2	5.6	5.4	6.0	4.4	4.8	5.6	6.0	5.9	6.3
	75	9.3	9.7	10.0	11.2	7.8	8.2	8.2	8.7	9.9	9.4
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.1	9.9	8.1	10.0	8.2	9.1	11.0	11.3	5.9	10.0
	50	14.8	16.4	14.8	16.6	12.8	14.1	20.8	23.0	20.9	17.8
	75	25.7	28.2	24.7	27.6	20.8	22.7	51.6	44.6	32.4	32.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	79.4	82.1	68.2	74.7	88.9	85.1	87.7	85.5	82.9	88.1
	50	100.4	99.8	100.4	100.0	102.1	100.1	97.7	98.4	98.8	98.6
	75	111.2	113.2	111.6	113.7	108.8	109.4	113.4	115.8	117.1	121.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	43.6	50.4	30.0	39.4	65.6	55.0	86.4	70.7	88.1	97.6
	50	110.7	111.8	102.4	108.6	117.3	108.7	132.7	116.7	122.8	125.3
	75	198.5	208.4	200.4	220.4	183.2	188.1	198.7	191.3	299.9	310.6
		Percentage of cost of materials									
Trade payables	25	4.4	4.2	4.1	4.2	6.5	4.9	4.0	4.8	2.7	3.2
	50	13.1	12.5	20.0	21.9	16.1	17.4	9.3	8.4	8.0	8.1
	75	47.6	49.1	83.7	85.0	53.4	44.9	14.2	12.9	10.7	10.7

I. Enterprises by economic sector

6. Water supply; sewerage, waste management and remediation 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	
	Cylindere sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.3	99.4	97.7	98.6	98.3	99.6	99.4	99.3	99.4
Change in finished goods	0.6	0.7	0.6	2.3	1.4	1.7	0.4	0.6	0.7	0.6
Interest and similar income	0.3	0.4	1.3	1.0	0.4	0.4	0.5	0.4	0.3	0.3
Other income	4.8	4.5	4.5	4.7	4.0	3.8	5.3	5.7	4.7	4.1
of which: Income from long-term equity investments	0.8	0.7	0.0	0.0	0.9	0.7	0.8	0.8	0.7	0.7
Total income	105.2	104.9	105.7	105.6	104.4	104.2	105.8	106.1	105.0	104.5
Expenses										
Cost of materials	57.6	58.0	31.2	31.3	43.0	43.3	52.2	52.7	61.4	61.8
Personnel expenses	18.7	19.0	29.2	29.5	23.1	23.5	19.5	20.0	17.8	17.9
Depreciation	7.7	7.6	8.4	8.4	8.5	8.6	8.6	8.4	7.3	7.1
of which: Depreciation of tangible fixed assets	7.6	7.5	8.4	8.4	8.4	8.4	8.4	8.2	7.2	7.1
Interest and similar expenses	3.1	2.7	2.6	2.3	1.8	1.6	2.5	2.3	3.5	3.0
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.1
Other expenses	12.7	12.0	27.7	28.1	21.3	21.2	15.7	15.1	10.5	9.7
Total expenses before taxes on income	99.9	99.3	99.2	99.8	97.9	98.4	98.7	98.6	100.5	99.6
Annual result before taxes on income	5.3	5.6	6.6	5.9	6.4	5.8	7.1	7.5	4.4	4.8
Taxes on income	1.2	1.2	1.6	1.6	1.5	1.4	1.8	1.8	0.9	0.9
Annual result	4.1	4.5	5.0	4.3	4.9	4.4	5.3	5.7	3.6	4.0
Profit and loss transfers (parent company)	0.6	0.5	0.0	0.2	0.2	0.1	0.3	0.2	0.8	0.7
Profit and loss transfers (subsidiary)	1.4	1.4	0.4	0.0	0.5	0.5	1.7	1.6	1.4	1.4
Profit for the year	3.3	3.6	4.6	4.5	4.6	4.1	3.9	4.4	3.0	3.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.6	0.3	0.2	0.4	0.4	0.8	0.7	0.6	0.6
Tangible fixed assets	71.0	70.7	54.5	53.9	64.6	64.8	66.9	66.7	73.3	72.9
of which: Land and buildings	14.9	14.6	12.6	16.9	8.8	8.5	15.4	15.0	15.2	15.1
Inventories	2.3	2.4	4.5	6.4	3.8	4.7	2.1	2.2	2.2	2.2
of which: Finished goods and merchandise	0.8	0.8	1.4	1.6	1.0	1.1	0.6	0.6	0.9	0.8
Cash	5.2	4.6	12.4	11.0	6.8	7.2	6.4	6.6	4.6	3.5
Receivables	13.7	14.6	26.0	26.2	20.2	18.2	16.5	16.6	11.9	13.4
Short-term	10.7	11.7	25.5	25.8	17.6	15.7	11.9	11.9	9.5	11.0
of which:										
Trade receivables	4.5	4.1	9.2	8.3	5.5	5.6	5.1	4.9	4.0	3.7
Receivables from affiliated companies	4.8	6.1	8.8	9.2	9.0	7.0	5.3	5.4	4.3	6.3
Long-term	3.0	2.9	0.5	0.3	2.7	2.4	4.6	4.6	2.4	2.4
of which: Loans to affiliated companies	1.2	1.2	0.3	0.1	1.7	1.7	0.8	0.9	1.3	1.3
Securities	1.5	1.5	0.1	0.1	0.2	0.4	3.0	3.0	1.0	1.1
Other long-term equity investments	5.4	5.4	1.6	1.7	3.8	4.2	4.2	4.1	6.1	6.1
of which: Goodwill	0.2	0.2	0.7	0.7	0.1	0.1	0.0	0.0	0.3	0.2
Capital										
Equity	38.8	38.7	42.0	42.3	42.4	42.3	44.4	44.7	36.3	36.0
Liabilities	47.1	47.1	44.0	44.0	49.4	49.2	38.9	38.0	50.1	50.4
Short-term	16.1	15.8	26.4	26.3	21.4	21.7	14.6	13.2	16.2	16.2
of which:										
Liabilities to banks	4.2	4.9	8.9	7.4	6.4	6.4	3.5	3.4	4.3	5.4
Trade payables	3.4	3.1	6.1	6.3	3.9	4.0	3.7	3.5	3.3	2.9
Liabilities to affiliated companies	6.5	5.9	4.8	4.5	6.8	5.7	4.5	4.2	7.2	6.6
Long-term	31.0	31.3	17.6	17.7	28.0	27.5	24.3	24.7	34.0	34.2
of which:										
Liabilities to banks	26.3	26.4	11.8	12.7	23.6	23.2	18.7	18.7	29.7	29.9
Liabilities to affiliated companies	2.8	2.8	4.2	2.7	3.8	3.7	4.5	4.3	2.1	2.1
Provisions	12.4	12.7	13.9	13.6	6.8	7.0	14.2	14.9	12.3	12.4
of which: Provisions for pensions	3.2	3.3	1.2	1.1	0.6	0.6	0.9	1.0	4.3	4.5
Other ratios	Percentage of sales									
Annual result before taxes on income	5.3	5.7	6.6	6.0	6.5	5.9	7.1	7.6	4.5	4.9
Annual result and depreciation	11.9	12.1	13.4	13.0	13.6	13.2	13.9	14.2	11.0	11.1
Trade receivables	8.0	7.4	12.1	10.5	9.6	9.5	9.3	8.7	7.3	6.6
Percentage of the balance sheet total										
Sales	55.8	56.1	75.7	79.2	57.8	58.3	55.2	56.1	55.6	55.6
Annual result and interest paid	4.0	4.0	5.8	5.3	3.9	3.6	4.3	4.5	3.9	3.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.9	11.9	22.4	22.1	15.5	15.3	15.6	16.3	10.3	10.2
Percentage of fixed assets										
Long-term equity and liabilities	89.5	90.4	106.7	108.7	99.0	97.6	87.7	89.2	89.3	90.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	99.2	103.0	143.6	140.2	113.9	105.9	126.6	140.7	87.1	90.2
Cash resources, short-term receivables and inventories	113.3	118.1	160.7	164.3	131.5	127.6	140.9	157.3	100.7	103.8
Percentage of cost of materials										
Trade payables	10.6	9.6	25.6	24.7	15.4	15.5	12.9	11.7	9.5	8.4
Memo item:										
Balance sheet total in € billion	58.62	60.34	0.32	0.33	3.75	3.88	15.30	15.69	39.25	40.44
Sales in € billion	32.69	33.83	0.24	0.26	2.17	2.26	8.45	8.80	21.83	22.50
Number of enterprises	1 222	1 222	274	274	432	432	372	372	144	144

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	23.2	23.7	7.9	8.0	23.2	22.7	32.0	32.3	31.8	33.2
	50	40.6	40.3	23.6	24.0	38.7	40.2	50.5	49.6	46.7	47.4
	75	61.2	60.3	44.0	45.0	57.5	58.0	66.0	66.2	78.7	75.4
Personnel expenses	25	11.1	11.4	13.1	13.4	13.3	13.0	9.6	10.5	7.0	8.1
	50	22.6	22.4	27.2	26.8	23.8	23.8	18.5	19.3	20.7	21.0
	75	33.2	33.7	42.7	43.5	33.5	35.0	28.7	29.4	29.3	30.5
Depreciation	25	2.3	2.5	1.6	1.7	2.5	2.8	2.5	2.7	2.0	2.1
	50	6.0	6.1	5.4	5.4	6.3	6.3	6.1	6.2	6.3	6.1
	75	11.0	11.2	10.0	10.4	11.3	11.4	11.5	11.3	12.5	11.9
Annual result	25	0.7	0.7	0.3	0.7	0.8	0.5	1.0	1.2	0.7	0.5
	50	3.7	3.6	3.8	3.6	3.3	3.1	3.9	4.2	4.1	4.4
	75	8.6	8.6	11.8	10.6	7.5	7.6	8.7	8.3	8.5	9.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	22.6	22.4	8.1	9.7	25.6	24.8	27.2	27.9	21.2	22.2
	50	48.2	48.4	41.6	40.3	49.6	49.3	50.8	52.0	46.4	46.4
	75	72.3	72.8	63.6	65.5	73.3	73.6	74.4	74.7	79.6	79.0
Inventories	25	0.1	0.1	0.0	0.0	0.1	0.1	0.2	0.2	0.3	0.3
	50	1.1	1.1	0.5	0.4	1.4	1.3	1.1	1.0	1.5	1.5
	75	6.3	7.1	6.9	7.1	6.9	8.1	6.4	5.9	5.9	6.5
Equity	25	15.3	16.0	7.3	9.1	15.7	15.4	19.0	19.8	17.5	17.8
	50	33.8	34.2	30.9	29.5	33.8	33.2	37.1	38.1	32.8	35.3
	75	55.0	55.9	55.0	55.1	54.0	52.8	59.3	59.0	46.0	46.6
Short-term liabilities	25	12.1	11.6	15.2	15.0	13.9	13.1	10.2	9.2	8.6	8.5
	50	28.0	26.4	32.7	31.9	31.7	29.3	22.6	20.4	23.0	24.1
	75	51.0	50.7	61.4	59.3	51.8	54.4	43.3	40.2	51.0	47.2
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	14.6	14.3	12.9	14.5	19.8	17.4	11.3	11.5	3.3	2.0
	75	35.6	35.1	37.3	34.5	38.7	38.1	30.1	32.0	32.4	33.6
		Percentage of sales									
Annual result before taxes on income	25	1.1	1.0	0.3	0.9	1.1	0.9	1.6	1.8	1.0	0.8
	50	4.8	4.8	4.9	5.0	4.3	4.1	5.3	5.7	4.8	5.7
	75	11.2	11.6	13.4	14.0	10.1	10.3	11.4	11.4	11.4	11.2
Annual result and depreciation	25	5.4	5.8	4.0	5.2	6.3	5.8	6.2	6.6	4.7	5.1
	50	12.3	12.7	11.9	12.1	11.8	12.3	12.5	12.9	14.8	13.8
	75	22.6	22.3	24.1	24.2	20.2	20.4	23.8	24.0	24.7	24.3
Trade receivables	25	4.4	4.2	4.5	3.7	4.9	4.8	4.5	4.5	2.6	2.4
	50	8.6	8.0	9.4	8.0	8.4	8.2	8.8	7.9	8.0	7.4
	75	13.0	12.5	14.6	13.5	12.6	12.1	13.1	12.7	12.2	12.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.9	1.0	2.1	2.1	1.8	2.2	1.9	1.9	2.0
	50	5.3	5.2	5.9	6.1	4.9	4.6	5.3	5.4	4.6	4.2
	75	11.5	11.2	15.6	15.4	10.2	10.2	11.4	11.2	10.1	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.0	7.9	0.0	3.7	8.2	7.5	10.2	9.8	8.6	8.1
	50	20.2	20.3	18.9	22.4	20.7	20.7	23.4	23.7	14.7	14.6
	75	44.8	45.7	41.9	52.3	47.8	46.9	47.9	48.9	28.6	28.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	76.1	76.2	66.4	66.4	78.9	77.4	79.3	81.0	63.9	66.2
	50	101.3	101.8	111.3	110.2	105.1	104.9	99.7	100.2	92.5	95.0
	75	149.1	155.8	179.4	200.6	158.2	159.1	139.4	140.4	125.6	121.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	63.4	60.2	58.8	54.4	61.3	57.1	71.1	70.5	51.7	46.3
	50	116.1	119.7	117.1	123.1	110.2	111.6	122.9	129.9	105.5	101.6
	75	236.7	247.1	309.0	314.8	216.9	216.5	238.2	257.5	202.4	193.8
		Percentage of cost of materials									
Trade payables	25	7.6	7.4	8.9	8.6	7.9	7.8	7.7	7.2	6.2	6.2
	50	13.3	13.2	20.2	18.2	13.8	14.7	12.3	11.7	10.7	10.3
	75	24.1	22.7	47.0	44.4	25.2	24.6	18.8	19.3	15.9	15.0

I. Enterprises by economic sector

cont'd: 6 Water supply; sewerage, waste management and remediation 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 2018/2019		2018		2019		2018		2019	
Income statement	Income statement									
Income	Percentage of gross revenue									
Sales	99.3	99.3	99.5	97.4	99.5	98.7	99.5	99.4	99.2	99.3
Change in finished goods	0.7	0.7	0.5	2.6	0.5	1.3	0.5	0.6	0.8	0.7
Interest and similar income	0.4	0.4	1.6	1.2	0.3	0.4	0.6	0.5	0.3	0.4
Other income	5.4	5.1	4.3	3.7	3.6	3.6	5.7	6.2	5.5	4.7
of which: Income from long-term equity investments	0.7	0.7	0.0	0.0	0.3	0.3	0.8	0.8	0.7	0.7
Total income	105.8	105.5	105.9	104.9	104.0	104.0	106.3	106.7	105.8	105.1
Expenses	Expenses									
Cost of materials	55.1	56.1	34.1	33.1	42.6	43.1	52.3	52.9	57.9	59.2
Personnel expenses	20.0	20.1	29.5	30.4	23.7	24.0	19.6	20.1	19.7	19.6
Depreciation	8.7	8.3	7.3	7.2	9.0	9.0	9.1	8.8	8.5	8.1
of which: Depreciation of tangible fixed assets	8.5	8.2	7.3	7.2	8.9	8.8	8.9	8.6	8.3	8.0
Interest and similar expenses	3.7	3.2	2.9	2.5	1.8	1.6	2.7	2.5	4.4	3.6
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1
Other expenses	12.9	11.9	27.2	27.4	21.0	20.6	15.4	14.6	10.8	9.7
Total expenses before taxes on income	100.6	99.8	101.2	100.8	98.4	98.5	99.3	99.1	101.3	100.2
Annual result before taxes on income	5.2	5.7	4.7	4.1	5.6	5.5	6.9	7.6	4.5	4.9
Taxes on income	1.3	1.3	1.5	1.5	1.6	1.5	1.9	1.9	1.0	0.9
Annual result	4.0	4.4	3.2	2.5	3.9	3.9	5.1	5.7	3.5	4.0
Profit and loss transfers (parent company)	0.7	0.7	0.0	0.3	0.0	0.0	0.3	0.2	1.0	0.9
Profit and loss transfers (subsidiary)	1.7	1.7	0.4	-0.1	0.7	0.6	1.8	1.7	1.8	1.8
Profit for the year	3.0	3.4	2.7	2.9	3.3	3.4	3.5	4.2	2.7	3.0
Balance Sheet	Balance Sheet									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.6	0.3	0.3	0.4	0.4	0.8	0.7	0.7	0.6
Tangible fixed assets	73.4	72.9	52.9	52.5	68.9	68.0	67.4	67.3	76.3	75.7
of which: Land and buildings	14.9	14.6	10.9	15.8	8.7	8.2	15.5	15.0	15.2	15.0
Inventories	1.8	1.9	4.6	6.7	3.0	3.7	1.9	2.0	1.6	1.7
of which: Finished goods and merchandise	0.5	0.5	1.5	1.8	1.0	1.0	0.5	0.5	0.5	0.5
Cash	5.2	4.5	13.1	11.4	6.9	7.3	6.3	6.4	4.6	3.5
Receivables	12.6	13.7	26.7	26.9	17.2	16.7	16.0	16.2	10.7	12.4
Short-term	9.5	10.6	26.1	26.6	14.1	13.9	11.3	11.4	8.2	9.9
of which:										
Trade receivables	3.6	3.4	8.4	7.6	5.4	5.4	4.6	4.4	3.0	2.7
Receivables from affiliated companies	4.5	5.9	9.6	10.0	5.6	5.2	5.1	5.3	4.1	6.2
Long-term	3.1	3.1	0.5	0.4	3.1	2.8	4.7	4.8	2.6	2.5
of which: Loans to affiliated companies	1.3	1.2	0.4	0.2	1.9	1.9	0.7	0.8	1.4	1.3
Securities	1.6	1.6	0.1	0.1	0.3	0.4	3.2	3.2	1.1	1.1
Other long-term equity investments	4.5	4.5	1.7	1.7	3.1	3.4	4.3	4.2	4.8	4.7
of which: Goodwill	0.2	0.2	0.8	0.7	0.1	0.1	0.0	0.0	0.3	0.2
Capital	Capital									
Equity	39.9	39.7	45.8	46.6	45.8	45.2	45.3	45.5	37.1	36.8
Liabilities	45.8	45.8	40.4	39.0	45.8	46.2	37.9	37.0	48.9	49.2
Short-term	13.4	13.2	24.6	23.9	17.4	18.4	13.3	11.8	13.0	13.1
of which:										
Liabilities to banks	4.2	5.0	7.6	6.7	6.3	6.6	3.4	3.2	4.3	5.5
Trade payables	3.1	2.8	5.9	5.5	3.7	3.8	3.5	3.2	2.8	2.5
Liabilities to affiliated companies	4.3	3.7	4.4	3.6	3.7	3.3	3.7	3.4	4.6	3.9
Long-term	32.4	32.6	15.8	15.0	28.4	27.8	24.7	25.2	35.9	36.1
of which:										
Liabilities to banks	27.7	27.7	10.3	10.9	25.4	24.5	18.8	18.9	31.5	31.6
Liabilities to affiliated companies	2.8	2.8	4.3	2.6	2.5	2.6	4.7	4.5	2.1	2.1
Provisions	12.7	13.0	13.7	14.3	6.8	7.0	14.5	15.2	12.5	12.7
of which: Provisions for pensions	3.3	3.5	1.3	1.3	0.6	0.6	0.9	1.0	4.5	4.7
Other Ratios	Other Ratios									
Annual result before taxes on income	Percentage of sales									
Annual result and depreciation	5.3	5.7	4.7	4.2	5.6	5.6	6.9	7.7	4.5	4.9
Trade receivables	12.7	12.9	10.6	10.0	13.0	13.1	14.2	14.6	12.1	12.1
	7.4	6.9	12.0	10.3	9.6	9.7	9.2	8.6	6.4	5.8
Sales	Percentage of the balance sheet total									
Annual result and interest paid	48.1	48.8	70.2	74.0	55.8	55.8	50.4	51.3	46.3	47.0
Annual result and depreciation	3.7	3.7	4.3	3.8	3.2	3.2	3.9	4.2	3.7	3.6
Annual result and depreciation	Percentage of liabilities and provisions less cash									
	11.2	11.3	18.1	17.7	15.4	15.4	14.8	15.6	9.6	9.5
Long-term equity and liabilities	Percentage of fixed assets									
	90.7	91.7	113.5	114.8	98.8	98.2	88.1	89.6	90.9	91.8
Cash resources and short-term receivables	Percentage of short-term liabilities									
Cash resources, short-term receivables and inventories	110.0	115.8	160.1	158.7	121.3	115.2	133.0	151.1	98.6	102.8
	123.3	130.1	178.9	186.7	138.8	135.1	147.1	167.5	111.0	115.5
Trade payables	Percentage of cost of materials									
	11.5	10.0	24.7	21.9	15.6	15.7	13.3	11.7	10.4	8.8
Memo item										
Balance sheet total in € billion	54.22	55.93	0.28	0.28	3.24	3.40	14.35	14.72	36.36	37.53
Sales in € billion	26.08	27.31	0.19	0.21	1.81	1.90	7.24	7.55	16.84	17.65
Number of enterprises	1 004	1 004	211	211	355	355	320	320	118	118

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.2	25.1	11.3	9.9	23.7	24.9	31.7	31.6	31.0	31.2
	50	41.3	40.7	26.7	27.3	38.7	40.2	50.5	49.5	44.6	45.6
	75	61.4	60.8	50.4	49.4	57.5	58.2	66.0	65.7	79.6	75.1
Personnel expenses	25	11.4	11.9	13.1	13.7	13.9	14.6	9.9	10.5	7.0	8.3
	50	23.0	22.8	27.8	27.3	24.2	24.2	18.5	19.5	21.8	21.2
	75	33.3	34.3	46.1	46.0	34.0	35.1	29.0	29.5	29.4	31.4
Depreciation	25	2.3	2.5	1.2	1.3	2.8	3.0	2.7	2.7	2.2	2.3
	50	6.0	6.2	4.7	4.8	6.4	6.4	6.5	6.5	6.1	6.0
	75	11.3	11.4	9.5	9.6	11.4	11.4	12.1	11.7	14.6	14.0
Annual result	25	0.6	0.6	0.0	0.5	0.7	0.5	1.0	1.0	0.6	0.4
	50	3.3	3.2	2.6	2.6	3.0	2.8	3.9	4.2	3.2	3.8
	75	7.6	7.9	6.4	6.6	7.2	7.5	8.5	8.5	8.4	8.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	22.5	22.3	6.7	6.6	26.4	25.3	27.1	27.6	23.2	22.5
	50	48.2	48.4	37.3	36.2	49.3	48.4	53.4	54.2	50.1	52.5
	75	73.1	73.9	59.8	59.0	73.8	74.4	77.0	78.3	83.3	82.9
Inventories	25	0.1	0.1	0.0	0.0	0.1	0.1	0.2	0.2	0.3	0.3
	50	1.1	1.0	0.5	0.4	1.5	1.3	0.8	0.9	1.4	1.4
	75	6.0	6.6	7.7	8.3	6.2	7.6	5.0	4.5	5.1	5.8
Equity	25	18.5	19.5	10.3	13.7	18.0	19.1	22.7	23.5	18.8	20.1
	50	37.1	37.5	34.6	33.3	36.5	35.7	40.4	41.5	35.8	36.4
	75	57.3	58.3	58.8	61.9	56.6	56.2	60.8	61.0	46.7	47.9
Short-term liabilities	25	10.9	10.1	13.8	14.1	13.1	11.9	9.1	8.2	8.1	7.1
	50	25.0	23.6	30.5	27.9	28.7	27.6	18.6	18.1	21.1	20.5
	75	46.7	45.9	57.8	56.7	49.7	50.3	38.5	36.9	49.4	42.2
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	13.5	12.6	8.9	8.6	19.1	16.9	10.4	9.2	6.1	3.7
	75	33.8	33.8	30.1	30.6	37.8	37.5	29.2	31.6	35.4	34.8
		Percentage of sales									
Annual result before taxes on income	25	0.9	1.0	0.0	0.5	1.0	0.8	1.6	1.7	0.8	0.6
	50	4.5	4.4	3.5	3.8	4.0	4.0	5.3	5.7	4.6	5.4
	75	10.3	10.8	8.8	9.4	9.8	10.2	11.4	11.6	11.3	10.9
Annual result and Depreciation	25	5.0	5.4	3.2	4.1	5.5	5.7	6.5	6.9	4.0	3.4
	50	12.0	12.3	8.8	10.4	11.8	12.1	12.9	13.5	15.5	15.3
	75	22.3	21.9	17.7	19.8	21.0	20.7	24.6	24.7	25.8	26.8
Trade receivables	25	4.3	4.0	4.3	3.7	4.9	4.8	4.5	4.4	1.7	1.8
	50	8.6	8.0	9.7	8.0	8.4	8.3	8.7	7.9	6.8	6.4
	75	13.1	12.4	15.8	13.6	12.4	12.3	13.0	12.7	12.1	11.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.8	0.6	1.8	1.9	1.6	2.1	1.8	1.7	1.5
	50	4.7	4.6	4.5	5.4	4.5	4.4	5.0	4.9	4.3	3.6
	75	9.8	9.8	10.3	10.6	9.3	9.3	10.3	10.5	9.4	8.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	7.2	7.1	-3.9	-0.5	7.6	6.8	10.1	9.6	8.6	7.9
	50	18.3	19.2	13.3	17.5	19.1	19.8	22.0	23.0	14.9	13.6
	75	42.8	44.1	31.3	37.9	47.9	46.8	49.5	51.1	29.2	26.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	81.4	82.9	79.7	79.0	83.6	84.2	81.4	84.2	79.1	79.1
	50	104.6	104.8	119.9	120.3	108.4	107.5	100.6	101.5	94.1	95.1
	75	154.9	160.2	200.9	235.3	168.0	167.6	139.4	137.6	125.6	117.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	67.3	64.9	67.3	60.2	65.3	61.7	74.1	75.4	54.5	52.1
	50	124.7	130.7	143.2	141.8	117.0	116.9	130.9	138.6	117.4	120.4
	75	253.5	260.3	348.4	373.5	238.0	233.3	257.0	266.8	202.9	201.1
		Percentage of cost of materials									
Trade payables	25	7.8	7.6	8.6	8.6	8.1	7.9	7.8	7.5	6.2	5.3
	50	13.5	13.5	20.0	18.0	13.9	14.8	12.8	11.8	10.7	10.1
	75	24.1	22.7	46.2	43.1	25.2	24.8	19.6	19.4	16.4	16.2

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							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Cylindered sample 2018/2019										
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.6	99.1	99.0	94.3	96.2	100.1	99.7	99.7	99.9
Change in finished goods	0.5	0.4	0.9	1.0	5.7	3.8	- 0.1	0.3	0.3	0.1
Interest and similar income	0.1	0.1	0.1	0.1	0.6	0.4	0.1	0.1	0.1	0.1
Other income	2.5	2.2	5.1	8.5	5.7	4.9	2.8	2.2	2.1	1.9
of which: Income from long-term equity investments	1.1	1.0	0.0	0.0	3.3	2.4	0.9	0.8	0.9	0.9
Total income	102.6	102.3	105.2	108.6	106.3	105.3	102.9	102.4	102.2	102.0
Expenses										
Cost of materials	67.3	65.6	20.2	24.1	44.9	44.5	52.2	51.1	73.1	71.5
Personnel expenses	13.3	14.1	27.9	25.9	20.4	21.1	18.8	19.6	11.3	12.0
Depreciation	4.0	4.3	12.4	12.9	6.2	6.5	5.4	5.5	3.4	3.7
of which: Depreciation of tangible fixed assets	3.9	4.2	12.3	12.9	6.1	6.4	5.1	5.4	3.4	3.7
Interest and similar expenses	0.7	0.7	1.5	1.4	1.8	1.5	1.0	0.9	0.5	0.6
Operating taxes	0.1	0.1	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1
Other expenses	11.8	12.2	29.3	30.9	22.3	24.1	17.5	18.1	9.4	9.5
Total expenses before taxes on income	97.2	97.1	91.6	95.6	95.8	97.7	94.9	95.5	98.0	97.4
Annual result before taxes on income	5.4	5.3	13.6	13.1	10.5	7.6	8.0	6.9	4.2	4.6
Taxes on income	0.8	0.8	1.7	1.8	1.0	0.7	1.6	1.1	0.5	0.7
Annual result	4.6	4.5	11.9	11.3	9.4	6.9	6.5	5.8	3.7	3.9
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	1.2	0.5	0.0	0.0	0.1	0.0
Profit and loss transfers (subsidiary)	0.1	0.1	0.2	0.2	0.0	- 0.1	0.7	0.5	- 0.1	0.0
Profit for the year	4.6	4.5	11.7	11.0	10.6	7.5	5.8	5.3	3.8	3.9
Balance Sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.4	0.2	0.1	0.1	0.3	0.6	0.5	0.5	0.4
Tangible fixed assets	41.7	42.8	64.2	62.1	37.2	42.4	58.6	58.7	36.6	37.3
of which: Land and buildings	14.8	15.1	22.7	23.6	9.5	11.1	14.4	14.5	15.7	15.8
Inventories	8.5	8.7	3.9	4.4	8.4	12.0	5.3	5.9	9.6	9.2
of which: Finished goods and merchandise	4.2	3.9	0.8	0.9	1.1	1.7	1.8	2.2	5.5	4.8
Cash	5.1	5.0	8.2	9.2	6.2	7.0	8.7	9.0	3.7	3.3
Receivables	27.3	25.8	21.9	21.8	39.6	28.8	23.7	23.1	26.4	26.3
Short-term	26.4	24.8	21.7	21.6	39.4	28.6	21.4	20.6	25.8	25.6
of which:										
Trade receivables	15.3	14.0	13.5	12.3	6.6	6.5	12.7	12.4	17.7	15.9
Receivables from affiliated companies	9.4	8.9	3.8	4.6	30.4	19.6	7.3	6.7	6.5	7.9
Long-term	0.9	1.0	0.2	0.2	0.2	0.2	2.3	2.5	0.6	0.7
of which: Loans to affiliated companies	0.8	0.8	0.0	0.0	0.1	0.2	1.8	1.9	0.5	0.5
Securities	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1
Other long-term equity investments	16.7	17.1	1.0	1.6	8.3	9.3	3.0	2.6	23.0	23.4
of which: Goodwill	0.3	0.3	0.1	0.7	0.1	0.1	0.0	0.0	0.5	0.5
Capital										
Equity	26.2	26.4	19.6	17.9	20.5	21.5	30.5	32.7	25.9	25.3
Liabilities										
Short-term	63.5	63.5	65.4	72.4	72.7	71.0	53.2	52.1	65.2	66.0
of which:										
Liabilities to banks	4.7	4.0	16.3	11.7	7.3	4.7	5.2	5.8	3.9	3.1
Trade payables	7.9	7.8	7.0	10.6	4.8	5.1	6.9	7.5	8.8	8.3
Liabilities to affiliated companies	33.3	33.9	7.3	9.5	26.8	22.3	16.8	15.7	40.3	42.3
Long-term	13.8	13.9	28.0	32.5	25.6	26.0	19.2	17.8	9.7	10.3
of which:										
Liabilities to banks	10.1	10.4	20.6	23.1	12.3	13.9	16.9	15.5	7.2	7.9
Liabilities to affiliated companies	3.1	2.9	3.3	3.2	12.2	11.4	1.9	1.7	1.9	1.9
Provisions	8.8	8.6	14.7	9.4	6.4	7.1	10.2	9.6	8.7	8.5
of which: Provisions for pensions	1.5	1.6	0.0	0.0	0.3	0.3	1.5	1.6	1.8	1.9
Other Ratios										
Percentage of sales										
Annual result before taxes on income	5.4	5.3	13.7	13.2	11.1	7.9	8.0	6.9	4.3	4.6
Annual result and depreciation	8.7	8.8	24.5	24.4	16.6	13.9	11.8	11.3	7.2	7.6
Trade receivables	10.2	9.5	12.4	11.3	9.3	8.6	9.9	9.6	10.3	9.5
Percentage of the balance sheet total										
Sales	150.5	147.8	108.5	108.8	70.5	76.0	127.6	129.1	172.9	166.6
Annual result and interest paid	8.0	7.7	14.6	13.9	8.4	6.6	9.5	8.7	7.3	7.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	19.0	19.0	36.8	36.5	16.0	14.8	24.8	25.1	17.6	17.8
Percentage of fixed assets										
Long-term equity and liabilities	69.3	68.4	72.5	78.9	101.0	91.6	79.6	80.9	61.4	60.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	63.2	59.9	79.7	77.2	96.6	79.1	88.4	86.3	53.0	51.8
Cash resources, short-term receivables and inventories	80.3	77.5	90.3	88.3	114.4	105.9	104.2	103.3	70.3	68.3
Percentage of cost of materials										
Trade payables	7.8	8.0	31.5	39.9	14.4	14.6	10.4	11.3	6.9	7.0
Memo item										
Balance sheet total in € billion	4.39	4.41	0.05	0.05	0.51	0.48	0.95	0.97	2.89	2.91
Sales in € billion	6.61	6.52	0.05	0.05	0.36	0.37	1.22	1.25	4.99	4.85
Number of enterprises	218	218	63	63	77	77	52	52	26	26

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							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
		Cylindered sample 2018/2019									
		Of the enterprises captured ...									
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	16.2	16.3	2.0	1.6	19.7	19.9	37.3	36.1	38.2	39.3
	50	38.1	38.3	12.2	13.9	38.5	41.4	50.6	51.3	49.7	49.1
	75	56.4	55.9	33.3	32.9	56.7	55.9	65.9	67.6	74.4	75.7
Personnel expenses	25	9.1	9.1	13.4	6.3	9.5	10.1	7.9	10.0	8.4	5.6
	50	21.8	20.7	24.5	24.4	21.5	20.9	18.5	17.8	18.7	19.1
	75	31.3	31.2	35.9	35.9	32.0	32.1	28.5	29.2	25.6	26.0
Depreciation	25	2.3	2.7	3.9	4.3	1.6	2.0	2.0	2.6	1.5	1.6
	50	5.9	5.9	8.2	8.7	6.1	5.6	4.2	4.6	6.4	6.5
	75	10.0	10.4	11.6	12.6	10.8	11.2	7.8	7.2	7.7	8.0
Annual result	25	1.7	1.3	3.9	3.0	1.2	0.6	0.7	1.2	1.9	1.6
	50	6.3	6.0	13.7	12.0	4.2	4.7	4.0	4.3	5.8	6.6
	75	13.9	12.4	24.2	23.9	8.9	9.8	10.4	8.0	10.8	11.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	23.1	25.4	28.2	25.6	21.3	21.9	29.4	31.0	20.3	21.6
	50	47.9	49.3	60.0	59.1	49.8	50.8	41.7	43.2	27.8	28.5
	75	67.7	67.1	74.2	73.1	67.4	66.5	58.4	61.3	56.2	61.0
Inventories	25	0.1	0.1	0.0	0.0	0.1	0.1	0.8	0.8	0.5	0.4
	50	1.9	1.6	0.4	0.5	1.3	1.2	3.6	3.9	2.2	1.9
	75	8.6	9.1	3.1	3.5	8.7	9.4	10.8	11.4	10.0	13.0
Equity	25	3.6	4.3	0.9	0.0	3.5	4.7	5.0	7.1	13.1	10.9
	50	17.1	19.1	13.5	15.4	19.5	18.7	17.1	22.5	26.0	25.8
	75	40.0	40.0	36.5	36.4	40.6	40.3	38.8	46.6	41.7	35.5
Short-term liabilities	25	23.8	20.9	23.7	20.5	25.4	22.2	26.9	21.4	19.8	17.4
	50	42.0	44.1	38.0	46.5	41.1	42.8	44.1	42.5	42.9	46.4
	75	69.4	69.9	71.8	74.1	59.8	64.4	70.2	71.7	82.6	81.0
Liabilities to banks	25	0.0	0.0	11.7	13.0	0.0	0.0	2.7	0.0	0.0	0.0
	50	20.8	18.6	30.5	27.0	21.5	19.3	18.4	18.6	0.9	0.1
	75	41.1	41.5	57.3	58.5	41.4	42.9	32.9	33.1	18.9	18.5
		Percentage of sales									
Annual result before taxes on income	25	2.0	1.7	4.0	3.3	1.5	0.9	1.2	2.2	3.2	1.9
	50	7.3	6.7	14.6	14.1	5.3	5.3	4.6	5.2	7.0	7.6
	75	15.9	14.4	26.9	28.2	11.0	10.8	11.5	9.8	12.7	12.3
Annual result and Depreciation	25	7.2	7.1	15.1	12.9	7.4	6.5	4.9	5.8	7.7	8.4
	50	14.3	13.5	24.1	24.4	12.1	12.8	9.5	10.6	13.1	12.4
	75	24.1	24.4	43.2	42.6	18.0	18.0	19.3	18.1	19.8	18.1
Trade receivables	25	5.4	4.7	4.9	3.3	5.1	4.2	4.8	4.9	8.6	7.5
	50	8.8	8.1	8.1	8.0	8.3	7.4	9.0	9.0	10.8	10.4
	75	12.9	12.5	12.9	13.5	12.7	10.8	13.6	12.9	12.7	12.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.7	3.6	8.2	5.3	3.7	2.5	2.9	4.0	3.4	3.8
	50	10.1	9.1	19.4	18.6	7.9	7.1	9.0	7.9	6.8	7.0
	75	22.1	19.3	50.5	43.2	17.2	15.8	16.9	14.0	18.1	17.6
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	12.2	12.2	15.1	15.8	12.2	10.5	12.6	12.0	9.5	9.1
	50	25.5	26.2	40.9	38.2	24.8	22.7	26.1	26.4	14.7	17.8
	75	49.7	53.1	87.2	84.5	45.6	48.4	40.5	36.7	25.9	41.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	44.2	48.1	31.9	50.0	60.5	47.6	42.8	47.2	18.2	43.8
	50	84.0	84.8	80.4	78.6	90.3	86.8	87.1	91.4	76.0	81.0
	75	126.9	131.8	116.1	115.0	121.5	123.7	139.2	142.5	113.9	171.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.4	49.1	43.3	49.2	48.4	46.3	60.7	64.0	26.8	28.0
	50	85.9	79.9	84.1	75.0	87.0	81.2	86.5	83.7	87.9	69.2
	75	161.3	159.1	140.5	145.1	185.1	159.1	159.6	157.8	156.9	172.3
		Percentage of cost of materials									
Trade payables	25	6.8	6.7	9.0	6.9	6.5	6.6	6.9	6.6	6.3	7.2
	50	12.4	12.3	23.6	18.6	13.5	13.2	10.5	10.8	10.8	10.8
	75	23.9	22.1	58.3	55.9	26.4	23.9	14.4	15.8	13.8	14.1

I. Enterprises by economic sector

7. Construction

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	94.2	95.5	95.6	94.5	95.2	94.5	93.7	95.6	94.0	95.8
Change in finished goods	5.8	4.5	4.4	5.5	4.8	5.5	6.3	4.4	6.0	4.2
Interest and similar income	0.2	0.3	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.4
Other income	2.3	2.4	2.5	2.5	2.1	2.1	2.1	2.0	2.5	2.8
of which: Income from long-term equity investments	0.4	0.4	0.1	0.0	0.1	0.1	0.3	0.3	0.6	0.5
Total income	102.5	102.7	102.6	102.6	102.3	102.2	102.2	102.2	102.8	103.2
Expenses	Percentage of gross revenue									
Cost of materials	62.0	61.2	42.6	43.6	52.9	52.4	60.9	60.1	67.0	66.1
Personnel expenses	22.5	22.5	35.1	34.2	28.4	28.3	22.6	22.5	19.6	19.6
Depreciation	2.2	2.2	2.7	2.7	2.3	2.3	2.0	2.2	2.2	2.1
of which: Depreciation of tangible fixed assets	1.8	1.9	2.7	2.6	2.2	2.2	1.8	1.9	1.7	1.7
Interest and similar expenses	0.7	0.6	0.7	0.6	0.5	0.5	0.6	0.5	0.8	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	10.5	10.4	15.3	14.8	12.7	12.6	10.4	10.3	9.5	9.5
Total expenses before taxes on income	97.9	97.0	96.5	95.9	96.8	96.1	96.5	95.7	99.1	98.1
Annual result before taxes on income	4.7	5.7	6.1	6.7	5.4	6.1	5.7	6.5	3.7	5.1
Taxes on income	1.2	1.2	1.3	1.4	1.4	1.5	1.3	1.5	1.0	1.0
Annual result	3.5	4.5	4.8	5.3	4.0	4.5	4.4	5.0	2.6	4.1
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.1
Profit and loss transfers (subsidiary)	0.2	0.7	0.0	0.0	0.2	0.1	0.5	0.6	0.1	1.0
Profit for the year	3.4	3.9	4.8	5.3	3.9	4.4	4.0	4.5	2.7	3.2
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Tangible fixed assets	10.6	10.5	20.2	19.1	14.9	14.5	11.4	11.4	8.9	8.9
of which: Land and buildings	4.2	4.2	5.3	4.9	5.0	4.9	4.4	4.4	3.9	4.0
Inventories	53.5	53.2	38.7	41.8	49.6	51.0	55.1	54.6	54.0	53.5
of which: Finished goods and merchandise	3.4	2.3	3.3	3.0	2.6	2.5	3.1	2.9	3.7	1.9
Cash	10.0	10.5	13.3	13.4	13.2	13.3	11.6	12.3	8.4	8.9
Receivables	21.1	21.0	26.0	24.0	20.7	19.8	19.6	19.3	21.8	22.0
Short-term	20.3	20.0	25.3	23.5	20.2	19.3	18.9	18.6	20.8	20.8
of which:										
Trade receivables	9.0	8.5	15.2	14.0	13.3	12.1	10.8	10.2	7.0	6.6
Receivables from affiliated companies	8.8	9.2	4.8	4.7	3.5	3.8	5.7	6.1	11.6	12.2
Long-term	0.9	1.0	0.7	0.5	0.5	0.5	0.7	0.7	1.0	1.3
of which: Loans to affiliated companies	0.6	0.7	0.4	0.3	0.2	0.2	0.4	0.4	0.8	1.0
Securities	0.4	0.4	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4
Other long-term equity investments	4.0	4.0	0.6	0.5	0.6	0.6	1.4	1.6	6.1	6.0
of which: Goodwill	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Capital	Percentage of the balance sheet total									
Equity	17.3	17.5	20.4	20.7	21.4	21.3	18.3	19.0	15.9	15.8
Liabilities	73.3	73.3	72.2	72.4	71.2	71.6	72.7	72.1	74.1	74.3
Short-term	67.8	67.3	60.4	61.4	63.6	64.0	67.1	66.6	69.3	68.7
of which:										
Liabilities to banks	4.0	3.4	8.5	8.0	6.3	5.9	5.4	4.5	2.6	2.2
Trade payables	6.2	5.8	9.8	8.6	7.7	6.8	6.3	5.7	5.8	5.5
Liabilities to affiliated companies	8.1	7.6	3.7	3.4	3.9	3.6	6.4	6.2	10.0	9.3
Long-term	5.5	6.0	11.9	11.0	7.6	7.6	5.6	5.5	4.8	5.7
of which:										
Liabilities to banks	3.9	3.8	8.1	7.8	5.5	5.3	4.2	4.2	3.3	3.2
Liabilities to affiliated companies	0.9	1.5	2.0	1.7	1.3	1.5	1.0	0.8	0.7	1.9
Provisions	9.3	9.1	7.3	6.8	7.2	6.9	8.9	8.9	9.9	9.8
of which: Provisions for pensions	1.5	1.4	1.3	1.2	1.1	1.0	1.2	1.2	1.8	1.6
Other ratios	Percentage of sales									
Annual result before taxes on income	5.0	6.0	6.4	7.1	5.7	6.4	6.1	6.8	3.9	5.3
Annual result and depreciation	6.0	7.0	7.9	8.4	6.7	7.3	6.9	7.5	5.1	6.5
Trade receivables	10.0	9.5	9.7	9.5	10.6	10.2	11.2	10.5	9.0	8.6
	Percentage of the balance sheet total									
Sales	90.7	89.8	157.1	146.8	125.7	119.1	96.6	96.7	78.2	77.7
Annual result and interest paid	4.0	4.8	9.0	9.2	6.0	6.3	5.1	5.6	2.8	4.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.5	8.8	18.7	18.7	12.8	13.2	9.5	10.5	5.3	6.7
	Percentage of fixed assets									
Long-term equity and liabilities	154.9	157.3	154.4	161.0	183.8	188.7	182.1	182.5	137.4	139.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	45.1	45.7	64.3	60.4	52.9	51.3	45.9	46.8	42.5	43.5
Cash resources, short-term receivables and inventories	124.0	124.7	128.3	128.5	130.8	130.9	128.2	128.8	120.5	121.4
	Percentage of cost of materials									
Trade payables	10.5	10.1	14.0	12.6	11.0	10.3	10.0	9.4	10.4	10.3
Memo item:	Percentage of sales									
Balance sheet total in € billion	111.53	122.59	2.48	2.96	12.61	14.28	32.80	35.92	63.63	69.44
Sales in € billion	101.19	110.04	3.90	4.35	15.85	17.01	31.70	34.73	49.73	53.95
Number of enterprises	9 788	9 788	4 365	4 365	3 522	3 522	1 535	1 535	366	366

I. Enterprises by economic sector

cont'd: 7. Construction

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	35.8	34.7	29.3	28.9	39.6	38.5	47.9	47.0	54.5	53.6
	50	47.7	46.9	40.3	39.7	50.5	49.1	58.9	57.7	65.6	65.1
	75	60.7	60.2	51.2	51.0	62.4	61.6	71.8	70.3	77.5	76.9
Personnel expenses	25	20.6	20.5	24.9	24.9	20.6	20.7	14.7	14.7	11.1	10.9
	50	30.7	30.8	35.2	35.4	30.2	30.4	24.0	23.7	19.9	19.8
	75	40.4	40.7	45.4	45.5	38.7	38.9	32.1	32.2	27.7	27.8
Depreciation	25	0.9	0.9	1.1	1.1	0.9	0.8	0.6	0.6	0.6	0.5
	50	1.8	1.8	2.2	2.1	1.6	1.6	1.4	1.4	1.4	1.4
	75	3.2	3.2	3.7	3.7	2.8	2.8	2.9	3.0	2.8	3.0
Annual result	25	1.0	1.3	0.6	1.1	1.0	1.3	1.5	1.8	1.4	1.6
	50	3.3	3.7	3.5	4.1	3.1	3.4	3.3	3.9	3.3	3.5
	75	7.2	7.8	9.2	9.6	6.2	6.8	6.4	7.0	5.7	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.0	3.9	6.1	5.8	3.8	3.7	2.2	2.2	1.5	1.3
	50	11.3	11.0	15.4	15.1	9.9	9.8	6.9	6.9	5.6	5.8
	75	24.8	24.9	32.5	32.4	21.9	21.7	15.9	16.1	12.6	12.8
Inventories	25	9.5	9.5	3.3	4.0	13.8	13.3	31.3	29.8	37.8	38.8
	50	34.6	35.1	19.4	20.1	41.3	40.9	53.7	53.7	57.9	55.8
	75	61.2	61.9	46.7	49.0	64.8	65.1	71.2	70.8	71.7	71.4
Equity	25	5.4	6.3	2.3	4.0	6.9	7.7	6.8	7.5	5.4	5.5
	50	17.6	18.9	18.7	20.5	18.6	19.7	15.6	16.4	12.0	12.4
	75	37.6	39.4	42.5	44.4	37.7	39.5	29.0	30.5	24.5	24.5
Short-term liabilities	25	37.5	35.7	30.5	28.7	39.7	37.5	51.2	49.8	54.3	55.4
	50	62.1	60.9	56.0	54.3	63.4	61.7	68.4	67.6	71.1	69.9
	75	81.2	80.3	81.2	80.2	80.7	79.8	81.9	80.9	82.9	82.8
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	5.4	5.1	10.2	9.3	4.7	4.6	1.4	0.9	0.3	0.1
	75	20.4	20.3	29.3	29.3	16.6	16.8	9.2	8.3	6.1	5.1
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.9	0.9	1.5	1.5	1.9	2.2	2.7	1.9	2.0
	50	4.5	5.2	4.7	5.4	4.3	4.8	4.8	5.4	4.5	5.1
	75	9.8	10.6	11.9	12.3	8.5	9.4	8.9	9.6	7.8	8.7
Annual result and depreciation	25	3.3	3.9	3.1	3.9	3.3	3.8	3.8	4.2	3.3	3.4
	50	7.0	7.7	7.7	8.3	6.6	7.1	7.1	7.8	6.5	7.0
	75	12.8	13.5	15.4	15.7	11.2	12.3	11.5	12.3	11.0	12.4
Trade receivables	25	4.3	4.0	3.5	3.4	4.8	4.5	5.6	4.9	4.3	4.5
	50	8.4	7.9	7.4	6.9	8.9	8.4	9.7	9.2	8.8	8.6
	75	13.7	13.2	12.6	12.5	14.2	13.8	15.3	14.1	13.5	13.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.8	2.3	3.2	2.4	2.7	2.5	2.8	1.8	2.0
	50	6.1	6.7	8.3	9.0	5.8	6.0	4.7	5.4	3.8	4.1
	75	14.1	15.0	21.1	22.0	11.7	12.6	8.9	10.0	7.0	7.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	5.1	3.3	4.7	4.7	5.1	5.1	5.9	4.0	3.9
	50	14.0	15.3	16.8	18.6	14.0	14.2	11.6	12.8	8.6	9.2
	75	37.7	41.2	53.0	54.7	35.0	37.1	23.8	25.7	17.2	17.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.5	99.3	72.0	80.8	109.0	114.5	110.0	114.9	90.7	87.4
	50	192.7	203.4	164.0	177.1	213.5	219.8	219.8	228.5	170.5	168.9
	75	447.8	471.1	391.3	413.6	488.6	513.4	525.6	527.4	424.4	480.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	32.4	32.1	37.5	36.1	30.9	30.8	27.5	28.9	27.9	27.7
	50	67.6	68.2	85.7	86.3	64.8	65.9	48.6	50.8	43.5	44.3
	75	143.1	151.2	183.1	197.5	132.5	141.4	90.9	95.1	74.1	71.1
		Percentage of cost of materials									
Trade payables	25	5.1	4.7	4.7	4.2	5.0	4.6	5.7	5.4	5.8	5.6
	50	9.5	8.7	10.4	9.3	9.2	8.2	8.9	8.4	8.7	8.7
	75	17.2	15.7	22.0	19.6	15.7	14.2	13.3	12.5	12.7	12.6

I. Enterprises by economic sector

cont'd: 7. Construction

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	94.4	95.8	95.2	94.5	95.4	94.4	94.1	95.9	94.3	96.4
Sales	5.6	4.2	4.8	5.5	4.6	5.6	5.9	4.1	5.7	3.6
Change in finished goods	0.2	0.3	0.1	0.1	0.1	0.1	0.2	0.2	0.4	0.4
Interest and similar income	2.4	2.5	2.5	2.5	2.2	2.1	2.0	2.0	2.6	3.0
Other income	0.4	0.4	0.1	0.1	0.1	0.1	0.3	0.3	0.6	0.6
of which: Income from long-term equity investments	102.6	102.8	102.6	102.6	102.3	102.2	102.2	102.1	103.0	103.4
Total income	Expenses									
Expenses	62.4	61.6	43.5	44.6	53.5	53.1	61.1	60.6	67.7	66.7
Cost of materials	22.6	22.6	36.3	35.3	28.4	28.4	22.3	22.1	19.8	19.7
Personnel expenses	2.1	2.2	2.5	2.5	2.2	2.2	2.0	2.1	2.2	2.2
Depreciation	1.8	1.8	2.5	2.4	2.0	2.0	1.7	1.8	1.7	1.7
of which: Depreciation of tangible fixed assets	0.7	0.7	0.6	0.6	0.5	0.4	0.6	0.5	0.8	0.8
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	10.5	10.3	15.3	14.7	12.6	12.5	10.6	10.3	9.4	9.2
Other expenses	98.4	97.4	98.5	97.8	97.4	96.7	96.6	95.8	99.9	98.7
Total expenses before taxes on income	4.2	5.3	4.2	4.8	4.9	5.5	5.6	6.3	3.0	4.7
Annual result before taxes on income	1.3	1.4	1.2	1.3	1.4	1.6	1.5	1.7	1.1	1.1
Taxes on income	2.9	4.0	3.0	3.5	3.5	3.9	4.1	4.6	1.9	3.7
Annual result	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.1
Profit and loss transfers (parent company)	0.3	0.9	0.0	0.0	0.2	0.2	0.6	0.7	0.2	1.4
Profit and loss transfers (subsidiary)	2.7	3.1	2.9	3.5	3.3	3.7	3.6	4.0	1.9	2.4
Profit for the year	Balance sheet									
Balance sheet	Percentage of the balance sheet total									
Assets	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2
Intangible fixed assets	10.3	10.3	17.9	17.1	14.1	13.5	11.5	11.4	8.5	8.7
Tangible fixed assets	4.2	4.3	4.0	3.7	5.0	4.7	4.5	4.6	3.8	4.0
of which: Land and buildings	52.7	52.2	39.9	42.7	49.2	50.8	53.9	53.0	53.4	52.6
Inventories	3.7	2.3	3.5	3.2	2.4	2.4	3.1	2.6	4.2	2.1
of which: Finished goods and merchandise	9.6	10.0	14.1	14.3	14.1	13.9	11.7	12.5	7.4	7.8
Cash	22.0	22.0	26.3	24.3	20.9	20.2	20.5	20.4	22.8	23.1
Receivables	21.1	20.9	25.7	23.8	20.3	19.7	19.6	19.5	21.8	21.8
Short-term	8.7	8.2	15.5	14.2	13.3	12.1	10.9	10.3	6.3	6.0
of which: Trade receivables	10.0	10.4	4.6	4.4	3.5	3.9	6.3	6.8	13.4	13.9
Receivables from affiliated companies	0.9	1.1	0.6	0.5	0.6	0.6	0.9	0.9	1.0	1.3
Long-term	0.7	0.8	0.3	0.3	0.2	0.2	0.5	0.6	0.9	1.1
of which: Loans to affiliated companies	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.3	0.3
Securities	4.7	4.7	0.5	0.5	0.6	0.6	1.5	1.8	7.2	7.3
Other long-term equity investments	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
of which: Goodwill	19.2	19.6	23.5	23.7	24.1	23.9	21.7	22.5	16.8	17.0
Equity	71.2	71.0	68.7	69.1	68.3	68.9	69.1	68.4	72.9	72.8
Liabilities	65.4	64.4	58.5	59.5	61.2	61.6	63.0	62.3	67.8	66.3
Short-term	3.9	3.3	7.6	7.3	6.1	5.7	5.7	4.8	2.3	1.9
of which: Liabilities to banks	6.2	5.9	9.7	8.4	7.7	6.8	6.3	5.7	5.8	5.6
Trade payables	7.8	7.1	2.6	2.5	2.7	2.4	5.0	4.9	10.5	9.5
Liabilities to affiliated companies	5.8	6.5	10.2	9.6	7.2	7.3	6.1	6.1	5.2	6.5
Long-term	4.0	4.0	6.6	6.5	5.2	5.1	4.6	4.7	3.3	3.3
of which: Liabilities to banks	0.9	1.8	1.7	1.5	1.2	1.4	1.0	0.9	0.8	2.4
Liabilities to affiliated companies	9.5	9.4	7.6	7.1	7.4	7.1	9.1	9.0	10.2	10.1
Provisions	1.8	1.6	1.7	1.5	1.3	1.2	1.5	1.4	2.0	1.8
of which: Provisions for pensions	Other ratios									
Other ratios	Percentage of sales									
Annual result before taxes on income	4.4	5.6	4.4	5.1	5.2	5.8	6.0	6.6	3.2	4.9
Annual result and depreciation	5.3	6.4	5.8	6.3	5.9	6.4	6.5	7.0	4.4	6.0
Trade receivables	9.8	9.2	10.1	9.9	10.6	10.3	11.4	10.7	8.4	7.9
	Percentage of the balance sheet total									
Sales	88.8	88.4	152.9	143.9	125.3	118.1	95.4	95.8	75.3	75.8
Annual result and interest paid	3.4	4.3	5.7	6.2	5.2	5.4	4.8	5.1	2.2	3.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.6	8.0	14.2	14.6	12.0	12.2	9.3	10.3	4.3	6.1
	Percentage of fixed assets									
Long-term equity and liabilities	165.0	169.1	184.2	189.4	208.0	215.3	204.9	206.0	139.6	144.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	47.2	48.4	68.6	64.4	56.8	54.9	50.2	51.7	43.2	44.8
Cash resources, short-term receivables and inventories	127.8	129.4	136.8	136.0	137.3	137.3	135.8	136.8	122.1	124.1
	Percentage of cost of materials									
Trade payables	10.6	10.3	13.9	12.4	10.9	10.2	10.2	9.5	10.7	10.8
Memo item:	Balance sheet total in € billion									
Balance sheet total in € billion	83.10	91.05	1.91	2.29	9.96	11.32	23.48	25.80	47.75	51.64
Sales in € billion	73.77	80.52	2.92	3.29	12.48	13.37	22.40	24.72	35.97	39.14
Number of enterprises	7 314	7 314	3 168	3 168	2 785	2 785	1 105	1 105	256	256

I. Enterprises by economic sector

cont'd: 7. Construction

	Quartile value	cont'd: Corporations									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.5	35.4	30.1	29.6	40.4	38.9	47.9	47.4	54.2	53.8
	50	48.5	47.6	41.0	40.5	51.1	49.7	59.5	58.9	65.6	64.0
	75	61.5	61.3	52.7	52.1	63.1	62.6	72.4	71.5	79.7	78.8
Personnel expenses	25	21.0	21.0	27.3	26.8	20.8	20.9	14.0	14.0	9.9	10.0
	50	31.7	31.7	37.7	37.7	30.3	30.7	23.5	23.2	20.0	19.8
	75	41.4	42.0	47.2	47.4	38.9	39.2	31.6	32.0	28.1	27.9
Depreciation	25	0.8	0.8	1.0	1.0	0.8	0.8	0.6	0.6	0.5	0.4
	50	1.7	1.6	2.0	1.9	1.5	1.5	1.3	1.3	1.2	1.3
	75	3.0	3.0	3.4	3.4	2.6	2.7	2.6	2.7	2.8	2.8
Annual result	25	0.7	1.0	0.2	0.6	0.9	1.1	1.3	1.6	0.8	1.4
	50	2.6	3.0	2.3	2.7	2.6	2.9	3.0	3.6	3.0	3.4
	75	5.6	6.1	5.6	6.1	5.3	6.0	6.0	6.5	5.4	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.6	3.5	5.2	5.1	3.5	3.4	2.0	2.0	1.3	1.0
	50	10.1	9.9	13.3	12.7	9.3	9.3	6.1	6.1	4.7	4.5
	75	22.6	22.1	27.3	27.0	20.8	20.6	14.5	14.5	11.0	12.1
Inventories	25	10.0	9.7	4.1	4.6	13.1	12.6	30.7	28.4	36.2	36.3
	50	35.1	35.6	21.4	21.9	40.5	40.4	53.3	52.0	56.5	54.2
	75	61.5	62.2	48.7	50.5	64.8	64.7	71.2	70.1	71.5	71.4
Equity	25	8.6	9.8	6.5	8.0	10.1	10.9	10.0	10.7	6.7	6.5
	50	21.5	22.9	23.3	25.0	22.3	23.4	18.8	20.0	13.9	14.8
	75	41.2	43.3	45.7	47.5	41.8	43.5	32.5	35.3	26.7	25.8
Short-term liabilities	25	35.0	32.8	29.7	27.4	36.2	33.9	47.7	45.1	50.8	48.7
	50	58.5	56.6	52.7	50.7	59.3	57.3	65.2	63.9	67.2	67.6
	75	78.4	77.3	78.0	76.2	78.1	77.4	79.2	77.8	80.2	79.5
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	4.2	4.2	7.4	7.1	4.1	4.1	1.2	0.9	0.0	0.0
	75	17.2	17.1	23.8	23.9	14.9	15.0	9.0	8.1	4.3	3.1
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.4	0.4	0.9	1.3	1.6	2.0	2.4	1.1	1.9
	50	3.7	4.2	3.1	3.8	3.8	4.2	4.6	5.2	4.3	5.0
	75	8.1	8.7	7.9	8.4	7.7	8.8	9.2	9.4	7.7	8.1
Annual result and depreciation	25	2.7	3.4	2.3	3.1	3.0	3.5	3.4	3.9	2.7	3.0
	50	6.0	6.5	5.7	6.3	6.0	6.5	6.7	7.5	6.1	6.5
	75	10.9	11.6	11.0	11.5	10.5	11.6	11.5	11.9	10.4	11.7
Trade receivables	25	4.4	4.2	3.8	3.7	4.8	4.7	5.5	4.8	3.5	3.7
	50	8.5	8.1	7.7	7.3	9.0	8.5	9.6	9.2	8.5	8.0
	75	14.1	13.5	13.3	12.9	14.2	13.9	15.7	14.4	13.3	12.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.3	1.5	2.3	2.1	2.3	2.3	2.6	1.5	1.8
	50	5.0	5.6	5.5	6.4	5.1	5.3	4.5	5.0	3.4	4.0
	75	10.7	11.5	13.4	13.9	10.1	10.9	8.2	9.3	6.6	6.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.4	3.9	1.4	2.7	4.1	4.2	4.7	5.5	3.4	3.4
	50	12.0	13.0	11.7	14.1	13.2	12.9	11.4	12.6	8.5	9.2
	75	33.0	36.0	37.8	41.3	34.7	35.6	24.7	28.0	17.2	17.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	120.0	127.4	103.3	113.4	134.3	142.1	143.6	148.0	106.8	101.4
	50	236.3	250.9	211.3	230.4	250.0	268.1	275.9	279.5	207.7	215.1
	75	527.3	567.0	474.4	508.3	558.5	596.7	618.6	625.1	554.9	569.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	34.9	34.9	41.8	41.7	32.8	33.0	28.6	30.7	29.4	28.9
	50	75.1	76.4	97.7	99.2	71.7	73.2	52.9	55.7	45.0	47.7
	75	161.7	171.2	203.6	224.6	150.0	160.2	103.1	112.8	83.5	77.9
		Percentage of cost of materials									
Trade payables	25	5.1	4.6	4.8	4.2	4.9	4.6	5.7	5.3	5.6	5.1
	50	9.4	8.6	10.3	9.2	9.0	8.1	8.9	8.5	8.7	8.8
	75	17.0	15.5	21.7	19.0	15.5	14.0	13.3	12.7	13.2	13.2

I. Enterprises by economic sector

cont'd: 7 Construction

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Cylindred sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Income statement	Percentage of gross revenue									
Income	93.4	94.5	96.7	94.6	94.8	94.6	92.7	95.0	93.4	94.2
Sales	6.6	5.5	3.3	5.4	5.2	5.4	7.3	5.0	6.6	5.8
Change in finished goods	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Interest and similar income	2.2	2.3	2.5	2.5	2.1	2.1	2.2	2.2	2.2	2.4
Other income	0.4	0.4	0.0	0.0	0.2	0.3	0.3	0.3	0.5	0.4
of which: Income from long-term equity investments	102.3	102.5	102.5	102.6	102.1	102.2	102.3	102.3	102.4	102.7
Total income	Expenses									
Expenses	60.9	60.0	39.8	40.4	50.5	50.0	60.4	58.9	65.2	64.6
Cost of materials	22.1	22.2	31.2	30.8	28.1	28.0	23.3	23.5	19.2	19.3
Personnel expenses	2.3	2.3	3.3	3.3	2.8	2.8	2.2	2.4	2.2	2.1
Depreciation	2.0	2.0	3.3	3.2	2.7	2.7	2.0	2.0	1.7	1.7
of which: Depreciation of tangible fixed assets	0.5	0.5	0.8	0.7	0.5	0.5	0.5	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	10.4	10.6	15.2	14.9	12.9	12.7	9.9	10.1	9.8	10.1
Other expenses	96.4	95.7	90.6	90.2	95.0	94.1	96.4	95.4	97.1	96.6
Total expenses before taxes on income	5.9	6.8	11.9	12.4	7.2	8.1	5.9	6.9	5.3	6.1
Annual result before taxes on income	0.9	0.9	1.4	1.5	1.0	1.1	0.9	1.1	0.9	0.7
Taxes on income	5.0	5.9	10.5	10.9	6.1	6.9	5.0	5.9	4.4	5.3
Annual result	0.1	0.1	0.2	0.2	0.0	0.0	0.0	0.0	0.2	0.1
Profit and loss transfers (parent company)	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.0	-0.1
Profit and loss transfers (subsidiary)	5.1	6.0	10.6	11.1	6.1	6.9	4.9	5.7	4.5	5.5
Profit for the year	Balance Sheet									
Balance Sheet	Percentage of the balance sheet total									
Assets	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2
Intangible fixed assets	11.4	11.3	27.8	26.0	17.9	17.9	11.1	11.2	9.9	9.6
Tangible fixed assets	4.4	4.2	9.8	9.0	5.3	5.5	4.1	3.9	4.2	4.0
of which: Land and buildings	55.8	56.2	34.7	38.9	50.9	51.8	58.3	58.7	55.9	56.1
Inventories	2.6	2.1	2.7	2.4	3.1	3.1	3.2	3.7	2.1	1.1
of which: Finished goods and merchandise	11.4	11.9	10.5	10.4	9.9	10.7	11.5	12.0	11.6	12.1
Cash	18.7	18.2	24.9	23.0	19.8	18.3	17.5	16.5	19.0	19.0
Receivables	18.0	17.5	23.9	22.6	19.5	18.1	17.2	16.2	18.0	17.9
Short-term	of which:									
of which:	10.2	9.4	14.5	13.1	13.4	12.3	10.7	9.9	9.2	8.5
Trade receivables	5.3	5.9	5.4	5.5	3.6	3.4	4.3	4.3	6.2	7.2
Receivables from affiliated companies	0.7	0.8	1.0	0.4	0.3	0.3	0.3	0.3	0.9	1.1
Long-term	0.4	0.3	0.7	0.2	0.1	0.0	0.1	0.2	0.5	0.5
of which: Loans to affiliated companies	0.4	0.4	0.1	0.1	0.2	0.1	0.2	0.2	0.7	0.7
Securities	1.9	1.7	0.9	0.7	0.7	0.6	1.1	1.1	2.6	2.3
Other long-term equity investments	0.1	0.1	0.3	0.3	0.1	0.1	0.0	0.0	0.1	0.1
of which: Goodwill	Capital									
Capital	11.9	11.5	9.7	10.4	11.4	11.6	9.8	10.0	13.3	12.4
Equity	79.5	80.0	84.0	83.4	82.0	81.9	81.7	81.4	77.5	78.8
Liabilities	74.8	75.8	66.7	67.7	72.7	73.1	77.4	77.5	74.0	75.5
Short-term	of which:									
of which:	4.3	3.8	11.5	10.3	7.2	6.9	4.7	3.9	3.4	2.9
Liabilities to banks	6.3	5.6	10.1	9.0	7.9	7.0	6.3	5.6	5.8	5.2
Trade payables	8.9	9.0	7.1	6.3	8.6	8.5	9.9	9.5	8.5	8.9
Liabilities to affiliated companies	4.7	4.3	17.2	15.7	9.3	8.7	4.4	3.9	3.6	3.3
Long-term	of which:									
of which:	3.6	3.3	13.0	12.1	6.6	6.2	3.1	2.7	3.1	2.8
Liabilities to banks	0.7	0.6	2.8	2.4	1.6	1.8	0.8	0.7	0.4	0.3
Liabilities to affiliated companies	8.5	8.4	6.2	6.1	6.5	6.4	8.4	8.6	9.0	8.6
Provisions	0.8	0.7	0.1	0.0	0.3	0.3	0.6	0.6	1.1	0.9
of which: Provisions for pensions	Other Ratios									
Other Ratios	Percentage of sales									
Annual result before taxes on income	6.4	7.2	12.3	13.1	7.5	8.5	6.4	7.3	5.7	6.4
Annual result and depreciation	7.9	8.7	14.3	15.0	9.5	10.3	7.8	8.7	7.1	7.9
Trade receivables	10.5	10.1	8.5	8.4	10.5	10.0	10.7	10.0	10.6	10.2
	Percentage of the balance sheet total									
Sales	96.5	93.6	170.8	156.9	127.4	122.8	99.8	99.0	86.7	83.2
Annual result and interest paid	5.8	6.3	20.0	19.3	9.0	9.7	6.0	6.6	4.6	5.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.9	10.6	30.7	29.7	15.3	16.3	9.9	11.0	8.2	8.7
	Percentage of fixed assets									
Long-term equity and liabilities	121.5	117.5	90.3	96.2	109.5	108.4	117.2	113.9	129.0	123.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	39.7	39.1	51.7	48.8	40.5	39.4	37.3	36.6	40.6	40.1
Cash resources, short-term receivables and inventories	114.3	113.2	103.7	106.3	110.6	110.2	112.6	112.4	116.2	114.4
	Percentage of cost of materials									
Trade payables	9.9	9.4	14.4	13.4	11.6	10.8	9.7	9.2	9.6	9.1
Memo item	Balance sheet total in € billion									
Balance sheet total in € billion	28.42	31.55	0.57	0.68	2.65	2.96	9.32	10.11	15.88	17.80
Sales in € billion	27.42	29.51	0.98	1.06	3.37	3.64	9.31	10.01	13.77	14.81
Number of enterprises	2 474	2 474	1 197	1 197	737	737	430	430	110	110

I. Enterprises by economic sector

cont'd: 7 Construction

	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
		Cylindered sample 2018/2019									
		Of the enterprises captured ...									
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	33.9	33.0	27.3	27.0	37.6	36.3	47.9	45.4	56.0	53.5
	50	45.6	44.8	38.3	37.4	48.2	47.6	57.0	55.5	66.5	66.0
	75	57.4	56.6	47.8	47.6	59.8	58.8	69.2	67.5	75.0	75.0
Personnel expenses	25	19.1	19.2	21.4	21.0	20.4	20.0	16.3	16.9	12.5	12.2
	50	28.2	28.5	29.9	30.2	29.8	29.5	25.1	25.5	19.5	19.7
	75	37.0	37.5	39.4	39.8	37.8	38.0	33.1	32.8	25.2	26.6
Depreciation	25	1.2	1.2	1.5	1.5	1.0	1.0	0.8	0.8	1.0	0.9
	50	2.2	2.2	2.7	2.6	1.8	1.7	1.7	1.8	1.9	1.6
	75	3.9	3.9	4.5	4.3	3.2	3.2	3.2	3.5	3.2	3.5
Annual result	25	3.0	3.5	5.2	6.0	2.5	2.9	2.1	2.5	2.0	1.8
	50	6.7	7.6	10.8	11.4	5.0	5.8	3.9	4.8	4.1	4.4
	75	13.2	13.8	18.2	18.1	8.6	9.7	7.0	8.4	6.1	7.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.0	6.0	10.2	9.7	5.1	5.2	2.9	2.8	2.6	2.4
	50	15.4	15.6	23.9	24.4	12.0	12.3	9.3	8.7	8.2	7.4
	75	33.8	33.7	47.2	49.0	26.0	26.0	18.0	18.8	15.1	16.4
Inventories	25	7.4	8.8	2.1	2.8	16.9	16.9	33.4	34.5	44.0	44.8
	50	32.8	33.9	14.5	16.3	45.2	42.3	54.2	56.9	61.9	59.2
	75	60.6	61.2	40.5	44.2	64.9	65.9	70.6	72.7	72.1	71.4
Equity	25	0.5	0.8	-8.2	-5.0	1.6	1.6	3.0	3.3	3.4	3.0
	50	6.6	7.4	5.6	7.1	6.9	7.2	7.7	7.9	8.1	7.8
	75	23.0	24.4	31.8	31.0	17.7	19.1	16.7	17.8	18.4	17.0
Short-term liabilities	25	48.5	47.2	35.0	34.6	57.5	56.1	63.2	64.3	65.2	66.2
	50	72.5	71.7	64.5	65.5	75.7	74.1	75.9	77.1	78.2	79.0
	75	88.0	87.9	90.4	89.4	87.0	87.1	86.7	86.8	87.5	88.0
Liabilities to banks	25	0.0	0.0	3.0	2.7	0.0	0.0	0.0	0.0	0.0	0.0
	50	9.9	8.8	20.2	20.3	7.5	6.8	1.8	1.0	1.4	1.7
	75	31.3	30.8	46.7	46.1	23.5	22.9	9.8	8.8	8.8	7.1
		Percentage of sales									
Annual result before taxes on income	25	3.8	4.4	6.0	7.1	3.1	3.5	2.9	3.1	2.7	2.3
	50	8.0	9.1	12.5	13.2	6.3	7.2	5.2	5.9	4.8	5.5
	75	15.5	16.5	20.5	21.4	10.7	12.2	8.4	10.0	7.8	9.9
Annual result and depreciation	25	6.2	6.9	9.1	10.1	5.2	5.6	4.9	5.2	4.4	4.1
	50	11.0	12.1	15.9	16.7	8.6	9.8	7.7	8.8	7.8	7.9
	75	19.1	20.2	24.9	25.7	13.8	15.2	11.7	13.4	11.6	13.4
Trade receivables	25	4.0	3.6	2.9	2.9	4.9	4.2	5.8	5.7	6.0	5.9
	50	7.8	7.2	6.2	5.6	8.7	8.1	9.8	9.0	10.2	10.2
	75	12.9	12.4	11.1	10.8	13.8	13.4	14.4	13.9	14.6	13.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.9	5.6	11.2	12.1	4.4	4.9	3.0	3.4	2.3	2.2
	50	13.0	13.5	26.1	27.0	9.2	10.3	5.5	6.5	4.8	5.0
	75	30.7	32.6	52.6	53.6	18.2	20.0	10.7	11.4	7.5	8.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.2	9.1	13.4	15.5	8.1	8.2	5.9	6.8	4.9	5.1
	50	21.4	22.9	37.0	38.1	17.4	19.3	12.0	13.8	9.2	9.2
	75	52.8	57.2	84.8	87.6	35.9	39.2	22.7	24.8	18.3	19.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	42.7	43.9	19.1	26.7	50.7	52.9	63.4	60.8	66.0	64.9
	50	101.9	103.9	92.2	94.7	108.3	109.1	124.1	125.4	118.8	112.7
	75	205.4	219.2	176.9	193.2	225.4	238.9	257.0	272.1	226.1	193.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	26.4	26.6	29.6	28.9	25.3	24.1	25.7	25.4	24.5	26.2
	50	52.2	50.8	65.6	64.2	48.2	47.8	43.3	42.8	40.0	37.8
	75	97.6	100.0	128.8	128.9	86.2	89.5	74.4	69.0	58.4	57.0
		Percentage of cost of materials									
Trade payables	25	5.2	4.8	4.6	4.2	5.4	4.8	6.1	5.7	6.1	5.9
	50	9.7	8.9	10.7	9.8	9.7	8.5	8.9	8.4	8.7	8.4
	75	17.8	16.3	23.1	20.9	16.2	15.6	13.2	11.9	11.7	11.6

I. Enterprises by economic sector

7.a) Construction of buildings

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	90.5	94.1	92.7	91.7	92.8	89.7	92.7	94.9	89.1	94.4
Change in finished goods	9.5	5.9	7.3	8.3	7.2	10.3	7.3	5.1	10.9	5.6
Interest and similar income	0.3	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.4
Other income	2.3	2.5	2.7	2.4	2.1	2.2	2.2	2.1	2.4	2.7
of which: Income from long-term equity investments	0.5	0.5	0.1	0.0	0.3	0.3	0.5	0.4	0.6	0.5
Total income	102.6	102.8	102.9	102.6	102.3	102.4	102.5	102.4	102.7	103.1
Expenses	Percentage of gross revenue									
Cost of materials	71.7	70.9	50.4	52.8	63.4	63.5	69.2	68.7	74.5	73.4
Personnel expenses	15.6	15.7	30.7	28.4	21.3	21.3	16.7	16.6	14.0	14.1
Depreciation	1.8	1.7	2.6	2.4	1.8	1.8	1.7	1.8	1.8	1.7
of which: Depreciation of tangible fixed assets	1.3	1.4	2.5	2.3	1.7	1.7	1.4	1.4	1.2	1.3
Interest and similar expenses	0.7	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.7	0.8
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	7.9	8.1	14.0	13.0	9.8	9.6	8.2	8.0	7.4	7.9
Total expenses before taxes on income	97.9	97.2	98.6	97.6	97.0	97.0	96.6	95.9	98.6	97.9
Annual result before taxes on income	4.8	5.6	4.3	5.1	5.3	5.4	5.9	6.5	4.2	5.2
Taxes on income	1.1	1.1	1.1	1.1	1.2	1.3	1.3	1.6	1.0	0.8
Annual result	3.7	4.5	3.2	4.0	4.1	4.1	4.6	4.9	3.2	4.3
Profit and loss transfers (parent company)	0.2	0.1	0.3	0.3	0.1	0.1	0.1	0.2	0.3	0.1
Profit and loss transfers (subsidiary)	0.1	0.7	0.1	-0.1	0.3	0.1	0.4	0.3	0.0	0.9
Profit for the year	3.7	4.0	3.4	4.3	3.9	4.0	4.3	4.8	3.4	3.5
Balance sheet	Percentage of the balance sheet total									
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	9.0	9.1	18.7	16.4	13.5	13.0	9.8	10.1	8.0	8.1
of which: Land and buildings	5.3	5.4	9.7	8.3	8.1	7.8	5.9	6.1	4.7	4.9
Inventories	60.2	59.5	45.6	48.6	56.8	59.1	59.5	58.5	61.1	60.2
of which: Finished goods and merchandise	4.6	2.9	3.6	3.0	3.7	3.8	4.5	3.8	4.8	2.4
Cash	10.4	10.7	12.5	13.2	13.1	11.8	12.5	12.7	9.3	9.7
Receivables	17.4	17.7	21.6	20.5	15.3	15.0	15.9	16.2	18.1	18.6
Short-term	16.3	16.4	20.3	20.0	14.8	14.6	15.2	15.4	16.9	17.0
of which:										
Trade receivables	5.6	5.4	8.1	8.1	7.5	6.4	6.9	6.5	4.9	4.8
Receivables from affiliated companies	8.7	9.1	7.1	7.3	4.3	4.7	6.2	6.7	10.2	10.6
Long-term	1.1	1.3	1.3	0.5	0.5	0.4	0.7	0.8	1.3	1.6
of which: Loans to affiliated companies	0.9	1.1	0.8	0.2	0.3	0.2	0.5	0.6	1.1	1.4
Securities	0.4	0.3	0.3	0.3	0.3	0.2	0.4	0.3	0.4	0.4
Other long-term equity investments	2.4	2.4	0.6	0.5	0.6	0.6	1.7	2.0	2.9	2.8
of which: Goodwill	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1	0.0
Capital	Percentage of the balance sheet total									
Equity	15.0	14.9	17.2	16.3	17.2	16.6	17.2	17.8	13.8	13.4
Liabilities	77.0	77.2	77.3	78.2	76.8	77.9	74.5	73.8	78.0	78.5
Short-term	70.4	69.8	64.1	67.0	67.3	68.4	68.1	67.3	71.9	71.1
of which:										
Liabilities to banks	5.2	4.4	10.3	11.1	9.8	9.0	8.1	6.7	3.3	2.7
Trade payables	5.6	5.3	7.2	6.7	5.7	5.2	5.2	4.8	5.8	5.5
Liabilities to affiliated companies	7.4	6.8	5.2	4.9	4.2	3.8	6.7	6.6	8.2	7.2
Long-term	6.5	7.4	13.2	11.3	9.5	9.5	6.4	6.4	6.1	7.5
of which:										
Liabilities to banks	5.0	4.9	8.2	7.2	7.3	6.9	5.2	5.4	4.6	4.4
Liabilities to affiliated companies	0.6	1.9	2.0	1.9	1.4	1.7	0.8	0.6	0.4	2.4
Provisions	8.0	7.9	5.3	5.4	5.9	5.3	8.2	8.4	8.1	8.0
of which: Provisions for pensions	0.9	0.8	1.0	0.9	0.7	0.7	0.9	0.9	0.9	0.8
Other ratios	Percentage of sales									
Annual result before taxes on income	5.3	5.9	4.6	5.5	5.7	6.0	6.4	6.8	4.7	5.5
Annual result and depreciation	6.0	6.6	6.3	6.9	6.4	6.6	6.8	7.1	5.6	6.3
Trade receivables	7.7	7.3	7.8	8.2	8.2	7.7	8.7	8.1	7.2	6.8
	Percentage of the balance sheet total									
Sales	73.0	74.2	104.0	99.5	91.6	82.0	80.0	80.5	67.6	70.2
Annual result and interest paid	3.6	4.1	4.6	5.2	4.7	4.3	4.6	4.8	3.0	3.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	5.9	6.6	9.3	9.7	8.4	7.5	7.7	8.2	4.9	5.8
	Percentage of fixed assets									
Long-term equity and liabilities	176.6	177.3	150.8	161.8	185.3	189.6	198.5	192.7	166.9	169.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	38.3	39.1	51.3	49.7	41.7	38.8	41.1	42.0	36.7	37.9
Cash resources, short-term receivables and inventories	123.8	124.4	122.5	122.3	126.1	125.2	128.5	128.9	121.7	122.6
	Percentage of cost of materials									
Trade payables	9.8	9.5	12.7	11.7	9.2	8.9	8.7	8.2	10.2	10.1
Memo item:										
Balance sheet total in € billion	59.26	65.39	0.53	0.65	4.22	4.90	16.20	17.63	38.32	42.21
Sales in € billion	43.26	48.50	0.55	0.65	3.86	4.02	12.95	14.19	25.89	29.64
Number of enterprises	2 155	2 155	592	592	809	809	574	574	180	180

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	47.4	46.0	33.2	32.8	47.9	46.5	57.5	56.2	65.6	62.9
	50	62.2	61.6	47.4	46.9	62.2	61.0	69.7	68.7	75.4	75.0
	75	76.2	75.9	61.7	63.5	75.9	75.6	79.1	78.1	82.8	81.8
Personnel expenses	25	10.2	10.4	16.4	15.5	10.6	10.9	8.6	9.0	7.3	7.7
	50	20.8	21.0	31.7	30.9	21.3	21.8	15.8	16.4	12.7	12.2
	75	32.9	32.8	42.7	43.6	32.8	33.2	24.9	24.5	19.7	19.0
Depreciation	25	0.5	0.5	0.8	0.8	0.5	0.5	0.4	0.4	0.3	0.3
	50	1.4	1.3	1.9	1.9	1.2	1.2	1.1	1.2	1.2	1.2
	75	2.6	2.6	3.6	3.6	2.3	2.4	2.2	2.4	2.3	2.2
Annual result	25	0.9	1.1	0.2	0.7	0.9	1.0	1.4	1.6	1.1	1.7
	50	2.9	3.3	2.7	3.6	2.8	2.9	3.1	3.6	3.1	3.7
	75	6.2	6.9	6.9	8.0	5.7	6.2	6.4	6.6	5.9	7.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.7	1.7	3.1	3.4	1.9	1.8	1.1	1.1	0.6	0.6
	50	7.2	7.5	11.6	12.1	6.8	6.9	5.8	5.9	3.8	3.3
	75	17.8	17.5	29.1	27.5	16.1	16.4	13.0	12.6	10.6	10.9
Inventories	25	27.3	26.6	4.9	5.4	33.1	33.3	43.9	42.6	49.2	48.5
	50	54.8	56.9	32.1	32.6	57.8	60.6	60.6	61.3	64.3	62.4
	75	73.6	74.3	63.4	65.9	75.5	76.0	75.6	75.1	79.0	78.8
Equity	25	4.2	4.8	2.0	3.0	4.1	4.7	5.8	6.0	4.5	5.4
	50	12.3	13.1	12.8	14.6	12.3	12.7	13.6	13.6	10.7	10.2
	75	27.9	30.3	34.7	38.8	27.4	29.6	24.4	26.7	20.1	20.6
Short-term liabilities	25	49.0	47.2	35.6	34.9	52.4	49.3	54.8	54.7	59.5	60.1
	50	72.6	70.9	64.7	62.1	73.8	73.9	73.5	72.3	74.6	74.3
	75	86.2	85.6	87.8	86.1	87.2	86.9	84.9	83.7	85.2	84.5
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	3.4	3.3	7.5	7.7	4.2	4.3	1.5	1.0	0.8	0.2
	75	17.4	17.2	24.7	23.8	17.2	18.7	11.8	9.9	10.9	8.1
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.7	0.4	1.0	1.4	1.7	1.9	2.4	1.8	2.2
	50	4.3	4.6	3.7	4.7	4.1	4.1	4.7	4.9	4.4	5.3
	75	9.1	9.6	10.3	10.5	8.1	8.9	9.2	9.5	8.7	9.1
Annual result and depreciation	25	2.9	3.3	2.2	2.9	2.8	3.1	3.4	3.8	3.2	3.3
	50	6.3	6.6	6.9	7.5	5.9	5.9	6.5	6.8	6.4	7.0
	75	11.4	12.3	13.8	14.0	10.4	11.3	11.2	11.9	11.1	12.3
Trade receivables	25	2.5	2.3	2.0	1.7	2.4	2.1	3.1	2.8	2.7	3.0
	50	5.9	5.6	5.3	5.3	5.7	5.3	6.5	6.4	6.3	6.0
	75	11.4	10.8	11.7	11.0	11.1	10.3	11.4	11.1	10.8	10.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.9	1.2	1.7	1.7	1.8	2.4	2.3	1.7	2.0
	50	4.1	4.5	5.0	6.1	4.1	4.2	4.0	4.4	3.3	3.6
	75	8.9	9.6	14.1	14.2	8.9	9.3	7.3	8.0	6.1	6.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	3.4	1.1	2.5	3.0	3.0	3.8	4.8	3.4	3.7
	50	8.9	9.2	10.5	11.2	8.6	8.6	8.9	9.0	7.5	8.0
	75	21.5	22.5	34.6	37.4	21.4	20.9	18.6	19.0	13.0	14.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.2	98.8	69.2	82.7	106.1	105.1	110.1	112.6	95.9	90.2
	50	199.4	204.6	155.0	175.2	207.4	217.2	224.8	228.5	199.4	196.0
	75	532.4	548.4	403.9	475.8	587.9	604.5	563.5	544.9	628.3	549.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	23.3	22.9	29.0	26.3	20.2	20.4	23.8	23.8	23.1	24.9
	50	43.5	44.0	63.7	70.9	40.1	38.5	40.9	40.9	35.3	39.3
	75	91.3	98.2	147.0	155.9	88.2	91.0	69.2	74.8	53.9	56.3
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	4.3	3.5	4.2	3.9	5.0	4.8	4.9	4.9
	50	8.1	7.5	9.6	8.0	7.8	6.9	7.8	7.5	8.0	7.9
	75	13.9	12.7	20.6	18.3	13.4	11.9	11.6	11.1	12.3	12.3

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	89.7	94.5	92.8	92.6	93.3	89.6	93.7	95.5	87.1	94.9
Change in finished goods	10.3	5.5	7.2	7.4	6.7	10.4	6.3	4.5	12.9	5.1
Interest and similar income	0.3	0.4	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.5
Other income	2.4	2.5	2.6	2.4	2.1	2.2	2.2	2.0	2.6	2.9
of which: Income from long-term equity investments	0.6	0.6	0.1	0.1	0.3	0.2	0.7	0.4	0.7	0.7
Total income	102.8	103.0	102.8	102.6	102.4	102.4	102.4	102.3	103.0	103.4
Expenses										
Cost of materials	73.7	72.9	51.0	53.1	64.3	64.4	70.2	70.1	77.5	76.1
Personnel expenses	14.6	14.6	31.1	28.9	20.7	20.8	15.6	15.4	12.7	12.8
Depreciation	1.6	1.6	2.5	2.3	1.7	1.7	1.6	1.6	1.7	1.6
of which: Depreciation of tangible fixed assets	1.2	1.2	2.4	2.2	1.5	1.5	1.3	1.3	1.0	1.1
Interest and similar expenses	0.8	0.9	0.8	0.7	0.7	0.7	0.8	0.8	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	7.4	7.6	13.9	13.0	9.8	9.7	8.2	7.9	6.4	7.1
Total expenses before taxes on income	98.3	97.7	99.4	98.1	97.3	97.4	96.4	95.9	99.3	98.6
Annual result before taxes on income	4.5	5.3	3.5	4.4	5.1	5.0	6.1	6.4	3.7	4.8
Taxes on income	1.3	1.2	1.1	1.2	1.4	1.5	1.5	1.9	1.1	0.9
Annual result	3.2	4.0	2.4	3.3	3.8	3.5	4.5	4.6	2.6	3.9
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.1	0.1	0.0	0.3	0.4	0.2
Profit and loss transfers (subsidiary)	0.2	1.0	0.1	-0.1	0.3	0.2	0.5	0.4	0.0	1.5
Profit for the year	3.3	3.2	2.2	3.4	3.5	3.4	4.0	4.4	2.9	2.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1
Tangible fixed assets	8.4	8.7	17.9	15.9	13.2	12.4	10.1	10.4	7.1	7.4
of which: Land and buildings	5.4	5.7	9.2	8.0	8.4	7.8	6.7	6.9	4.5	4.9
Inventories	60.8	59.7	46.2	48.7	55.8	58.5	58.2	56.6	62.6	61.3
of which: Finished goods and merchandise	5.5	3.4	4.1	3.5	3.6	3.6	5.1	4.2	5.9	3.0
Cash	9.7	9.9	13.1	13.7	14.0	12.4	12.5	12.8	7.9	8.3
Receivables	18.1	18.7	21.3	20.3	15.7	15.6	16.6	17.3	18.9	19.6
Short-term	16.9	17.2	20.7	19.9	15.2	15.2	15.6	16.2	17.5	17.8
of which:										
Trade receivables	5.0	4.8	8.5	8.6	7.6	6.4	6.6	6.3	4.1	4.0
Receivables from affiliated companies	10.0	10.4	6.9	6.6	4.5	5.0	6.9	7.8	12.0	12.3
Long-term	1.2	1.5	0.6	0.4	0.5	0.4	0.9	1.1	1.4	1.8
of which: Loans to affiliated companies	1.0	1.3	0.2	0.2	0.3	0.2	0.7	0.8	1.2	1.7
Securities	0.3	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.2	0.2
Other long-term equity investments	2.5	2.6	0.4	0.4	0.7	0.6	1.9	2.3	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	16.2	20.7	19.6	19.4	18.5	20.9	21.6	13.9	13.6
Liabilities										
Short-term	68.6	67.2	62.1	64.6	65.1	66.2	63.1	61.9	71.3	69.5
of which:										
Liabilities to banks	5.3	4.5	10.6	12.0	10.1	9.1	9.1	7.6	3.0	2.5
Trade payables	5.7	5.4	7.6	6.8	5.6	5.0	5.0	4.7	5.9	5.7
Liabilities to affiliated companies	7.5	6.5	3.2	3.3	3.7	2.9	5.7	5.7	8.7	7.3
Long-term	7.5	9.0	11.3	10.3	9.2	9.5	7.9	8.1	7.1	9.2
of which:										
Liabilities to banks	5.6	5.6	6.4	6.1	7.1	6.6	6.5	7.0	5.0	4.8
Liabilities to affiliated companies	0.7	2.6	1.5	1.5	1.3	1.9	0.9	0.7	0.6	3.4
Provisions	7.7	7.6	5.7	5.4	6.2	5.5	8.1	8.3	7.7	7.7
of which: Provisions for pensions	0.8	0.8	1.3	1.2	0.9	0.9	1.0	0.9	0.8	0.7
Other ratios	Percentage of sales									
Annual result before taxes on income	5.0	5.6	3.7	4.8	5.5	5.6	6.5	6.7	4.3	5.0
Annual result and depreciation	5.4	6.0	5.2	6.0	5.8	5.8	6.5	6.5	4.9	5.7
Trade receivables	7.3	6.8	8.3	8.6	8.4	8.1	8.5	8.0	6.5	6.0
Percentage of the balance sheet total										
Sales	68.8	71.1	102.8	100.4	89.6	79.1	77.7	78.3	62.2	66.6
Annual result and interest paid	3.1	3.7	3.5	4.4	4.3	3.7	4.4	4.4	2.4	3.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	5.0	5.7	8.0	9.0	7.8	6.7	7.6	7.7	3.9	4.9
Percentage of fixed assets										
Long-term equity and liabilities	198.3	199.7	173.9	182.0	203.0	212.9	226.1	218.6	185.5	189.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	39.0	40.5	54.7	52.2	45.3	42.0	45.2	47.2	35.9	37.7
Cash resources, short-term receivables and inventories	127.7	129.4	129.1	127.6	130.9	130.3	137.5	138.6	123.7	125.9
Percentage of cost of materials										
Trade payables	10.1	9.9	13.4	11.9	9.1	8.7	8.7	8.1	10.7	10.7
Memo item:										
Balance sheet total in € billion	41.73	46.00	0.41	0.50	3.32	3.89	10.97	12.03	27.03	29.57
Sales in € billion	28.73	32.69	0.42	0.51	2.98	3.08	8.53	9.42	16.80	19.68
Number of enterprises	1 591	1 591	464	464	627	627	383	383	117	117

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	46.9	45.9	33.4	32.9	48.5	46.9	59.0	58.6	68.5	65.7
	50	62.2	62.4	47.7	48.1	63.1	62.8	71.4	71.2	78.0	77.1
	75	77.1	76.8	61.9	64.5	76.6	76.6	79.5	79.5	83.9	82.7
Personnel expenses	25	9.9	9.9	18.1	16.1	9.8	10.4	8.2	7.9	6.9	7.1
	50	20.6	20.8	32.6	31.7	20.6	21.4	14.7	15.2	10.7	11.1
	75	33.4	33.9	44.1	43.9	32.6	33.5	22.8	23.1	17.5	18.1
Depreciation	25	0.4	0.5	0.8	0.8	0.4	0.5	0.3	0.3	0.3	0.3
	50	1.2	1.2	1.7	1.8	1.2	1.1	1.0	1.0	0.9	0.9
	75	2.5	2.4	3.5	3.4	2.1	2.2	2.1	2.2	2.0	2.0
Annual result	25	0.7	0.9	0.2	0.5	0.8	0.8	1.3	1.4	0.9	1.5
	50	2.6	2.8	2.4	3.0	2.3	2.4	3.0	3.1	2.9	3.4
	75	5.7	6.1	5.9	6.6	5.2	5.3	6.1	6.4	5.5	6.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.4	1.5	3.0	3.2	1.5	1.7	1.1	1.0	0.4	0.4
	50	6.6	7.0	10.3	11.3	6.1	6.6	4.9	5.0	2.5	2.7
	75	16.7	17.1	27.3	25.8	15.1	15.9	12.2	11.8	9.4	8.6
Inventories	25	25.3	23.0	3.6	5.4	31.4	29.9	42.2	37.0	45.9	46.7
	50	53.7	54.8	32.0	31.8	58.1	60.4	59.9	59.6	64.0	60.7
	75	73.5	73.8	61.1	65.3	76.2	76.1	76.0	75.1	79.3	79.6
Equity	25	6.2	6.4	3.8	5.5	6.3	6.2	7.9	8.6	6.1	6.3
	50	14.8	15.6	16.0	18.1	14.5	14.7	16.2	16.5	12.6	12.3
	75	31.9	34.4	38.4	42.9	31.9	33.0	27.2	31.9	22.6	24.5
Short-term liabilities	25	44.1	42.7	34.7	32.7	49.1	44.5	51.5	48.8	54.0	50.4
	50	68.6	67.3	60.8	56.3	71.8	71.6	70.3	68.4	72.3	69.1
	75	84.5	83.5	84.5	83.0	85.8	85.1	81.0	80.3	83.8	84.1
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	3.1	3.1	5.7	6.8	3.6	3.7	1.6	1.2	0.5	0.2
	75	17.1	17.2	21.3	22.1	15.8	17.8	13.8	12.3	10.8	8.0
		Percentage of sales									
Annual result before taxes on income	25	1.1	1.4	0.3	0.9	1.2	1.3	1.9	2.1	1.3	2.2
	50	3.8	4.0	3.2	3.9	3.7	3.6	4.4	4.7	4.6	5.1
	75	8.8	8.8	8.9	8.9	7.6	8.4	9.4	9.1	9.2	8.3
Annual result and Depreciation	25	2.5	2.9	2.0	2.6	2.4	2.7	3.1	3.5	2.7	3.1
	50	5.9	5.9	6.2	6.5	5.5	5.4	6.1	6.4	5.9	6.5
	75	10.9	11.3	11.9	12.1	10.2	10.7	11.2	11.3	11.1	11.2
Trade receivables	25	2.3	2.2	2.0	1.6	2.3	2.2	2.8	2.4	2.4	2.4
	50	5.7	5.5	5.6	5.6	5.6	5.5	6.0	5.8	5.1	5.1
	75	11.5	11.1	12.0	11.9	11.2	10.6	10.8	11.0	10.8	10.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.7	1.0	1.5	1.4	1.5	2.1	2.1	1.5	2.0
	50	3.7	4.0	4.1	5.3	3.6	3.4	3.8	4.0	3.2	3.6
	75	8.1	8.5	11.0	12.0	8.1	8.1	6.7	7.3	5.7	5.9
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	2.6	2.9	0.5	1.8	2.5	2.3	3.5	4.1	3.0	3.3
	50	8.4	8.4	9.2	10.0	7.8	7.4	9.0	8.4	7.4	8.1
	75	21.1	22.0	29.2	36.4	20.9	19.9	19.2	19.0	13.2	13.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	116.2	119.7	83.0	101.5	128.0	130.7	144.7	138.6	114.0	109.5
	50	242.3	256.3	183.9	198.5	257.5	272.6	290.2	285.4	252.4	248.8
	75	627.4	662.5	476.9	541.4	684.9	744.3	686.6	740.0	694.9	632.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	24.7	24.4	31.9	30.5	21.1	22.0	23.8	24.6	23.3	26.6
	50	47.5	48.9	69.9	79.1	44.0	40.9	43.0	46.5	37.4	43.6
	75	102.2	112.9	159.4	162.6	96.2	101.3	77.6	86.9	57.8	60.7
		Percentage of cost of materials									
Trade payables	25	4.5	4.0	4.5	3.8	4.2	3.9	4.6	4.5	4.8	4.5
	50	8.3	7.4	9.9	8.1	7.8	6.8	7.5	7.4	7.8	8.2
	75	14.3	12.8	21.3	18.3	13.7	11.7	11.2	11.1	12.8	12.9

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	92.1	93.2	92.2	88.8	91.0	90.0	90.6	93.6	93.0	93.3
Change in finished goods	7.9	6.8	7.8	11.2	9.0	10.0	9.4	6.4	7.0	6.7
Interest and similar income	0.2	0.2	0.1	0.3	0.1	0.1	0.2	0.2	0.2	0.2
Other income	2.1	2.3	3.2	2.5	2.1	2.3	2.4	2.3	2.0	2.3
of which: Income from long-term equity investments	0.3	0.3	0.0	0.0	0.4	0.5	0.2	0.4	0.4	0.3
Total income	102.3	102.5	103.3	102.8	102.2	102.3	102.5	102.5	102.2	102.5
Expenses	Percentage of gross revenue									
Cost of materials	67.5	66.8	48.4	51.7	60.4	60.3	67.4	66.0	68.5	68.1
Personnel expenses	17.8	17.8	29.3	26.9	23.2	23.1	18.7	18.9	16.6	16.6
Depreciation	2.0	1.9	3.0	2.8	2.3	2.3	1.8	2.1	2.1	1.8
of which: Depreciation of tangible fixed assets	1.6	1.6	2.9	2.7	2.1	2.2	1.6	1.7	1.5	1.5
Interest and similar expenses	0.6	0.5	1.0	1.0	0.6	0.7	0.6	0.6	0.5	0.5
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	9.1	9.2	14.4	13.0	9.5	9.1	8.2	8.3	9.4	9.5
Total expenses before taxes on income	97.0	96.3	96.3	95.6	96.1	95.6	96.9	95.9	97.2	96.6
Annual result before taxes on income	5.3	6.2	7.0	7.2	6.1	6.7	5.6	6.6	5.1	5.9
Taxes on income	0.8	0.8	0.8	1.0	0.8	0.9	0.8	1.0	0.7	0.7
Annual result	4.6	5.4	6.1	6.3	5.3	5.9	4.8	5.6	4.3	5.2
Profit and loss transfers (parent company)	0.1	0.1	1.2	1.2	0.1	0.0	0.1	0.1	0.1	0.0
Profit and loss transfers (subsidiary)	0.0	-0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0	-0.1
Profit for the year	4.7	5.5	7.3	7.5	5.3	5.9	4.8	5.6	4.5	5.4
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1
Tangible fixed assets	10.1	10.0	21.3	17.9	14.7	15.3	9.2	9.2	10.1	9.9
of which: Land and buildings	5.0	4.8	11.6	9.3	7.0	7.9	4.3	4.2	5.0	4.8
Inventories	58.9	59.2	43.7	48.4	60.7	61.6	62.2	62.7	57.3	57.6
of which: Finished goods and merchandise	2.6	1.8	2.0	1.3	3.9	4.7	3.3	3.1	2.2	1.0
Cash	12.3	12.5	10.4	11.4	9.7	9.6	12.4	12.4	12.5	12.8
Receivables	15.6	15.5	22.5	21.1	13.7	12.6	14.5	13.9	16.2	16.4
Short-term	14.9	14.6	18.6	20.4	13.3	12.2	14.2	13.6	15.2	15.2
of which:										
Trade receivables	7.1	6.7	6.7	6.6	7.5	6.2	7.6	7.0	6.8	6.7
Receivables from affiliated companies	5.4	5.9	7.9	9.8	3.4	3.4	4.6	4.5	6.0	6.6
Long-term	0.8	0.9	3.9	0.7	0.4	0.4	0.3	0.3	1.0	1.2
of which: Loans to affiliated companies	0.5	0.5	3.0	0.4	0.3	0.0	0.1	0.1	0.7	0.6
Securities	0.7	0.6	0.1	0.1	0.3	0.2	0.2	0.2	0.9	0.9
Other long-term equity investments	2.1	1.9	1.4	0.6	0.3	0.3	1.3	1.3	2.7	2.3
of which: Goodwill	0.0	0.0	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Capital	Percentage of the balance sheet total									
Equity	12.2	11.8	5.2	5.3	9.1	9.3	9.6	9.6	13.7	13.0
Liabilities	79.1	79.7	90.7	89.4	86.0	86.2	82.0	81.8	77.1	78.1
Short-term	75.0	76.0	70.9	74.9	75.5	76.9	78.6	79.0	73.3	74.7
of which:										
Liabilities to banks	4.9	4.0	9.4	7.9	8.9	8.5	6.1	4.8	4.1	3.3
Trade payables	5.5	5.1	5.9	6.2	6.1	6.0	5.6	5.1	5.5	5.0
Liabilities to affiliated companies	7.3	7.6	12.5	10.3	6.2	7.2	8.6	8.6	6.8	7.1
Long-term	4.2	3.7	19.8	14.5	10.6	9.3	3.4	2.8	3.8	3.4
of which:										
Liabilities to banks	3.6	3.2	14.5	11.0	8.1	7.7	2.6	2.1	3.6	3.2
Liabilities to affiliated companies	0.3	0.2	4.0	3.0	1.7	0.9	0.5	0.4	0.1	0.1
Provisions	8.6	8.4	4.0	5.3	4.9	4.4	8.4	8.5	9.0	8.7
of which: Provisions for pensions	1.0	0.9	0.0	0.0	0.1	0.1	0.8	0.8	1.1	1.1
Other Ratios	Percentage of sales									
Annual result before taxes on income	5.8	6.6	7.6	8.2	6.7	7.5	6.2	7.0	5.5	6.3
Annual result and depreciation	7.1	7.9	9.9	10.2	8.3	9.1	7.3	8.2	6.9	7.5
Trade receivables	8.5	8.3	6.2	6.9	7.6	6.7	8.9	8.2	8.5	8.5
	Percentage of the balance sheet total									
Sales	82.9	81.5	108.4	96.4	98.6	93.2	84.7	85.2	80.5	78.8
Annual result and interest paid	4.6	5.2	8.4	7.9	6.4	6.8	5.1	5.6	4.2	4.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.8	8.5	12.7	11.7	10.1	10.4	7.9	9.0	7.5	8.0
	Percentage of fixed assets									
Long-term equity and liabilities	129.1	125.0	93.5	102.1	124.8	114.9	127.8	121.2	130.6	127.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	36.8	36.2	40.9	42.5	30.4	28.3	34.1	33.2	38.6	38.2
Cash resources, short-term receivables and inventories	115.3	114.1	102.6	107.1	111.0	108.4	113.2	112.6	116.8	115.4
	Percentage of cost of materials									
Trade payables	9.1	8.7	10.3	11.1	9.3	9.7	8.9	8.4	9.2	8.7
Memo item:										
Balance sheet total in € billion	17.53	19.39	0.12	0.15	0.90	1.01	5.23	5.60	11.29	12.63
Sales in € billion	14.53	15.81	0.13	0.14	0.89	0.94	4.43	4.77	9.09	9.95
Number of enterprises	564	564	128	128	182	182	191	191	63	63

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Ratios		Of the enterprises captured ...									
... %		had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	48.4	46.6	32.4	31.4	46.3	45.4	55.9	52.6	64.7	61.7
	50	62.0	59.9	46.4	44.8	59.9	59.1	67.2	64.8	72.8	71.4
	75	74.8	73.2	61.6	59.3	71.9	70.8	76.2	73.9	79.5	78.4
Personnel expenses	25	11.6	11.6	13.3	11.9	13.2	14.5	9.9	11.3	9.7	10.5
	50	21.3	21.7	28.7	28.2	23.6	24.0	18.6	19.6	14.9	13.7
	75	31.1	30.7	38.5	40.9	33.7	32.1	27.2	27.9	21.1	20.6
Depreciation	25	0.7	0.7	1.1	1.0	0.6	0.7	0.6	0.6	0.7	0.5
	50	1.6	1.7	2.2	2.3	1.5	1.6	1.5	1.5	1.8	1.5
	75	3.0	3.0	4.3	4.1	2.9	2.8	2.5	2.8	3.2	2.6
Annual result	25	1.7	2.1	0.8	1.4	2.1	2.3	1.7	2.2	1.6	1.8
	50	4.2	4.8	5.6	7.5	4.2	4.8	3.6	4.3	3.9	4.4
	75	7.8	9.1	14.2	13.8	6.9	8.1	6.7	7.9	5.9	7.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.6	2.4	3.7	4.5	2.8	2.4	2.1	2.0	1.7	1.6
	50	8.8	8.6	15.4	13.8	9.6	8.5	7.3	7.2	7.0	6.8
	75	20.6	18.7	40.6	36.1	20.9	18.3	15.7	15.6	14.4	13.8
Inventories	25	34.5	36.9	6.2	5.8	36.5	37.1	46.5	51.5	53.5	52.9
	50	58.4	59.6	32.7	34.9	57.8	62.4	63.3	63.2	65.1	64.2
	75	73.8	74.9	70.1	67.6	73.9	75.6	74.6	75.1	78.3	76.0
Equity	25	1.5	1.6	-2.1	-0.4	1.1	1.4	3.4	3.8	3.3	2.8
	50	6.2	6.2	4.2	3.0	4.9	5.3	7.5	7.6	7.7	7.7
	75	15.6	17.4	23.6	23.8	14.0	15.5	15.8	17.4	17.2	15.0
Short-term liabilities	25	62.3	64.3	38.8	42.9	61.8	63.1	67.2	66.6	66.6	67.3
	50	79.6	80.2	77.7	78.9	79.3	80.2	79.4	80.1	80.4	79.4
	75	90.2	89.8	95.5	94.3	91.7	90.7	87.6	88.3	87.6	88.4
Liabilities to banks	25	0.0	0.0	1.0	0.1	0.2	0.2	0.0	0.0	0.0	0.0
	50	4.0	3.7	11.8	9.4	6.1	5.1	1.2	0.9	1.0	1.6
	75	18.2	17.7	31.9	32.5	27.1	24.6	8.3	7.5	11.1	10.9
		Percentage of sales									
Annual result before taxes on income	25	2.2	2.7	1.6	1.9	2.6	2.8	1.9	2.9	2.1	2.1
	50	5.3	5.9	7.6	9.4	5.4	5.9	5.0	5.3	4.4	5.6
	75	9.7	11.9	15.8	19.0	8.6	10.4	8.4	10.0	7.8	9.9
Annual result and Depreciation	25	4.2	4.6	3.8	4.7	4.3	4.9	4.0	4.5	4.0	3.6
	50	7.6	8.7	10.6	12.8	7.4	7.5	7.2	8.3	7.2	7.5
	75	13.1	14.8	20.0	21.7	11.9	13.3	11.5	12.9	11.0	13.4
Trade receivables	25	3.1	2.5	1.8	1.9	2.8	1.8	4.2	3.6	4.0	4.6
	50	6.4	5.9	4.9	4.4	5.8	4.7	7.7	7.2	7.2	6.4
	75	11.1	10.0	10.4	8.8	11.0	9.7	12.3	11.3	12.0	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.9	2.1	3.5	3.1	3.9	2.4	2.8	1.9	2.2
	50	5.4	6.4	11.1	10.6	6.2	6.9	4.5	5.3	4.4	4.2
	75	11.6	11.9	26.2	28.9	12.2	12.2	7.9	9.3	7.1	7.7
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	4.5	5.3	2.7	4.7	4.9	6.1	4.2	5.4	4.7	4.3
	50	10.0	11.5	17.7	18.6	11.6	12.4	8.9	10.9	7.5	7.8
	75	22.5	23.1	46.0	44.9	23.5	22.6	17.7	19.0	12.7	15.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	57.9	59.8	24.9	30.1	59.1	62.0	74.6	72.0	57.9	59.5
	50	116.5	118.9	92.3	89.7	112.2	116.3	136.4	143.5	118.8	117.0
	75	240.7	250.6	183.7	200.0	225.4	232.7	269.5	293.3	257.0	226.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	19.9	19.2	18.8	17.2	16.2	15.8	23.7	23.3	22.6	23.5
	50	35.8	34.2	42.1	43.7	29.5	29.9	37.6	33.8	33.4	33.7
	75	61.2	62.7	111.0	112.7	63.8	57.6	53.7	52.8	52.7	49.3
		Percentage of cost of materials									
Trade payables	25	4.7	4.4	3.3	3.0	4.1	3.9	5.7	5.4	5.4	5.3
	50	7.9	7.7	8.3	7.8	7.5	7.4	8.3	7.8	8.0	7.7
	75	12.8	12.7	17.2	18.4	12.9	13.2	12.5	10.9	11.2	10.4

I. Enterprises by economic sector

7.b) Civil engineering

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	97.5	95.8	93.8	94.5	97.4	93.8	93.3	93.9	99.9	97.2
Change in finished goods	2.5	4.2	6.2	5.5	2.6	6.2	6.7	6.1	0.1	2.8
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3
Other income	3.0	3.0	3.5	3.4	3.2	2.5	2.5	2.3	3.3	3.4
of which: Income from long-term equity investments	0.6	0.6	0.0	0.1	0.1	0.2	0.3	0.4	0.8	0.8
Total income	103.2	103.2	103.6	103.5	103.2	102.6	102.6	102.5	103.5	103.7
Expenses										
Cost of materials	54.3	52.8	32.9	35.1	44.1	43.1	51.3	50.3	58.2	56.6
Personnel expenses	28.1	28.2	36.3	35.2	32.4	32.1	28.9	28.5	26.7	27.0
Depreciation	3.3	3.4	5.0	4.9	3.8	4.0	3.1	3.3	3.2	3.2
of which: Depreciation of tangible fixed assets	3.0	3.1	5.0	4.9	3.6	3.8	2.9	3.1	2.9	2.9
Interest and similar expenses	0.6	0.6	0.8	0.7	0.5	0.4	0.5	0.4	0.7	0.7
Operating taxes	0.1	0.1	0.3	0.3	0.1	0.2	0.1	0.1	0.1	0.1
Other expenses	12.1	12.0	20.6	19.5	16.4	15.9	12.4	12.3	10.9	10.8
Total expenses before taxes on income	98.4	97.0	95.9	95.6	97.3	95.7	96.2	95.0	99.9	98.4
Annual result before taxes on income	4.8	6.2	7.7	7.9	6.0	6.9	6.4	7.4	3.6	5.3
Taxes on income	1.3	1.5	1.7	1.7	1.6	1.8	1.5	1.6	1.2	1.4
Annual result	3.4	4.7	6.0	6.2	4.4	5.1	4.9	5.9	2.4	3.9
Profit and loss transfers (parent company)	- 0.1	0.2	0.0	0.0	0.0	0.0	0.1	0.1	- 0.2	0.3
Profit and loss transfers (subsidiary)	0.4	0.7	0.0	0.0	0.1	0.1	0.5	0.9	0.4	0.7
Profit for the year	3.0	4.2	6.0	6.2	4.2	5.1	4.5	5.0	1.8	3.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.2
Tangible fixed assets	14.4	14.2	34.1	34.8	22.2	21.3	16.9	16.0	12.0	12.1
of which: Land and buildings	3.4	3.3	6.8	6.7	3.0	2.9	3.0	2.9	3.7	3.5
Inventories	44.0	44.3	29.4	30.7	41.4	43.5	49.2	49.9	42.2	42.0
of which: Finished goods and merchandise	2.7	1.7	1.0	1.2	1.8	1.7	3.0	3.7	2.7	0.8
Cash	9.1	9.9	12.8	12.5	13.0	13.0	11.6	12.6	7.4	8.1
Receivables	22.8	22.2	22.2	20.6	21.4	20.3	20.9	19.7	23.9	23.6
Short-term	22.4	21.6	21.8	20.3	21.0	19.6	20.4	19.2	23.4	23.1
of which:										
Trade receivables	10.3	9.7	12.7	11.9	14.7	13.2	12.7	12.0	8.6	8.2
Receivables from affiliated companies	9.0	9.3	3.6	3.6	2.9	3.4	4.9	5.0	11.7	12.2
Long-term	0.5	0.5	0.5	0.4	0.4	0.6	0.5	0.5	0.5	0.5
of which: Loans to affiliated companies	0.3	0.2	0.4	0.3	0.1	0.2	0.3	0.3	0.2	0.2
Securities	0.2	0.4	0.2	0.2	0.4	0.4	0.3	0.4	0.2	0.4
Other long-term equity investments	9.1	8.7	0.7	0.6	1.0	1.1	0.8	0.9	14.0	13.6
of which: Goodwill	0.0	0.0	0.3	0.2	0.2	0.2	0.0	0.0	0.0	0.0
Capital										
Equity	20.0	20.5	26.0	25.8	23.6	23.8	18.2	19.1	20.2	20.6
Liabilities										
Short-term	69.8	69.3	67.9	68.8	68.9	69.1	72.6	72.2	68.6	67.9
of which:										
Liabilities to banks	66.0	65.7	54.7	53.1	60.4	60.6	66.7	67.5	66.5	65.6
Trade payables	1.8	1.6	9.1	6.9	4.8	4.5	2.3	2.1	1.1	1.0
Liabilities to affiliated companies	5.6	5.0	9.2	7.8	7.7	6.8	6.0	5.1	5.1	4.7
Long-term	11.8	11.2	3.0	2.9	5.2	4.6	5.9	5.8	15.4	14.8
of which:										
Liabilities to banks	3.8	3.6	13.2	15.7	8.4	8.5	6.0	4.7	2.1	2.3
Liabilities to affiliated companies	2.3	2.5	10.3	12.8	5.5	5.5	4.1	3.6	1.1	1.4
Provisions	1.1	0.7	1.4	1.2	2.1	2.3	1.4	0.7	0.8	0.5
of which: Provisions for pensions	10.2	10.2	6.1	5.4	7.3	6.9	9.1	8.7	11.1	11.5
of which: Provisions for pensions	1.8	1.8	0.9	0.8	0.9	0.9	1.6	1.5	2.1	2.0
Other ratios	Percentage of sales									
Annual result before taxes on income	4.9	6.5	8.2	8.3	6.1	7.4	6.9	7.9	3.6	5.4
Annual result and depreciation	6.9	8.4	11.8	11.7	8.4	9.7	8.6	9.8	5.6	7.3
Trade receivables	11.4	11.3	10.6	10.1	11.4	11.1	13.5	13.0	10.3	10.4
Percentage of the balance sheet total										
Sales	90.2	86.1	120.4	117.5	129.2	118.6	94.1	92.0	83.5	78.6
Annual result and interest paid	3.8	4.7	8.8	8.6	6.4	7.0	5.5	6.2	2.6	3.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.7	10.4	23.2	22.3	17.1	18.3	11.5	13.2	6.5	8.0
Percentage of fixed assets										
Long-term equity and liabilities	105.8	109.1	113.2	117.8	137.6	142.9	140.2	142.8	91.5	94.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	48.0	48.5	63.5	62.0	56.8	54.4	48.3	47.6	46.7	48.0
Cash resources, short-term receivables and inventories	114.7	116.0	117.2	119.7	125.3	126.2	122.1	121.6	110.1	112.0
Percentage of cost of materials										
Trade payables	11.1	10.6	21.8	17.9	13.2	12.4	11.5	10.3	10.5	10.4
Memo item										
Balance sheet total in € billion	23.48	25.56	0.19	0.23	1.75	2.02	6.77	7.57	14.77	15.75
Sales in € billion	21.19	22.00	0.23	0.27	2.26	2.39	6.37	6.97	12.33	12.37
Number of enterprises	1 061	1 061	224	224	453	453	299	299	85	85

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	32.9	32.2	18.4	19.8	32.7	31.6	40.7	39.5	48.8	45.9
	50	43.5	42.4	29.9	31.9	42.3	40.7	49.2	48.5	56.6	57.6
	75	54.4	53.2	41.3	41.9	51.2	49.7	58.2	57.7	67.4	65.4
Personnel expenses	25	24.2	24.5	27.5	26.6	25.4	26.3	23.7	23.4	20.2	20.7
	50	31.7	32.0	36.5	37.5	32.5	33.9	29.4	29.5	25.1	26.1
	75	39.3	40.0	45.9	46.1	40.0	41.0	36.2	36.1	29.8	31.0
Depreciation	25	1.5	1.6	1.8	2.1	1.6	1.7	1.4	1.4	1.5	1.4
	50	3.2	3.3	4.1	4.0	3.2	3.3	3.0	3.0	2.8	2.7
	75	5.0	5.2	6.5	6.7	4.9	5.3	4.4	4.5	4.2	4.4
Annual result	25	1.5	1.9	1.6	1.8	1.2	1.6	1.8	2.4	2.0	2.2
	50	3.9	4.3	5.1	4.8	3.6	3.8	3.9	4.8	3.5	3.6
	75	7.7	8.0	11.4	9.9	7.0	7.5	7.8	8.3	5.7	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.8	7.7	12.5	12.2	9.1	9.4	5.7	5.1	6.4	5.0
	50	17.5	17.9	29.5	31.2	19.8	19.9	13.2	13.6	10.2	10.5
	75	32.1	32.7	51.3	54.0	34.7	33.5	22.5	23.9	18.3	19.7
Inventories	25	8.4	8.8	0.0	0.0	8.0	8.1	26.4	25.9	33.3	32.5
	50	34.3	33.7	10.0	10.0	31.9	32.5	44.8	43.5	52.6	53.3
	75	57.8	57.1	33.9	33.5	56.0	55.7	66.4	64.6	61.6	62.0
Equity	25	7.7	8.3	7.6	9.2	8.1	8.7	8.1	8.6	5.6	6.5
	50	18.6	19.7	26.0	27.0	20.0	20.7	15.7	16.8	14.0	14.8
	75	38.4	40.8	48.1	51.0	39.8	42.4	31.4	35.4	25.3	25.7
Short-term liabilities	25	39.2	36.5	22.8	24.3	38.1	35.4	48.7	46.3	53.2	56.0
	50	60.5	59.0	48.7	44.4	59.3	55.9	65.4	65.7	70.4	69.1
	75	78.3	78.4	74.6	75.5	77.0	77.5	80.4	79.3	80.7	80.3
Liabilities to banks	25	0.0	0.0	0.7	0.4	0.8	0.5	0.0	0.0	0.0	0.0
	50	5.6	5.4	12.2	10.8	7.6	7.6	3.0	2.0	0.4	0.6
	75	16.0	16.4	33.7	35.5	19.4	18.9	9.2	8.7	5.8	5.1
		Percentage of sales									
Annual result before taxes on income	25	2.3	2.6	2.5	2.6	1.7	2.3	2.8	3.4	2.4	2.7
	50	5.4	6.1	7.3	6.8	4.9	5.4	5.4	6.8	4.5	5.8
	75	10.6	10.9	14.7	12.4	9.3	10.4	10.1	10.9	8.1	9.0
Annual result and depreciation	25	5.2	6.0	6.6	6.5	4.8	5.7	5.8	6.5	4.0	5.0
	50	9.4	10.3	12.0	11.6	9.1	10.1	9.0	10.3	8.1	8.1
	75	14.8	15.5	21.0	18.5	14.0	15.1	14.0	15.1	12.2	12.9
Trade receivables	25	5.9	5.2	3.6	3.4	6.0	5.2	8.0	7.1	6.8	7.3
	50	10.4	9.8	7.9	7.6	10.1	9.2	12.5	11.3	10.4	10.9
	75	16.1	15.6	14.3	14.1	15.4	14.9	17.3	16.9	16.7	17.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	3.2	3.2	3.7	2.7	3.1	2.3	3.4	2.2	1.9
	50	5.9	6.5	9.3	8.7	6.0	6.6	5.3	6.0	4.4	4.4
	75	12.6	13.0	21.1	17.5	12.1	13.4	11.0	10.5	7.0	7.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.9	7.7	6.2	8.4	7.4	7.7	6.9	8.6	4.8	4.6
	50	16.1	17.8	22.0	24.4	17.5	19.1	14.2	16.1	10.7	9.4
	75	38.3	41.0	60.5	66.7	43.2	46.1	29.3	30.7	19.4	19.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	82.6	85.7	66.8	70.5	84.3	88.2	94.2	97.9	81.2	72.1
	50	140.5	145.8	136.6	138.8	135.5	143.3	167.2	166.0	121.6	114.5
	75	255.5	268.4	291.8	306.7	239.4	256.1	271.6	282.6	176.5	182.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	32.1	32.9	38.4	36.3	32.0	33.9	29.9	30.5	30.3	29.8
	50	63.2	63.0	94.0	93.7	69.5	72.2	54.7	56.1	44.5	41.7
	75	136.0	139.5	248.1	220.9	137.0	141.1	106.9	111.8	83.1	71.2
		Percentage of cost of materials									
Trade payables	25	6.4	5.9	5.5	5.6	6.5	5.9	6.2	5.8	7.2	6.8
	50	10.8	9.5	14.7	11.7	11.5	9.6	9.5	8.9	9.4	9.6
	75	18.6	16.4	37.2	27.1	18.6	17.0	14.9	13.2	12.2	12.7

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.0	96.3	92.1	94.3	98.0	93.9	93.8	94.0	102.0	98.2
Change in finished goods	1.0	3.7	7.9	5.7	2.0	6.1	6.2	6.0	-2.0	1.8
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.3
Other income	3.1	3.2	3.9	3.5	3.4	2.5	2.7	2.4	3.3	3.8
of which: Income from long-term equity investments	0.5	0.6	0.0	0.1	0.0	0.1	0.2	0.3	0.8	0.8
Total income	103.4	103.4	104.0	103.6	103.5	102.6	102.8	102.6	103.6	104.1
Expenses										
Cost of materials	53.5	52.0	34.4	36.3	45.0	44.1	50.6	49.9	56.9	55.1
Personnel expenses	29.0	29.1	36.5	35.5	32.2	32.1	29.0	28.5	28.3	28.5
Depreciation	3.4	3.6	4.8	4.7	3.7	3.9	3.2	3.6	3.4	3.4
of which: Depreciation of tangible fixed assets	3.2	3.3	4.7	4.7	3.5	3.7	3.0	3.3	3.1	3.1
Interest and similar expenses	0.7	0.6	0.7	0.6	0.5	0.4	0.5	0.5	0.8	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	12.3	12.1	20.7	19.7	16.3	15.8	13.0	12.6	11.0	10.8
Total expenses before taxes on income	99.1	97.4	97.4	97.1	97.9	96.6	96.5	95.2	100.6	98.7
Annual result before taxes on income	4.3	6.1	6.6	6.5	5.6	6.0	6.3	7.3	3.0	5.4
Taxes on income	1.5	1.7	1.8	1.8	1.7	1.9	1.7	1.7	1.3	1.7
Annual result	2.8	4.4	4.8	4.8	3.9	4.1	4.6	5.6	1.7	3.8
Profit and loss transfers (parent company)	-0.2	0.2	0.0	0.0	0.0	0.0	0.1	0.1	-0.4	0.3
Profit and loss transfers (subsidiary)	0.5	0.9	0.0	0.0	0.1	0.1	0.7	1.3	0.5	0.9
Profit for the year	2.1	3.6	4.7	4.7	3.7	4.0	4.0	4.3	0.8	3.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.2	0.3	0.2	0.1	0.1	0.1	0.1
Tangible fixed assets	14.9	14.8	31.9	32.9	21.9	20.9	18.7	17.4	12.5	12.7
of which: Land and buildings	3.6	3.5	6.1	6.4	3.1	3.1	2.9	2.9	3.9	3.8
Inventories	40.9	40.9	31.2	32.2	41.2	43.1	46.2	47.1	39.0	38.1
of which: Finished goods and merchandise	2.7	1.1	1.0	1.2	1.1	1.0	2.0	1.9	3.2	0.8
Cash	9.2	9.8	13.8	13.7	14.0	13.9	12.2	13.3	7.4	7.7
Receivables	23.0	22.6	21.8	20.0	20.9	20.2	21.5	20.4	23.8	23.9
Short-term	22.5	22.1	21.5	19.7	20.4	19.4	20.9	19.8	23.3	23.4
of which:										
Trade receivables	8.8	8.5	12.2	11.3	14.3	13.0	12.4	11.8	6.7	6.5
Receivables from affiliated companies	10.7	11.0	3.5	3.5	2.6	3.2	5.6	5.7	13.7	14.4
Long-term	0.5	0.5	0.3	0.3	0.5	0.8	0.6	0.6	0.4	0.4
of which: Loans to affiliated companies	0.3	0.3	0.3	0.3	0.1	0.2	0.4	0.4	0.3	0.2
Securities	0.3	0.5	0.2	0.2	0.5	0.5	0.4	0.5	0.2	0.5
Other long-term equity investments	11.4	11.1	0.5	0.4	0.7	0.9	0.7	0.9	17.0	16.9
of which: Goodwill	0.0	0.0	0.3	0.2	0.3	0.2	0.1	0.0	0.0	0.0
Capital										
Equity	22.7	23.7	27.5	27.5	26.3	26.9	22.1	23.3	22.5	23.4
Liabilities										
Short-term	66.3	65.3	66.3	67.0	66.0	68.3	67.9	65.6	64.1	62.1
of which:										
Liabilities to banks	1.6	1.4	7.6	5.8	4.5	4.0	2.2	2.0	0.9	0.7
Trade payables	5.3	4.8	9.3	7.7	7.8	7.2	6.1	5.1	4.7	4.4
Liabilities to affiliated companies	11.8	11.2	3.2	3.1	3.1	2.6	4.0	4.0	16.0	15.4
Long-term	3.7	3.4	11.7	14.1	8.2	8.4	6.4	4.8	2.0	2.0
of which:										
Liabilities to banks	2.3	2.5	8.8	11.7	5.4	5.5	4.6	4.0	1.0	1.3
Liabilities to affiliated companies	1.0	0.5	1.4	0.8	2.2	2.2	1.3	0.4	0.7	0.4
Provisions	10.9	10.9	6.1	5.4	7.6	6.9	9.7	8.8	11.9	12.4
of which: Provisions for pensions	2.3	2.2	1.0	1.0	1.1	1.0	2.1	1.9	2.5	2.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.3	6.3	7.1	6.9	5.7	6.4	6.7	7.8	2.9	5.5
Annual result and depreciation	6.3	8.2	10.4	10.1	7.8	8.6	8.3	9.8	5.0	7.3
Trade receivables	10.2	10.3	11.0	10.2	10.9	10.8	13.5	13.2	8.5	8.7
Percentage of the balance sheet total										
Sales	86.6	82.7	111.7	110.6	131.8	120.8	91.9	89.6	79.1	74.7
Annual result and interest paid	3.1	4.3	6.6	6.4	5.8	5.9	5.0	5.8	1.9	3.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.0	10.2	19.8	19.0	17.1	17.5	11.6	13.8	5.7	7.9
Percentage of fixed assets										
Long-term equity and liabilities	106.2	110.2	122.5	126.3	151.0	158.5	151.3	156.8	90.0	92.8
Percentage of short-term liabilities										
Cash resources and short-term receivables	50.9	52.2	64.9	63.5	60.3	58.4	53.9	53.1	48.7	50.9
Cash resources, short-term receivables and inventories	116.3	118.2	122.0	124.4	131.7	133.2	128.5	127.8	110.0	112.3
Percentage of cost of materials										
Trade payables	11.3	10.8	22.2	18.1	12.9	12.7	12.2	10.7	10.5	10.4
Memo item:										
Balance sheet total in € billion	17.89	19.16	0.16	0.19	1.32	1.52	4.66	5.21	11.76	12.25
Sales in € billion	15.49	15.85	0.17	0.21	1.74	1.83	4.28	4.67	9.29	9.14
Number of enterprises	786	786	169	169	352	352	210	210	55	55

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	33.5	32.2	21.7	20.1	33.4	32.2	39.3	39.2	45.4	43.4
	50	43.6	42.2	33.7	32.9	43.3	41.2	49.1	48.5	55.6	55.7
	75	54.4	53.6	42.7	42.5	52.2	50.7	58.3	57.8	63.7	63.1
Personnel expenses	25	24.8	25.2	29.0	27.0	25.9	26.6	23.4	23.1	21.6	22.7
	50	31.8	32.6	37.5	38.7	32.5	34.0	29.2	29.7	27.8	27.4
	75	40.0	40.6	46.0	47.3	40.0	41.0	36.2	36.5	31.7	32.4
Depreciation	25	1.5	1.5	1.6	1.7	1.4	1.5	1.4	1.4	1.6	1.6
	50	3.1	3.2	3.5	3.9	3.0	3.1	3.0	3.1	3.0	2.8
	75	4.9	5.2	6.0	6.2	4.8	5.2	4.4	4.6	4.3	4.4
Annual result	25	1.1	1.6	1.0	1.4	1.0	1.3	1.4	2.1	2.0	2.2
	50	3.3	3.7	3.9	4.0	3.1	3.4	3.6	4.6	3.3	3.5
	75	7.1	6.7	8.5	6.8	6.6	6.3	7.6	7.5	5.7	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.6	7.5	11.3	11.6	8.6	8.6	6.1	5.3	5.1	4.6
	50	17.0	17.4	26.1	26.7	19.1	19.3	13.0	13.3	10.7	11.1
	75	31.1	31.2	42.5	47.1	32.8	32.3	22.3	22.7	20.3	21.6
Inventories	25	8.5	8.4	0.0	0.0	8.2	8.1	24.1	21.7	25.0	28.4
	50	33.5	33.0	12.7	12.2	31.6	32.4	43.9	42.8	51.1	51.9
	75	57.6	56.5	35.6	35.9	56.2	55.5	65.7	63.9	60.3	59.3
Equity	25	11.4	12.2	12.7	14.6	11.8	12.0	11.6	12.6	6.5	7.5
	50	23.5	23.8	33.9	34.8	23.9	23.4	22.2	22.3	15.1	15.8
	75	42.7	44.4	52.6	52.5	43.0	44.6	38.1	41.9	28.8	31.5
Short-term liabilities	25	36.2	33.5	21.7	21.6	36.0	32.4	43.0	40.3	49.4	54.3
	50	56.6	54.8	48.2	42.7	56.4	54.0	58.8	59.4	67.0	65.7
	75	74.9	75.7	73.5	72.4	74.9	75.6	75.5	75.7	77.3	76.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.7	0.5	0.0	0.0	0.0	0.0
	50	5.2	5.0	8.5	8.8	7.5	7.4	2.8	1.9	0.1	0.1
	75	14.9	14.3	24.0	28.7	18.3	18.7	8.3	8.1	4.7	2.2
		Percentage of sales									
Annual result before taxes on income	25	1.7	2.3	1.3	1.8	1.5	1.9	2.4	3.1	2.2	3.0
	50	5.0	5.3	5.6	5.2	4.4	4.9	5.4	6.5	4.2	6.9
	75	10.2	9.8	11.6	10.5	9.0	9.3	10.6	10.8	8.7	9.1
Annual result and Depreciation	25	4.8	5.7	5.7	5.7	4.4	5.2	5.4	6.4	3.9	5.0
	50	9.0	9.5	10.3	9.4	8.4	8.9	8.7	9.9	8.1	10.0
	75	14.3	14.2	15.9	15.9	13.3	13.9	14.5	14.4	12.2	13.6
Trade receivables	25	5.6	5.0	3.9	3.5	5.7	5.1	7.3	6.4	5.4	5.5
	50	10.0	9.2	8.3	7.7	9.4	8.9	12.3	10.9	9.0	9.1
	75	15.6	15.0	15.0	14.1	14.9	14.4	17.6	17.2	14.8	13.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.9	2.7	3.4	2.5	2.5	2.0	3.2	1.9	2.0
	50	5.4	5.8	6.3	6.8	5.6	5.8	4.8	5.5	3.9	4.2
	75	10.7	10.8	14.6	13.1	10.7	11.4	9.8	10.1	5.6	6.9
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	5.9	7.3	5.2	6.5	6.4	7.0	6.5	8.6	4.6	4.2
	50	15.4	16.7	16.1	17.8	17.3	18.3	14.1	16.1	10.4	12.2
	75	39.8	39.9	54.1	53.4	44.3	45.1	32.7	36.2	20.1	19.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.0	105.5	86.8	88.4	96.6	105.8	115.7	128.4	85.4	87.8
	50	162.1	163.6	161.3	157.4	151.1	153.7	189.6	188.9	124.7	126.7
	75	293.0	300.0	330.3	340.0	280.1	275.7	306.5	326.1	189.5	203.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	34.0	34.5	39.4	41.5	34.7	34.8	29.7	30.9	30.3	28.1
	50	72.4	72.7	109.2	118.4	74.1	76.8	63.0	62.8	44.8	42.9
	75	154.5	156.4	280.6	256.0	153.7	158.7	119.0	133.5	86.8	77.7
		Percentage of cost of materials									
Trade payables	25	6.2	5.9	5.2	4.8	6.5	5.9	6.7	6.1	7.2	6.7
	50	10.8	9.7	12.5	10.2	11.0	9.8	10.2	9.3	9.5	9.6
	75	18.5	16.8	33.9	24.8	18.6	17.3	15.6	13.9	12.3	13.2

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	93.5	94.3	100.1	95.6	95.7	93.3	92.1	93.8	94.0	94.7
Change in finished goods	6.5	5.7	-0.1	4.4	4.3	6.7	7.9	6.2	6.0	5.3
Interest and similar income	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.2
Other income	2.7	2.4	2.2	2.9	2.5	2.5	2.2	2.2	3.1	2.5
of which: Income from long-term equity investments	0.7	0.7	0.0	0.0	0.3	0.7	0.6	0.5	0.9	0.8
Total income	102.8	102.5	102.3	103.0	102.5	102.5	102.2	102.2	103.2	102.7
Expenses										
Cost of materials	56.3	55.0	27.7	30.8	41.2	39.7	52.6	51.2	61.9	60.9
Personnel expenses	25.8	26.0	35.6	34.3	32.8	32.1	28.7	28.6	22.4	22.9
Depreciation	2.9	2.8	5.9	5.5	4.1	4.1	2.8	2.8	2.7	2.6
of which: Depreciation of tangible fixed assets	2.6	2.6	5.8	5.5	4.0	4.0	2.6	2.7	2.2	2.2
Interest and similar expenses	0.5	0.5	1.1	0.9	0.5	0.4	0.5	0.4	0.5	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	11.3	11.6	19.9	18.6	16.6	16.3	11.1	11.5	10.4	10.8
Total expenses before taxes on income	96.9	96.1	90.5	90.4	95.3	92.7	95.7	94.6	98.0	97.8
Annual result before taxes on income	5.9	6.4	11.8	12.6	7.2	9.8	6.5	7.6	5.1	4.9
Taxes on income	0.9	0.9	1.2	1.3	1.2	1.4	1.0	1.2	0.7	0.7
Annual result	5.0	5.5	10.6	11.3	6.1	8.4	5.6	6.4	4.4	4.2
Profit and loss transfers (parent company)	0.1	0.3	0.0	0.0	-0.2	0.1	0.0	0.1	0.3	0.5
Profit and loss transfers (subsidiary)	0.1	0.1	-0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1
Profit for the year	5.1	5.7	10.8	11.3	5.9	8.5	5.6	6.4	4.5	4.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.0	0.1	0.1	0.1	0.1	0.1	0.3	0.3
Tangible fixed assets	12.5	12.3	44.6	43.7	23.2	22.6	12.9	13.0	10.4	10.0
of which: Land and buildings	2.9	2.6	10.0	8.0	2.4	2.2	3.3	3.0	2.7	2.4
Inventories	54.0	54.6	20.4	23.4	42.0	44.8	55.9	56.0	54.7	55.3
of which: Finished goods and merchandise	2.7	3.5	1.2	1.2	4.2	3.7	5.2	7.6	0.8	0.7
Cash	8.7	10.1	8.1	7.1	9.8	10.4	10.2	11.2	7.6	9.5
Receivables	22.4	20.8	24.4	23.6	22.7	20.3	19.5	18.2	24.4	22.5
Short-term	22.0	20.2	23.3	22.8	22.7	20.3	19.2	17.9	23.9	21.7
of which:										
Trade receivables	14.9	13.4	15.0	14.9	15.9	13.6	13.3	12.4	15.9	14.1
Receivables from affiliated companies	3.5	4.0	4.1	4.0	3.8	4.0	3.2	3.4	3.7	4.4
Long-term	0.4	0.6	1.0	0.8	0.1	0.1	0.3	0.4	0.5	0.8
of which: Loans to affiliated companies	0.2	0.2	1.0	0.7	0.1	0.0	0.2	0.2	0.2	0.2
Securities	0.1	0.2	0.0	0.0	0.1	0.1	0.2	0.3	0.0	0.2
Other long-term equity investments	1.9	1.7	1.8	1.4	1.7	1.5	1.1	1.0	2.4	2.2
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	11.2	10.8	18.6	17.6	15.4	14.6	9.7	10.0	11.6	10.8
Liabilities										
Short-term	76.7	76.9	55.1	54.3	68.7	69.5	77.2	77.2	77.8	78.0
of which:										
Liabilities to banks	2.4	2.4	16.2	12.0	5.8	5.9	2.6	2.4	1.7	1.8
Trade payables	6.5	5.7	9.1	8.3	7.3	5.6	5.7	5.1	6.9	6.1
Liabilities to affiliated companies	11.7	11.4	2.0	1.9	11.4	10.5	10.2	9.7	12.8	12.7
Long-term	4.1	4.2	20.3	22.9	9.0	8.9	5.1	4.5	2.5	3.1
of which:										
Liabilities to banks	2.4	2.6	17.3	17.9	5.8	5.4	2.9	2.7	1.4	1.9
Liabilities to affiliated companies	1.4	1.3	1.4	3.0	2.1	2.5	1.8	1.4	1.1	1.1
Provisions	8.0	8.1	5.9	5.1	6.6	6.8	8.0	8.3	8.1	8.2
of which: Provisions for pensions	0.4	0.3	0.0	0.0	0.3	0.3	0.5	0.4	0.3	0.3
Other Ratios										
Percentage of sales										
Annual result before taxes on income	6.3	6.8	11.8	13.2	7.5	10.5	7.1	8.1	5.4	5.2
Annual result and depreciation	8.4	8.8	16.5	17.5	10.6	13.4	9.1	9.9	7.5	7.2
Trade receivables	14.6	14.0	9.2	9.9	13.1	12.1	13.5	12.7	15.8	15.3
Percentage of the balance sheet total										
Sales	102.0	96.0	162.2	149.8	121.0	112.1	99.1	97.3	100.6	92.2
Annual result and interest paid	6.0	6.1	19.0	19.1	8.3	10.6	6.5	7.1	5.3	4.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.8	10.7	36.5	34.9	17.1	20.0	11.2	12.2	9.3	8.3
Percentage of fixed assets										
Long-term equity and liabilities	104.0	103.2	82.1	88.1	98.7	98.1	106.2	102.4	104.5	105.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	40.2	39.6	56.9	55.0	47.5	44.3	38.3	37.8	40.4	40.0
Cash resources, short-term receivables and inventories	110.5	110.5	94.0	98.2	108.6	108.7	110.8	110.5	110.7	110.9
Percentage of cost of materials										
Trade payables	10.6	10.1	20.2	17.1	14.0	11.6	10.1	9.6	10.4	10.2
Memo item:										
Balance sheet total in € billion	5.58	6.40	0.03	0.04	0.43	0.50	2.11	2.36	3.02	3.50
Sales in € billion	5.69	6.15	0.05	0.06	0.52	0.56	2.09	2.30	3.03	3.23
Number of enterprises	275	275	55	55	101	101	89	89	30	30

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

	Quartile value	cont'd: Non-corporations									
		Total			Enterprises with sales of ... € million						
		Cylindere sample 2018/2019			Less than 2	2 but less than 10	10 but less than 50	50 and more			
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	31.1	32.1	12.8	17.0	32.4	29.8	42.2	41.3	49.7	48.1
	50	42.7	42.9	24.0	28.2	39.6	38.0	49.2	49.1	58.5	60.6
	75	54.6	52.3	34.8	38.0	47.4	46.9	57.1	56.0	70.7	67.7
Personnel expenses	25	23.5	23.4	26.2	25.3	24.1	25.4	24.3	23.7	16.3	19.8
	50	30.7	29.9	33.3	34.0	33.0	32.0	30.0	29.5	22.4	22.6
	75	38.2	38.6	44.8	43.9	40.1	40.9	35.0	35.3	26.8	27.5
Depreciation	25	1.9	1.8	3.6	2.9	2.5	2.5	1.3	1.4	1.1	1.0
	50	3.6	3.6	5.0	4.8	3.7	3.9	2.9	2.8	2.4	2.2
	75	5.2	5.3	7.8	7.8	5.3	5.4	4.2	4.3	4.1	4.3
Annual result	25	2.9	3.3	4.5	6.5	2.9	3.3	2.9	3.3	2.2	1.4
	50	5.3	6.9	11.8	10.3	5.1	7.1	4.8	5.6	3.8	3.8
	75	11.5	11.4	18.5	16.9	8.7	11.4	7.8	9.2	6.0	5.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.1	8.4	28.6	28.1	12.7	12.7	5.4	4.5	6.9	6.0
	50	19.9	19.7	42.8	46.7	23.7	22.5	14.0	15.5	10.1	9.8
	75	35.1	36.4	62.0	64.9	38.6	40.3	22.8	25.7	14.0	18.6
Inventories	25	8.3	9.7	0.0	0.0	6.6	6.9	30.3	28.3	40.1	32.5
	50	37.2	36.2	5.3	5.5	32.6	35.7	47.7	47.4	54.0	58.1
	75	59.2	59.0	27.0	28.3	55.8	56.8	67.8	65.7	65.7	62.8
Equity	25	2.9	2.4	- 1.5	0.3	3.4	3.0	3.0	2.5	3.5	3.1
	50	9.6	8.6	9.4	9.4	11.1	10.5	8.6	8.2	10.2	7.7
	75	23.0	22.7	39.5	32.4	25.6	26.8	14.0	16.2	24.9	22.4
Short-term liabilities	25	50.3	49.2	26.5	24.9	50.3	45.9	61.2	63.0	66.3	67.0
	50	69.4	69.5	51.9	56.9	67.8	63.7	76.0	76.3	77.9	77.9
	75	84.5	85.9	81.3	79.4	83.1	84.2	85.9	87.4	88.2	87.4
Liabilities to banks	25	0.8	0.3	7.8	6.3	1.2	0.9	0.0	0.0	0.1	0.2
	50	7.2	6.5	26.7	27.0	10.3	9.2	3.4	2.0	2.0	2.5
	75	19.3	20.1	49.8	47.8	20.9	21.9	11.4	11.5	6.3	6.6
		Percentage of sales									
Annual result before taxes on income	25	3.6	4.6	5.1	6.8	2.9	4.7	3.8	4.6	2.7	1.9
	50	6.7	8.2	13.7	11.6	6.0	8.9	6.0	7.9	5.0	4.7
	75	13.3	14.2	19.8	20.4	10.9	14.2	9.4	12.0	7.1	7.5
Annual result and Depreciation	25	6.9	7.9	12.0	10.9	6.9	8.9	6.6	7.0	4.4	4.4
	50	10.5	11.9	18.6	18.0	10.5	13.1	9.5	11.0	7.8	7.8
	75	17.7	19.4	26.1	27.8	15.6	20.8	13.3	16.2	12.6	11.6
Trade receivables	25	7.0	6.5	3.5	3.1	7.0	6.1	9.4	8.3	10.4	10.7
	50	11.2	11.1	7.5	6.9	11.6	10.3	13.0	12.9	15.4	14.4
	75	16.5	16.4	10.7	13.2	16.7	16.3	17.1	16.8	20.5	18.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.4	4.0	9.7	13.0	4.5	3.9	3.2	4.0	2.3	1.4
	50	8.1	10.1	23.2	19.4	8.2	12.1	6.3	8.6	5.6	4.9
	75	19.4	19.4	35.8	44.0	18.3	22.4	13.6	11.9	8.2	10.2
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.0	9.3	16.4	24.3	10.3	10.5	7.6	9.0	5.0	5.5
	50	18.4	21.3	33.0	35.1	18.5	23.6	14.3	15.8	11.6	9.0
	75	35.9	43.0	68.1	69.2	35.9	50.4	26.8	25.4	19.2	20.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	54.5	54.1	44.2	43.8	53.9	62.5	58.0	50.6	68.7	61.1
	50	90.2	93.0	72.2	77.2	89.0	93.6	106.1	103.5	104.3	98.5
	75	161.3	166.1	143.9	142.3	140.1	166.8	194.1	171.6	161.3	167.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	28.5	30.3	32.3	30.5	25.7	27.9	30.5	30.0	29.1	32.6
	50	50.5	49.5	57.5	54.6	56.1	53.1	47.1	48.7	44.0	39.1
	75	89.2	86.4	135.8	184.7	98.2	106.6	69.3	64.0	69.3	61.7
		Percentage of cost of materials									
Trade payables	25	6.8	6.1	10.1	7.8	7.5	6.1	5.7	5.3	7.0	6.8
	50	11.1	9.2	21.6	15.4	13.2	9.2	8.9	7.7	8.7	9.6
	75	19.0	15.8	41.7	30.3	19.4	15.8	13.0	11.2	11.3	12.6

I. Enterprises by economic sector

7.c) Specialised construction activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	96.9	97.1	96.2	95.1	95.7	96.6	95.0	97.4	100.2	97.8
Change in finished goods	3.1	2.9	3.8	4.9	4.3	3.4	5.0	2.6	- 0.2	2.2
Interest and similar income	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.3
Other income	1.9	2.1	2.4	2.4	1.9	1.9	1.7	1.8	2.0	2.6
of which: Income from long-term equity investments	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.3	0.3
Total income	102.0	102.3	102.5	102.5	102.0	102.0	101.8	101.9	102.3	103.0
Expenses										
Cost of materials	54.1	53.6	41.9	42.4	50.6	50.1	56.9	56.1	57.6	57.2
Personnel expenses	27.9	27.9	35.8	35.2	30.4	30.2	25.6	25.7	26.0	26.0
Depreciation	2.1	2.1	2.6	2.5	2.2	2.1	1.9	2.0	2.0	2.2
of which: Depreciation of tangible fixed assets	1.8	1.8	2.5	2.5	2.0	2.0	1.7	1.7	1.6	1.6
Interest and similar expenses	0.5	0.5	0.6	0.6	0.4	0.4	0.4	0.4	0.8	0.7
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.8	12.4	15.1	14.8	13.0	13.0	11.7	11.7	13.2	12.1
Total expenses before taxes on income	97.5	96.6	96.2	95.6	96.7	95.9	96.6	95.9	99.7	98.2
Annual result before taxes on income	4.5	5.7	6.3	6.9	5.3	6.1	5.2	6.0	2.5	4.7
Taxes on income	1.2	1.3	1.3	1.4	1.4	1.5	1.3	1.4	0.9	0.8
Annual result	3.3	4.4	5.0	5.5	3.9	4.6	3.9	4.5	1.6	3.9
Profit and loss transfers (parent company)	0.1	- 0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.4	- 0.2
Profit and loss transfers (subsidiary)	0.3	0.7	0.0	0.0	0.1	0.1	0.6	0.7	0.2	1.4
Profit for the year	3.1	3.7	5.0	5.5	3.8	4.4	3.3	3.9	1.8	2.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.7	0.4
Tangible fixed assets	10.8	10.6	19.2	18.3	13.9	13.6	10.3	10.3	7.8	7.5
of which: Land and buildings	2.6	2.6	3.9	3.6	3.6	3.5	2.9	2.7	1.5	1.6
Inventories	47.5	47.4	37.6	40.9	47.2	47.6	52.1	51.5	45.1	44.7
of which: Finished goods and merchandise	1.4	1.4	3.5	3.2	2.1	1.9	1.0	0.9	1.1	1.3
Cash	9.9	10.7	13.6	13.6	13.4	14.3	10.3	11.6	6.8	6.9
Receivables	27.6	26.9	27.7	25.5	23.9	22.9	24.8	24.0	32.4	32.4
Short-term	26.8	26.2	27.2	25.0	23.3	22.4	24.0	23.3	31.6	31.5
of which:										
Trade receivables	15.0	13.9	17.6	16.0	16.6	15.7	15.9	14.9	12.8	11.3
Receivables from affiliated companies	8.9	9.5	4.2	4.0	3.2	3.3	5.6	5.8	16.4	18.1
Long-term	0.7	0.7	0.5	0.5	0.6	0.5	0.8	0.7	0.8	0.9
of which: Loans to affiliated companies	0.3	0.3	0.2	0.3	0.2	0.2	0.3	0.3	0.5	0.5
Securities	0.5	0.5	0.3	0.3	0.5	0.5	0.6	0.7	0.3	0.3
Other long-term equity investments	3.0	3.3	0.6	0.5	0.5	0.5	1.3	1.5	6.5	7.4
of which: Goodwill	0.2	0.2	0.3	0.2	0.1	0.1	0.2	0.3	0.2	0.2
Capital										
Equity	20.0	20.6	20.7	21.5	23.6	23.8	20.2	20.8	17.3	18.1
Liabilities	68.7	68.5	71.2	70.9	68.3	68.0	69.8	69.1	67.5	67.8
Short-term	63.8	63.6	59.9	60.5	62.1	62.0	65.7	64.7	63.9	64.2
of which:										
Liabilities to banks	3.3	3.0	7.9	7.2	4.5	4.3	3.0	2.7	2.1	1.8
Trade payables	8.0	7.4	10.7	9.2	9.0	8.0	8.3	7.7	6.7	6.6
Liabilities to affiliated companies	6.5	6.3	3.3	3.0	3.4	3.3	6.2	5.7	9.4	9.5
Long-term	4.8	4.9	11.3	10.4	6.2	6.1	4.1	4.4	3.6	3.6
of which:										
Liabilities to banks	2.9	2.8	7.8	7.4	4.4	4.3	2.5	2.5	1.5	1.3
Liabilities to affiliated companies	1.2	1.4	2.0	1.7	1.0	1.2	0.9	1.3	1.5	1.7
Provisions	11.2	10.8	8.0	7.4	8.1	8.1	9.9	9.9	14.9	13.9
of which: Provisions for pensions	2.7	2.3	1.5	1.3	1.3	1.3	1.5	1.5	4.7	3.9
Other ratios	Percentage of sales									
Annual result before taxes on income	4.6	5.9	6.5	7.2	5.5	6.3	5.4	6.1	2.5	4.8
Annual result and depreciation	5.5	6.8	7.9	8.4	6.4	7.0	6.1	6.7	3.6	6.2
Trade receivables	11.8	11.1	10.0	9.7	11.3	10.9	12.7	11.8	11.7	10.9
Percentage of the balance sheet total										
Sales	127.6	125.0	176.8	164.8	146.6	144.0	125.8	126.6	109.2	104.0
Annual result and interest paid	5.1	6.4	10.4	10.5	6.7	7.4	5.7	6.4	2.6	4.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.1	12.3	21.3	21.4	14.8	16.2	11.0	12.6	5.1	8.6
Percentage of fixed assets										
Long-term equity and liabilities	181.3	182.5	163.0	169.4	201.8	207.5	196.9	203.6	160.9	154.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	57.9	58.2	68.5	64.0	59.5	59.6	52.6	54.3	60.3	60.0
Cash resources, short-term receivables and inventories	132.3	132.7	131.3	131.6	135.5	136.3	131.9	133.8	131.0	129.7
Percentage of cost of materials										
Trade payables	11.2	10.8	13.8	12.5	11.6	10.7	11.0	10.5	10.6	10.9
Memo item:										
Balance sheet total in € billion	28.79	31.64	1.77	2.08	6.64	7.36	9.84	10.72	10.54	11.48
Sales in € billion	36.75	39.54	3.13	3.43	9.73	10.59	12.38	13.57	11.51	11.94
Number of enterprises	6 572	6 572	3 549	3 549	2 260	2 260	662	662	101	101

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	34.0	33.1	29.7	29.0	39.2	38.3	45.9	45.2	50.0	47.5
	50	45.2	44.4	39.9	39.4	49.4	48.3	56.0	55.1	61.0	57.0
	75	56.3	55.6	50.0	49.9	59.6	58.4	67.1	65.1	65.7	66.7
Personnel expenses	25	23.7	23.7	25.4	25.7	23.5	23.3	18.3	18.8	19.5	19.3
	50	32.9	32.9	35.9	35.8	31.7	31.5	26.2	26.7	25.5	26.5
	75	42.1	42.7	45.7	45.7	39.8	40.0	33.8	34.4	31.3	33.5
Depreciation	25	1.0	1.0	1.2	1.1	0.9	0.9	0.7	0.7	0.8	0.7
	50	1.8	1.7	2.1	2.1	1.5	1.5	1.2	1.3	1.2	1.2
	75	3.1	3.1	3.5	3.5	2.5	2.5	2.3	2.4	2.1	2.3
Annual result	25	0.9	1.3	0.6	1.2	1.0	1.3	1.5	1.8	0.8	0.7
	50	3.3	3.8	3.6	4.1	3.0	3.5	3.2	3.8	3.4	3.3
	75	7.6	8.1	9.5	9.9	6.1	6.8	5.9	6.6	5.5	5.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.5	4.5	6.3	6.0	4.0	4.0	2.2	2.3	1.8	1.6
	50	11.9	11.4	15.5	15.1	9.5	9.5	5.6	5.7	4.1	5.0
	75	25.8	25.7	31.9	31.6	20.8	20.3	14.0	13.7	10.5	10.1
Inventories	25	7.3	7.5	3.7	4.3	12.3	11.6	25.5	24.0	26.0	26.2
	50	27.7	28.3	18.5	19.4	37.0	36.5	49.6	48.9	46.8	50.6
	75	55.2	55.9	44.6	46.8	61.0	60.5	68.2	67.9	65.5	67.3
Equity	25	5.5	6.8	2.2	4.0	8.5	9.6	8.3	8.4	6.9	5.8
	50	19.8	21.0	19.6	21.0	20.8	22.2	18.2	19.4	14.2	16.6
	75	40.3	42.4	43.0	44.8	39.9	42.3	31.2	32.4	30.9	29.1
Short-term liabilities	25	34.2	32.6	30.3	28.3	37.0	35.2	49.2	47.7	49.5	43.5
	50	59.0	57.4	55.2	53.9	60.2	58.4	65.8	65.2	64.0	61.5
	75	79.3	78.1	80.2	79.5	78.4	76.8	79.5	78.3	76.2	78.6
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	6.2	5.8	10.5	9.7	4.3	4.1	0.6	0.2	0.0	0.0
	75	21.9	21.9	29.7	29.6	15.8	15.5	7.9	7.3	2.8	1.6
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.8	0.9	1.6	1.6	2.0	2.3	2.6	1.1	1.0
	50	4.5	5.2	4.7	5.5	4.3	4.9	4.5	5.2	4.6	4.5
	75	10.0	10.9	12.0	12.6	8.4	9.4	8.2	9.1	6.8	7.6
Annual result and depreciation	25	3.2	3.8	3.1	3.9	3.3	3.8	3.7	4.1	3.0	2.7
	50	6.9	7.6	7.5	8.2	6.5	7.0	6.6	7.4	6.1	6.2
	75	12.9	13.6	15.3	15.7	10.9	11.9	10.9	11.2	8.7	10.0
Trade receivables	25	4.8	4.5	3.8	3.7	5.7	5.5	7.2	6.7	7.8	7.7
	50	8.8	8.3	7.6	7.1	9.7	9.3	11.4	10.5	12.2	10.4
	75	13.9	13.6	12.7	12.6	14.6	14.4	16.3	15.9	15.8	15.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	3.3	2.5	3.5	2.6	3.1	2.7	3.1	1.5	1.5
	50	7.1	8.0	8.9	9.7	6.3	6.7	5.2	6.0	4.6	5.1
	75	16.4	17.4	22.6	23.6	12.3	13.8	9.9	11.1	8.0	8.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	5.6	3.5	5.3	5.1	5.6	6.1	6.5	4.3	3.7
	50	16.0	17.4	17.8	19.7	15.3	16.0	13.5	14.5	9.5	11.8
	75	43.6	48.0	54.9	57.4	38.7	42.3	28.1	32.0	20.3	22.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.4	102.8	73.9	81.8	121.5	126.3	120.7	130.5	106.8	95.4
	50	202.5	218.4	167.5	182.7	239.1	257.1	277.0	282.9	258.3	215.8
	75	463.6	493.1	397.5	417.2	515.5	554.1	618.6	620.5	496.7	619.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.3	37.4	39.8	38.5	36.6	37.4	31.7	33.9	39.3	38.9
	50	79.4	79.9	88.8	88.4	73.5	77.0	57.9	60.0	66.0	63.0
	75	163.3	171.6	185.7	201.2	148.4	158.1	108.4	111.6	101.0	111.6
		Percentage of cost of materials									
Trade payables	25	5.2	4.7	4.8	4.2	5.2	4.8	6.4	6.0	6.5	6.5
	50	9.9	9.0	10.4	9.4	9.3	8.2	9.9	9.3	9.5	9.5
	75	18.4	16.8	21.6	19.5	15.9	14.3	14.4	13.8	14.4	12.7

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 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	97.1	97.0	95.9	94.9	95.6	96.5	94.6	97.1	101.3	97.7
Change in finished goods	2.9	3.0	4.1	5.1	4.4	3.5	5.4	2.9	- 1.3	2.3
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.3
Other income	1.9	2.1	2.4	2.4	1.9	1.9	1.6	1.7	2.1	2.5
of which: Income from long-term equity investments	0.2	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.4	0.2
Total income	102.1	102.2	102.5	102.5	102.0	102.0	101.7	101.8	102.4	102.8
Expenses										
Cost of materials	55.0	54.6	42.9	43.6	51.2	50.6	57.6	57.0	58.5	58.3
Personnel expenses	27.8	27.7	37.3	36.5	30.7	30.5	25.3	25.3	25.7	25.4
Depreciation	1.9	2.0	2.4	2.3	2.0	2.0	1.8	1.8	2.0	2.2
of which: Depreciation of tangible fixed assets	1.7	1.7	2.3	2.3	1.9	1.9	1.6	1.6	1.6	1.5
Interest and similar expenses	0.6	0.5	0.6	0.5	0.4	0.4	0.4	0.4	0.8	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	12.9	12.3	15.1	14.7	12.9	12.9	11.6	11.5	13.6	12.0
Total expenses before taxes on income	98.3	97.2	98.4	97.7	97.3	96.4	96.8	96.1	100.6	98.8
Annual result before taxes on income	3.8	5.1	4.1	4.8	4.7	5.6	5.0	5.7	1.8	4.0
Taxes on income	1.2	1.3	1.2	1.3	1.4	1.6	1.4	1.5	0.8	0.9
Annual result	2.6	3.7	2.9	3.4	3.3	4.0	3.6	4.2	1.0	3.1
Profit and loss transfers (parent company)	0.1	- 0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.4	- 0.3
Profit and loss transfers (subsidiary)	0.3	0.8	0.0	0.0	0.1	0.2	0.6	0.7	0.2	1.6
Profit for the year	2.4	2.9	2.9	3.4	3.2	3.8	2.9	3.5	1.2	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.1	0.1	0.1	0.1	0.3	0.3	0.7	0.5
Tangible fixed assets	9.9	9.7	16.3	15.6	12.7	12.4	9.3	9.2	7.8	7.6
of which: Land and buildings	2.3	2.3	2.2	2.0	3.3	3.1	2.5	2.4	1.6	1.7
Inventories	47.5	47.4	38.9	42.0	47.2	47.6	52.5	51.6	44.6	44.4
of which: Finished goods and merchandise	1.2	1.4	3.6	3.3	2.0	1.9	1.0	0.9	0.6	1.1
Cash	9.7	10.4	14.5	14.6	14.2	15.0	10.2	11.5	5.8	6.1
Receivables	28.2	27.4	28.3	26.1	24.1	23.3	25.3	24.6	33.2	32.5
Short-term	27.4	26.7	27.7	25.5	23.5	22.6	24.3	23.8	32.4	31.8
of which:										
Trade receivables	15.0	13.9	18.0	16.4	16.5	15.7	15.9	15.0	12.7	11.4
Receivables from affiliated companies	9.4	9.9	4.1	3.9	3.1	3.3	5.8	6.1	17.1	18.1
Long-term	0.8	0.7	0.6	0.6	0.7	0.6	0.9	0.8	0.8	0.7
of which: Loans to affiliated companies	0.4	0.4	0.3	0.4	0.2	0.2	0.3	0.3	0.6	0.6
Securities	0.6	0.5	0.4	0.4	0.6	0.6	0.7	0.8	0.4	0.3
Other long-term equity investments	3.4	3.8	0.6	0.5	0.5	0.5	1.5	1.7	7.2	8.3
of which: Goodwill	0.1	0.2	0.2	0.2	0.1	0.1	0.3	0.4	0.0	0.1
Capital										
Equity	21.8	22.6	24.0	24.6	26.5	26.7	22.6	23.2	18.0	19.3
Liabilities										
Short-term	66.3	65.9	67.5	67.5	65.2	65.1	67.1	66.5	66.2	65.7
of which:										
Liabilities to banks	61.9	61.4	57.8	58.7	59.6	59.6	63.5	62.4	62.6	62.0
Trade payables	3.1	2.7	6.7	6.0	4.0	3.8	2.9	2.5	2.2	1.6
Liabilities to affiliated companies	7.9	7.5	10.4	9.0	8.9	7.9	8.2	7.6	6.7	6.9
Long-term	5.4	5.3	2.4	2.2	2.0	1.9	4.5	4.2	8.7	8.7
of which:										
Liabilities to banks	4.4	4.6	9.7	8.8	5.6	5.5	3.6	4.0	3.6	3.8
Liabilities to affiliated companies	2.4	2.5	6.4	6.0	4.0	4.0	2.0	2.1	1.3	1.3
Provisions	1.3	1.5	1.9	1.6	0.9	0.9	1.0	1.4	1.6	1.9
Provisions	11.7	11.3	8.4	7.8	8.2	8.1	10.2	10.2	15.6	14.7
of which: Provisions for pensions	3.0	2.7	1.9	1.7	1.6	1.5	1.8	1.8	5.1	4.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.9	5.2	4.3	5.0	4.9	5.8	5.2	5.9	1.7	4.1
Annual result and depreciation	4.7	5.9	5.5	6.1	5.5	6.2	5.7	6.2	2.9	5.4
Trade receivables	11.9	11.2	10.4	10.1	11.3	10.9	13.0	12.0	11.6	10.9
Percentage of the balance sheet total										
Sales	125.8	123.5	173.0	161.4	145.9	143.2	122.1	124.1	110.1	105.1
Annual result and interest paid	4.1	5.4	6.3	6.7	5.6	6.4	5.1	5.8	2.0	4.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.6	11.0	15.5	16.1	13.6	15.2	10.3	11.8	4.2	7.7
Percentage of fixed assets										
Long-term equity and liabilities	197.4	199.7	200.8	206.4	234.4	240.8	225.1	232.0	159.9	158.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	60.2	60.8	73.5	68.7	63.7	63.6	54.8	57.1	61.3	61.2
Cash resources, short-term receivables and inventories	136.9	138.0	140.9	140.2	142.9	143.5	137.5	139.7	132.5	132.9
Percentage of cost of materials										
Trade payables	11.1	10.8	13.5	12.2	11.4	10.5	11.0	10.5	10.6	11.0
Memo item:										
Balance sheet total in € billion	23.48	25.89	1.35	1.60	5.32	5.91	7.85	8.57	8.97	9.82
Sales in € billion	29.55	31.98	2.33	2.58	7.76	8.45	9.59	10.64	9.87	10.32
Number of enterprises	4 937	4 937	2 535	2 535	1 806	1 806	512	512	84	84

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	34.9	34.2	30.4	29.6	39.8	38.8	46.7	46.1	51.3	49.1
	50	46.5	45.6	40.7	40.1	50.0	49.0	57.3	55.9	61.3	59.9
	75	57.7	57.0	51.4	51.1	60.1	59.3	67.9	66.0	69.9	69.2
Personnel expenses	25	24.9	24.7	28.2	28.4	24.0	23.4	18.0	18.3	18.7	16.9
	50	34.0	34.0	38.3	38.3	32.0	31.6	26.0	25.9	25.2	25.3
	75	43.3	43.7	47.6	47.9	40.1	40.3	33.4	33.8	30.9	32.1
Depreciation	25	0.9	0.9	1.0	1.0	0.9	0.9	0.6	0.6	0.7	0.6
	50	1.7	1.6	1.9	1.9	1.5	1.5	1.1	1.1	1.1	1.1
	75	2.8	2.8	3.2	3.2	2.4	2.4	2.0	2.1	2.0	2.0
Annual result	25	0.6	0.9	0.2	0.6	0.9	1.1	1.3	1.6	0.3	0.5
	50	2.5	2.9	2.2	2.6	2.6	2.9	2.9	3.6	2.9	3.1
	75	5.3	6.0	5.4	5.9	5.2	6.0	5.6	6.3	4.9	5.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.0	3.9	5.4	5.2	3.8	3.7	2.1	2.2	1.8	1.6
	50	10.4	10.0	13.2	12.4	9.3	9.1	4.9	5.0	4.1	4.4
	75	22.7	22.1	26.1	25.9	20.0	19.4	12.4	11.8	8.8	9.3
Inventories	25	8.4	8.2	4.5	4.8	11.7	10.9	26.4	25.5	28.1	26.5
	50	29.7	29.7	20.5	21.6	36.4	35.8	51.2	49.8	47.2	50.8
	75	56.0	57.1	46.6	48.6	60.7	60.5	69.1	68.1	65.9	67.4
Equity	25	9.5	10.8	6.9	8.4	12.2	12.9	11.5	12.5	8.0	6.5
	50	23.7	25.2	23.9	25.8	24.7	26.7	20.4	21.9	16.1	17.7
	75	43.9	45.9	46.2	48.1	44.5	47.0	32.7	34.3	30.9	29.4
Short-term liabilities	25	32.4	30.1	29.5	26.7	32.9	31.5	47.3	45.7	49.7	43.3
	50	55.2	53.8	52.0	50.0	54.7	53.8	63.5	62.3	61.0	61.2
	75	75.8	74.4	76.3	74.8	74.8	73.5	77.7	76.3	75.0	75.2
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	4.5	4.5	7.5	7.1	3.8	3.7	0.5	0.1	0.0	0.0
	75	17.7	17.5	23.9	23.7	14.2	13.8	7.5	6.9	1.7	1.3
		Percentage of sales									
Annual result before taxes on income	25	0.8	1.3	0.3	0.9	1.3	1.7	2.0	2.4	0.7	0.9
	50	3.4	4.1	2.9	3.7	3.7	4.3	4.3	5.0	4.1	4.4
	75	7.5	8.5	7.4	8.1	7.5	8.8	8.2	9.0	6.1	6.6
Annual result and Depreciation	25	2.6	3.2	2.3	3.0	3.0	3.5	3.3	3.7	2.3	1.9
	50	5.6	6.3	5.4	6.1	5.8	6.5	6.3	7.0	5.2	5.6
	75	10.2	11.0	10.3	11.0	10.1	11.1	10.7	10.8	7.9	9.4
Trade receivables	25	5.0	4.8	4.2	4.0	5.8	5.6	7.3	6.6	6.5	7.2
	50	9.1	8.7	8.0	7.6	9.7	9.4	11.7	10.7	12.1	10.3
	75	14.4	13.9	13.3	13.0	14.8	14.4	17.0	16.3	16.2	16.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.6	1.5	2.4	2.3	2.7	2.4	2.8	0.9	1.2
	50	5.4	6.0	5.7	6.5	5.5	5.8	4.9	5.6	4.0	4.8
	75	11.6	12.5	13.6	14.5	10.5	11.7	8.8	10.3	7.3	7.9
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	3.5	4.2	1.6	2.7	4.5	5.0	5.7	5.7	3.5	3.2
	50	13.0	14.2	12.0	14.7	14.2	14.0	12.8	13.9	9.2	10.5
	75	36.2	40.0	37.8	41.8	38.3	41.3	27.4	32.0	17.8	20.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	126.7	136.3	108.9	118.2	150.0	159.2	164.2	172.1	115.1	111.3
	50	254.1	269.9	220.0	238.6	278.0	296.7	324.2	342.3	269.3	231.5
	75	542.2	587.0	480.0	517.4	579.3	626.2	676.5	702.0	594.1	657.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	40.4	41.2	44.2	44.0	39.2	40.5	32.0	34.4	39.1	38.6
	50	87.5	89.9	101.9	102.6	84.1	87.7	58.2	62.0	66.8	63.6
	75	181.1	197.0	207.6	234.6	172.1	184.5	113.2	120.7	101.1	114.5
		Percentage of cost of materials									
Trade payables	25	5.2	4.7	4.9	4.2	5.0	4.7	6.3	5.9	6.2	5.9
	50	9.8	8.9	10.3	9.3	9.1	8.2	9.8	9.2	9.1	9.1
	75	17.9	16.2	21.0	18.9	15.9	13.9	14.1	13.8	14.6	13.3

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Cylindred sample 2018/2019										
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	96.1	97.7	97.2	95.6	96.4	97.2	96.7	98.2	94.3	98.6
Change in finished goods	3.9	2.3	2.8	4.4	3.6	2.8	3.3	1.8	5.7	1.4
Interest and similar income	0.1	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.4
Other income	1.8	2.4	2.4	2.5	2.0	2.0	1.9	2.0	1.4	3.4
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.3
Total income	101.9	102.5	102.4	102.5	102.0	102.0	101.9	102.1	101.5	103.8
Expenses	Percentage of gross revenue									
Cost of materials	50.7	49.2	39.1	39.0	48.2	47.9	54.5	53.0	52.9	49.6
Personnel expenses	28.2	28.8	31.3	31.2	29.2	29.2	26.7	27.2	27.9	29.7
Depreciation	2.5	2.7	3.2	3.2	2.8	2.7	2.4	2.6	2.2	2.4
of which: Depreciation of tangible fixed assets	2.3	2.4	3.2	3.2	2.6	2.6	2.1	2.2	1.9	2.0
Interest and similar expenses	0.5	0.4	0.7	0.7	0.5	0.5	0.4	0.4	0.6	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	12.6	12.9	15.1	15.0	13.5	13.4	12.0	12.1	11.2	12.4
Total expenses before taxes on income	94.6	94.0	89.6	89.2	94.4	93.8	96.0	95.2	94.8	94.5
Annual result before taxes on income	7.3	8.5	12.8	13.3	7.7	8.2	5.9	6.9	6.7	9.3
Taxes on income	1.2	1.1	1.5	1.6	1.1	1.2	1.0	1.1	1.7	0.7
Annual result	6.1	7.4	11.2	11.7	6.6	7.0	5.0	5.8	4.9	8.6
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)	0.2	0.2	0.0	0.0	0.1	0.1	0.4	0.5	0.0	0.0
Profit for the year	5.9	7.2	11.2	11.7	6.5	7.0	4.5	5.3	5.0	8.6
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.2	0.2	0.3	0.3	0.2	0.1	0.5	0.4
Tangible fixed assets	14.5	14.3	28.3	27.1	18.4	18.1	14.5	14.3	7.6	7.1
of which: Land and buildings	3.9	3.8	9.3	9.0	5.1	5.0	4.4	4.1	1.0	0.9
Inventories	47.6	47.7	33.3	37.3	47.2	47.3	50.4	51.0	48.2	46.7
of which: Finished goods and merchandise	2.3	1.8	3.0	2.9	2.2	1.8	0.9	1.0	4.0	2.5
Cash	11.2	11.6	10.8	10.3	10.0	11.6	10.8	11.8	12.6	11.7
Receivables	24.8	24.6	25.7	23.5	23.0	21.6	23.1	21.6	28.1	31.6
Short-term	24.2	24.0	25.4	23.3	22.8	21.4	22.8	21.3	27.0	30.0
of which:										
Trade receivables	15.3	14.0	16.7	15.0	16.7	16.1	16.0	14.9	13.0	10.8
Receivables from affiliated companies	6.9	8.0	4.8	4.3	3.6	3.1	4.9	4.8	12.7	17.5
Long-term	0.5	0.7	0.3	0.2	0.3	0.2	0.4	0.3	1.1	1.6
of which: Loans to affiliated companies	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.1
Securities	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.0	0.0
Other long-term equity investments	1.3	1.1	0.7	0.6	0.7	0.6	0.6	0.7	2.7	2.3
of which: Goodwill	0.5	0.4	0.4	0.3	0.2	0.1	0.2	0.1	1.2	1.0
Capital	Percentage of the balance sheet total									
Equity	11.7	11.3	10.3	11.4	11.8	12.2	10.6	11.1	13.6	10.8
Liabilities	79.1	80.0	82.7	82.1	80.6	80.0	80.5	79.8	75.2	79.7
Short-term	72.2	73.6	66.4	66.6	72.2	71.7	74.3	73.8	71.2	77.2
of which:										
Liabilities to banks	4.4	4.6	11.8	10.9	6.6	6.2	3.4	3.4	1.8	2.8
Trade payables	8.4	7.2	11.4	9.9	9.2	8.3	8.8	7.8	6.3	4.7
Liabilities to affiliated companies	11.4	11.1	6.0	5.5	9.4	8.7	12.7	11.4	13.0	14.4
Long-term	6.9	6.4	16.3	15.6	8.5	8.3	6.1	6.0	4.0	2.5
of which:										
Liabilities to banks	4.9	4.4	12.3	12.0	5.9	5.5	4.4	4.2	2.7	1.4
Liabilities to affiliated companies	1.1	1.3	2.5	2.2	1.5	2.2	0.6	0.8	1.0	0.7
Provisions	9.0	8.6	6.9	6.4	7.5	7.7	8.9	9.1	11.1	9.3
of which: Provisions for pensions	1.0	0.5	0.1	0.1	0.5	0.5	0.4	0.3	2.3	0.9
Other Ratios	Percentage of sales									
Annual result before taxes on income	7.6	8.7	13.1	13.9	7.9	8.5	6.1	7.0	7.1	9.4
Annual result and depreciation	9.0	10.3	14.9	15.6	9.7	10.0	7.6	8.5	7.6	11.2
Trade receivables	11.3	10.7	8.8	8.5	11.2	10.9	11.4	10.9	12.5	11.1
Percentage of the balance sheet total										
Sales	135.6	131.4	188.9	176.1	149.1	147.2	140.3	136.6	104.2	97.9
Annual result and interest paid	9.3	10.6	23.3	22.8	10.9	11.4	7.8	8.6	6.1	8.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.8	17.6	35.6	35.1	18.4	19.4	13.6	15.1	10.7	14.2
Percentage of fixed assets										
Long-term equity and liabilities	117.9	111.6	90.6	96.1	105.5	108.9	108.9	112.5	168.8	125.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	49.1	48.4	54.6	50.5	45.5	46.1	45.3	44.9	55.7	54.1
Cash resources, short-term receivables and inventories	114.9	113.1	104.7	106.5	110.9	112.0	113.0	114.0	123.4	114.5
Percentage of cost of materials										
Trade payables	11.7	10.9	15.0	13.8	12.4	11.4	11.1	10.5	10.8	9.6
Memo item:										
Balance sheet total in € billion	5.31	5.75	0.42	0.49	1.32	1.45	1.99	2.15	1.58	1.66
Sales in € billion	7.20	7.56	0.80	0.86	1.97	2.14	2.79	2.94	1.64	1.63
Number of enterprises	1 635	1 635	1 014	1 014	454	454	150	150	17	17

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

	Quartile value	cont'd: Non-corporations									
		Total			Enterprises with sales of ... € million						
		Cylindere sample 2018/2019			Less than 2	2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	31.8	31.0	27.8	27.3	37.3	35.8	44.3	41.2	45.1	35.1
	50	42.2	41.3	38.3	37.3	47.6	46.9	53.3	51.0	53.1	49.8
	75	51.9	51.2	47.0	46.9	56.4	55.2	62.7	60.7	61.7	57.0
Personnel expenses	25	21.6	21.7	21.7	21.7	22.2	22.4	19.5	20.1	23.8	25.0
	50	29.9	30.4	29.7	30.2	30.7	31.0	27.5	29.3	29.0	30.4
	75	38.6	38.9	39.4	39.5	38.1	38.6	35.5	36.8	31.7	34.1
Depreciation	25	1.2	1.3	1.6	1.5	1.0	1.0	0.9	0.9	1.1	1.2
	50	2.3	2.2	2.7	2.6	1.7	1.6	1.6	1.8	2.0	1.8
	75	3.9	3.8	4.4	4.2	2.7	2.8	3.4	3.5	2.8	3.0
Annual result	25	3.9	4.4	6.0	6.6	2.7	3.0	2.4	2.6	3.1	2.5
	50	8.3	8.9	11.4	12.0	5.7	6.1	4.0	5.0	5.5	6.9
	75	15.2	15.5	18.6	18.6	9.0	10.1	6.9	7.5	7.6	10.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.2	7.1	11.1	10.0	5.0	5.4	3.1	3.1	1.9	1.7
	50	17.7	17.7	23.9	25.1	11.2	11.5	10.7	9.3	7.7	7.1
	75	37.7	39.0	47.2	49.0	25.5	25.4	20.2	17.4	17.5	17.5
Inventories	25	5.0	5.6	2.2	3.0	16.2	14.3	18.3	22.5	18.3	15.2
	50	22.4	23.3	13.6	15.6	39.2	37.4	45.2	45.7	46.4	42.6
	75	52.5	52.4	38.6	41.5	61.6	60.4	65.6	66.6	64.9	60.5
Equity	25	0.0	0.3	- 11.1	- 7.3	1.6	1.6	2.7	2.7	3.9	4.1
	50	6.4	7.7	5.6	7.5	6.9	7.8	8.0	8.0	8.6	9.7
	75	26.0	26.8	32.8	31.9	18.0	19.3	20.6	21.5	24.4	23.4
Short-term liabilities	25	43.0	41.8	34.2	34.5	57.8	54.4	57.9	56.4	44.3	52.6
	50	69.2	68.6	63.8	64.5	74.7	73.0	71.8	72.2	75.2	75.9
	75	87.5	86.9	89.7	88.9	86.7	85.2	84.4	83.7	82.7	89.6
Liabilities to banks	25	0.1	0.0	3.0	3.3	0.0	0.0	0.0	0.0	0.0	0.0
	50	13.5	12.5	21.5	21.7	7.6	6.9	1.7	0.4	0.0	0.0
	75	36.8	36.3	47.5	47.0	23.5	22.4	9.1	9.9	12.2	4.2
		Percentage of sales									
Annual result before taxes on income	25	4.6	5.3	6.8	7.6	3.4	3.7	3.0	3.3	4.8	2.8
	50	9.8	10.6	13.2	13.9	6.8	7.4	5.0	6.0	7.1	8.1
	75	17.6	18.2	21.2	21.9	11.1	11.8	8.2	9.1	8.6	12.8
Annual result and Depreciation	25	7.2	8.0	9.8	10.5	5.4	5.8	5.1	5.5	6.6	5.5
	50	12.8	13.5	16.2	17.1	8.8	9.5	7.4	8.5	9.3	9.5
	75	21.2	22.0	25.4	25.8	14.0	15.1	11.0	11.6	14.6	16.4
Trade receivables	25	4.0	3.7	3.1	3.0	5.7	5.0	7.1	6.8	10.6	9.6
	50	7.7	7.1	6.4	5.7	9.3	8.8	10.7	9.7	12.3	11.1
	75	12.7	12.3	11.4	10.9	14.0	14.2	15.1	14.1	13.8	12.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	7.7	8.8	13.4	13.5	5.6	5.7	3.7	4.5	4.1	2.5
	50	18.3	19.6	28.8	30.1	10.9	12.1	7.5	8.8	5.7	6.4
	75	41.4	42.7	56.1	56.3	20.2	22.2	13.3	14.0	10.7	13.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	11.2	12.8	15.0	17.7	9.2	9.1	7.2	8.3	9.3	10.2
	50	28.9	31.4	41.4	43.3	20.3	22.2	15.6	16.9	16.5	19.5
	75	69.2	72.5	89.5	94.7	40.6	46.8	30.1	31.7	27.5	27.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	31.9	34.3	16.1	24.9	45.4	47.4	49.8	57.5	68.1	72.6
	50	100.0	100.9	93.5	96.6	113.3	111.3	120.4	129.4	136.1	107.0
	75	201.6	221.2	177.5	196.2	249.0	253.7	344.7	322.4	357.1	240.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	30.7	30.9	31.0	30.7	29.8	30.1	30.9	31.3	41.4	43.3
	50	61.4	61.0	68.8	66.0	52.6	54.0	55.4	53.0	53.1	51.3
	75	109.6	111.6	131.2	129.2	90.1	96.1	92.7	90.8	99.1	85.9
		Percentage of cost of materials									
Trade payables	25	5.1	4.7	4.6	4.2	5.4	4.9	6.7	6.4	7.2	7.0
	50	10.5	9.4	10.7	9.7	10.2	8.6	10.1	9.4	11.5	10.5
	75	19.4	18.0	22.8	20.6	16.3	17.0	14.9	13.6	12.7	12.2

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							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.6	99.6	99.8	99.8	99.9	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.4	0.4	0.2	0.2	0.1	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	0.2
Other income	1.5	1.6	2.3	2.2	1.6	1.6	1.2	1.3	1.5	1.6
of which: Income from long-term equity investments	0.3	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.4
Total income	101.6	101.7	102.4	102.3	101.7	101.7	101.3	101.4	101.6	101.8
Expenses	Percentage of gross revenue									
Cost of materials	81.4	81.1	57.9	57.6	69.3	68.9	75.0	74.8	82.7	82.4
Personnel expenses	7.1	7.1	19.9	19.7	14.8	15.0	11.1	11.3	6.3	6.3
Depreciation	0.9	1.0	2.0	1.9	1.5	1.5	1.2	1.2	0.9	0.9
of which: Depreciation of tangible fixed assets	0.8	0.9	2.0	1.9	1.4	1.4	1.1	1.1	0.8	0.8
Interest and similar expenses	0.3	0.3	0.7	0.7	0.5	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	9.4	9.7	17.0	16.8	11.9	12.0	10.2	10.4	9.2	9.5
Total expenses before taxes on income	99.2	99.2	97.7	96.9	98.1	98.0	98.0	98.2	99.4	99.4
Annual result before taxes on income	2.4	2.5	4.8	5.4	3.6	3.7	3.3	3.1	2.2	2.4
Taxes on income	0.5	0.5	1.0	1.1	0.9	0.9	0.8	0.8	0.5	0.5
Annual result	1.9	2.0	3.8	4.3	2.7	2.8	2.5	2.4	1.8	1.9
Profit and loss transfers (parent company)	0.4	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.2
Profit and loss transfers (subsidiary)	0.7	0.6	0.1	0.1	0.1	0.2	0.4	0.4	0.8	0.7
Profit for the year	1.5	1.5	3.7	4.3	2.6	2.7	2.1	2.0	1.4	1.4
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.4	0.8	0.7	0.6	0.6	0.7	0.7	1.3	1.5
Tangible fixed assets	13.8	14.1	21.3	20.5	18.5	18.4	15.9	16.2	13.3	13.6
of which: Land and buildings	7.1	7.4	8.8	8.3	7.9	7.8	7.3	7.4	7.1	7.3
Inventories	23.1	23.2	31.2	32.1	35.8	36.1	34.2	34.4	21.1	21.1
of which: Finished goods and merchandise	20.4	20.5	27.0	26.9	31.2	31.3	31.2	31.4	18.6	18.6
Cash	6.9	7.0	14.3	14.7	12.5	12.5	9.9	10.0	6.3	6.3
Receivables	39.4	39.5	29.1	29.0	29.3	28.8	34.9	34.3	40.4	40.7
Short-term	37.7	37.6	28.3	28.3	28.3	27.9	33.7	33.0	38.6	38.6
of which:										
Trade receivables	14.5	13.8	15.0	14.6	16.5	15.9	18.2	16.9	13.9	13.3
Receivables from affiliated companies	18.8	19.4	6.3	6.6	6.3	6.5	10.1	10.5	20.4	21.1
Long-term	1.7	1.9	0.8	0.7	0.9	0.9	1.1	1.2	1.8	2.1
of which: Loans to affiliated companies	1.3	1.5	0.5	0.4	0.3	0.4	0.6	0.7	1.4	1.7
Securities	1.9	1.3	0.6	0.4	0.6	0.6	0.8	0.8	2.2	1.4
Other long-term equity investments	13.3	13.0	2.1	1.9	2.3	2.4	3.3	3.3	15.1	14.8
of which: Goodwill	0.5	0.4	0.8	0.7	0.6	0.6	0.4	0.5	0.4	0.4
Capital	Percentage of the balance sheet total									
Equity	32.5	32.9	26.2	28.5	34.1	34.7	34.9	35.6	32.2	32.5
Liabilities	55.8	55.4	66.7	64.4	58.9	58.4	56.4	55.8	55.6	55.2
Short-term	48.2	47.5	49.6	48.1	46.2	45.8	48.3	47.6	48.2	47.6
of which:										
Liabilities to banks	6.4	6.5	12.0	10.9	12.3	12.3	12.3	12.7	5.4	5.5
Trade payables	14.1	13.8	16.5	15.9	15.3	14.7	14.5	13.6	13.9	13.8
Liabilities to affiliated companies	21.5	20.5	7.7	7.3	9.5	9.5	14.9	14.8	22.9	21.7
Long-term	7.6	7.8	17.0	16.3	12.7	12.6	8.1	8.2	7.4	7.6
of which:										
Liabilities to banks	4.5	4.6	10.2	10.0	8.4	8.3	5.2	5.3	4.2	4.3
Liabilities to affiliated companies	1.9	2.0	3.9	3.5	2.7	2.6	2.1	2.1	1.8	1.9
Provisions	10.9	10.8	6.8	6.8	6.7	6.6	8.1	8.0	11.4	11.4
of which: Provisions for pensions	2.8	2.9	1.7	1.7	2.0	1.9	2.4	2.5	2.9	3.0
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.5	4.8	5.4	3.6	3.7	3.3	3.1	2.2	2.4
Annual result and depreciation	2.8	2.9	5.8	6.3	4.2	4.3	3.7	3.6	2.6	2.8
Trade receivables	5.6	5.3	7.1	6.8	7.1	6.9	7.3	6.9	5.3	5.1
	Percentage of the balance sheet total									
Sales	259.6	258.4	211.2	212.7	233.0	229.8	247.4	245.9	262.4	261.4
Annual result and interest paid	5.8	5.9	9.5	10.7	7.5	7.7	7.2	6.8	5.5	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.1	12.7	20.7	23.6	18.4	18.9	16.8	16.2	11.3	12.0
	Percentage of fixed assets									
Long-term equity and liabilities	137.7	139.1	177.1	193.0	215.4	216.9	211.9	211.6	129.1	130.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.6	94.4	86.2	89.8	89.1	88.8	91.3	91.1	94.1	95.1
Cash resources, short-term receivables and inventories	141.5	143.2	149.0	156.5	166.5	167.7	162.1	163.4	137.8	139.5
	Percentage of cost of materials									
Trade payables	6.7	6.6	13.4	12.9	9.4	9.3	7.8	7.4	6.4	6.4
Memo item:	Percentage of cost of materials									
Balance sheet total in € billion	453.42	471.33	1.94	2.11	13.43	14.22	52.54	54.59	385.52	400.41
Sales in € billion	1 176.94	1 218.08	4.09	4.49	31.28	32.66	129.97	134.22	1 011.60	1 046.70
Number of enterprises	19 859	19 859	4 714	4 714	6 174	6 174	5 599	5 599	3 372	3 372

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	57.7	57.4	40.1	39.0	58.3	58.1	67.8	67.4	72.1	72.1
	50	73.2	73.0	57.0	56.6	71.8	71.8	77.1	77.0	81.8	81.6
	75	82.9	82.7	71.4	70.8	80.8	80.3	85.0	85.0	90.7	90.7
Personnel expenses	25	6.0	6.2	8.6	8.9	7.9	7.9	5.7	5.8	2.8	2.9
	50	11.6	11.8	17.5	17.7	13.3	13.4	9.9	9.9	7.3	7.4
	75	19.0	19.4	28.7	28.4	20.3	20.8	15.0	15.3	12.4	12.6
Depreciation	25	0.3	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.2	0.2
	50	0.9	0.9	1.2	1.2	1.0	0.9	0.8	0.8	0.6	0.7
	75	1.8	1.8	2.7	2.6	1.9	1.8	1.5	1.5	1.3	1.3
Annual result	25	0.5	0.5	0.2	0.7	0.5	0.6	0.6	0.5	0.3	0.3
	50	1.9	1.9	2.8	3.4	2.1	2.1	1.8	1.7	1.3	1.2
	75	4.5	4.6	8.0	8.4	4.6	4.5	3.7	3.6	3.0	2.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.4	2.3	1.9	1.8	2.8	2.7	2.6	2.6	1.7	1.7
	50	9.1	8.9	8.8	8.6	9.3	9.1	9.0	8.8	9.0	8.9
	75	23.6	23.5	25.8	25.0	23.9	23.9	22.0	22.0	23.6	23.5
Inventories	25	12.0	12.0	5.9	5.9	13.8	14.0	16.7	16.2	11.4	11.5
	50	31.1	31.3	25.1	25.0	32.6	33.0	34.8	35.2	28.4	27.7
	75	51.3	51.7	50.0	50.9	54.2	54.7	52.0	52.3	45.9	46.5
Equity	25	9.7	11.1	0.9	4.1	10.5	11.7	13.3	14.0	12.1	13.3
	50	27.3	28.5	22.2	24.0	27.8	28.8	30.0	31.2	27.5	28.4
	75	49.3	51.2	50.0	52.5	50.5	52.3	50.4	52.4	45.1	46.5
Short-term liabilities	25	28.0	26.6	23.6	22.5	26.6	25.2	29.8	28.2	33.4	32.9
	50	50.4	48.9	48.6	47.2	48.7	47.1	51.2	49.8	53.3	52.5
	75	73.6	71.8	78.6	75.3	72.3	70.3	72.5	71.8	72.8	71.5
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	7.2	7.3	7.1	7.6	10.9	10.5	7.5	7.5	0.9	0.9
	75	31.4	31.2	33.5	33.0	34.3	33.9	31.2	31.2	23.5	22.6
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.2	0.9	0.7	0.8	0.8	0.7	0.5	0.5
	50	2.5	2.5	3.5	4.1	2.7	2.7	2.4	2.3	1.8	1.7
	75	5.7	5.8	9.4	10.0	5.8	5.7	4.9	4.6	4.0	3.6
Annual result and depreciation	25	1.6	1.6	1.5	2.2	1.8	1.9	1.7	1.6	1.2	1.1
	50	3.7	3.8	5.3	6.0	4.0	4.1	3.4	3.3	2.7	2.5
	75	7.4	7.5	11.9	12.5	7.5	7.5	6.2	6.0	5.0	4.8
Trade receivables	25	2.2	2.2	0.9	0.9	2.3	2.3	3.2	2.9	2.5	2.4
	50	5.3	5.0	4.2	4.0	5.4	5.1	5.8	5.4	5.6	5.3
	75	9.3	9.0	9.1	8.9	9.2	8.9	9.5	9.0	9.5	9.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.7	1.9	3.0	3.0	3.1	2.9	2.7	2.2	2.1
	50	6.6	6.7	8.3	9.8	6.9	7.0	6.3	6.0	5.3	5.0
	75	13.7	13.9	21.4	23.7	13.7	14.1	11.8	11.5	10.3	9.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	4.5	-1.9	1.7	4.4	4.5	5.8	5.4	5.3	5.1
	50	14.6	14.9	14.0	16.6	15.0	15.4	15.5	15.1	13.2	12.7
	75	36.6	37.5	46.2	52.2	39.0	39.0	34.5	33.4	27.9	27.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	105.7	109.3	77.8	92.7	116.6	119.9	115.7	116.5	103.5	103.0
	50	237.1	248.8	212.1	233.3	272.0	286.1	253.4	257.9	198.2	203.6
	75	715.1	746.3	709.1	775.0	782.5	825.0	727.2	728.9	569.7	597.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.8	45.8	39.3	41.3	44.5	43.7	48.6	47.6	51.7	51.5
	50	88.1	90.5	88.9	93.6	87.3	89.1	86.7	88.2	90.4	93.1
	75	167.2	175.0	198.4	213.7	173.5	179.2	156.3	164.2	144.9	150.8
		Percentage of cost of materials									
Trade payables	25	2.7	2.5	3.5	3.2	3.1	2.9	2.5	2.2	1.8	1.6
	50	6.5	6.1	8.8	8.3	7.3	6.8	5.7	5.3	4.9	4.7
	75	12.6	12.1	19.7	18.3	13.1	12.8	10.8	10.4	8.8	8.3

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.5	99.4	99.7	99.7	99.9	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.5	0.6	0.3	0.3	0.1	0.0	0.0	0.0
Interest and similar income	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
Other income	1.6	1.8	2.5	2.2	1.7	1.7	1.3	1.3	1.7	1.8
of which: Income from long-term equity investments	0.3	0.4	0.0	0.0	0.1	0.1	0.1	0.1	0.4	0.5
Total income	101.8	101.9	102.6	102.3	101.7	101.8	101.4	101.4	101.8	102.0
Expenses	Percentage of gross revenue									
Cost of materials	81.8	81.5	56.7	56.7	68.9	68.4	75.1	74.8	83.2	82.8
Personnel expenses	6.7	6.7	22.2	21.7	15.5	15.7	11.0	11.2	5.8	5.8
Depreciation	0.9	0.9	1.9	1.8	1.5	1.5	1.2	1.2	0.9	0.9
of which: Depreciation of tangible fixed assets	0.8	0.8	1.8	1.7	1.4	1.4	1.1	1.1	0.7	0.8
Interest and similar expenses	0.4	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	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	9.5	9.8	17.9	17.5	12.3	12.4	10.4	10.7	9.2	9.6
Total expenses before taxes on income	99.3	99.3	99.5	98.6	98.6	98.5	98.2	98.4	99.5	99.5
Annual result before taxes on income	2.4	2.6	3.1	3.7	3.1	3.3	3.2	3.1	2.3	2.5
Taxes on income	0.6	0.6	1.0	1.0	1.0	1.0	0.9	0.8	0.5	0.5
Annual result	1.9	2.0	2.1	2.7	2.1	2.3	2.3	2.2	1.8	2.0
Profit and loss transfers (parent company)	0.5	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.2
Profit and loss transfers (subsidiary)	1.0	0.9	0.1	0.1	0.2	0.2	0.6	0.6	1.1	0.9
Profit for the year	1.3	1.3	2.0	2.6	2.0	2.1	1.8	1.7	1.3	1.3
Balance Sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.6	0.9	0.9	0.6	0.7	0.7	0.7	1.4	1.7
Tangible fixed assets	11.6	12.0	16.6	16.0	16.4	16.3	14.1	14.4	11.1	11.5
of which: Land and buildings	5.9	6.2	5.3	5.0	6.3	6.1	5.9	6.0	5.9	6.3
Inventories	22.6	22.8	32.0	32.9	35.4	35.9	33.9	34.2	20.6	20.8
of which: Finished goods and merchandise	19.5	19.7	27.2	26.9	30.3	30.6	30.7	30.9	17.5	17.8
Cash	7.0	7.1	15.2	15.8	13.6	13.5	10.3	10.3	6.3	6.4
Receivables	41.3	41.4	31.8	31.4	30.7	30.3	36.6	36.1	42.4	42.6
Short-term	39.7	40.0	30.7	30.4	29.7	29.3	35.4	34.8	40.7	41.1
of which:										
Trade receivables	15.2	14.5	16.2	15.7	17.1	16.5	18.3	17.2	14.7	14.1
Receivables from affiliated companies	20.7	21.3	6.9	7.2	6.7	7.1	11.4	11.9	22.5	23.2
Long-term	1.6	1.4	1.1	1.0	1.0	1.0	1.1	1.3	1.7	1.5
of which: Loans to affiliated companies	1.3	1.1	0.6	0.5	0.4	0.5	0.7	0.8	1.4	1.2
Securities	2.5	1.7	0.7	0.5	0.7	0.7	0.7	0.7	2.8	1.8
Other long-term equity investments	13.2	13.0	2.1	1.9	2.0	2.2	3.3	3.3	14.9	14.7
of which: Goodwill	0.5	0.5	0.8	0.6	0.4	0.3	0.4	0.5	0.5	0.5
Capital	Percentage of the balance sheet total									
Equity	34.3	34.7	29.7	31.8	38.1	38.8	37.9	38.6	33.7	34.1
Liabilities	52.8	52.2	62.6	60.4	54.0	53.5	52.4	51.7	52.7	52.2
Short-term	46.5	45.6	48.1	46.5	42.9	42.4	45.3	44.6	46.7	45.9
of which:										
Liabilities to banks	5.9	5.9	9.9	8.8	10.9	11.0	11.0	11.3	5.0	5.0
Trade payables	12.6	12.3	16.5	16.0	15.0	14.3	14.8	13.9	12.2	12.0
Liabilities to affiliated companies	21.8	20.7	8.0	7.4	7.5	7.4	12.8	12.8	23.6	22.3
Long-term	6.3	6.6	14.5	14.0	11.1	11.1	7.0	7.1	6.0	6.3
of which:										
Liabilities to banks	3.3	3.4	7.2	7.2	6.8	6.6	4.4	4.4	3.0	3.1
Liabilities to affiliated companies	1.9	2.0	4.4	3.9	2.7	2.7	1.9	1.9	1.8	2.0
Provisions	12.0	12.0	7.4	7.4	7.6	7.4	9.0	9.0	12.6	12.6
of which: Provisions for pensions	3.2	3.3	2.3	2.3	2.5	2.5	2.8	2.9	3.3	3.4
Other Ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.6	3.1	3.8	3.1	3.3	3.2	3.1	2.3	2.5
Annual result and depreciation	2.8	3.0	4.0	4.5	3.6	3.8	3.5	3.4	2.6	2.9
Trade receivables	6.2	5.9	8.0	7.7	7.5	7.4	7.6	7.1	6.0	5.7
	Percentage of the balance sheet total									
Sales	244.5	244.6	202.5	204.3	227.1	223.2	241.5	240.4	245.6	246.2
Annual result and interest paid	5.4	5.8	5.7	6.9	6.0	6.3	6.5	6.2	5.2	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.5	12.6	14.9	17.6	17.0	17.9	16.4	16.0	10.8	12.0
	Percentage of fixed assets									
Long-term equity and liabilities	149.3	153.3	219.6	240.1	253.2	255.9	243.0	243.2	138.7	142.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	101.8	104.0	95.7	99.8	101.7	101.7	101.6	101.8	101.9	104.3
Cash resources, short-term receivables and inventories	150.6	154.0	162.4	170.6	184.2	186.4	176.4	178.4	146.1	149.6
	Percentage of cost of materials									
Trade payables	6.3	6.2	14.3	13.7	9.6	9.3	8.2	7.7	6.0	5.9
Memo item	Percentage of sales									
Balance sheet total in € billion	341.47	353.35	1.39	1.53	9.70	10.31	39.61	41.17	290.77	300.33
Sales in € billion	834.77	864.38	2.81	3.13	22.03	23.02	95.67	98.97	714.26	739.27
Number of enterprises	14 130	14 130	3 254	3 254	4 335	4 335	4 112	4 112	2 429	2 429

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	57.3	57.0	39.7	38.4	57.4	56.9	67.5	67.0	72.4	72.2
	50	73.2	72.9	56.4	56.2	71.3	71.2	77.2	77.1	83.0	83.0
	75	83.5	83.4	70.6	69.9	81.1	80.8	85.5	85.5	91.3	91.2
Personnel expenses	25	6.1	6.3	10.4	10.7	8.1	8.1	5.6	5.7	2.6	2.7
	50	11.8	12.1	20.0	20.4	13.8	14.1	9.7	9.8	6.6	6.7
	75	20.1	20.5	31.6	31.2	21.5	22.0	14.9	15.3	12.0	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	1.1	0.9	0.9	0.7	0.7	0.6	0.6
	75	1.7	1.7	2.5	2.4	1.8	1.7	1.4	1.4	1.3	1.3
Annual result	25	0.3	0.4	-0.5	0.2	0.3	0.4	0.5	0.4	0.3	0.3
	50	1.5	1.5	1.6	2.2	1.5	1.5	1.6	1.5	1.3	1.2
	75	3.7	3.8	5.0	5.7	3.6	3.7	3.5	3.3	2.9	2.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.8	1.8	1.3	1.5	2.3	2.2	2.1	2.2	1.2	1.2
	50	7.3	7.3	6.9	7.1	7.7	7.5	7.3	7.4	7.0	6.9
	75	20.0	19.6	20.8	19.9	20.3	20.5	19.0	18.7	19.8	19.6
Inventories	25	11.5	11.3	5.3	5.2	13.0	13.2	16.9	16.1	10.1	9.7
	50	31.3	31.4	25.1	24.9	32.9	33.3	35.2	35.6	27.5	27.4
	75	51.8	52.1	51.5	51.8	54.4	54.8	52.3	52.5	46.0	46.5
Equity	25	12.8	14.3	3.6	7.3	14.2	15.9	16.1	17.1	14.3	15.3
	50	31.2	32.5	25.5	27.4	32.0	33.9	33.7	34.9	30.6	31.0
	75	53.3	55.2	52.8	55.1	54.7	56.7	54.5	56.5	49.2	50.3
Short-term liabilities	25	25.2	24.1	22.1	21.8	23.4	22.2	26.8	25.5	29.1	29.0
	50	46.7	45.1	47.0	44.0	44.4	42.9	47.3	46.2	48.6	48.4
	75	70.4	68.7	75.8	71.7	68.2	66.8	69.8	68.8	69.0	68.3
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	3.8	4.0	2.9	3.4	7.2	7.0	4.3	4.2	0.0	0.0
	75	26.0	25.8	25.0	24.8	28.0	27.7	27.1	27.3	20.1	19.1
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.5	-0.5	0.3	0.5	0.6	0.7	0.6	0.5	0.5
	50	2.1	2.1	2.1	2.8	2.1	2.1	2.2	2.1	1.8	1.6
	75	4.9	5.0	6.4	7.1	4.9	5.0	4.8	4.5	3.9	3.6
Annual result and Depreciation	25	1.3	1.4	0.8	1.5	1.4	1.5	1.5	1.4	1.1	1.0
	50	3.2	3.3	3.8	4.5	3.4	3.5	3.2	3.1	2.6	2.5
	75	6.5	6.6	8.7	9.3	6.7	6.6	6.0	5.8	4.9	4.7
Trade receivables	25	2.6	2.4	1.4	1.4	2.6	2.5	3.2	2.9	2.7	2.6
	50	5.7	5.3	4.9	4.7	5.7	5.4	5.9	5.5	6.0	5.7
	75	10.1	9.8	10.3	10.1	10.1	9.7	9.9	9.5	10.3	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.2	0.4	1.7	2.4	2.4	2.6	2.4	1.9	1.9
	50	5.4	5.5	5.6	6.8	5.4	5.5	5.6	5.4	4.8	4.5
	75	11.0	11.2	13.2	14.6	10.4	10.8	10.7	10.4	9.7	9.3
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	2.6	3.1	-7.8	-3.2	2.4	2.7	5.0	4.5	4.5	4.5
	50	12.3	12.9	8.7	11.1	12.3	13.0	14.7	14.4	12.5	12.2
	75	32.4	33.4	31.5	36.0	34.9	35.7	34.2	33.6	28.3	28.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	129.0	135.5	97.9	115.8	148.1	154.6	138.1	140.3	125.1	125.0
	50	295.8	310.6	260.7	297.4	334.1	363.4	309.1	313.3	241.7	243.5
	75	883.2	933.0	887.5	975.0	953.5	1 022.6	861.3	866.8	747.2	757.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.7	52.2	43.6	48.3	50.7	50.8	54.2	53.2	58.3	56.9
	50	100.0	103.0	98.9	106.8	101.8	103.0	96.1	100.4	102.5	102.9
	75	193.0	203.4	228.8	246.5	201.6	210.7	179.9	188.9	170.1	177.0
		Percentage of cost of materials									
Trade payables	25	2.5	2.3	3.6	3.2	3.0	2.8	2.4	2.2	1.5	1.4
	50	6.5	6.1	9.1	8.6	7.2	6.7	5.9	5.4	4.4	4.2
	75	13.1	12.6	21.1	19.6	13.5	13.2	11.4	11.0	8.6	8.1

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							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
	Cylindred sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.9	99.9	99.9	99.9	99.9	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Interest and similar income	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.1	1.1	2.0	2.1	1.5	1.4	1.1	1.1	1.1	1.1
of which: Income from long-term equity investments	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3
Total income	101.2	101.2	102.1	102.2	101.5	101.5	101.2	101.2	101.2	101.2
Expenses										
Cost of materials	80.2	80.1	60.4	59.7	70.3	70.2	74.7	74.7	81.2	81.2
Personnel expenses	8.0	8.1	14.9	14.9	13.4	13.4	11.4	11.6	7.4	7.5
Depreciation	1.0	1.0	2.3	2.3	1.6	1.6	1.3	1.3	0.9	1.0
of which: Depreciation of tangible fixed assets	0.9	0.9	2.3	2.2	1.5	1.5	1.2	1.2	0.9	0.9
Interest and similar expenses	0.3	0.3	0.8	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	9.3	9.4	15.1	15.1	10.9	11.1	9.5	9.7	9.2	9.3
Total expenses before taxes on income	98.9	99.0	93.6	92.9	96.8	96.8	97.5	97.8	99.1	99.2
Annual result before taxes on income	2.3	2.2	8.4	9.2	4.7	4.7	3.6	3.4	2.1	1.9
Taxes on income	0.4	0.4	1.0	1.1	0.7	0.7	0.6	0.6	0.3	0.3
Annual result	2.0	1.8	7.4	8.2	4.0	4.0	3.0	2.8	1.7	1.6
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)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Profit for the year	1.9	1.9	7.4	8.1	4.0	3.9	3.0	2.8	1.7	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.4	0.4	0.4	0.5	0.6	0.6	1.0	0.9
Tangible fixed assets	20.3	20.4	33.0	32.3	23.9	24.1	21.6	22.0	19.9	20.0
of which: Land and buildings	10.8	10.8	17.6	16.9	12.3	12.2	11.7	11.9	10.5	10.6
Inventories	24.5	24.3	28.9	29.9	36.6	36.5	34.9	35.2	22.5	22.3
of which: Finished goods and merchandise	23.4	22.9	26.3	27.0	33.5	33.4	32.5	32.8	21.7	21.1
Cash	6.6	6.6	12.1	11.7	9.8	10.0	8.7	8.8	6.1	6.1
Receivables	33.4	33.9	22.4	22.8	25.4	25.0	29.8	28.7	34.3	35.0
Short-term	31.4	30.5	22.3	22.6	24.7	24.3	28.7	27.7	32.1	31.1
of which:										
Trade receivables	12.3	11.6	11.8	11.6	14.7	14.5	17.6	16.2	11.5	10.8
Receivables from affiliated companies	13.0	13.5	5.0	5.2	5.3	5.1	6.0	6.4	14.3	14.9
Long-term	1.9	3.4	0.2	0.1	0.7	0.7	1.1	1.0	2.1	3.9
of which: Loans to affiliated companies	1.4	2.8	0.0	0.0	0.2	0.2	0.6	0.6	1.5	3.2
Securities	0.4	0.3	0.3	0.3	0.4	0.4	1.1	1.0	0.3	0.2
Other long-term equity investments	13.6	13.3	2.2	2.0	3.1	3.1	3.1	3.4	15.5	15.1
of which: Goodwill	0.3	0.3	0.9	0.7	1.3	1.2	0.3	0.4	0.3	0.3
Capital										
Equity	27.0	27.5	17.3	19.7	23.6	24.0	25.6	26.1	27.4	27.8
Liabilities										
Short-term	65.2	64.9	77.0	74.8	71.7	71.4	68.7	68.4	64.4	64.2
of which:										
Liabilities to banks	8.2	8.5	17.1	16.6	15.9	15.8	16.3	16.8	6.7	7.1
Trade payables	18.4	18.2	16.5	15.7	15.9	15.9	13.5	12.6	19.2	19.0
Liabilities to affiliated companies	20.5	19.9	7.0	6.8	14.8	14.9	21.3	21.0	20.7	20.0
Long-term	11.8	11.7	23.4	22.5	17.0	16.6	11.5	11.6	11.6	11.4
of which:										
Liabilities to banks	8.1	8.1	17.8	17.3	12.7	12.8	7.9	8.1	7.9	7.9
Liabilities to affiliated companies	1.9	1.9	2.9	2.2	2.7	2.3	2.7	2.8	1.8	1.8
Provisions	7.3	7.2	5.2	5.0	4.5	4.3	5.4	5.2	7.7	7.6
of which: Provisions for pensions	1.5	1.5	0.1	0.1	0.6	0.5	1.0	1.0	1.6	1.6
Other ratios	Percentage of sales									
Annual result before taxes on income	2.3	2.2	8.5	9.3	4.7	4.7	3.6	3.4	2.1	1.9
Annual result and depreciation	3.0	2.8	9.8	10.5	5.6	5.5	4.4	4.1	2.7	2.6
Trade receivables	4.0	3.9	5.1	5.0	5.9	5.9	6.6	6.2	3.7	3.5
	Percentage of the balance sheet total									
Sales	305.7	299.8	233.0	234.9	248.3	247.2	265.4	262.8	313.8	307.2
Annual result and interest paid	6.9	6.3	19.2	21.0	11.3	11.2	9.3	8.7	6.3	5.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.7	12.9	32.2	35.8	21.0	20.7	17.7	16.7	12.7	11.9
	Percentage of fixed assets									
Long-term equity and liabilities	109.4	106.7	113.9	121.2	144.7	143.4	142.1	141.1	105.2	102.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	71.7	69.9	64.7	66.1	63.3	62.6	66.4	65.3	72.8	70.9
Cash resources, short-term receivables and inventories	117.4	115.6	118.7	123.2	130.2	129.2	127.3	127.2	115.4	113.3
	Percentage of cost of materials									
Trade payables	7.5	7.6	11.7	11.2	9.1	9.2	6.8	6.4	7.5	7.6
Memo item:										
Balance sheet total in € billion	111.95	117.98	0.55	0.58	3.72	3.90	12.93	13.42	94.75	100.08
Sales in € billion	342.17	353.70	1.28	1.36	9.24	9.65	34.31	35.26	297.34	307.44
Number of enterprises	5 729	5 729	1 460	1 460	1 839	1 839	1 487	1 487	943	943

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							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	58.6	58.3	41.6	40.3	60.3	60.1	68.4	68.5	71.8	71.9
	50	73.2	73.2	58.5	58.0	73.0	73.0	76.6	76.6	79.4	78.9
	75	81.6	81.1	72.5	72.7	79.8	79.5	83.7	83.8	88.6	88.7
Personnel expenses	25	5.8	5.9	5.3	5.6	7.3	7.5	6.0	6.1	3.8	3.8
	50	11.1	11.4	12.6	12.9	12.1	12.2	10.4	10.5	9.2	9.3
	75	16.9	17.1	21.1	21.6	17.8	18.1	15.1	15.4	13.2	13.4
Depreciation	25	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.3	0.4
	50	1.1	1.1	1.5	1.4	1.1	1.1	1.0	1.0	0.9	0.9
	75	2.0	2.0	3.3	3.2	2.1	2.1	1.6	1.6	1.4	1.4
Annual result	25	1.2	1.2	3.0	3.5	1.7	1.7	1.0	0.8	0.5	0.4
	50	3.2	3.2	7.1	7.8	3.6	3.6	2.2	2.2	1.5	1.4
	75	6.7	6.8	14.2	14.9	6.2	6.2	4.3	4.1	3.4	3.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.6	4.3	3.7	3.2	5.0	4.7	4.8	4.6	5.2	5.0
	50	14.6	14.5	14.6	14.4	14.1	13.9	14.5	14.5	16.0	15.6
	75	32.9	33.3	41.8	41.6	33.0	33.5	30.1	30.2	30.4	30.4
Inventories	25	13.5	13.5	7.1	7.0	15.7	15.8	16.2	16.4	15.7	15.2
	50	30.6	31.2	25.2	25.1	32.2	32.6	34.1	34.2	30.1	29.4
	75	50.0	50.7	47.3	48.7	54.0	54.5	50.5	51.5	45.6	46.5
Equity	25	4.4	5.5	-7.0	-2.0	4.2	4.8	8.1	8.1	8.1	9.9
	50	18.5	19.5	14.3	16.4	17.2	18.4	20.8	20.8	20.3	22.3
	75	38.2	39.4	40.4	42.8	37.4	38.3	38.6	39.4	36.3	36.6
Short-term liabilities	25	36.3	35.1	27.4	25.0	34.8	34.4	41.0	40.0	45.5	44.6
	50	58.3	58.2	52.9	53.4	57.7	58.0	59.5	59.0	62.6	61.2
	75	79.8	78.9	85.2	83.2	79.2	78.7	78.0	77.7	80.6	76.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.7	1.0	0.0	0.0	0.0	0.0
	50	18.0	17.7	21.6	21.8	21.7	21.9	17.5	17.3	8.0	6.8
	75	43.3	43.2	55.5	53.6	48.0	48.5	39.3	39.9	29.5	29.7
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.5	3.2	3.9	2.0	2.0	1.2	1.0	0.7	0.6
	50	3.8	3.7	8.1	8.7	4.2	4.2	2.7	2.7	1.9	1.8
	75	7.7	7.8	15.9	16.6	7.2	7.2	5.1	4.7	4.1	3.7
Annual result and depreciation	25	2.6	2.5	4.7	5.5	3.3	3.2	2.2	2.0	1.3	1.3
	50	5.1	5.2	10.3	11.0	5.6	5.7	3.9	3.8	2.8	2.8
	75	9.6	9.7	19.3	19.6	9.0	8.9	6.7	6.4	5.3	5.2
Trade receivables	25	1.5	1.5	0.2	0.3	1.7	1.6	3.1	2.9	1.7	1.7
	50	4.6	4.3	2.6	2.6	4.6	4.5	5.6	5.1	4.9	4.5
	75	7.8	7.5	6.7	6.6	7.7	7.6	8.7	8.1	7.7	7.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.9	4.9	8.9	10.4	6.0	6.0	4.2	3.8	3.1	2.9
	50	11.0	10.9	22.7	25.0	12.2	12.0	8.4	8.1	6.7	6.2
	75	22.9	23.4	45.7	49.5	22.6	22.2	15.2	14.6	11.6	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.6	8.5	9.9	12.6	9.9	9.1	8.1	7.8	7.1	6.9
	50	20.0	20.4	33.8	35.3	21.4	21.2	17.4	16.7	14.2	14.1
	75	45.7	46.2	79.7	92.4	45.8	44.2	35.1	32.7	27.4	27.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	70.7	74.1	38.7	49.3	76.9	81.3	82.1	82.0	71.5	75.4
	50	140.4	144.6	126.9	133.6	152.5	155.4	150.6	154.4	122.1	125.4
	75	374.4	386.7	400.0	434.0	418.3	434.4	374.4	378.8	252.5	268.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	36.1	35.4	29.8	31.4	34.6	32.8	39.1	38.0	41.6	43.5
	50	66.7	66.6	69.4	70.6	64.3	63.2	67.5	66.5	66.5	70.4
	75	113.4	117.1	147.4	145.6	113.1	116.5	108.8	109.0	100.6	103.6
		Percentage of cost of materials									
Trade payables	25	3.0	2.8	3.1	3.0	3.3	3.3	2.7	2.4	3.0	2.7
	50	6.6	6.2	8.0	7.6	7.5	7.0	5.5	5.1	6.0	5.7
	75	11.6	11.2	16.6	15.7	12.2	11.9	9.3	9.0	9.3	9.3

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							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.8	99.9	99.9	99.8	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.2	0.1	0.1	0.2	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	1.2	1.3	2.1	2.2	1.2	1.3	0.8	0.8	1.3	1.4
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
Total income	101.3	101.4	102.2	102.3	101.3	101.4	100.8	100.8	101.3	101.5
Expenses										
Cost of materials	83.0	83.3	57.2	57.1	73.5	73.5	80.0	80.1	84.3	84.6
Personnel expenses	7.1	7.0	21.2	21.0	13.6	13.6	9.9	9.9	6.2	6.1
Depreciation	0.8	0.8	2.5	2.4	1.7	1.7	1.3	1.3	0.7	0.7
of which: Depreciation of tangible fixed assets	0.8	0.8	2.4	2.3	1.6	1.6	1.2	1.2	0.6	0.6
Interest and similar expenses	0.4	0.4	0.9	0.9	0.6	0.6	0.4	0.4	0.3	0.3
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.2	8.1	15.5	15.4	9.0	9.0	7.1	7.1	8.3	8.2
Total expenses before taxes on income	99.6	99.7	97.5	96.9	98.5	98.4	98.8	98.9	99.8	99.9
Annual result before taxes on income	1.7	1.7	4.7	5.4	2.8	3.0	2.1	1.9	1.6	1.6
Taxes on income	0.4	0.4	0.9	0.9	0.7	0.7	0.6	0.5	0.4	0.3
Annual result	1.3	1.3	3.8	4.4	2.1	2.3	1.5	1.4	1.2	1.3
Profit and loss transfers (parent company)	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Profit and loss transfers (subsidiary)	0.3	0.5	0.0	0.1	0.2	0.2	0.2	0.3	0.3	0.5
Profit for the year	1.0	0.9	3.8	4.4	2.0	2.1	1.3	1.2	0.9	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.4	0.4	0.2	0.2	0.4	0.3	0.4	0.4
Tangible fixed assets	15.0	14.9	34.1	32.7	24.0	23.9	20.0	20.1	13.2	13.1
of which: Land and buildings	6.9	6.6	18.0	16.8	9.2	9.1	7.2	7.1	6.6	6.3
Inventories	37.1	37.7	30.3	31.0	45.3	45.2	47.4	48.2	34.5	35.0
of which: Finished goods and merchandise	36.2	36.6	27.1	27.7	42.5	42.8	45.9	46.7	33.8	34.2
Cash	4.5	4.7	11.1	11.0	8.4	8.4	5.9	5.8	3.8	4.2
Receivables	37.8	37.6	22.2	23.2	20.5	20.7	24.3	23.6	41.9	41.8
Short-term	36.8	36.6	21.2	22.2	20.0	20.2	23.7	22.8	40.7	40.7
of which:										
Trade receivables	11.6	10.9	10.9	11.2	10.4	10.3	12.2	11.7	11.5	10.7
Receivables from affiliated companies	20.8	21.3	4.7	5.2	4.5	4.6	6.4	5.9	24.9	25.8
Long-term	1.0	1.0	1.0	1.0	0.5	0.5	0.6	0.7	1.1	1.1
of which: Loans to affiliated companies	0.9	0.8	0.7	0.6	0.3	0.3	0.3	0.4	1.0	1.0
Securities	0.3	0.2	0.4	0.4	0.2	0.2	0.5	0.4	0.3	0.2
Other long-term equity investments	4.7	4.2	0.8	0.8	1.0	1.0	1.4	1.4	5.6	5.0
of which: Goodwill	1.0	0.9	0.4	0.5	0.2	0.2	0.1	0.2	1.2	1.0
Capital										
Equity	21.9	21.4	23.9	26.1	26.7	27.2	25.6	25.2	20.8	20.1
Liabilities										
Short-term	63.7	64.5	70.6	68.4	68.3	68.1	68.8	69.4	62.3	63.2
of which:										
Liabilities to banks	19.6	20.6	19.3	17.5	25.5	25.0	30.0	32.1	17.0	17.9
Trade payables	10.3	9.9	11.1	11.1	14.5	14.4	13.5	12.9	9.4	9.0
Liabilities to affiliated companies	21.7	21.4	6.8	6.3	6.7	6.3	11.0	10.5	25.0	24.7
Long-term	7.0	6.8	20.9	21.3	13.4	14.4	7.8	7.2	6.3	6.1
of which:										
Liabilities to banks	4.2	4.1	14.4	14.7	9.2	9.5	5.7	4.9	3.5	3.5
Liabilities to affiliated companies	2.2	2.1	3.3	3.3	2.6	3.1	1.3	1.4	2.3	2.2
Provisions	14.0	13.7	5.2	5.1	4.9	4.6	5.4	5.3	16.4	16.2
of which: Provisions for pensions	1.7	1.7	1.0	1.0	1.4	1.3	1.3	1.3	1.8	1.8
Other ratios	Percentage of sales									
Annual result before taxes on income	1.7	1.7	4.7	5.4	2.8	3.0	2.1	1.9	1.6	1.6
Annual result and depreciation	2.1	2.2	6.3	6.8	3.8	4.0	2.8	2.7	1.9	2.0
Trade receivables	4.2	4.0	5.3	5.5	4.4	4.5	4.7	4.6	4.1	3.9
	Percentage of the balance sheet total									
Sales	274.3	271.4	205.6	203.9	237.9	231.7	260.0	251.9	280.2	278.6
Annual result and interest paid	4.5	4.6	9.8	10.9	6.6	6.8	5.1	4.7	4.2	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.9	8.0	19.9	22.1	13.9	14.3	10.6	9.8	6.9	7.2
	Percentage of fixed assets									
Long-term equity and liabilities	144.1	144.8	125.8	139.0	160.5	167.0	153.1	147.6	141.1	142.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	73.0	71.8	65.8	71.2	52.0	53.6	48.8	46.3	79.8	78.8
Cash resources, short-term receivables and inventories	138.3	137.1	126.7	137.2	134.5	137.9	126.4	123.8	141.4	140.1
	Percentage of cost of materials									
Trade payables	4.5	4.4	9.4	9.5	8.3	8.4	6.5	6.4	4.0	3.8
Memo item:										
Balance sheet total in € billion	48.88	52.62	0.35	0.38	2.38	2.56	7.94	8.67	38.21	41.01
Sales in € billion	134.08	142.80	0.72	0.78	5.66	5.93	20.65	21.85	107.05	114.25
Number of enterprises	3 312	3 312	793	793	1 113	1 113	883	883	523	523

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									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	62.6	61.9	36.7	35.5	65.3	64.2	77.0	77.2	77.3	77.5
	50	78.3	78.4	53.4	52.5	77.5	76.9	82.3	82.3	83.2	83.4
	75	84.9	84.9	72.2	73.2	83.9	84.0	86.4	86.4	87.2	87.4
Personnel expenses	25	6.2	6.2	8.2	8.5	6.7	6.7	5.8	6.0	5.4	5.2
	50	10.7	10.8	19.8	20.5	11.3	11.5	8.9	8.9	8.6	8.5
	75	18.3	18.9	32.2	32.7	18.8	19.3	12.4	12.4	12.0	12.1
Depreciation	25	0.5	0.5	0.6	0.7	0.5	0.5	0.5	0.5	0.4	0.4
	50	1.1	1.1	1.7	1.7	1.2	1.2	0.9	0.9	0.8	0.8
	75	2.0	2.0	3.3	3.2	2.1	2.1	1.5	1.6	1.4	1.3
Annual result	25	0.4	0.4	0.3	0.8	0.4	0.5	0.3	0.3	0.3	0.3
	50	1.5	1.5	2.8	3.4	1.7	1.6	1.1	1.0	1.0	1.0
	75	3.3	3.5	8.1	7.7	3.3	3.6	2.2	2.1	2.2	2.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.8	5.6	5.5	5.8	5.8	5.3	6.2	5.9	5.6	6.0
	50	15.8	15.9	19.4	18.9	15.9	16.2	15.0	15.2	14.3	13.6
	75	30.8	30.2	46.0	42.5	31.7	32.6	26.2	25.2	26.6	26.0
Inventories	25	24.2	24.0	6.9	6.5	26.7	26.4	39.1	39.6	34.5	33.1
	50	45.5	46.1	22.2	22.8	46.8	46.4	52.0	53.7	47.6	49.4
	75	62.2	62.7	50.9	51.0	66.7	66.8	64.1	64.8	58.7	60.6
Equity	25	7.2	7.8	2.3	5.5	8.6	8.8	8.4	8.2	8.0	8.2
	50	19.6	20.3	21.0	22.8	20.6	21.1	19.4	19.3	17.6	17.2
	75	39.6	39.3	46.9	47.9	42.9	43.4	36.4	35.6	31.6	30.1
Short-term liabilities	25	33.8	33.7	21.9	21.3	30.9	29.7	45.6	48.6	49.9	50.1
	50	61.0	61.0	47.0	45.5	59.1	57.5	66.9	68.3	65.1	67.2
	75	80.7	80.2	77.5	75.0	80.5	78.7	82.4	82.5	80.2	81.4
Liabilities to banks	25	2.2	2.6	0.0	0.0	5.5	5.3	6.1	7.0	0.4	1.9
	50	29.0	29.7	19.5	20.8	29.2	27.9	34.9	36.1	32.4	34.4
	75	55.7	56.8	53.2	50.4	55.0	56.2	59.9	60.8	53.3	55.7
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	0.5	1.1	0.6	0.7	0.5	0.4	0.5	0.4
	50	1.9	1.9	3.3	4.0	2.2	2.1	1.5	1.3	1.3	1.3
	75	4.2	4.3	9.6	9.1	4.4	4.5	2.9	2.8	2.7	2.5
Annual result and depreciation	25	1.5	1.6	2.0	2.6	1.8	1.8	1.4	1.3	1.2	1.2
	50	3.2	3.2	5.5	6.5	3.6	3.5	2.7	2.5	2.3	2.2
	75	5.9	6.3	12.3	12.4	6.1	6.4	4.2	4.0	4.0	3.7
Trade receivables	25	1.7	1.8	1.1	1.3	1.5	1.5	2.0	2.2	2.4	2.5
	50	3.4	3.5	3.3	3.4	3.2	3.1	3.6	3.6	4.1	4.1
	75	6.1	6.0	7.0	7.6	6.0	5.6	5.7	5.5	6.2	6.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.6	3.0	3.6	3.0	3.1	2.4	2.0	2.1	1.9
	50	5.3	5.4	8.9	9.9	5.9	6.1	4.5	4.1	4.1	4.0
	75	11.0	10.9	21.0	22.3	11.1	11.0	7.6	7.3	7.7	6.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	4.6	3.1	4.6	5.1	5.3	4.9	4.6	4.1	4.1
	50	11.3	11.3	15.4	18.1	12.7	12.9	9.9	8.9	9.3	8.6
	75	26.6	26.3	43.2	50.3	30.1	29.7	21.1	18.8	17.6	16.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	72.9	76.0	61.9	71.4	80.8	86.4	74.8	71.1	68.5	69.4
	50	152.3	153.2	141.3	149.5	177.8	182.6	155.9	143.7	129.0	128.8
	75	400.0	407.9	400.0	396.0	491.3	567.9	365.0	374.7	261.6	266.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	25.5	25.3	29.0	33.3	23.0	24.0	24.5	23.5	29.1	27.7
	50	46.7	45.7	70.8	77.3	47.7	46.8	39.0	36.1	43.5	41.9
	75	101.9	104.2	175.0	189.4	110.2	112.5	71.6	67.4	70.6	71.5
		Percentage of cost of materials									
Trade payables	25	1.4	1.4	2.3	2.1	1.5	1.4	1.1	1.1	1.1	1.2
	50	4.8	4.8	6.7	6.1	4.9	5.0	3.7	3.4	4.0	4.4
	75	11.5	11.2	14.4	14.4	12.2	11.4	10.3	9.8	8.8	8.7

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							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.8	99.8	99.8	99.9	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.2	0.2	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	1.4	2.2	2.3	1.2	1.3	0.7	0.7	1.4	1.5
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	101.3	101.4	102.3	102.4	101.3	101.4	100.8	100.8	101.4	101.6
Expenses	Percentage of gross revenue									
Cost of materials	84.0	84.2	55.1	54.9	72.8	72.5	80.2	80.2	85.3	85.6
Personnel expenses	6.3	6.2	24.4	24.1	14.5	14.6	9.6	9.7	5.3	5.2
Depreciation	0.7	0.7	2.1	2.0	1.7	1.6	1.3	1.3	0.6	0.6
of which: Depreciation of tangible fixed assets	0.7	0.7	2.1	2.0	1.6	1.6	1.2	1.2	0.6	0.5
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	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.4	8.2	16.7	16.6	9.2	9.3	7.2	7.3	8.5	8.3
Total expenses before taxes on income	99.7	99.8	99.3	98.6	98.9	98.8	98.8	98.9	99.9	100.0
Annual result before taxes on income	1.6	1.6	3.0	3.8	2.4	2.6	2.0	1.9	1.5	1.5
Taxes on income	0.4	0.4	0.9	0.9	0.7	0.7	0.6	0.6	0.4	0.3
Annual result	1.2	1.3	2.1	2.9	1.7	1.9	1.4	1.3	1.1	1.2
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)	0.4	0.6	0.1	0.1	0.2	0.2	0.3	0.3	0.4	0.6
Profit for the year	0.8	0.7	2.1	2.8	1.5	1.7	1.1	1.0	0.7	0.6
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.4	0.6	0.6	0.2	0.3	0.4	0.3	0.3	0.4
Tangible fixed assets	12.9	12.9	24.9	24.0	21.9	21.7	18.0	18.3	11.3	11.3
of which: Land and buildings	5.7	5.4	9.5	8.8	7.2	7.0	5.8	5.8	5.5	5.2
Inventories	35.6	36.2	33.1	33.4	46.0	45.8	47.4	48.1	32.8	33.4
of which: Finished goods and merchandise	34.7	35.1	29.3	29.5	42.9	42.9	45.8	46.4	32.2	32.6
Cash	4.5	4.7	12.9	12.7	8.9	8.9	6.3	6.2	3.8	4.1
Receivables	41.3	41.1	27.0	27.7	21.4	21.8	25.5	24.9	45.4	45.4
Short-term	40.2	40.1	25.4	26.3	20.8	21.2	24.9	24.2	44.2	44.2
of which:										
Trade receivables	11.6	10.7	12.6	12.8	10.7	10.6	12.5	12.0	11.4	10.5
Receivables from affiliated companies	24.2	24.9	6.0	6.6	4.6	4.9	7.3	6.7	28.6	29.6
Long-term	1.0	1.1	1.5	1.4	0.6	0.6	0.6	0.8	1.1	1.2
of which: Loans to affiliated companies	0.9	1.0	1.1	1.0	0.3	0.3	0.4	0.5	1.1	1.1
Securities	0.3	0.1	0.1	0.2	0.3	0.2	0.6	0.5	0.2	0.1
Other long-term equity investments	4.9	4.3	0.8	0.8	1.0	1.0	1.6	1.5	5.8	5.1
of which: Goodwill	1.1	1.0	0.4	0.5	0.2	0.2	0.1	0.1	1.3	1.2
Capital	Percentage of the balance sheet total									
Equity	22.5	22.0	27.4	29.7	29.5	30.4	28.6	28.2	20.9	20.3
Liabilities	61.1	61.7	66.1	64.0	64.9	64.3	65.3	65.9	60.0	60.7
Short-term	54.7	55.5	47.9	46.0	51.8	50.4	58.5	59.7	54.2	55.1
of which:										
Liabilities to banks	16.9	17.8	15.6	14.4	23.3	22.8	27.7	29.6	14.5	15.3
Trade payables	9.7	9.2	11.9	12.0	14.1	13.6	13.3	12.7	8.7	8.3
Liabilities to affiliated companies	23.1	22.8	8.1	7.5	5.8	5.5	10.7	10.4	26.4	26.2
Long-term	6.4	6.2	18.2	18.0	13.1	13.9	6.8	6.2	5.9	5.6
of which:										
Liabilities to banks	3.6	3.6	10.7	10.9	9.0	9.1	4.6	3.9	3.1	3.2
Liabilities to affiliated companies	2.2	2.1	4.6	4.4	2.7	3.3	1.3	1.4	2.3	2.2
Provisions	16.1	15.8	6.2	6.1	5.4	5.2	5.9	5.8	18.6	18.4
of which: Provisions for pensions	1.9	1.9	1.5	1.5	1.7	1.6	1.6	1.6	2.0	2.0
Other ratios	Percentage of sales									
Annual result before taxes on income	1.6	1.6	3.0	3.8	2.4	2.6	2.0	1.9	1.5	1.5
Annual result and depreciation	1.9	2.0	4.2	4.9	3.4	3.5	2.7	2.6	1.7	1.8
Trade receivables	4.1	3.9	5.9	6.1	4.5	4.6	4.8	4.8	4.0	3.7
	Percentage of the balance sheet total									
Sales	278.7	276.7	213.2	208.6	235.0	228.5	259.4	250.3	285.1	284.8
Annual result and interest paid	4.2	4.5	6.3	7.6	5.5	5.7	4.7	4.3	4.1	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.2	7.6	15.2	17.7	12.9	13.3	10.6	9.9	6.4	6.9
	Percentage of fixed assets									
Long-term equity and liabilities	158.8	160.5	169.3	183.3	186.7	195.0	176.7	170.6	153.0	155.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	81.8	80.7	80.1	85.1	57.8	60.1	53.8	51.3	88.7	87.7
Cash resources, short-term receivables and inventories	146.9	145.8	149.1	157.8	146.6	151.0	134.8	131.8	149.4	148.3
	Percentage of cost of materials									
Trade payables	4.1	3.9	10.1	10.4	8.2	8.2	6.4	6.3	3.6	3.4
Memo item:	Percentage of cost of materials									
Balance sheet total in € billion	39.49	42.39	0.22	0.24	1.73	1.86	5.91	6.43	31.63	33.86
Sales in € billion	110.05	117.29	0.47	0.51	4.05	4.25	15.34	16.10	90.18	96.44
Number of enterprises	2 304	2 304	508	508	783	783	639	639	374	374

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	62.2	61.0	36.0	35.0	63.5	61.6	77.3	77.6	78.8	79.1
	50	78.4	78.5	51.6	50.3	77.2	76.6	82.4	82.6	83.9	83.8
	75	84.9	84.9	70.6	69.8	82.7	83.0	86.5	86.5	87.8	88.0
Personnel expenses	25	6.5	6.6	13.1	13.1	7.7	7.8	5.7	5.9	4.8	4.8
	50	11.1	11.0	24.5	24.5	12.3	12.5	8.8	8.7	7.8	7.7
	75	19.1	19.6	35.6	35.9	20.1	21.0	12.2	12.1	11.3	11.4
Depreciation	25	0.5	0.5	0.6	0.7	0.5	0.5	0.4	0.5	0.4	0.4
	50	1.0	1.0	1.5	1.5	1.2	1.1	0.9	0.9	0.7	0.7
	75	1.9	1.9	3.0	2.9	2.0	2.0	1.5	1.6	1.3	1.3
Annual result	25	0.2	0.3	-0.2	0.2	0.3	0.4	0.2	0.2	0.3	0.2
	50	1.1	1.1	1.3	2.0	1.2	1.2	1.0	0.9	0.9	1.0
	75	2.5	2.7	4.4	5.0	2.6	2.7	2.0	2.0	2.1	2.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.0	5.0	4.6	4.8	5.2	5.0	5.3	5.2	4.6	4.8
	50	13.8	13.9	14.7	16.0	14.4	14.4	14.0	13.9	12.2	12.5
	75	26.2	26.2	33.8	32.3	27.8	28.0	24.1	23.4	22.9	22.9
Inventories	25	25.0	24.4	7.4	7.2	26.6	26.3	39.3	39.6	34.5	33.0
	50	46.9	47.2	23.5	24.3	48.1	46.8	52.6	54.2	47.8	49.9
	75	63.1	63.4	52.4	51.5	67.0	67.2	65.4	65.8	59.7	62.3
Equity	25	9.3	10.0	3.6	7.0	10.5	10.9	11.4	11.3	8.5	9.1
	50	22.7	23.5	23.6	25.6	23.8	25.8	22.8	22.5	19.3	19.4
	75	43.3	43.1	49.5	49.4	48.2	50.7	41.6	38.4	34.8	32.1
Short-term liabilities	25	31.2	31.2	22.2	21.7	27.4	26.4	42.2	45.2	43.5	46.2
	50	58.0	58.0	46.0	45.5	54.6	52.4	63.5	65.2	63.7	65.3
	75	78.6	77.7	75.1	72.7	77.4	75.1	79.7	80.0	79.2	79.1
Liabilities to banks	25	0.0	0.2	0.0	0.0	2.9	2.1	2.7	3.9	0.0	0.1
	50	23.9	23.9	11.6	12.1	24.4	22.9	30.5	32.2	26.3	26.5
	75	52.3	52.6	42.5	39.5	50.5	51.4	58.7	58.1	51.9	54.0
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.4	-0.2	0.3	0.4	0.5	0.4	0.4	0.4	0.4
	50	1.5	1.5	1.7	2.6	1.5	1.6	1.4	1.2	1.3	1.3
	75	3.4	3.5	5.4	6.1	3.7	3.8	2.8	2.6	2.7	2.6
Annual result and depreciation	25	1.2	1.3	1.2	1.7	1.4	1.5	1.3	1.2	1.1	1.1
	50	2.8	2.8	3.7	4.7	3.1	3.0	2.5	2.4	2.2	2.1
	75	5.1	5.3	7.9	9.1	5.6	5.7	4.0	3.9	3.8	3.6
Trade receivables	25	1.8	2.0	1.4	1.4	1.6	1.8	1.9	2.2	2.2	2.3
	50	3.6	3.7	3.8	4.1	3.4	3.4	3.6	3.8	3.9	3.8
	75	6.5	6.2	8.0	8.5	6.3	5.9	5.8	5.8	6.2	5.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.1	1.2	2.0	2.6	2.7	2.1	1.8	1.9	1.8
	50	4.4	4.4	5.5	6.6	4.6	4.8	4.0	3.8	3.7	3.8
	75	8.5	8.8	12.3	13.9	8.3	8.7	7.2	6.5	7.4	7.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.4	3.8	-0.4	1.5	3.6	3.9	4.5	4.4	3.9	3.9
	50	10.2	9.9	10.2	12.2	11.2	11.0	9.9	8.6	8.8	8.4
	75	24.2	24.4	28.7	35.7	28.7	28.6	22.2	19.1	18.2	17.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.3	97.2	82.7	91.7	105.7	109.6	103.1	93.5	85.7	82.7
	50	187.7	194.6	175.1	190.9	215.3	225.4	195.8	187.8	148.0	157.7
	75	462.5	489.2	487.6	500.0	528.6	632.5	447.0	425.4	346.5	317.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	28.4	28.5	33.7	41.0	27.0	27.0	25.9	25.5	30.5	29.3
	50	51.5	52.5	83.3	96.4	51.3	54.4	41.8	38.8	49.1	44.3
	75	116.9	121.8	198.4	227.8	132.3	145.5	82.2	76.7	81.2	88.4
		Percentage of cost of materials									
Trade payables	25	1.3	1.3	2.8	2.4	1.6	1.3	1.0	1.0	1.0	1.2
	50	4.7	4.7	7.3	6.8	5.0	5.0	3.4	3.2	3.3	3.5
	75	11.4	11.1	14.7	14.7	12.3	11.3	9.9	9.7	8.8	8.4

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							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.9	99.9	99.7	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.1	0.1	0.3	0.0	0.0	0.0	0.0
Interest and similar income	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Other income	0.9	0.9	2.1	2.1	1.1	1.3	1.0	0.9	0.9	0.9
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.1
Total income	101.0	101.0	102.1	102.1	101.1	101.3	101.0	100.9	100.9	100.9
Expenses										
Cost of materials	78.6	79.0	61.3	61.3	75.4	75.9	79.5	79.9	79.0	79.3
Personnel expenses	10.9	10.7	15.3	15.1	11.3	10.9	10.7	10.5	10.8	10.7
Depreciation	1.3	1.2	3.1	3.0	1.6	1.7	1.3	1.3	1.2	1.2
of which: Depreciation of tangible fixed assets	1.2	1.1	3.0	3.0	1.6	1.7	1.3	1.2	1.1	1.0
Interest and similar expenses	0.4	0.4	1.2	1.1	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	7.4	7.4	13.1	13.0	8.2	8.1	6.7	6.7	7.4	7.5
Total expenses before taxes on income	98.7	99.0	94.2	93.7	97.4	97.4	98.8	98.9	98.9	99.2
Annual result before taxes on income	2.2	2.0	8.0	8.4	3.7	3.9	2.2	2.0	2.0	1.7
Taxes on income	0.4	0.4	0.9	1.0	0.5	0.6	0.4	0.3	0.4	0.3
Annual result	1.8	1.7	7.0	7.4	3.2	3.3	1.9	1.7	1.6	1.4
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3
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	1.9	1.8	7.0	7.4	3.2	3.3	1.9	1.7	1.7	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.5	0.3
Tangible fixed assets	23.8	23.4	49.8	48.1	29.6	29.7	25.7	25.3	22.1	21.8
of which: Land and buildings	12.1	11.5	32.4	31.0	14.4	14.6	11.6	10.8	11.6	11.1
Inventories	43.4	43.9	25.5	26.8	43.5	43.6	47.3	48.6	42.6	42.8
of which: Finished goods and merchandise	42.4	43.0	23.3	24.5	41.6	42.3	46.3	47.7	41.7	42.0
Cash	4.4	4.9	8.2	7.9	7.1	7.2	4.7	4.5	3.9	4.8
Receivables	23.5	23.1	14.2	15.0	18.1	17.8	20.9	19.7	25.0	24.8
Short-term	22.5	22.2	14.0	14.8	17.8	17.5	20.1	19.0	23.8	23.8
of which:										
Trade receivables	11.7	11.5	8.0	8.4	9.5	9.7	11.4	10.7	12.1	11.9
Receivables from affiliated companies	6.2	6.4	2.5	2.8	4.4	3.8	3.8	3.5	7.3	7.7
Long-term	1.0	0.9	0.2	0.2	0.4	0.4	0.8	0.6	1.1	1.0
of which: Loans to affiliated companies	0.6	0.4	0.0	0.0	0.2	0.2	0.2	0.1	0.7	0.5
Securities	0.7	0.6	0.8	0.7	0.0	0.0	0.0	0.0	0.9	0.9
Other long-term equity investments	3.7	3.6	0.8	0.7	1.2	1.2	0.9	1.4	4.8	4.5
of which: Goodwill	0.3	0.4	0.5	0.4	0.2	0.3	0.2	0.7	0.4	0.4
Capital										
Equity	19.6	18.7	18.0	19.8	19.3	18.7	16.8	16.7	20.6	19.3
Liabilities										
Short-term	65.5	66.9	52.7	48.9	63.1	62.3	68.3	69.5	65.2	66.8
of which:										
Liabilities to banks	30.9	32.4	25.4	22.9	31.2	30.9	36.6	39.3	29.2	30.6
Trade payables	13.2	12.7	9.7	9.6	15.7	16.4	14.3	13.2	12.7	12.3
Liabilities to affiliated companies	15.9	15.4	4.7	4.1	9.0	8.3	11.9	11.0	18.1	17.7
Long-term	9.4	9.3	25.5	27.3	14.1	15.8	10.8	9.9	8.2	8.1
of which:										
Liabilities to banks	6.8	6.5	20.9	21.6	9.9	10.9	8.8	7.7	5.6	5.3
Liabilities to affiliated companies	2.0	2.1	1.1	1.4	2.3	2.5	1.3	1.4	2.1	2.3
Provisions	5.3	5.0	3.5	3.4	3.4	3.2	4.0	3.8	6.0	5.6
of which: Provisions for pensions	0.7	0.6	0.0	0.0	0.4	0.4	0.4	0.4	0.8	0.7
Other ratios	Percentage of sales									
Annual result before taxes on income	2.2	2.0	8.0	8.4	3.7	3.9	2.2	2.0	2.0	1.7
Annual result and depreciation	3.1	2.9	10.2	10.4	4.8	5.1	3.2	3.0	2.8	2.5
Trade receivables	4.6	4.6	4.2	4.3	3.9	4.0	4.4	4.2	4.7	4.8
Percentage of the balance sheet total										
Sales	255.9	249.3	192.6	195.7	245.6	240.3	261.7	256.4	256.4	249.0
Annual result and interest paid	5.8	5.2	15.8	16.7	9.7	9.8	6.2	5.6	5.1	4.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.4	9.5	26.5	28.3	16.1	16.4	10.6	9.7	9.5	8.4
Percentage of fixed assets										
Long-term equity and liabilities	102.9	101.5	85.2	95.9	108.0	111.1	101.1	97.5	103.5	102.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	42.0	41.4	43.5	47.8	39.4	39.6	36.3	33.9	44.0	44.0
Cash resources, short-term receivables and inventories	108.2	107.1	91.8	102.6	108.3	109.6	105.5	103.9	109.4	108.0
Percentage of cost of materials										
Trade payables	6.6	6.5	8.2	8.0	8.5	8.9	6.9	6.4	6.3	6.2
Memo item:										
Balance sheet total in € billion	9.39	10.23	0.13	0.14	0.65	0.70	2.03	2.24	6.58	7.15
Sales in € billion	24.04	25.51	0.25	0.27	1.60	1.68	5.31	5.75	16.87	17.81
Number of enterprises	1 008	1 008	285	285	330	330	244	244	149	149

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							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	64.1	64.1	38.3	37.6	68.1	66.8	76.2	76.3	74.0	74.1
	50	78.1	77.8	57.9	57.0	78.7	78.8	81.8	81.9	81.7	81.4
	75	85.2	85.0	77.7	77.8	87.0	86.8	85.9	85.7	86.0	85.7
Personnel expenses	25	5.2	5.2	3.0	3.3	3.4	3.3	6.1	6.1	7.5	7.3
	50	10.0	9.8	13.9	14.2	9.2	9.0	9.3	9.4	10.2	9.9
	75	17.1	17.4	24.2	25.1	16.8	17.5	12.9	13.0	13.7	13.5
Depreciation	25	0.6	0.6	0.8	0.8	0.5	0.5	0.6	0.6	0.5	0.5
	50	1.3	1.2	1.9	2.0	1.2	1.2	1.1	1.1	1.0	1.0
	75	2.2	2.3	3.6	3.7	2.2	2.3	1.7	1.7	1.5	1.5
Annual result	25	1.1	1.1	3.1	3.7	1.6	1.6	0.7	0.6	0.6	0.5
	50	2.6	2.6	7.4	7.0	2.8	2.9	1.5	1.3	1.1	1.2
	75	5.5	5.9	12.7	12.3	4.7	5.2	2.7	2.5	2.3	2.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.2	8.1	10.1	9.9	6.8	6.4	8.3	9.3	9.6	10.1
	50	23.5	22.8	30.4	31.3	23.7	23.6	20.0	20.2	21.2	18.5
	75	43.4	42.1	63.9	64.1	43.9	43.5	32.6	30.7	33.3	30.9
Inventories	25	22.8	23.2	5.6	5.9	26.8	26.6	38.9	40.0	34.5	33.9
	50	42.0	43.8	20.1	21.5	44.0	44.1	50.0	51.2	45.6	49.0
	75	59.7	60.9	48.3	49.9	66.5	65.7	60.5	62.9	56.6	57.9
Equity	25	4.1	4.4	0.0	2.1	4.4	4.6	3.7	3.9	7.2	6.7
	50	13.4	13.6	17.5	18.5	13.3	14.4	10.4	10.5	14.9	13.6
	75	29.9	29.1	41.7	42.6	30.2	27.9	23.5	24.4	24.0	22.7
Short-term liabilities	25	42.5	41.7	21.3	21.0	44.0	43.3	57.8	60.6	57.7	58.3
	50	67.9	68.1	49.7	45.5	68.2	68.4	76.1	76.7	69.9	72.1
	75	85.4	84.5	81.9	77.7	85.4	84.1	87.3	87.9	83.1	83.8
Liabilities to banks	25	14.9	14.2	4.7	7.4	15.1	14.4	17.6	21.5	24.5	25.4
	50	40.1	41.1	35.9	36.2	39.2	40.5	44.0	45.5	41.2	41.6
	75	63.4	64.8	65.1	66.0	64.4	65.8	63.5	65.5	57.3	58.6
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.3	3.5	4.2	1.8	1.8	0.9	0.7	0.7	0.7
	50	2.9	3.0	8.4	7.9	3.3	3.4	1.8	1.6	1.4	1.4
	75	6.2	6.8	14.4	14.1	5.5	6.1	3.2	3.1	2.6	2.4
Annual result and depreciation	25	2.4	2.4	5.7	6.3	2.8	3.1	1.8	1.6	1.5	1.5
	50	4.4	4.3	10.9	10.6	4.7	4.6	3.1	2.8	2.7	2.6
	75	8.2	8.9	19.6	18.3	7.1	7.8	4.4	4.3	4.3	3.7
Trade receivables	25	1.5	1.5	0.5	0.7	1.1	0.9	2.1	2.0	3.0	3.1
	50	3.2	3.1	2.3	2.8	2.7	2.4	3.6	3.4	4.4	4.3
	75	5.5	5.3	5.2	5.3	4.9	5.2	5.5	5.0	6.2	6.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.4	4.3	9.8	9.5	6.1	5.8	3.2	2.8	2.9	2.5
	50	9.0	8.4	20.5	22.3	10.7	10.1	5.7	5.1	4.6	4.3
	75	17.2	18.1	38.7	42.3	15.6	16.5	9.2	8.5	7.9	6.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.1	7.1	10.4	13.1	8.3	9.2	6.1	5.0	4.7	4.6
	50	14.0	14.0	29.5	31.1	15.7	17.0	10.0	9.3	9.6	8.7
	75	31.7	31.4	70.7	72.7	31.5	31.4	18.3	17.4	15.6	13.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	45.0	47.2	31.3	45.0	42.7	46.1	47.1	46.3	55.4	52.0
	50	96.4	94.5	98.5	102.8	107.8	110.4	90.5	82.3	89.7	80.6
	75	220.2	216.6	233.3	259.2	354.9	357.2	182.4	167.9	151.2	141.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	20.7	21.1	17.5	23.1	18.1	17.8	22.3	20.7	26.6	25.3
	50	38.1	35.3	52.5	53.4	35.0	32.1	34.1	30.6	35.7	34.8
	75	69.8	65.8	145.8	138.3	67.8	63.2	49.9	48.5	52.2	52.4
		Percentage of cost of materials									
Trade payables	25	1.5	1.6	1.6	1.9	1.5	1.7	1.5	1.5	1.4	1.3
	50	4.8	4.9	5.1	4.8	4.6	5.1	4.6	3.9	5.5	5.5
	75	11.6	11.3	13.8	13.9	12.1	12.1	11.2	10.0	8.6	9.2

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							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.7	99.4	99.7	99.7	99.9	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.3	0.6	0.3	0.3	0.1	0.0	0.0	0.0
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	1.6	1.8	2.7	2.3	1.8	1.8	1.4	1.4	1.6	1.8
of which: Income from long-term equity investments	0.4	0.5	0.1	0.1	0.1	0.1	0.2	0.2	0.4	0.6
Total income	101.7	101.9	102.9	102.5	101.9	101.9	101.5	101.5	101.8	102.0
Expenses	Percentage of gross revenue									
Cost of materials	84.6	84.2	58.6	58.7	70.3	69.8	75.9	75.7	86.2	85.8
Personnel expenses	5.7	5.8	19.6	19.4	14.3	14.6	10.7	10.9	4.8	4.9
Depreciation	0.8	0.8	2.0	1.9	1.5	1.4	1.2	1.2	0.7	0.8
of which: Depreciation of tangible fixed assets	0.7	0.7	1.9	1.8	1.3	1.3	1.0	1.0	0.6	0.7
Interest and similar expenses	0.4	0.3	0.7	0.7	0.5	0.5	0.4	0.4	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	7.5	7.8	16.9	16.3	11.5	11.7	9.6	9.8	7.1	7.4
Total expenses before taxes on income	99.1	99.0	98.0	97.1	98.1	98.1	97.8	98.1	99.2	99.2
Annual result before taxes on income	2.7	2.9	4.9	5.4	3.8	3.8	3.7	3.4	2.5	2.8
Taxes on income	0.6	0.5	1.1	1.2	1.0	1.0	0.9	0.9	0.5	0.5
Annual result	2.1	2.3	3.8	4.2	2.8	2.8	2.7	2.6	2.0	2.3
Profit and loss transfers (parent company)	0.5	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.2
Profit and loss transfers (subsidiary)	0.9	0.8	0.1	0.1	0.2	0.2	0.4	0.4	1.0	0.8
Profit for the year	1.7	1.7	3.7	4.1	2.6	2.7	2.4	2.2	1.6	1.6
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.6	0.9	0.8	0.7	0.7	0.7	0.7	1.4	1.7
Tangible fixed assets	10.5	10.8	17.5	17.2	16.1	16.2	14.1	14.6	9.8	10.1
of which: Land and buildings	5.8	5.9	6.6	6.3	7.2	7.1	6.7	6.9	5.6	5.7
Inventories	20.1	20.1	26.2	28.1	32.5	33.1	31.4	31.4	18.2	18.1
of which: Finished goods and merchandise	16.6	16.6	21.8	22.1	26.9	27.1	27.8	27.7	14.8	14.8
Cash	6.5	6.5	16.1	16.0	13.7	13.7	10.7	10.7	5.7	5.7
Receivables	43.1	43.6	34.8	33.9	33.3	32.4	38.1	37.7	44.1	44.8
Short-term	41.5	41.9	33.8	33.1	32.2	31.3	36.8	36.3	42.5	43.0
of which:										
Trade receivables	17.0	16.5	17.9	16.8	19.7	18.7	21.1	19.7	16.4	16.0
Receivables from affiliated companies	20.4	21.2	8.6	9.0	7.2	7.5	10.9	11.6	22.1	22.9
Long-term	1.6	1.7	1.0	0.8	1.1	1.1	1.3	1.4	1.6	1.8
of which: Loans to affiliated companies	1.3	1.4	0.6	0.5	0.4	0.5	0.7	0.8	1.4	1.5
Securities	2.5	1.8	0.7	0.4	0.8	0.8	0.9	0.8	2.8	1.9
Other long-term equity investments	15.6	15.3	3.0	2.7	2.5	2.5	3.7	3.7	17.6	17.2
of which: Goodwill	0.3	0.3	0.7	0.6	0.4	0.3	0.4	0.5	0.3	0.3
Capital	Percentage of the balance sheet total									
Equity	35.0	35.5	30.0	32.6	37.8	38.5	38.1	39.2	34.5	34.9
Liabilities	53.6	52.9	62.2	59.7	54.7	54.2	52.8	51.6	53.6	53.1
Short-term	46.3	45.3	48.3	46.7	43.9	43.3	44.9	43.4	46.6	45.6
of which:										
Liabilities to banks	5.3	5.2	10.0	9.0	9.3	9.4	9.8	9.6	4.6	4.5
Trade payables	13.2	13.0	16.7	16.1	14.7	13.9	12.9	12.1	13.2	13.1
Liabilities to affiliated companies	21.7	20.7	9.4	8.6	10.8	10.7	15.7	15.4	22.9	21.8
Long-term	7.2	7.7	13.9	13.0	10.8	10.8	7.9	8.1	7.0	7.5
of which:										
Liabilities to banks	4.2	4.4	7.6	7.6	6.7	6.7	4.8	5.1	4.1	4.2
Liabilities to affiliated companies	1.9	2.0	3.9	3.0	2.6	2.6	2.4	2.4	1.8	2.0
Provisions	10.7	10.6	7.6	7.4	7.3	7.1	8.9	8.9	11.0	10.9
of which: Provisions for pensions	3.2	3.3	2.2	2.3	2.2	2.2	2.8	3.0	3.3	3.4
Other ratios	Percentage of sales									
Annual result before taxes on income	2.7	2.9	4.9	5.4	3.8	3.8	3.7	3.4	2.5	2.8
Annual result and depreciation	2.9	3.2	5.8	6.1	4.2	4.3	3.9	3.7	2.8	3.1
Trade receivables	6.9	6.7	9.3	8.7	8.9	8.6	8.7	8.2	6.6	6.5
	Percentage of the balance sheet total									
Sales	246.4	246.3	192.0	192.7	222.0	217.4	243.2	242.0	247.8	248.0
Annual result and interest paid	6.1	6.5	8.7	9.4	7.3	7.3	7.7	7.2	5.9	6.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.4	13.5	20.7	23.0	19.4	19.5	18.5	18.1	11.5	12.8
	Percentage of fixed assets									
Long-term equity and liabilities	148.1	152.4	201.2	219.9	244.8	245.3	240.4	242.0	138.4	142.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	104.9	107.8	103.9	105.7	105.4	104.7	106.8	109.2	104.7	107.7
Cash resources, short-term receivables and inventories	148.3	152.1	158.1	166.0	179.5	181.0	176.8	181.4	143.8	147.5
	Percentage of cost of materials									
Trade payables	6.3	6.3	14.8	14.1	9.4	9.1	7.0	6.6	6.2	6.1
Memo item:										
Balance sheet total in € billion	319.61	327.29	0.91	1.00	8.29	8.69	36.39	37.32	274.02	280.27
Sales in € billion	787.65	806.12	1.76	1.93	18.40	18.90	88.49	90.32	679.01	694.97
Number of enterprises	11 593	11 593	1 981	1 981	3 474	3 474	3 794	3 794	2 344	2 344

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	62.9	62.6	41.1	40.1	60.7	60.6	68.6	68.1	73.8	73.8
	50	75.0	74.7	59.8	59.7	72.2	72.3	77.0	76.8	83.8	83.7
	75	85.1	84.8	74.1	73.3	81.5	81.0	85.7	85.8	92.7	92.6
Personnel expenses	25	4.9	5.0	7.3	7.4	7.2	7.4	5.1	5.2	2.2	2.3
	50	10.6	10.8	16.4	16.8	12.9	13.2	9.8	10.0	5.8	5.9
	75	17.3	17.7	28.0	27.4	19.8	20.3	14.8	15.2	11.2	11.4
Depreciation	25	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.1	0.1
	50	0.7	0.7	1.0	1.0	0.8	0.8	0.7	0.7	0.5	0.5
	75	1.6	1.6	2.6	2.5	1.7	1.7	1.4	1.4	1.2	1.2
Annual result	25	0.5	0.5	0.0	0.6	0.5	0.5	0.7	0.6	0.4	0.4
	50	1.9	1.9	2.4	3.0	2.0	2.0	1.9	1.8	1.5	1.4
	75	4.4	4.3	7.8	7.9	4.5	4.4	3.9	3.8	3.4	3.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.5	1.5	0.9	1.0	1.9	1.8	1.9	2.0	1.1	0.9
	50	6.6	6.8	6.1	6.0	6.8	7.1	7.0	7.2	6.0	6.1
	75	19.7	19.9	19.6	18.9	20.1	20.5	20.0	20.1	19.1	19.4
Inventories	25	8.7	8.7	0.9	1.5	10.0	10.2	12.7	12.7	7.9	8.0
	50	27.0	27.1	18.8	19.4	28.8	29.3	30.5	30.1	23.4	23.0
	75	46.6	46.9	44.4	45.1	49.8	49.9	47.8	47.9	41.2	41.2
Equity	25	13.7	15.2	3.3	6.7	13.6	15.1	18.1	18.9	14.8	15.7
	50	31.7	33.0	25.1	27.3	31.6	33.1	34.5	35.8	31.0	31.4
	75	52.7	54.8	53.8	56.7	54.2	56.1	54.3	56.6	47.4	49.3
Short-term liabilities	25	26.2	24.7	21.1	20.1	24.3	22.3	27.2	25.3	31.5	31.0
	50	47.5	45.7	47.7	45.6	45.6	43.9	46.9	45.0	50.3	49.0
	75	69.7	67.7	78.1	74.3	69.5	68.0	66.2	65.3	69.4	67.9
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	3.6	3.5	2.5	2.7	5.7	6.0	5.5	4.9	0.0	0.0
	75	24.4	24.4	25.0	25.0	26.4	26.6	25.7	25.7	18.0	17.2
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.7	0.1	0.7	0.7	0.7	0.9	0.8	0.6	0.6
	50	2.5	2.5	3.1	3.8	2.7	2.6	2.5	2.4	2.0	1.8
	75	5.7	5.6	9.1	9.7	5.8	5.7	5.2	4.9	4.3	4.0
Annual result and depreciation	25	1.5	1.5	1.1	1.8	1.7	1.7	1.7	1.6	1.2	1.1
	50	3.6	3.6	5.0	5.6	3.9	4.0	3.6	3.4	2.7	2.6
	75	7.3	7.1	11.5	11.9	7.6	7.5	6.6	6.4	5.3	5.1
Trade receivables	25	4.0	3.6	2.5	2.5	4.0	3.6	4.4	4.1	4.0	3.7
	50	6.9	6.4	6.1	5.8	6.9	6.4	7.1	6.7	7.0	6.6
	75	11.1	10.6	11.8	11.2	11.3	10.9	10.9	10.2	10.8	10.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.6	1.3	2.5	2.7	2.6	3.2	2.9	2.5	2.3
	50	6.5	6.4	6.9	8.2	6.6	6.5	6.6	6.4	5.8	5.3
	75	12.9	12.6	18.2	18.8	13.0	12.8	12.3	11.7	10.9	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.1	4.1	-7.3	-1.2	3.3	3.0	6.1	5.4	5.8	5.4
	50	14.6	14.6	10.9	13.3	14.1	14.2	16.8	16.4	13.9	13.6
	75	37.0	37.0	40.5	43.3	39.6	38.8	38.6	37.6	30.6	30.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	129.2	135.1	90.0	107.1	138.8	143.6	146.8	151.5	123.0	124.6
	50	300.0	316.3	255.7	300.0	336.6	354.8	324.0	332.8	246.3	253.2
	75	955.8	976.3	1 000.0	1 088.2	1 016.4	1 053.5	941.5	951.1	829.0	835.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.2	60.4	50.5	55.0	58.1	56.7	61.3	62.1	67.6	67.8
	50	104.7	107.3	106.7	114.0	105.0	105.3	104.1	107.6	103.9	105.2
	75	194.6	203.3	256.4	269.3	203.4	213.9	187.1	194.6	164.8	168.2
		Percentage of cost of materials									
Trade payables	25	2.6	2.3	3.3	3.1	3.0	2.8	2.5	2.2	1.8	1.6
	50	6.0	5.5	9.2	8.8	6.9	6.3	5.3	5.0	4.6	4.3
	75	11.4	10.9	23.4	21.5	13.0	12.6	9.4	9.1	8.0	7.5

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							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.0	99.9	99.5	99.4	99.7	99.6	99.9	100.0	100.0	99.9
Change in finished goods	0.0	0.1	0.5	0.6	0.3	0.4	0.1	0.0	0.0	0.1
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	1.8	2.0	2.8	2.2	1.7	1.8	1.5	1.5	1.9	2.1
of which: Income from long-term equity investments	0.4	0.6	0.1	0.1	0.1	0.1	0.2	0.2	0.5	0.7
Total income	102.0	102.2	102.9	102.4	101.8	101.9	101.6	101.6	102.0	102.3
Expenses	Percentage of gross revenue									
Cost of materials	83.9	83.4	58.6	59.0	70.1	69.6	75.8	75.5	85.4	84.9
Personnel expenses	5.9	6.0	21.0	20.6	14.8	15.1	10.8	11.0	5.0	5.1
Depreciation	0.8	0.9	1.8	1.7	1.4	1.4	1.1	1.1	0.7	0.8
of which: Depreciation of tangible fixed assets	0.7	0.7	1.7	1.6	1.3	1.3	1.0	1.0	0.6	0.7
Interest and similar expenses	0.4	0.3	0.7	0.6	0.5	0.5	0.4	0.4	0.4	0.3
Operating taxes	0.1	0.1	0.1	0.2	0.1	0.1	0.0	0.0	0.1	0.1
Other expenses	8.1	8.5	17.1	16.3	11.6	11.7	9.9	10.1	7.7	8.2
Total expenses before taxes on income	99.2	99.1	99.3	98.4	98.4	98.4	98.0	98.2	99.4	99.3
Annual result before taxes on income	2.8	3.1	3.6	4.0	3.4	3.6	3.6	3.4	2.7	3.0
Taxes on income	0.6	0.6	1.1	1.2	1.1	1.1	1.0	1.0	0.6	0.6
Annual result	2.2	2.5	2.5	2.8	2.4	2.5	2.6	2.5	2.1	2.5
Profit and loss transfers (parent company)	0.6	0.2	0.0	0.0	0.1	0.0	0.0	0.1	0.7	0.2
Profit and loss transfers (subsidiary)	1.2	1.0	0.2	0.1	0.2	0.2	0.5	0.5	1.3	1.1
Profit for the year	1.6	1.6	2.4	2.8	2.2	2.3	2.1	2.0	1.5	1.6
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.8	1.0	0.8	0.7	0.7	0.7	0.8	1.6	2.0
Tangible fixed assets	8.2	8.4	14.4	14.2	14.7	14.7	12.7	13.1	7.5	7.6
of which: Land and buildings	4.0	4.1	4.9	4.7	6.2	6.1	5.6	5.7	3.7	3.8
Inventories	20.0	20.1	26.9	28.9	32.1	32.9	30.9	30.9	18.3	18.3
of which: Finished goods and merchandise	16.0	16.2	22.0	22.1	26.1	26.5	27.1	27.0	14.3	14.5
Cash	6.7	6.8	16.6	16.8	14.5	14.5	11.3	11.2	5.9	6.0
Receivables	44.3	44.7	36.7	35.5	34.3	33.5	39.4	39.1	45.2	45.8
Short-term	42.6	43.6	35.5	34.6	33.2	32.3	38.1	37.6	43.5	44.7
of which:										
Trade receivables	17.1	16.8	18.9	17.6	20.1	19.0	21.0	19.8	16.5	16.4
Receivables from affiliated companies	22.2	23.0	8.8	9.2	7.5	8.0	12.2	13.0	23.9	24.8
Long-term	1.6	1.2	1.2	0.9	1.1	1.1	1.3	1.5	1.7	1.2
of which: Loans to affiliated companies	1.3	0.9	0.8	0.6	0.4	0.5	0.7	0.9	1.4	0.9
Securities	3.0	2.1	0.8	0.5	0.9	0.8	0.7	0.7	3.4	2.4
Other long-term equity investments	15.8	15.5	2.9	2.6	2.4	2.4	3.9	3.8	17.7	17.5
of which: Goodwill	0.4	0.3	0.7	0.6	0.4	0.4	0.5	0.5	0.3	0.3
Capital	Percentage of the balance sheet total									
Equity	36.0	36.8	33.0	35.3	41.3	41.9	41.5	42.7	35.2	35.9
Liabilities	51.2	50.1	58.7	56.5	50.5	50.1	48.2	47.0	51.5	50.5
Short-term	45.2	43.8	46.7	45.2	40.5	40.0	41.2	39.8	45.8	44.5
of which:										
Liabilities to banks	4.6	4.6	8.7	7.5	8.2	8.4	8.7	8.4	4.0	4.0
Trade payables	11.8	11.5	16.7	16.4	14.8	13.9	12.8	12.1	11.6	11.4
Liabilities to affiliated companies	22.6	21.4	8.6	7.8	8.2	8.0	13.0	12.8	24.3	22.9
Long-term	6.0	6.3	12.0	11.3	10.0	10.1	7.0	7.2	5.7	6.1
of which:										
Liabilities to banks	3.0	3.0	5.9	6.0	5.9	5.9	4.2	4.5	2.7	2.7
Liabilities to affiliated companies	1.8	1.9	3.8	3.0	2.6	2.7	2.2	2.1	1.7	1.9
Provisions	11.9	11.9	8.0	7.9	8.0	7.9	9.9	10.0	12.2	12.2
of which: Provisions for pensions	3.7	3.9	2.7	2.8	2.7	2.7	3.3	3.5	3.8	3.9
Other ratios	Percentage of sales									
Annual result before taxes on income	2.8	3.1	3.6	4.0	3.4	3.6	3.6	3.4	2.7	3.1
Annual result and depreciation	3.0	3.3	4.4	4.6	3.8	3.9	3.7	3.6	2.9	3.3
Trade receivables	7.4	7.3	9.9	9.1	9.1	8.8	9.0	8.5	7.2	7.1
	Percentage of the balance sheet total									
Sales	230.5	230.8	191.1	192.9	219.7	215.2	234.4	233.4	230.5	231.0
Annual result and interest paid	5.9	6.5	6.1	6.7	6.3	6.5	7.0	6.6	5.7	6.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.0	13.6	16.6	18.4	18.8	19.4	18.4	18.3	11.2	13.0
	Percentage of fixed assets									
Long-term equity and liabilities	156.2	165.2	238.1	262.0	279.6	281.9	272.2	274.2	144.7	153.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	110.6	115.9	111.9	114.1	118.7	118.2	120.4	123.5	109.3	114.9
Cash resources, short-term receivables and inventories	155.0	161.7	169.5	177.9	197.9	200.5	195.4	201.2	149.2	156.0
	Percentage of cost of materials									
Trade payables	6.1	6.0	14.9	14.3	9.6	9.2	7.2	6.8	5.9	5.8
Memo item:										
Balance sheet total in € billion	253.93	258.66	0.72	0.80	6.34	6.67	27.82	28.63	219.05	222.57
Sales in € billion	585.31	596.88	1.37	1.53	13.92	14.36	65.20	66.80	504.81	514.19
Number of enterprises	8 799	8 799	1 561	1 561	2 667	2 667	2 815	2 815	1 756	1 756

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	62.1	61.9	42.0	41.1	60.2	60.1	68.0	67.5	73.8	73.8
	50	74.9	74.6	60.5	60.3	72.2	72.1	77.1	76.9	84.4	84.3
	75	85.5	85.3	74.5	73.4	81.7	81.3	86.4	86.4	92.9	92.6
Personnel expenses	25	5.0	5.1	8.8	8.8	7.5	7.7	4.9	5.1	2.2	2.3
	50	10.7	11.0	18.0	18.6	13.3	13.6	9.7	9.9	5.5	5.6
	75	18.1	18.5	29.4	28.8	20.6	20.9	14.9	15.4	10.7	10.8
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	0.9	0.8	0.8	0.6	0.7	0.4	0.4
	75	1.5	1.5	2.3	2.3	1.6	1.6	1.3	1.3	1.1	1.1
Annual result	25	0.4	0.4	-0.4	0.3	0.4	0.4	0.6	0.5	0.3	0.3
	50	1.6	1.6	1.7	2.2	1.7	1.6	1.8	1.6	1.4	1.2
	75	3.9	3.9	5.6	5.9	3.9	3.8	3.7	3.6	3.1	3.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.2	1.2	0.8	0.9	1.6	1.5	1.6	1.6	0.8	0.8
	50	5.4	5.6	5.2	5.0	5.6	6.0	5.8	6.0	4.8	4.5
	75	17.1	17.0	16.8	16.5	17.2	17.1	17.3	17.2	17.1	17.0
Inventories	25	8.4	8.4	0.9	1.7	10.0	10.2	12.7	12.5	7.2	7.0
	50	26.7	26.9	20.2	20.3	28.5	28.7	30.4	29.9	22.9	22.5
	75	47.1	47.3	45.4	46.5	49.5	49.9	48.5	48.2	40.8	41.0
Equity	25	16.5	18.4	5.4	9.3	16.7	18.4	21.9	23.1	16.5	17.8
	50	35.0	36.6	27.8	29.5	35.2	37.1	38.2	39.8	32.9	34.0
	75	56.1	58.1	56.1	58.3	57.1	58.9	58.3	60.3	50.9	52.5
Short-term liabilities	25	23.6	22.2	20.6	19.3	21.7	19.7	24.0	22.3	27.4	27.7
	50	43.8	41.7	46.5	43.6	42.1	40.2	42.3	40.0	47.0	45.4
	75	66.2	64.5	75.6	71.7	66.0	64.3	63.0	61.1	66.4	64.9
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	1.6	0.7	1.2	4.0	4.1	3.0	2.8	0.0	0.0
	75	21.1	20.8	20.9	20.6	23.4	23.9	22.5	22.0	14.7	13.9
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.6	-0.4	0.4	0.5	0.6	0.8	0.7	0.5	0.5
	50	2.2	2.2	2.2	2.9	2.3	2.2	2.4	2.3	1.9	1.7
	75	5.2	5.2	7.1	7.6	5.3	5.3	5.1	4.9	4.1	3.8
Annual result and depreciation	25	1.3	1.3	0.7	1.4	1.4	1.5	1.5	1.4	1.1	1.0
	50	3.2	3.3	3.9	4.6	3.5	3.6	3.4	3.3	2.6	2.5
	75	6.7	6.7	9.2	9.3	7.0	6.9	6.5	6.3	5.1	4.9
Trade receivables	25	4.1	3.7	2.8	2.8	4.2	3.7	4.4	4.1	4.1	3.8
	50	7.1	6.6	6.4	6.0	7.1	6.5	7.3	6.9	7.3	7.0
	75	11.7	11.1	12.5	11.7	11.6	11.2	11.5	10.7	11.8	11.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.3	0.6	1.9	2.4	2.3	2.8	2.6	2.1	2.0
	50	5.7	5.6	5.6	6.6	5.9	5.7	6.0	5.7	5.3	4.7
	75	11.2	11.2	13.9	14.0	10.9	11.0	11.3	10.7	10.0	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.8	2.8	-11.5	-5.7	1.8	1.6	5.1	4.3	4.8	4.6
	50	13.0	13.3	8.2	10.3	12.2	12.6	16.0	15.6	13.1	12.5
	75	34.9	35.3	32.6	34.4	36.0	36.9	39.7	39.4	30.0	29.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	156.3	163.1	105.0	126.6	172.9	178.2	180.0	181.5	143.1	143.2
	50	368.0	386.1	308.4	359.3	405.8	430.0	398.8	411.9	300.2	303.7
	75	1 171.2	1 195.9	1 203.7	1 286.8	1 219.2	1 273.5	1 146.3	1 159.6	1 088.3	1 038.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	66.0	66.9	55.1	59.1	64.0	63.7	68.6	70.1	75.1	74.5
	50	115.4	119.7	113.1	121.1	115.8	119.6	116.5	121.6	114.6	116.2
	75	218.1	229.7	276.8	293.8	227.1	243.5	212.1	225.6	183.5	192.3
		Percentage of cost of materials									
Trade payables	25	2.5	2.3	3.3	3.1	3.1	2.8	2.5	2.2	1.5	1.4
	50	6.1	5.5	9.2	8.7	7.0	6.4	5.4	5.0	4.2	3.9
	75	11.8	11.3	23.4	21.5	13.3	13.0	9.9	9.5	8.0	7.5

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							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Cylindered sample 2018/2019										
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.1	99.8	99.8	100.0	99.9	100.0	100.0	100.0
Change in finished goods	0.0	0.0	-0.1	0.2	0.2	0.0	0.1	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	0.9	0.9	2.6	2.7	1.9	1.8	1.1	1.1	0.9	0.9
of which: Income from long-term equity investments	0.3	0.3	0.2	0.3	0.2	0.1	0.1	0.2	0.3	0.3
Total income	101.0	101.0	102.7	102.8	102.0	101.9	101.2	101.2	101.0	101.0
Expenses	Percentage of gross revenue									
Cost of materials	86.7	86.7	58.7	57.4	71.0	70.5	76.2	76.1	88.6	88.6
Personnel expenses	5.2	5.3	14.3	14.6	12.9	13.2	10.4	10.7	4.3	4.4
Depreciation	0.8	0.8	2.7	2.8	1.6	1.5	1.3	1.2	0.7	0.7
of which: Depreciation of tangible fixed assets	0.7	0.7	2.6	2.6	1.4	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	5.7	5.7	16.4	16.3	11.0	11.4	8.9	9.1	5.1	5.1
Total expenses before taxes on income	98.7	98.8	93.0	92.2	97.2	97.3	97.4	97.7	98.9	99.0
Annual result before taxes on income	2.4	2.2	9.7	10.7	4.8	4.6	3.8	3.5	2.1	2.0
Taxes on income	0.3	0.3	1.3	1.3	0.8	0.7	0.6	0.6	0.3	0.3
Annual result	2.0	1.9	8.4	9.4	4.0	3.8	3.2	2.9	1.8	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)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Profit for the year	2.0	2.0	8.4	9.4	4.0	3.8	3.2	2.9	1.8	1.8
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.6	0.5	0.5	0.6	0.8	0.7	0.7	0.5	0.5
Tangible fixed assets	19.3	19.6	29.1	28.9	20.7	21.2	18.7	19.5	19.3	19.5
of which: Land and buildings	12.7	12.6	13.0	12.7	10.4	10.5	10.0	10.6	13.2	12.9
Inventories	20.3	20.0	23.6	25.3	33.8	33.7	32.9	32.9	17.9	17.6
of which: Finished goods and merchandise	18.9	18.1	21.0	22.0	29.7	29.2	29.9	29.9	16.8	16.0
Cash	5.7	5.6	14.5	13.0	11.2	11.3	8.7	9.0	5.0	4.8
Receivables	38.6	39.3	27.8	27.8	29.9	28.9	34.0	32.9	39.6	40.6
Short-term	37.2	35.5	27.7	27.7	28.9	27.9	32.9	31.9	38.2	36.4
of which:										
Trade receivables	16.8	15.5	14.4	13.8	18.5	17.7	21.3	19.6	16.0	14.8
Receivables from affiliated companies	13.4	14.1	7.9	8.3	6.2	5.9	6.6	7.2	14.8	15.5
Long-term	1.3	3.7	0.1	0.1	1.0	1.0	1.1	1.0	1.4	4.2
of which: Loans to affiliated companies	1.1	3.5	0.1	0.1	0.3	0.4	0.7	0.7	1.2	4.0
Securities	0.5	0.4	0.2	0.3	0.6	0.6	1.5	1.3	0.4	0.2
Other long-term equity investments	14.8	14.3	3.6	3.5	2.7	2.9	3.2	3.4	17.0	16.4
of which: Goodwill	0.2	0.2	0.8	0.7	0.3	0.2	0.2	0.2	0.2	0.2
Capital	Percentage of the balance sheet total									
Equity	31.0	30.6	18.7	22.5	26.6	27.3	26.7	27.8	31.9	31.2
Liabilities	62.8	63.4	75.0	71.8	68.2	67.8	67.5	66.6	61.8	62.8
Short-term	50.7	50.7	54.1	52.4	54.7	54.5	56.8	55.4	49.6	49.8
of which:										
Liabilities to banks	7.9	7.6	14.9	14.7	12.8	12.5	13.5	13.3	6.9	6.6
Trade payables	18.5	18.4	16.5	14.8	14.4	13.9	13.2	12.2	19.5	19.5
Liabilities to affiliated companies	18.4	18.4	12.5	11.8	19.2	19.5	24.2	23.8	17.4	17.6
Long-term	12.1	12.8	20.9	19.4	13.4	13.3	10.7	11.2	12.2	13.0
of which:										
Liabilities to banks	9.1	9.7	13.9	13.7	9.1	9.4	6.7	7.1	9.4	10.1
Liabilities to affiliated companies	2.3	2.4	4.3	3.0	2.7	2.3	3.1	3.2	2.2	2.2
Provisions	6.0	5.8	6.1	5.5	4.9	4.6	5.7	5.5	6.1	5.8
of which: Provisions for pensions	1.2	1.2	0.2	0.2	0.6	0.6	1.2	1.2	1.2	1.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.2	9.7	10.7	4.8	4.6	3.8	3.5	2.1	2.0
Annual result and depreciation	2.8	2.7	11.1	12.2	5.7	5.4	4.5	4.2	2.5	2.4
Trade receivables	5.5	5.1	7.4	7.2	8.0	7.9	7.8	7.2	5.1	4.7
Percentage of the balance sheet total										
Sales	308.1	304.9	195.2	192.0	229.4	224.8	271.8	270.6	316.9	313.3
Annual result and interest paid	7.2	6.7	18.2	19.8	10.5	9.9	10.0	9.2	6.6	6.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	13.8	12.9	32.3	36.2	20.9	19.6	18.8	17.8	12.7	11.9
Percentage of fixed assets										
Long-term equity and liabilities	122.7	116.3	119.6	127.5	159.4	156.3	159.1	159.9	118.2	111.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	85.4	81.6	78.2	78.1	73.4	72.1	74.8	75.2	87.8	83.0
Cash resources, short-term receivables and inventories	125.4	121.1	121.9	126.4	135.2	133.9	132.8	134.7	123.7	118.4
Percentage of cost of materials										
Trade payables	6.9	7.0	14.4	13.4	8.8	8.8	6.4	5.9	6.9	7.0
Memo item:										
Balance sheet total in € billion	65.68	68.63	0.20	0.21	1.95	2.02	8.57	8.69	54.97	57.71
Sales in € billion	202.34	209.24	0.38	0.40	4.48	4.54	23.28	23.52	174.20	180.78
Number of enterprises	2 794	2 794	420	420	807	807	979	979	588	588

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							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
...	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	65.1	64.7	36.3	36.0	62.7	61.5	69.6	69.9	73.8	73.7
	50	75.3	75.0	57.3	56.5	72.8	72.9	76.6	76.5	81.7	81.4
	75	83.6	83.4	72.3	72.2	81.2	80.2	83.7	84.1	91.8	92.1
Personnel expenses	25	4.5	4.8	2.9	3.0	6.6	6.7	5.6	5.6	2.3	2.3
	50	10.0	10.3	10.9	10.8	11.6	12.0	10.0	10.2	6.9	7.2
	75	15.2	15.6	20.5	21.6	17.5	18.0	14.4	14.8	11.9	12.3
Depreciation	25	0.4	0.4	0.6	0.5	0.5	0.5	0.4	0.4	0.2	0.2
	50	0.9	0.9	1.5	1.5	1.0	1.0	0.9	0.9	0.7	0.7
	75	1.7	1.7	3.7	3.7	1.9	1.9	1.5	1.5	1.3	1.3
Annual result	25	1.0	0.9	2.4	2.9	1.4	1.2	1.0	0.9	0.7	0.6
	50	2.8	2.7	7.7	8.5	3.3	3.2	2.3	2.2	1.8	1.8
	75	6.1	5.9	16.8	16.3	6.5	6.0	4.4	4.1	4.0	3.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.3	3.3	2.1	2.0	3.5	3.3	3.9	3.8	3.3	3.0
	50	11.9	12.1	10.7	9.6	12.7	12.4	12.7	12.8	10.2	10.6
	75	28.5	29.1	37.0	35.7	29.6	30.3	28.1	29.2	25.4	25.6
Inventories	25	9.3	9.8	1.1	0.6	9.9	10.1	12.7	13.6	10.3	11.2
	50	27.5	27.9	14.9	14.1	30.4	31.6	30.5	30.3	24.8	24.2
	75	45.8	46.0	37.7	39.3	50.9	50.3	46.6	47.1	42.1	42.3
Equity	25	7.5	8.4	-0.2	0.5	6.8	7.5	10.1	10.6	10.5	11.3
	50	21.9	22.7	13.7	17.3	20.0	20.3	23.7	24.8	24.3	25.1
	75	40.3	42.0	41.7	47.3	40.2	43.5	40.4	42.5	39.1	39.8
Short-term liabilities	25	37.5	36.1	24.5	23.9	35.3	34.0	40.6	38.5	43.2	42.2
	50	57.5	56.5	52.2	53.0	58.2	57.0	57.3	55.7	58.5	58.1
	75	77.4	76.2	86.3	83.5	78.4	79.0	75.1	73.2	77.2	75.0
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	12.3	11.7	13.2	13.2	13.4	13.7	12.8	12.6	7.4	6.5
	75	33.7	33.7	42.3	43.9	36.8	36.4	33.4	32.9	26.1	24.7
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.2	2.7	3.3	1.7	1.5	1.3	1.0	0.8	0.7
	50	3.4	3.2	8.7	9.6	3.9	3.8	2.8	2.7	2.2	2.1
	75	7.1	6.9	18.4	18.5	7.5	6.9	5.2	4.9	4.7	4.7
Annual result and depreciation	25	2.2	2.2	5.0	5.1	3.0	2.7	2.2	2.0	1.4	1.4
	50	4.6	4.5	10.9	11.9	5.3	5.3	4.0	3.8	3.1	2.9
	75	8.8	8.6	22.6	21.2	9.2	8.9	7.0	6.5	6.1	6.0
Trade receivables	25	3.7	3.4	1.9	1.7	3.7	3.3	4.5	4.0	3.6	3.4
	50	6.3	5.9	4.8	4.6	6.3	6.0	6.7	6.2	6.2	5.6
	75	9.6	9.0	9.5	9.0	9.8	9.6	9.8	8.9	9.0	8.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.6	4.4	6.1	7.3	4.9	4.8	4.6	3.9	3.7	3.5
	50	9.6	9.4	19.4	20.5	10.5	10.0	8.8	8.5	7.4	7.1
	75	19.6	18.9	43.0	45.4	21.6	20.3	15.7	14.9	12.9	13.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.3	8.0	4.5	7.7	8.8	7.4	8.9	8.4	8.2	8.0
	50	19.0	18.9	28.3	27.1	20.3	19.4	18.2	17.9	15.4	15.5
	75	42.9	40.6	76.3	88.7	48.1	43.6	36.8	34.8	32.2	33.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.8	90.3	44.9	57.1	86.7	87.8	98.1	95.5	95.3	94.3
	50	171.7	175.3	147.9	140.7	186.2	180.3	178.1	182.7	158.6	166.4
	75	458.9	471.5	525.0	542.4	491.7	490.9	467.4	460.0	377.5	388.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.3	48.5	39.4	37.3	44.0	43.7	49.0	48.7	59.3	56.8
	50	79.1	78.4	91.2	89.2	75.5	71.7	77.7	78.6	81.2	84.0
	75	122.0	128.6	173.7	180.8	126.0	137.5	118.8	121.4	111.6	115.4
		Percentage of cost of materials									
Trade payables	25	2.8	2.5	3.3	3.0	2.7	2.7	2.8	2.3	2.9	2.6
	50	5.8	5.6	9.3	9.2	6.4	6.1	5.2	4.8	5.3	5.2
	75	10.1	9.8	23.6	21.6	12.1	11.7	8.3	8.1	7.9	7.6

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							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.0	99.5	99.6	99.8	99.9	99.9	100.0	100.0	100.0
Change in finished goods	0.1	0.0	0.5	0.4	0.2	0.1	0.1	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	1.2	1.2	2.0	2.0	1.5	1.4	1.1	1.2	1.2	1.2
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.1	0.0	0.1	0.1	0.2	0.2
Total income	101.3	101.3	102.0	102.0	101.5	101.5	101.1	101.2	101.3	101.3
Expenses										
Cost of materials	70.4	70.4	57.3	56.7	63.4	63.3	66.3	66.1	71.1	71.1
Personnel expenses	11.2	11.1	19.7	19.4	17.1	17.0	14.3	14.1	10.7	10.6
Depreciation	1.4	1.4	1.9	1.8	1.6	1.5	1.4	1.5	1.4	1.4
of which: Depreciation of tangible fixed assets	1.3	1.4	1.8	1.7	1.5	1.5	1.4	1.4	1.3	1.3
Interest and similar expenses	0.3	0.3	0.6	0.6	0.5	0.4	0.3	0.3	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	16.0	16.4	17.8	17.9	15.1	15.0	15.5	16.1	16.1	16.4
Total expenses before taxes on income	99.4	99.6	97.4	96.6	97.8	97.4	97.9	98.1	99.6	99.8
Annual result before taxes on income	1.9	1.7	4.6	5.4	3.7	4.1	3.2	3.1	1.7	1.5
Taxes on income	0.5	0.5	0.9	1.0	0.9	0.9	0.7	0.7	0.5	0.4
Annual result	1.4	1.3	3.7	4.5	2.9	3.2	2.5	2.4	1.2	1.1
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2
Profit and loss transfers (subsidiary)	0.5	0.4	0.0	0.0	0.0	0.1	0.9	0.9	0.5	0.3
Profit for the year	1.1	1.1	3.7	4.4	2.8	3.1	1.6	1.6	1.0	0.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.4	0.8	0.8	0.7	0.6	0.9	0.8	1.6	1.6
Tangible fixed assets	25.3	25.5	19.6	18.6	20.8	20.2	20.1	19.6	26.1	26.4
of which: Land and buildings	12.4	13.2	6.9	6.5	9.1	8.6	10.4	10.3	12.8	13.7
Inventories	26.3	26.0	38.4	38.1	37.3	37.2	33.6	33.7	25.0	24.7
of which: Finished goods and merchandise	25.6	25.3	34.0	33.2	34.0	33.9	32.0	31.8	24.5	24.2
Cash	9.7	9.8	13.5	14.7	12.6	12.6	10.5	10.9	9.5	9.6
Receivables	26.1	26.0	24.9	25.4	24.8	25.3	30.8	30.3	25.7	25.6
Short-term	23.7	22.8	24.4	24.8	24.0	24.6	29.8	29.3	23.0	22.0
of which:										
Trade receivables	6.6	5.6	13.0	13.2	12.0	12.6	11.1	10.1	5.8	4.8
Receivables from affiliated companies	11.4	11.8	4.1	4.0	5.2	5.4	9.9	10.5	11.9	12.3
Long-term	2.4	3.2	0.5	0.6	0.7	0.7	1.0	1.1	2.7	3.6
of which: Loans to affiliated companies	1.6	2.3	0.1	0.1	0.3	0.3	0.6	0.5	1.7	2.6
Securities	0.8	0.4	0.4	0.5	0.4	0.4	0.8	0.8	0.9	0.4
Other long-term equity investments	9.6	10.2	1.6	1.3	3.0	3.2	2.9	3.4	10.7	11.3
of which: Goodwill	0.7	0.6	1.1	0.9	1.8	1.7	0.7	0.9	0.6	0.5
Capital										
Equity	29.3	30.2	22.2	24.0	29.1	30.2	29.9	30.0	29.3	30.3
Liabilities										
Short-term	59.9	58.9	70.8	68.7	63.6	62.4	60.5	60.5	59.5	58.5
of which:										
Liabilities to banks	50.3	49.8	51.5	50.4	45.6	46.3	51.0	51.0	50.4	49.8
Trade payables	3.1	3.1	10.9	10.2	9.8	10.0	6.3	6.7	2.4	2.4
Liabilities to affiliated companies	19.4	18.9	19.0	18.1	17.7	17.5	22.6	20.6	19.1	18.7
Long-term	20.6	19.1	5.8	6.0	8.1	8.5	15.3	16.4	21.8	19.9
of which:										
Liabilities to banks	9.6	9.1	19.3	18.3	17.9	16.1	9.5	9.6	9.2	8.7
Liabilities to affiliated companies	5.6	5.5	11.6	10.9	12.9	12.0	6.9	6.9	5.1	5.1
Provisions	1.8	1.7	4.3	4.2	2.9	2.0	1.8	1.7	1.7	1.6
of which: Provisions for pensions	9.8	9.9	6.5	6.7	6.6	6.6	7.0	7.0	10.3	10.4
	2.0	2.0	1.3	1.3	1.7	1.6	1.4	1.4	2.1	2.1
Other ratios	Percentage of sales									
Annual result before taxes on income	1.9	1.7	4.6	5.5	3.7	4.1	3.2	3.1	1.7	1.5
Annual result and depreciation	2.8	2.7	5.6	6.3	4.5	4.7	4.0	3.9	2.6	2.5
Trade receivables	2.2	1.9	5.4	5.4	4.6	4.8	4.4	3.9	1.9	1.6
Percentage of the balance sheet total										
Sales	300.5	294.4	240.3	244.9	261.5	264.2	253.9	256.4	307.7	300.1
Annual result and interest paid	5.1	4.5	10.6	12.5	8.8	9.6	7.3	7.1	4.6	4.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	13.9	13.2	21.1	25.2	20.1	21.8	17.0	16.9	13.3	12.4
Percentage of fixed assets										
Long-term equity and liabilities	104.8	101.8	187.1	201.5	191.2	191.3	161.7	161.2	98.4	95.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	67.8	65.9	73.9	78.5	80.5	80.5	79.9	79.5	66.0	63.8
Cash resources, short-term receivables and inventories	120.2	118.2	148.5	154.0	162.1	160.7	145.9	145.5	115.6	113.3
Percentage of cost of materials										
Trade payables	9.2	9.1	13.8	13.0	10.7	10.5	13.4	12.2	8.7	8.8
Memo item:										
Balance sheet total in € billion	84.93	91.42	0.67	0.73	2.76	2.96	8.21	8.60	73.29	79.13
Sales in € billion	255.21	269.15	1.61	1.78	7.22	7.83	20.84	22.05	225.54	237.49
Number of enterprises	4 954	4 954	1 940	1 940	1 587	1 587	922	922	505	505

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	49.0	48.6	42.2	40.4	52.6	52.2	52.9	52.8	54.4	54.3
	50	61.8	61.5	55.8	54.8	64.2	63.9	71.9	71.2	70.4	70.4
	75	75.2	75.3	68.3	67.8	75.3	75.8	77.4	77.3	79.2	78.6
Personnel expenses	25	9.0	9.0	9.8	10.4	9.9	10.2	8.3	8.0	7.6	7.6
	50	14.9	15.0	17.5	17.4	15.3	15.4	11.6	11.7	12.3	12.5
	75	23.2	23.3	27.2	27.6	22.7	22.8	19.5	19.7	17.7	17.5
Depreciation	25	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.7
	50	1.1	1.1	1.2	1.2	1.1	1.1	0.9	0.9	1.2	1.3
	75	2.1	2.1	2.5	2.5	2.0	2.0	1.8	1.9	1.9	1.9
Annual result	25	0.4	0.7	0.2	0.8	0.7	1.0	0.6	0.7	0.0	0.1
	50	2.5	2.7	3.2	3.9	2.7	2.8	2.2	2.2	1.1	1.1
	75	5.6	5.9	8.0	9.0	5.3	5.4	4.5	4.2	2.8	2.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.7	3.4	2.5	2.2	4.2	3.9	4.7	4.4	7.8	6.8
	50	10.7	10.3	9.1	8.7	10.8	10.1	10.2	10.0	20.6	19.5
	75	26.0	25.3	24.5	23.8	25.0	23.7	23.8	23.3	35.4	36.2
Inventories	25	14.8	14.8	11.6	11.8	15.6	16.3	19.2	19.1	16.4	15.5
	50	31.8	32.1	31.7	31.2	30.6	31.9	34.3	35.9	27.3	27.4
	75	52.0	52.5	56.0	55.2	54.2	55.7	47.1	48.8	42.2	41.5
Equity	25	3.5	5.6	- 2.5	1.1	6.2	8.1	6.2	5.8	7.2	13.3
	50	22.3	24.2	19.6	21.4	24.7	26.5	21.4	21.5	25.1	27.6
	75	46.1	48.0	47.4	49.0	45.3	48.0	44.3	46.1	46.9	49.7
Short-term liabilities	25	28.8	27.5	26.9	24.9	28.5	27.8	32.3	30.6	32.7	29.5
	50	50.7	49.8	50.6	48.8	48.1	48.0	55.1	55.0	52.6	51.2
	75	76.5	74.2	79.0	76.5	70.7	68.7	78.8	79.3	79.1	70.5
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	6.6	6.7	8.7	9.5	12.8	12.1	0.6	1.1	0.0	0.0
	75	30.7	29.4	33.5	33.9	36.1	34.6	22.5	23.5	11.1	9.8
		Percentage of sales									
Annual result before taxes on income	25	0.6	1.0	0.3	1.0	1.0	1.3	0.8	1.0	0.1	0.2
	50	3.1	3.4	3.9	4.6	3.4	3.5	2.9	2.9	1.5	1.6
	75	6.8	7.1	9.7	10.4	6.5	6.6	5.4	5.0	3.6	3.4
Annual result and depreciation	25	1.8	2.2	1.7	2.5	2.2	2.5	2.0	2.0	1.1	1.2
	50	4.6	4.8	5.5	6.3	4.8	4.9	4.2	4.1	2.8	3.0
	75	8.6	8.9	12.0	12.9	8.1	8.1	6.7	6.6	5.3	5.2
Trade receivables	25	0.4	0.4	0.2	0.2	0.6	0.6	1.0	1.0	0.1	0.1
	50	2.8	2.4	2.6	2.3	3.3	3.2	3.2	2.6	0.9	0.9
	75	6.5	6.4	7.1	7.0	7.2	7.2	5.8	5.0	3.5	3.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	3.1	1.9	3.3	3.6	3.9	2.8	2.9	0.6	0.9
	50	8.3	9.2	10.1	12.2	9.0	9.7	7.5	7.3	5.0	5.2
	75	17.9	19.2	26.2	29.4	17.8	18.7	14.5	14.5	10.0	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	5.6	- 0.1	2.4	6.6	7.1	6.8	7.7	4.8	6.1
	50	17.7	19.1	17.3	20.8	19.3	20.1	17.6	17.9	15.7	16.6
	75	43.5	48.8	53.6	61.4	43.8	47.0	33.7	37.1	30.1	30.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	80.5	88.7	75.0	92.3	109.2	107.5	67.8	64.6	46.3	66.0
	50	188.5	200.3	208.7	236.4	222.6	232.7	153.3	162.4	132.1	133.4
	75	526.5	569.4	665.4	750.0	571.0	633.3	415.2	418.1	234.1	254.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	39.1	40.6	34.2	36.1	40.8	40.1	49.0	48.1	38.3	42.2
	50	76.8	78.3	77.9	81.1	81.2	82.5	74.4	73.6	67.6	74.0
	75	143.9	151.7	164.0	175.3	143.9	149.2	121.4	129.7	120.3	126.0
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	4.1	3.8	4.9	4.7	4.9	4.6	3.7	3.5
	50	9.0	8.7	9.2	8.6	8.9	8.7	9.7	9.2	7.9	7.7
	75	16.2	15.1	19.0	17.2	14.0	13.6	20.3	18.3	12.4	12.0

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 2018/2019		2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.3	99.4	99.7	99.9	99.9	100.0	100.0	100.0
Change in finished goods	0.1	0.1	0.7	0.6	0.3	0.1	0.1	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	1.0	1.1	2.1	2.1	1.7	1.7	1.0	1.1	1.0	1.0
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	0.2
Total income	101.1	101.1	102.2	102.2	101.8	101.8	101.1	101.2	101.1	101.1
Expenses	Percentage of gross revenue									
Cost of materials	71.4	71.7	54.7	54.4	60.8	60.5	67.0	66.8	72.5	72.8
Personnel expenses	10.2	10.0	22.8	22.3	18.8	18.6	13.7	13.4	9.4	9.1
Depreciation	1.5	1.5	1.9	1.9	1.6	1.6	1.4	1.4	1.5	1.5
of which: Depreciation of tangible fixed assets	1.4	1.4	1.9	1.8	1.5	1.5	1.3	1.3	1.4	1.4
Interest and similar expenses	0.3	0.2	0.7	0.6	0.5	0.5	0.3	0.3	0.2	0.2
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	16.0	16.4	19.6	19.6	17.4	17.4	15.8	16.6	16.0	16.3
Total expenses before taxes on income	99.5	99.7	99.8	98.8	99.2	98.6	98.2	98.5	99.7	99.9
Annual result before taxes on income	1.6	1.4	2.4	3.4	2.7	3.2	2.9	2.7	1.4	1.2
Taxes on income	0.6	0.5	0.8	1.0	1.0	1.0	0.7	0.7	0.5	0.4
Annual result	1.1	0.9	1.5	2.4	1.7	2.2	2.2	2.0	0.9	0.8
Profit and loss transfers (parent company)	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0
Profit and loss transfers (subsidiary)	0.7	0.4	0.0	0.0	0.0	0.2	1.3	1.2	0.6	0.3
Profit for the year	0.6	0.6	1.5	2.4	1.7	2.0	0.9	0.9	0.5	0.5
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.4	1.0	1.0	0.9	0.8	1.0	0.9	1.5	1.5
Tangible fixed assets	28.4	28.8	16.0	15.0	17.1	16.7	16.6	16.2	30.7	31.2
of which: Land and buildings	16.5	17.4	3.9	3.7	5.4	5.1	7.3	7.4	18.5	19.5
Inventories	25.8	25.6	39.8	39.2	37.3	37.2	34.6	34.8	23.9	23.7
of which: Finished goods and merchandise	25.0	24.7	34.6	33.3	33.1	32.9	32.9	32.8	23.5	23.2
Cash	10.6	10.7	14.1	15.6	15.1	14.8	10.0	10.5	10.5	10.4
Receivables	25.7	25.0	26.2	26.6	26.7	27.1	34.2	33.6	24.4	23.7
Short-term	23.9	22.1	25.5	25.8	25.8	26.2	33.4	32.6	22.4	20.4
of which:										
Trade receivables	8.1	6.2	13.7	13.9	12.5	13.1	11.6	10.4	7.4	5.3
Receivables from affiliated companies	9.5	10.0	4.2	4.1	5.8	6.0	11.5	12.3	9.5	9.9
Long-term	1.8	2.9	0.7	0.8	1.0	0.9	0.9	1.0	2.0	3.3
of which: Loans to affiliated companies	1.1	2.3	0.2	0.1	0.5	0.5	0.5	0.5	1.3	2.7
Securities	1.4	0.6	0.6	0.6	0.6	0.6	0.9	0.9	1.5	0.6
Other long-term equity investments	6.1	7.3	1.5	1.2	1.7	2.3	2.2	2.5	6.9	8.2
of which: Goodwill	0.8	0.7	1.0	0.8	0.5	0.5	0.5	0.8	0.8	0.6
Capital	Percentage of the balance sheet total									
Equity	35.0	34.7	25.5	27.3	34.9	36.0	30.1	30.4	35.8	35.3
Liabilities	54.3	54.6	67.2	65.0	56.1	54.9	59.0	58.7	53.4	53.9
Short-term	46.5	46.5	50.4	48.6	43.0	43.2	51.6	51.2	45.9	46.0
of which:										
Liabilities to banks	3.3	2.7	9.2	8.1	8.2	8.5	5.1	5.8	2.7	1.9
Trade payables	19.3	18.6	18.3	17.2	17.1	16.5	26.0	23.5	18.4	18.0
Liabilities to affiliated companies	16.7	15.6	6.9	6.9	6.5	6.9	13.8	14.8	17.7	16.1
Long-term	7.8	8.1	16.7	16.3	13.1	11.7	7.4	7.5	7.5	7.9
of which:										
Liabilities to banks	4.6	5.4	7.6	7.4	7.7	6.9	5.0	4.9	4.4	5.4
Liabilities to affiliated companies	2.2	2.2	5.2	5.2	2.8	2.1	1.4	1.5	2.3	2.3
Provisions	9.6	9.7	6.9	7.3	8.1	8.0	7.6	7.7	9.9	10.0
of which: Provisions for pensions	1.7	1.8	2.0	2.0	2.5	2.4	1.6	1.6	1.7	1.8
Other ratios	Percentage of sales									
Annual result before taxes on income	1.6	1.4	2.4	3.4	2.7	3.2	2.9	2.7	1.4	1.2
Annual result and depreciation	2.6	2.4	3.5	4.3	3.3	3.7	3.6	3.4	2.4	2.2
Trade receivables	2.8	2.2	6.4	6.3	5.1	5.3	4.5	4.0	2.5	1.8
	Percentage of the balance sheet total									
Sales	290.1	287.2	215.7	220.7	247.0	247.2	257.3	262.6	297.5	293.0
Annual result and interest paid	3.8	3.4	4.8	6.7	5.4	6.5	6.4	6.0	3.3	2.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.6	12.7	12.4	16.5	16.3	18.8	15.3	15.2	13.2	12.1
	Percentage of fixed assets									
Long-term equity and liabilities	117.3	109.3	224.4	245.1	238.4	237.3	184.4	185.6	109.1	101.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	76.6	71.1	78.8	85.4	95.2	95.0	84.8	84.7	74.6	67.9
Cash resources, short-term receivables and inventories	132.1	126.1	157.8	165.9	181.8	180.9	151.9	152.7	126.6	119.4
	Percentage of cost of materials									
Trade payables	9.3	9.0	15.4	14.3	11.3	11.0	15.1	13.4	8.5	8.4
Memo item:										
Balance sheet total in € billion	48.06	52.30	0.44	0.49	1.64	1.78	5.88	6.12	40.09	43.91
Sales in € billion	139.41	150.20	0.96	1.09	4.06	4.41	15.12	16.07	119.27	128.64
Number of enterprises	3 027	3 027	1 185	1 185	885	885	658	658	299	299

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	46.9	46.5	39.7	38.6	49.3	49.1	53.6	53.7	53.4	53.5
	50	59.9	59.9	53.6	52.6	61.2	60.7	73.2	72.8	69.4	69.4
	75	74.6	74.2	65.3	64.9	73.0	73.5	77.4	77.3	78.0	77.8
Personnel expenses	25	9.4	9.2	12.5	13.2	10.6	10.8	8.4	8.1	6.4	6.4
	50	16.5	16.7	21.2	21.6	17.2	17.4	10.4	10.4	12.5	12.9
	75	25.8	26.0	31.7	31.3	25.6	26.2	18.3	18.4	18.1	17.9
Depreciation	25	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.6
	50	1.0	1.0	1.3	1.2	1.0	1.0	0.8	0.7	1.2	1.2
	75	2.0	2.1	2.4	2.4	1.9	1.9	1.6	1.8	2.0	2.1
Annual result	25	0.1	0.3	- 0.8	0.1	0.3	0.4	0.5	0.5	- 0.1	0.1
	50	1.6	1.8	1.6	2.1	1.5	1.7	1.9	2.0	1.1	1.2
	75	4.1	4.3	4.8	5.7	3.8	3.8	4.1	3.8	3.0	3.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.9	2.8	1.8	1.8	3.3	3.1	4.3	4.1	4.7	4.5
	50	8.7	8.2	7.6	6.9	8.8	8.2	8.5	8.2	14.2	14.4
	75	21.1	20.4	20.5	19.3	19.9	19.4	19.3	17.8	31.1	30.3
Inventories	25	14.0	14.1	10.0	9.8	14.2	16.0	23.4	22.6	12.8	12.7
	50	33.3	34.0	32.5	31.4	33.3	34.6	35.8	38.0	26.7	26.7
	75	53.1	53.7	58.6	59.0	55.3	56.3	47.2	48.8	43.4	42.4
Equity	25	6.9	8.2	1.7	5.3	12.7	13.8	5.1	4.8	13.0	15.1
	50	26.5	28.2	24.2	26.0	30.6	32.0	21.9	21.7	31.8	33.5
	75	51.0	52.6	50.4	52.9	52.7	54.7	45.3	48.4	55.1	54.7
Short-term liabilities	25	26.6	25.7	24.4	23.4	27.1	25.8	31.7	28.6	26.4	24.8
	50	47.8	46.1	48.3	44.2	45.3	44.3	55.9	55.3	42.7	43.4
	75	75.1	71.8	76.2	71.5	67.6	65.4	80.0	80.0	66.4	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	2.1	2.3	3.3	4.4	6.5	5.7	0.0	0.0	0.0	0.0
	75	22.2	20.9	25.2	23.3	25.2	22.6	15.2	15.6	12.7	10.8
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.5	- 0.8	0.2	0.4	0.6	0.7	0.7	- 0.1	0.2
	50	2.2	2.4	2.1	2.7	2.1	2.3	2.6	2.7	1.6	1.6
	75	5.1	5.4	6.1	7.1	5.1	5.1	5.0	4.7	4.1	3.7
Annual result and depreciation	25	1.2	1.6	0.6	1.5	1.3	1.7	1.7	1.8	1.0	1.3
	50	3.6	3.9	3.8	4.3	3.5	3.8	3.8	3.8	3.0	3.2
	75	6.9	7.2	8.4	9.4	6.9	6.6	6.2	6.0	5.7	5.4
Trade receivables	25	0.7	0.7	0.6	0.5	0.7	0.7	1.5	1.3	0.2	0.3
	50	3.2	2.8	3.5	3.1	3.2	3.1	3.6	2.7	1.6	1.6
	75	7.1	6.9	8.4	8.3	7.6	7.7	5.8	4.9	4.6	4.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	2.0	0.0	1.5	2.3	2.5	2.5	2.4	0.3	1.1
	50	5.6	6.4	5.6	7.0	5.4	6.2	6.5	6.5	4.3	5.1
	75	12.1	13.2	12.7	15.4	11.0	11.8	13.1	13.1	10.2	9.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	0.5	2.4	- 7.2	- 3.7	2.4	3.7	5.6	6.3	3.0	5.0
	50	12.8	14.7	8.7	11.5	13.5	15.6	15.5	16.7	15.1	16.6
	75	32.8	37.4	31.6	38.7	36.5	40.4	27.9	32.4	33.0	35.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	101.0	109.6	98.1	120.8	146.5	154.0	58.7	49.6	94.2	89.0
	50	233.3	253.5	271.3	306.1	303.8	333.2	165.2	173.0	171.5	172.0
	75	650.0	728.5	816.7	944.7	698.5	822.8	445.3	439.8	340.5	386.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.3	46.7	35.9	38.8	48.3	47.5	54.6	54.2	46.2	48.8
	50	84.8	88.1	88.5	92.0	94.0	96.1	76.5	75.9	84.9	88.1
	75	164.1	177.5	181.9	212.1	175.0	176.6	125.5	135.8	159.1	170.2
		Percentage of cost of materials									
Trade payables	25	4.4	4.2	4.1	3.8	4.7	4.6	5.6	5.1	2.9	2.5
	50	9.4	8.8	9.8	9.1	8.8	8.6	11.4	11.3	6.7	6.4
	75	19.3	17.8	21.7	19.4	16.1	15.4	21.9	19.1	13.4	12.6

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							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Cylindered sample 2018/2019										
Income statement	Percentage of gross revenue									
Income	100.0	100.0	99.8	99.9	99.9	100.0	99.9	100.0	100.0	100.0
Sales	100.0	100.0	99.8	99.9	99.9	100.0	99.9	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.2	0.1	0.1	0.0	0.1	0.0	0.0	0.0
Interest and similar income	0.2	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2
Other income	1.4	1.4	1.7	1.8	1.1	1.0	1.2	1.4	1.4	1.4
of which: Income from long-term equity investments	0.2	0.3	0.0	0.0	0.0	0.0	0.2	0.3	0.2	0.3
Total income	101.6	101.5	101.7	101.8	101.1	101.0	101.3	101.4	101.6	101.6
Expenses	Percentage of the balance sheet total									
Cost of materials	69.2	68.8	61.0	60.5	66.7	66.9	64.3	64.1	69.6	69.2
Personnel expenses	12.4	12.5	15.0	15.0	15.0	14.8	16.0	16.2	12.1	12.3
Depreciation	1.3	1.3	1.8	1.7	1.6	1.5	1.7	1.7	1.3	1.3
of which: Depreciation of tangible fixed assets	1.3	1.3	1.8	1.7	1.6	1.5	1.6	1.6	1.2	1.3
Interest and similar expenses	0.3	0.3	0.6	0.6	0.5	0.4	0.5	0.5	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0
Other expenses	16.1	16.4	15.2	15.3	12.2	12.1	14.5	14.7	16.3	16.6
Total expenses before taxes on income	99.3	99.4	93.8	93.1	96.0	95.8	97.1	97.2	99.5	99.7
Annual result before taxes on income	2.3	2.1	7.9	8.7	5.1	5.2	4.2	4.2	2.1	1.9
Taxes on income	0.5	0.4	0.9	1.0	0.7	0.8	0.7	0.7	0.4	0.4
Annual result	1.8	1.7	7.0	7.7	4.4	4.5	3.4	3.5	1.6	1.5
Profit and loss transfers (parent company)	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.4
Profit and loss transfers (subsidiary)	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.4
Profit for the year	1.8	1.7	7.0	7.7	4.3	4.5	3.4	3.5	1.6	1.5
Balance sheet	Percentage of sales									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.5	0.4	0.4	0.3	0.3	0.5	0.6	1.8	1.6
Tangible fixed assets	21.3	21.2	26.8	26.1	26.2	25.6	28.8	28.0	20.5	20.5
of which: Land and buildings	6.9	7.5	13.0	12.5	14.5	13.9	18.4	17.3	5.8	6.6
Inventories	27.0	26.6	35.5	35.8	37.3	37.2	31.2	30.8	26.3	25.9
of which: Finished goods and merchandise	26.4	26.0	32.6	33.1	35.4	35.5	29.7	29.3	25.8	25.4
Cash	8.6	8.7	12.3	12.7	9.0	9.3	11.9	11.8	8.3	8.5
Receivables	26.7	27.4	22.5	22.8	21.8	22.5	22.0	22.3	27.2	28.0
Short-term	23.5	23.8	22.3	22.7	21.4	22.1	20.8	21.0	23.7	24.0
of which:										
Trade receivables	4.5	4.7	11.7	11.6	11.2	11.8	9.8	9.2	3.8	4.1
Receivables from affiliated companies	13.8	14.3	4.0	3.9	4.3	4.4	5.8	6.3	14.8	15.3
Long-term	3.2	3.6	0.2	0.2	0.4	0.4	1.2	1.2	3.5	3.9
of which: Loans to affiliated companies	2.1	2.3	0.0	0.0	0.0	0.1	0.7	0.7	2.3	2.6
Securities	0.1	0.1	0.1	0.1	0.1	0.1	0.5	0.7	0.1	0.0
Other long-term equity investments	14.1	14.1	1.8	1.4	4.9	4.6	4.7	5.4	15.2	15.1
of which: Goodwill	0.5	0.5	1.3	1.0	3.8	3.6	1.0	1.0	0.4	0.4
Capital	Percentage of liabilities and provisions less cash									
Equity	21.9	24.3	15.6	17.1	20.7	21.4	29.2	28.8	21.4	24.1
Liabilities	67.1	64.6	77.9	76.6	74.5	73.7	64.3	65.0	67.0	64.2
Short-term	55.2	54.2	53.5	54.2	49.5	50.9	49.4	50.3	55.8	54.6
of which:										
Liabilities to banks	2.9	3.8	14.3	14.7	12.1	12.3	9.1	8.8	2.1	3.1
Trade payables	19.5	19.2	20.4	20.1	18.7	19.0	13.9	13.6	19.9	19.6
Liabilities to affiliated companies	25.6	23.7	3.5	4.1	10.5	11.0	19.0	20.2	26.7	24.5
Long-term	11.9	10.4	24.4	22.4	25.1	22.7	14.9	14.7	11.1	9.6
of which:										
Liabilities to banks	6.8	5.7	19.5	18.1	20.5	19.6	11.6	11.7	5.9	4.7
Liabilities to affiliated companies	1.2	1.0	2.7	2.0	3.1	2.0	2.6	2.3	1.0	0.9
Provisions	10.1	10.2	5.5	5.4	4.4	4.5	5.4	5.2	10.7	10.8
of which: Provisions for pensions	2.3	2.3	0.0	0.0	0.5	0.5	0.9	0.8	2.5	2.5
Other ratios	Percentage of fixed assets									
Annual result before taxes on income	2.3	2.1	7.9	8.7	5.1	5.2	4.2	4.2	2.1	1.9
Annual result and depreciation	3.2	3.0	8.8	9.5	6.0	6.0	5.1	5.2	2.9	2.8
Trade receivables	1.4	1.6	4.0	3.9	4.0	4.1	4.0	3.8	1.2	1.3
Percentage of short-term liabilities										
Sales	314.0	304.1	289.3	295.7	282.9	289.8	245.2	241.0	320.1	309.0
Annual result and interest paid	6.7	6.1	22.0	24.5	13.7	14.3	9.6	9.6	6.2	5.4
Percentage of cost of materials										
Annual result and depreciation	14.3	13.8	35.5	39.9	24.1	25.1	21.3	21.1	13.4	12.8
Percentage of long-term equity and liabilities										
Long-term equity and liabilities	89.4	91.7	137.1	140.8	145.2	144.1	127.4	125.1	85.4	88.1
Percentage of cash resources and short-term receivables										
Cash resources and short-term receivables	58.2	60.0	64.8	65.4	61.6	61.8	67.1	66.4	57.5	59.5
Cash resources, short-term receivables and inventories	107.1	109.1	131.2	131.5	136.9	134.8	130.3	127.6	104.7	106.9
Percentage of trade payables										
Trade payables	9.0	9.2	11.5	11.2	9.9	9.8	8.8	8.8	8.9	9.2
Memo item:										
Balance sheet total in € billion	36.87	39.12	0.22	0.23	1.12	1.18	2.33	2.48	33.20	35.22
Sales in € billion	115.80	118.95	0.65	0.69	3.16	3.42	5.72	5.98	106.27	108.85
Number of enterprises	1 927	1 927	755	755	702	702	264	264	206	206

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							
		Cylindered sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	52.1	51.6	45.9	44.3	57.1	56.8	51.7	51.5	54.9	55.5
	50	65.3	64.9	59.0	58.3	70.3	70.2	67.8	66.9	73.7	73.5
	75	75.9	76.0	72.1	72.0	76.2	76.4	78.6	78.6	79.4	78.7
Personnel expenses	25	8.6	8.9	7.7	7.7	9.4	9.6	7.3	7.6	8.9	9.2
	50	13.1	13.2	13.0	13.2	13.4	13.2	13.6	14.2	11.7	12.4
	75	19.4	19.3	20.5	20.2	18.5	18.4	21.3	21.6	17.3	17.3
Depreciation	25	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.8	0.8
	50	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3
	75	2.3	2.2	2.8	2.7	2.2	2.1	2.1	2.1	1.6	1.6
Annual result	25	1.6	1.9	3.1	3.7	2.2	2.3	1.2	1.3	0.0	0.0
	50	4.3	4.5	6.9	8.0	4.2	4.3	3.0	2.9	1.1	1.1
	75	8.1	8.5	13.8	14.4	6.6	6.8	5.1	5.0	2.3	2.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.3	4.9	3.7	2.9	5.9	5.6	6.8	6.2	14.5	13.1
	50	15.4	15.0	12.7	12.6	14.1	13.2	17.6	16.2	28.0	27.9
	75	34.7	35.2	33.9	35.7	31.8	30.8	36.9	35.7	38.1	40.1
Inventories	25	15.6	15.6	14.2	14.6	16.6	16.5	13.1	13.6	20.2	21.4
	50	29.6	29.8	30.4	30.8	28.4	29.0	29.9	29.5	30.0	29.4
	75	49.9	50.6	51.1	51.4	52.8	54.5	46.7	47.3	41.8	41.1
Equity	25	0.3	1.7	- 12.6	- 10.6	0.6	2.2	7.7	7.9	2.1	11.9
	50	16.4	18.8	12.6	14.3	17.8	19.0	20.6	21.3	13.1	24.2
	75	38.6	39.3	39.7	40.7	36.5	36.9	41.1	41.2	32.6	39.4
Short-term liabilities	25	32.7	31.9	30.2	27.7	32.0	31.5	34.0	34.3	47.8	44.5
	50	55.4	56.3	54.3	56.6	52.5	53.6	52.0	53.4	67.7	61.0
	75	80.3	76.8	84.7	84.3	74.6	72.7	72.9	75.3	84.9	73.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	3.1	2.7	0.0	0.0	0.0	0.0
	50	17.3	17.2	20.7	21.3	25.6	25.0	15.0	15.1	0.0	0.0
	75	44.9	44.3	54.9	52.1	52.5	50.5	33.2	32.7	9.1	8.6
		Percentage of sales									
Annual result before taxes on income	25	1.9	2.2	3.3	4.0	2.7	2.8	1.5	1.5	0.2	0.1
	50	4.9	5.2	7.7	8.7	4.9	5.1	3.7	3.5	1.4	1.4
	75	9.2	9.5	15.7	15.8	7.6	7.8	6.2	5.9	2.9	2.8
Annual result and depreciation	25	3.5	3.5	4.5	5.4	4.0	3.9	2.9	2.9	1.2	1.0
	50	6.3	6.7	9.5	10.4	6.3	6.6	5.1	5.2	2.6	2.7
	75	11.1	11.7	17.8	18.9	9.5	9.4	8.0	7.5	4.5	4.6
Trade receivables	25	0.2	0.2	0.0	0.0	0.5	0.5	0.5	0.5	0.1	0.1
	50	1.9	1.8	1.6	1.4	3.4	3.2	2.2	2.1	0.4	0.4
	75	6.1	6.0	5.9	5.7	6.9	6.8	6.1	5.9	1.8	1.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	6.5	7.2	11.2	13.3	8.0	8.9	4.0	4.3	0.8	0.8
	50	15.4	16.5	26.1	29.3	14.9	16.1	10.8	10.8	6.1	5.7
	75	31.5	33.5	49.0	53.7	26.2	28.3	19.2	19.0	9.3	9.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	11.3	12.3	12.0	15.7	12.9	12.8	11.2	10.0	6.7	6.4
	50	26.2	28.5	38.0	42.1	26.7	27.3	23.2	22.7	15.8	16.8
	75	59.6	64.4	85.1	100.0	49.7	52.7	42.0	41.9	25.8	27.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	55.7	67.3	39.4	49.3	82.5	89.6	80.8	82.3	17.1	46.4
	50	133.5	143.5	135.6	148.6	149.6	155.7	134.9	143.3	75.9	89.8
	75	343.3	361.5	405.5	462.0	377.8	415.9	333.7	343.8	150.4	169.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	32.6	33.4	30.0	31.6	35.1	33.9	35.9	35.8	28.7	31.7
	50	64.9	67.2	68.0	70.6	65.7	69.0	67.6	64.5	48.7	60.3
	75	113.0	117.6	134.7	130.5	113.4	119.5	106.4	108.9	84.2	93.9
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	4.0	3.6	5.1	4.8	4.0	3.7	5.3	4.6
	50	8.7	8.3	8.7	8.1	8.9	8.9	7.0	6.9	9.3	9.7
	75	13.0	12.3	15.2	13.9	12.5	12.0	11.3	11.3	12.0	11.9

I. Enterprises by economic sector

9. Transportation and storage

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.2	100.0	100.0	99.9	99.9	99.8	99.9	99.0	99.1
Change in finished goods	0.9	0.8	0.0	0.0	0.1	0.1	0.2	0.1	1.0	0.9
Interest and similar income	0.3	0.4	0.2	0.1	0.1	0.1	0.2	0.2	0.3	0.4
Other income	5.4	5.6	5.7	6.2	4.5	4.5	4.3	4.3	5.6	5.8
of which: Income from long-term equity investments	0.8	0.9	0.1	0.1	0.2	0.3	0.7	0.7	0.9	1.0
Total income	105.7	106.0	105.9	106.3	104.6	104.6	104.5	104.5	106.0	106.3
Expenses										
Cost of materials	56.5	56.3	18.5	18.3	31.3	30.9	49.0	48.0	59.5	59.5
Personnel expenses	25.1	25.5	33.6	34.3	31.3	31.5	27.4	28.3	24.3	24.6
Depreciation	5.0	4.9	8.1	8.0	6.3	6.3	5.5	5.4	4.8	4.7
of which: Depreciation of tangible fixed assets	4.8	4.8	8.0	7.9	6.2	6.2	5.2	5.2	4.6	4.6
Interest and similar expenses	2.6	1.6	1.4	1.3	1.0	0.9	1.0	1.0	3.0	1.8
Operating taxes	0.2	0.1	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.1
Other expenses	14.7	15.0	37.9	37.8	31.2	31.4	19.6	20.0	12.7	13.0
Total expenses before taxes on income	104.1	103.5	99.8	100.0	101.4	101.2	102.7	102.9	104.5	103.8
Annual result before taxes on income	1.6	2.4	6.0	6.4	3.2	3.4	1.8	1.6	1.5	2.5
Taxes on income	0.6	0.6	1.1	1.1	0.9	1.0	0.8	0.8	0.6	0.6
Annual result	1.0	1.8	4.9	5.3	2.3	2.4	1.0	0.7	0.9	1.9
Profit and loss transfers (parent company)	1.4	1.5	0.1	0.0	0.1	0.0	0.1	0.0	1.7	1.8
Profit and loss transfers (subsidiary)	0.5	0.4	-0.1	0.0	-0.1	-0.3	-0.7	-0.8	0.8	0.7
Profit for the year	1.9	2.9	5.1	5.4	2.5	2.6	1.8	1.5	1.8	3.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	0.4	0.5	0.5	0.5	2.0	1.9	0.6	0.6
Tangible fixed assets	49.5	49.2	59.4	58.4	54.7	54.4	55.1	54.7	48.7	48.5
of which: Land and buildings	18.0	17.5	18.2	17.3	15.3	15.0	19.7	19.1	17.9	17.4
Inventories	3.8	3.6	1.0	1.1	2.2	2.3	2.0	2.0	4.0	3.9
of which: Finished goods and merchandise	2.3	2.3	0.5	0.5	0.6	0.6	0.5	0.5	2.6	2.5
Cash	3.7	3.7	10.7	11.2	10.0	10.0	7.1	7.7	3.1	3.0
Receivables	26.6	27.3	24.8	25.2	27.5	27.9	27.5	27.5	26.5	27.3
Short-term	20.0	20.9	24.2	24.2	26.4	26.7	25.2	25.0	19.2	20.3
of which:										
Trade receivables	5.5	5.3	11.5	11.6	13.4	13.2	11.4	11.1	4.6	4.5
Receivables from affiliated companies	12.2	13.1	6.8	6.8	9.0	9.5	10.7	10.8	12.5	13.4
Long-term	6.6	6.4	0.6	0.9	1.1	1.2	2.3	2.4	7.3	7.0
of which: Loans to affiliated companies	6.4	6.2	0.2	0.3	0.7	0.7	1.4	1.6	7.1	6.9
Securities	1.4	1.0	0.1	0.2	1.3	1.2	0.4	0.6	1.5	1.1
Other long-term equity investments	14.0	14.1	2.9	2.7	3.2	3.3	5.5	5.2	15.3	15.4
of which: Goodwill	0.7	0.6	0.3	0.2	0.2	0.2	0.3	0.3	0.8	0.7
Capital										
Equity	36.8	36.3	27.2	27.9	33.0	32.7	38.8	38.4	36.7	36.2
Liabilities	49.0	50.1	67.7	67.2	59.2	59.4	51.3	51.8	48.4	49.5
Short-term	25.7	25.2	36.0	34.4	34.7	35.7	29.7	29.5	25.0	24.3
of which:										
Liabilities to banks	2.8	2.7	13.6	12.5	10.3	10.7	5.2	5.2	2.3	2.2
Trade payables	4.8	4.7	6.7	6.7	8.9	8.5	8.1	7.5	4.4	4.3
Liabilities to affiliated companies	13.6	13.9	7.4	7.1	8.3	9.1	12.6	11.4	13.9	14.3
Long-term	23.3	24.9	31.7	32.7	24.5	23.7	21.6	22.2	23.4	25.2
of which:										
Liabilities to banks	9.1	9.8	25.7	26.4	20.1	20.0	14.5	14.1	8.1	8.9
Liabilities to affiliated companies	7.0	7.8	3.6	3.8	2.8	2.1	3.7	5.4	7.5	8.2
Provisions	13.4	12.9	4.9	4.7	7.6	7.6	8.9	8.9	14.1	13.5
of which: Provisions for pensions	4.1	4.3	1.0	0.9	2.2	2.2	2.6	2.7	4.4	4.5
Other ratios	Percentage of sales									
Annual result before taxes on income	1.7	2.5	6.0	6.4	3.2	3.4	1.8	1.6	1.5	2.5
Annual result and depreciation	6.1	6.8	13.0	13.2	8.6	8.7	6.5	6.1	5.8	6.7
Trade receivables	7.0	6.7	9.6	9.6	9.4	9.2	9.7	9.3	6.3	6.2
Percentage of the balance sheet total										
Sales	78.9	79.0	119.9	121.4	142.5	143.2	117.9	119.4	72.9	72.8
Annual result and interest paid	2.9	2.7	7.5	7.9	4.6	4.7	2.4	2.0	2.9	2.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.0	8.9	25.2	26.4	21.4	21.6	14.1	13.6	7.0	8.0
Percentage of fixed assets										
Long-term equity and liabilities	89.9	92.2	94.6	98.3	98.4	97.0	96.4	97.9	89.0	91.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	95.3	99.6	97.2	103.3	105.4	103.0	108.9	111.1	93.2	98.0
Cash resources, short-term receivables and inventories	110.0	114.0	100.0	106.3	111.6	109.4	115.6	118.0	109.3	113.8
Percentage of cost of materials										
Trade payables	10.8	10.5	30.3	30.3	19.8	19.3	14.0	13.1	10.0	9.9
Memo item:										
Balance sheet total in € billion	215.65	224.89	1.06	1.13	5.67	5.95	19.11	19.72	189.81	198.09
Sales in € billion	170.25	177.63	1.27	1.38	8.08	8.52	22.52	23.54	138.38	144.19
Number of enterprises	4 573	4 573	1 416	1 416	1 689	1 689	1 036	1 036	432	432

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
...	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	1.8	2.2	0.0	0.0	3.4	3.7	23.5	24.1	43.9	44.0
	50	24.0	24.1	2.4	2.6	21.4	21.1	45.3	46.3	68.8	67.9
	75	56.6	56.8	22.8	23.2	46.9	47.3	72.1	71.6	83.5	82.5
Personnel expenses	25	16.3	16.8	19.5	20.2	21.3	21.5	13.4	13.7	7.8	7.6
	50	29.3	29.6	32.4	32.8	31.1	31.3	25.3	25.4	16.6	17.1
	75	40.6	41.1	43.9	45.0	40.7	41.0	36.9	37.5	30.7	30.5
Depreciation	25	1.0	1.1	1.6	1.9	1.3	1.3	0.8	0.8	0.5	0.5
	50	4.1	4.2	5.6	5.7	4.6	4.7	2.9	2.8	1.5	1.5
	75	9.1	9.2	10.7	10.6	9.3	9.4	7.4	7.7	5.6	5.6
Annual result	25	0.1	0.2	0.3	0.6	0.2	0.2	0.2	0.1	-0.2	-0.4
	50	2.2	2.2	4.4	4.2	1.9	2.0	1.6	1.5	1.5	1.4
	75	6.1	6.0	11.4	11.8	4.9	5.3	4.3	3.8	3.5	3.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.0	11.6	13.5	14.5	15.3	15.5	7.5	7.9	4.8	5.2
	50	42.9	42.7	48.5	48.6	48.7	49.9	33.5	33.6	20.9	20.1
	75	68.5	68.7	73.4	74.0	69.7	69.8	61.7	61.4	55.5	55.3
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.1	0.1	0.0	0.0	0.2	0.3	0.6	0.5	0.6	0.7
	75	1.5	1.6	0.3	0.4	1.8	2.0	2.0	2.1	2.8	2.9
Equity	25	6.5	7.5	1.7	2.2	6.9	8.0	10.6	11.3	9.8	10.3
	50	22.3	23.3	18.9	20.4	22.0	22.3	26.2	27.4	24.4	24.5
	75	43.6	44.6	42.8	43.7	41.6	44.0	46.7	47.6	43.6	43.4
Short-term liabilities	25	21.2	20.7	18.8	18.4	22.9	22.1	22.0	21.2	19.1	20.9
	50	40.6	39.1	40.0	37.9	40.6	39.2	41.6	39.3	39.8	39.8
	75	65.6	64.2	69.7	67.6	65.6	64.5	62.1	61.7	63.8	61.8
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	16.1	17.0	30.4	30.1	24.1	25.0	7.3	6.7	0.1	0.0
	75	47.1	47.3	61.1	61.1	51.1	50.6	30.5	31.1	16.3	13.7
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.3	0.5	0.8	0.4	0.4	0.3	0.2	-0.1	-0.4
	50	2.8	2.8	5.1	4.9	2.5	2.6	2.1	2.1	1.9	1.8
	75	7.6	7.5	13.3	13.8	6.4	6.6	5.3	5.0	4.4	4.7
Annual result and depreciation	25	3.0	2.9	4.9	4.9	3.5	3.7	2.0	1.9	0.8	0.8
	50	8.0	7.9	12.1	12.9	8.3	8.2	5.6	5.5	3.9	3.6
	75	15.9	15.8	24.3	23.9	14.5	14.7	11.8	11.7	9.0	8.4
Trade receivables	25	4.3	4.1	3.5	3.3	5.0	4.9	4.4	4.1	3.7	3.5
	50	8.3	7.9	7.5	7.0	8.5	8.1	9.0	8.4	9.0	8.3
	75	12.3	11.7	12.0	11.5	11.9	11.4	12.9	12.1	13.3	12.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	1.6	2.2	2.6	1.9	1.8	1.4	1.2	0.2	0.1
	50	6.1	6.0	9.2	9.1	5.8	5.8	5.0	4.6	4.5	4.5
	75	13.6	13.3	21.9	21.8	12.0	12.3	10.4	10.5	9.1	8.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.0	8.3	7.5	9.8	10.2	10.4	7.7	7.0	3.7	2.7
	50	22.7	23.1	28.0	27.7	23.9	24.2	20.2	19.9	14.6	14.6
	75	45.7	47.9	54.0	59.9	44.9	46.3	41.6	41.2	29.2	28.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	67.4	69.3	52.6	56.8	65.3	68.8	77.9	77.8	76.5	80.1
	50	104.5	104.9	100.0	102.9	102.4	111.8	111.4	111.0	111.0	110.1
	75	188.1	190.5	178.9	187.5	176.1	175.9	213.7	208.4	224.7	233.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	64.9	66.3	52.6	53.3	61.1	61.6	80.6	80.6	85.2	89.5
	50	116.9	118.2	111.2	115.2	110.9	110.9	124.9	122.9	133.9	134.2
	75	202.4	207.7	219.9	226.7	187.6	198.0	206.7	208.8	211.9	199.6
		Percentage of cost of materials									
Trade payables	25	8.0	7.6	8.5	9.0	9.4	9.3	7.2	6.5	6.1	5.8
	50	15.1	14.7	24.6	25.1	19.0	17.9	11.9	11.2	9.8	9.4
	75	37.7	38.7	103.2	104.6	47.9	48.4	20.9	19.0	14.9	14.3

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.0	99.0	100.0	100.0	99.9	99.9	99.8	99.9	98.8	98.9
Change in finished goods	1.0	1.0	0.0	0.0	0.1	0.1	0.2	0.1	1.2	1.1
Interest and similar income	0.3	0.4	0.2	0.2	0.2	0.2	0.3	0.2	0.4	0.5
Other income	5.6	6.0	6.6	7.2	4.8	4.9	4.2	4.1	5.9	6.3
of which: Income from long-term equity investments	0.9	1.1	0.0	0.0	0.2	0.3	0.8	0.8	1.0	1.2
Total income	106.0	106.4	106.9	107.4	104.9	105.1	104.5	104.3	106.2	106.8
Expenses										
Cost of materials	56.1	56.0	22.5	22.2	33.9	33.4	51.4	50.2	58.1	58.3
Personnel expenses	26.1	26.5	35.6	36.1	31.8	31.9	27.3	28.3	25.5	25.9
Depreciation	5.2	5.1	6.2	6.2	5.5	5.6	5.0	5.0	5.2	5.1
of which: Depreciation of tangible fixed assets	5.0	4.9	6.1	6.1	5.5	5.5	4.8	4.8	5.0	4.9
Interest and similar expenses	3.0	1.8	1.0	1.0	0.8	0.7	0.8	0.8	3.4	2.0
Operating taxes	0.2	0.1	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.1
Other expenses	14.1	14.5	37.7	38.0	30.1	30.5	18.3	18.7	12.5	12.9
Total expenses before taxes on income	104.5	104.0	103.4	103.8	102.3	102.3	103.0	103.2	104.8	104.2
Annual result before taxes on income	1.5	2.4	3.4	3.7	2.6	2.7	1.4	1.2	1.4	2.6
Taxes on income	0.6	0.6	1.1	1.1	1.0	1.0	0.9	0.8	0.6	0.6
Annual result	0.8	1.8	2.4	2.6	1.6	1.7	0.5	0.3	0.8	2.0
Profit and loss transfers (parent company)	1.6	1.7	0.2	0.1	0.1	-0.1	0.1	0.0	1.9	2.1
Profit and loss transfers (subsidiary)	0.6	0.5	-0.1	-0.1	-0.1	-0.3	-0.9	-0.9	0.9	0.8
Profit for the year	1.8	3.0	2.6	2.7	1.9	2.0	1.5	1.2	1.9	3.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.6	0.8	0.6	0.5	1.0	1.0	0.6	0.6
Tangible fixed assets	48.9	48.8	53.6	52.6	51.1	50.9	51.9	52.1	48.6	48.5
of which: Land and buildings	17.9	17.3	21.4	19.8	15.7	15.3	20.1	19.4	17.8	17.2
Inventories	3.8	3.7	1.3	1.3	2.2	2.3	2.3	2.3	4.0	3.9
of which: Finished goods and merchandise	2.5	2.4	0.8	0.7	0.6	0.6	0.6	0.6	2.7	2.6
Cash	3.5	3.4	11.7	12.4	10.4	10.3	7.5	7.6	3.0	2.9
Receivables	26.5	27.2	28.8	29.0	30.1	30.4	30.1	29.9	26.1	26.9
Short-term	19.5	20.5	27.9	27.9	29.0	29.2	27.6	27.4	18.6	19.7
of which:										
Trade receivables	4.7	4.6	12.9	12.9	14.4	14.0	12.1	11.7	3.8	3.7
Receivables from affiliated companies	12.6	13.5	9.2	8.8	10.1	11.0	12.2	12.2	12.7	13.6
Long-term	7.0	6.8	0.9	1.1	1.1	1.2	2.4	2.6	7.5	7.2
of which: Loans to affiliated companies	6.8	6.6	0.4	0.3	0.6	0.6	1.4	1.5	7.4	7.2
Securities	1.5	1.1	0.2	0.2	1.6	1.6	0.5	0.8	1.6	1.1
Other long-term equity investments	14.9	14.8	3.2	3.0	3.4	3.4	6.4	6.0	15.9	15.8
of which: Goodwill	0.7	0.6	0.4	0.3	0.2	0.2	0.4	0.4	0.8	0.7
Capital										
Equity	37.6	37.1	34.6	33.9	39.9	39.2	40.9	40.5	37.3	36.8
Liabilities										
Short-term	24.8	24.1	33.6	32.1	32.6	32.8	30.4	27.8	24.2	23.5
of which:										
Liabilities to banks	2.6	2.4	10.2	8.8	9.1	8.7	4.6	4.5	2.3	2.1
Trade payables	4.2	4.1	7.4	7.5	9.4	8.9	8.8	8.1	3.7	3.7
Liabilities to affiliated companies	13.7	13.9	7.5	7.7	7.4	8.4	13.2	10.8	13.9	14.3
Long-term	23.1	25.0	25.4	27.9	18.2	18.7	18.2	21.4	23.5	25.4
of which:										
Liabilities to banks	8.5	9.4	18.3	20.2	14.2	15.3	11.7	12.0	8.1	9.0
Liabilities to affiliated companies	7.0	7.7	4.7	4.7	2.5	2.0	3.3	6.1	7.4	8.0
Provisions	13.7	13.1	6.1	5.9	9.0	9.0	10.0	9.9	14.2	13.5
of which: Provisions for pensions	4.3	4.4	1.6	1.5	2.8	2.8	3.1	3.2	4.4	4.6
Other ratios	Percentage of sales									
Annual result before taxes on income	1.5	2.4	3.4	3.7	2.6	2.7	1.4	1.2	1.4	2.6
Annual result and depreciation	6.1	7.0	8.6	8.8	7.2	7.3	5.6	5.3	6.1	7.2
Trade receivables	6.6	6.4	10.6	10.5	9.8	9.5	9.9	9.5	5.9	5.7
Percentage of the balance sheet total										
Sales	71.7	71.4	121.2	123.4	146.7	146.8	122.1	123.6	65.7	65.3
Annual result and interest paid	2.7	2.6	4.1	4.4	3.5	3.6	1.7	1.4	2.8	2.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	7.4	8.4	19.3	20.2	21.2	21.3	13.2	12.7	6.7	7.8
Percentage of fixed assets										
Long-term equity and liabilities	90.2	93.0	105.6	109.9	105.7	105.6	100.0	104.4	89.2	91.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	96.4	101.7	118.3	126.0	121.4	120.7	115.8	125.9	93.5	98.6
Cash resources, short-term receivables and inventories	111.7	117.1	122.3	130.1	128.2	127.9	123.3	134.1	110.0	115.0
Percentage of cost of materials										
Trade payables	10.4	10.2	27.1	27.6	18.8	18.2	13.9	13.0	9.6	9.6
Memo item:										
Balance sheet total in € billion	200.10	208.91	0.64	0.70	4.01	4.25	14.79	15.31	180.66	188.65
Sales in € billion	143.48	149.26	0.78	0.86	5.89	6.24	18.06	18.93	118.76	123.23
Number of enterprises	3 225	3 225	864	864	1 209	1 209	822	822	330	330

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	4.6	4.6	0.0	0.0	4.3	4.7	26.7	26.1	43.9	43.7
	50	29.9	29.3	6.0	5.4	24.3	23.1	49.2	48.4	69.1	68.0
	75	63.5	63.6	32.0	30.9	53.2	52.5	74.3	73.6	83.7	82.5
Personnel expenses	25	15.5	16.2	21.9	22.4	20.3	20.3	12.6	13.2	8.5	8.0
	50	29.7	29.9	34.2	34.7	31.2	31.6	25.0	25.4	16.5	17.0
	75	42.3	42.8	47.6	48.8	41.9	41.9	37.4	38.2	31.3	32.4
Depreciation	25	0.8	0.8	0.9	1.1	0.9	0.9	0.7	0.7	0.5	0.5
	50	3.1	3.2	3.8	4.0	3.5	3.8	2.6	2.5	1.6	1.5
	75	7.9	8.1	9.0	9.1	8.3	8.4	7.0	7.1	6.0	6.1
Annual result	25	0.0	0.0	-0.5	0.0	0.1	0.1	0.1	0.0	-0.3	-0.8
	50	1.5	1.5	2.2	2.1	1.4	1.3	1.4	1.3	1.4	1.3
	75	4.5	4.4	6.4	6.4	3.9	4.0	4.0	3.5	3.6	3.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.4	7.7	6.6	7.5	10.4	10.1	6.7	7.0	4.1	4.1
	50	33.4	34.4	32.9	34.1	38.8	39.4	31.1	32.1	20.4	20.3
	75	62.4	62.7	63.5	63.7	64.2	65.2	59.2	58.5	56.0	56.7
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.1	0.2	0.0	0.0	0.2	0.2	0.6	0.5	0.6	0.6
	75	1.7	1.8	0.6	0.7	2.1	2.1	2.0	2.2	2.3	2.7
Equity	25	10.6	11.6	7.1	9.4	11.4	11.7	12.7	12.6	12.3	11.7
	50	27.1	28.2	25.5	26.8	26.6	27.7	29.9	31.1	28.2	27.2
	75	47.4	48.1	46.9	47.7	47.1	47.3	48.7	50.1	47.1	46.9
Short-term liabilities	25	20.3	19.8	18.1	18.4	21.7	21.0	21.2	19.8	17.6	18.7
	50	39.0	36.9	39.3	36.6	39.2	38.2	39.2	36.6	35.9	36.1
	75	63.0	61.1	67.3	63.6	63.6	62.5	60.0	59.2	57.0	56.6
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	9.4	9.7	14.1	15.8	14.1	16.4	5.0	3.7	0.0	0.0
	75	36.2	37.9	43.9	46.8	42.0	42.5	26.5	26.6	15.8	13.7
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.1	-0.4	0.0	0.2	0.1	0.2	0.1	-0.4	-0.8
	50	2.1	2.1	2.8	2.5	2.0	2.0	2.0	1.8	1.8	1.8
	75	5.8	5.6	8.1	7.9	5.4	5.4	5.1	4.7	4.6	4.9
Annual result and depreciation	25	2.1	2.1	2.6	2.5	2.6	2.5	1.8	1.5	0.5	0.7
	50	6.3	6.2	8.0	7.9	6.7	6.6	5.1	5.1	3.8	3.6
	75	12.6	12.8	15.7	15.6	12.3	12.8	10.9	10.7	9.5	8.7
Trade receivables	25	4.3	4.1	3.4	3.4	5.3	4.9	4.3	4.1	3.6	3.4
	50	8.6	8.2	7.8	7.4	8.9	8.3	9.0	8.4	8.9	8.3
	75	12.9	12.2	13.3	12.7	12.4	11.9	13.2	12.2	13.3	12.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.0	0.9	0.4	0.8	1.4	1.3	1.2	0.9	0.0	-0.5
	50	4.9	4.6	5.7	5.6	4.8	4.5	4.6	4.1	4.1	4.4
	75	10.8	10.8	13.6	12.7	10.0	10.2	10.1	10.1	8.6	8.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.4	6.0	2.3	4.1	7.3	7.9	7.0	5.3	1.9	1.4
	50	20.2	20.4	19.6	20.9	22.2	22.2	20.5	19.6	14.2	14.1
	75	43.0	43.9	43.8	46.6	44.5	44.8	43.7	44.5	30.7	29.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	78.1	80.6	71.4	77.8	77.0	76.4	84.6	85.2	84.1	85.9
	50	117.4	118.1	112.5	119.6	117.1	117.2	119.8	119.3	119.1	117.7
	75	238.6	243.6	235.7	250.0	236.8	225.4	254.8	238.4	284.7	279.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	78.5	82.2	67.6	75.4	73.8	74.6	92.2	92.0	98.3	95.5
	50	133.4	135.0	133.7	133.8	128.7	130.7	134.8	134.9	144.9	146.6
	75	228.0	239.5	260.5	261.0	213.2	231.4	221.9	231.9	233.6	218.1
		Percentage of cost of materials									
Trade payables	25	7.6	7.2	7.8	8.5	9.0	8.8	6.8	6.3	6.1	5.8
	50	14.2	13.7	21.7	23.1	17.6	16.3	11.3	10.6	10.0	9.5
	75	31.9	31.8	80.0	91.1	41.9	42.1	19.6	17.5	15.4	15.3

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Income statement	Percentage of gross revenue									
Income	99.7	100.2	100.0	100.0	99.9	99.9	99.9	99.8	99.6	100.3
Sales	0.3	-0.2	0.0	0.0	0.1	0.1	0.1	0.2	0.4	-0.3
Change in finished goods	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Interest and similar income	4.2	3.5	4.2	4.5	3.6	3.3	4.5	5.1	4.2	3.2
Other income	0.2	0.1	0.2	0.2	0.2	0.1	0.4	0.3	0.1	0.1
of which: Income from long-term equity investments	104.3	103.6	104.3	104.5	103.7	103.3	104.6	105.2	104.3	103.3
Total income	Expenses									
Expenses	58.9	58.2	12.0	11.8	24.5	23.9	39.4	39.1	68.3	67.2
Cost of materials	20.0	20.1	30.4	31.2	30.0	30.4	27.6	28.5	16.8	16.9
Personnel expenses	4.0	3.9	11.1	10.9	8.2	8.1	7.5	7.1	2.6	2.5
Depreciation	3.9	3.8	11.0	10.9	8.2	8.0	7.1	6.9	2.5	2.4
of which: Depreciation of tangible fixed assets	0.8	0.8	1.8	1.7	1.5	1.4	1.8	1.7	0.5	0.5
Interest and similar expenses	0.1	0.1	0.5	0.5	0.4	0.3	0.2	0.2	0.1	0.1
Operating taxes	18.0	18.0	38.3	37.5	34.2	34.0	24.8	25.4	14.1	14.1
Other expenses	101.7	101.0	94.1	93.6	98.9	98.2	101.2	101.9	102.4	101.3
Total expenses before taxes on income	2.5	2.6	10.1	10.9	4.8	5.2	3.4	3.2	1.9	2.0
Annual result before taxes on income	0.5	0.6	1.1	1.1	0.8	1.0	0.7	0.8	0.5	0.6
Taxes on income	2.0	1.9	9.1	9.8	4.0	4.2	2.7	2.4	1.4	1.4
Annual result	0.0	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.1
Profit and loss transfers (parent company)	-0.1	-0.1	0.0	0.0	0.0	0.0	-0.3	-0.3	-0.1	0.0
Profit and loss transfers (subsidiary)	2.1	2.1	9.1	9.8	4.0	4.2	3.1	2.8	1.6	1.5
Profit for the year	Balance sheet									
Balance sheet	Percentage of the balance sheet total									
Assets	2.1	2.0	0.1	0.1	0.3	0.3	5.6	5.2	0.9	1.0
Intangible fixed assets	56.8	54.9	68.4	67.6	63.6	63.2	66.2	63.7	50.5	48.7
Tangible fixed assets	19.4	19.7	13.1	13.4	14.2	14.4	18.1	18.0	21.2	21.7
of which: Land and buildings	3.3	2.7	0.5	0.6	2.0	2.1	1.1	1.2	4.8	3.6
Inventories	0.6	0.5	0.2	0.3	0.5	0.6	0.3	0.3	0.7	0.6
of which: Finished goods and merchandise	5.3	6.5	9.2	9.2	9.0	9.1	5.5	8.1	4.4	5.2
Cash	28.4	27.9	18.7	19.1	21.1	21.5	18.7	18.9	34.8	33.7
Receivables	26.4	26.1	18.5	18.4	20.0	20.4	17.1	17.0	32.3	31.7
Short-term	15.7	15.3	9.4	9.5	11.0	11.1	9.1	9.0	19.9	19.3
of which:	7.7	7.9	3.2	3.6	6.1	5.9	5.8	5.9	9.0	9.4
Trade receivables	2.0	1.9	0.2	0.6	1.1	1.1	1.6	2.0	2.5	2.0
Receivables from affiliated companies	1.6	1.6	0.1	0.2	1.0	0.9	1.2	1.6	2.0	1.7
Long-term	0.2	0.1	0.0	0.1	0.7	0.3	0.2	0.2	0.1	0.1
Securities	3.3	5.2	2.3	2.3	2.7	2.9	2.4	2.3	3.9	7.0
Other long-term equity investments	0.4	0.4	0.2	0.2	0.1	0.2	0.0	0.0	0.6	0.6
of which: Goodwill	26.2	25.8	15.8	18.3	16.0	16.2	31.7	31.4	26.0	25.2
Capital	63.5	63.5	81.1	78.6	79.6	79.2	60.4	60.6	61.2	61.3
Equity	37.0	39.3	39.8	38.1	39.7	43.0	27.5	35.5	40.9	40.5
Liabilities	5.8	6.5	18.9	18.4	13.2	15.6	7.4	7.7	3.1	3.8
Short-term	12.9	12.5	5.7	5.4	7.7	7.6	5.7	5.6	17.6	16.9
of which:	12.2	13.6	7.3	6.2	10.3	11.1	10.6	13.3	13.6	14.6
Liabilities to banks	26.5	24.1	41.3	40.6	39.9	36.3	32.9	25.1	20.4	20.7
Trade payables	17.1	15.1	37.2	36.2	34.4	31.7	24.3	21.4	9.7	8.1
Liabilities to affiliated companies	7.2	8.3	2.1	2.3	3.4	2.6	5.0	3.2	9.2	12.0
Long-term	9.0	9.5	2.9	2.9	4.1	4.3	5.0	5.2	12.0	12.7
Provisions	2.0	2.1	0.0	0.0	0.6	0.6	1.0	1.1	2.8	3.0
of which: Provisions for pensions	Other ratios									
Other ratios	Percentage of sales									
Annual result before taxes on income	2.5	2.6	10.2	10.9	4.8	5.2	3.4	3.2	1.9	2.0
Annual result and depreciation	6.0	5.8	20.2	20.7	12.3	12.3	10.2	9.5	4.0	3.9
Trade receivables	9.1	8.6	8.0	8.0	8.3	8.3	8.8	8.6	9.3	8.7
	Percentage of the balance sheet total									
Sales	172.2	177.5	117.8	118.3	132.4	134.3	103.3	104.5	214.4	222.2
Annual result and interest paid	4.9	4.8	12.8	13.6	7.3	7.6	4.7	4.3	4.1	4.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.2	15.2	31.7	33.8	21.7	22.1	16.8	16.5	12.4	12.5
	Percentage of fixed assets									
Long-term equity and liabilities	85.1	81.2	80.6	83.2	83.4	78.5	86.5	78.8	84.9	83.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	85.8	83.0	69.6	72.6	73.3	69.1	82.5	71.1	89.8	91.0
Cash resources, short-term receivables and inventories	94.9	89.8	71.0	74.1	78.4	74.0	86.4	74.4	101.5	99.9
	Percentage of cost of materials									
Trade payables	12.7	12.1	40.0	38.8	23.7	23.5	14.1	13.6	12.0	11.4
Memo item:	Balance sheet total in € billion									
Balance sheet total in € billion	15.55	15.98	0.42	0.44	1.65	1.70	4.32	4.42	9.15	9.43
Sales in € billion	26.77	28.37	0.49	0.52	2.19	2.28	4.47	4.62	19.62	20.96
Number of enterprises	1 348	1 348	552	552	480	480	214	214	102	102

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
		Cylindered sample 2018/2019									
		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	1.6	2.0	14.3	14.6	42.7	48.0
	50	11.1	10.7	0.3	0.5	17.1	15.8	33.0	32.1	67.8	67.3
	75	38.4	39.0	11.0	10.3	37.3	37.7	57.0	56.4	82.2	82.4
Personnel expenses	25	17.6	18.1	16.9	16.8	22.7	22.9	16.5	17.9	6.7	7.0
	50	28.5	29.1	29.8	30.2	30.9	30.8	26.0	25.7	16.7	17.2
	75	38.0	38.1	39.2	40.1	38.5	38.8	35.6	35.0	26.5	26.1
Depreciation	25	2.6	2.6	4.4	4.2	3.4	3.6	1.3	1.3	0.5	0.5
	50	6.7	6.6	8.2	8.2	7.0	7.0	4.5	4.3	1.4	1.5
	75	11.6	11.3	14.0	13.6	10.8	10.9	9.5	9.4	4.3	4.1
Annual result	25	1.3	1.5	3.9	4.1	1.0	1.4	0.4	0.5	0.2	0.1
	50	4.7	4.8	9.2	10.2	3.8	4.1	2.4	2.2	1.7	1.7
	75	11.4	11.8	17.5	17.8	7.8	7.5	5.6	4.8	3.4	3.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	32.5	30.4	41.0	40.2	43.9	43.2	17.2	14.5	7.1	7.9
	50	60.6	61.7	65.5	66.2	63.1	64.9	46.1	47.0	22.0	18.5
	75	77.2	77.4	79.9	80.6	77.3	77.1	71.6	70.8	54.8	47.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.2
	50	0.1	0.1	0.0	0.0	0.4	0.4	0.7	0.7	1.1	0.9
	75	1.1	1.2	0.1	0.1	1.6	1.8	1.9	1.9	3.2	3.7
Equity	25	0.8	0.9	-9.2	-8.9	1.3	1.4	6.3	7.5	7.7	7.5
	50	12.0	12.8	8.7	10.1	10.4	10.8	15.5	18.4	16.7	17.1
	75	29.1	30.2	32.1	33.8	26.5	27.5	34.8	33.9	27.7	28.3
Short-term liabilities	25	23.6	23.0	19.8	18.8	25.9	24.3	26.1	29.7	32.1	36.0
	50	45.5	43.3	41.8	39.8	45.5	41.7	47.1	47.5	56.6	56.4
	75	72.6	71.6	79.5	74.8	69.9	71.1	67.4	66.9	72.7	70.9
Liabilities to banks	25	7.1	7.1	17.4	21.7	16.2	16.9	0.0	0.0	0.0	0.0
	50	41.2	41.1	54.7	54.8	45.9	45.2	21.7	18.5	1.3	0.0
	75	67.4	67.5	77.5	77.8	64.6	65.6	45.1	43.6	16.9	13.8
		Percentage of sales									
Annual result before taxes on income	25	1.5	1.8	4.2	4.5	1.2	1.7	0.6	0.7	0.5	0.2
	50	5.3	5.6	10.1	11.6	4.4	4.8	3.0	2.7	2.1	1.9
	75	12.7	13.1	19.3	20.0	9.0	8.8	6.7	6.0	3.9	4.3
Annual result and depreciation	25	6.7	6.9	11.8	13.5	7.8	7.6	3.2	3.5	1.8	0.9
	50	13.7	14.0	21.3	21.4	12.1	12.7	7.9	7.6	4.1	3.8
	75	24.0	23.9	31.5	32.4	18.1	18.7	15.1	13.3	7.9	7.4
Trade receivables	25	4.2	3.9	3.7	3.3	4.6	4.7	4.8	4.3	4.5	3.7
	50	7.6	7.2	7.0	6.5	7.5	7.4	8.8	8.5	9.8	8.5
	75	11.1	10.8	10.6	10.2	10.9	10.7	12.2	11.4	12.6	11.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.2	4.3	7.5	7.4	3.8	4.2	2.2	2.6	1.9	1.1
	50	10.5	10.5	17.8	18.0	9.7	9.3	6.8	6.4	5.6	5.6
	75	22.3	23.0	36.0	37.2	17.9	18.1	11.6	11.0	10.7	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	14.0	14.6	18.3	20.1	15.5	16.1	9.8	9.8	8.0	5.7
	50	28.8	29.4	38.9	40.9	28.3	29.4	19.4	21.2	15.0	15.6
	75	51.9	54.4	75.8	75.2	46.1	49.4	30.2	34.9	23.3	23.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	45.8	46.0	26.3	33.0	47.7	48.6	63.2	59.9	53.3	54.5
	50	83.3	84.6	83.8	84.7	78.2	81.3	90.6	89.1	91.8	96.6
	75	115.4	116.5	115.8	117.7	107.1	106.7	126.7	128.3	139.2	144.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.1	44.1	33.7	34.0	42.5	43.3	59.8	59.3	68.7	77.0
	50	80.2	84.1	77.0	84.2	72.7	76.9	89.5	90.8	101.7	109.3
	75	138.1	140.3	154.1	168.0	119.0	122.3	135.3	131.3	146.9	141.8
		Percentage of cost of materials									
Trade payables	25	9.0	8.7	11.3	10.8	10.8	10.6	8.3	7.5	6.1	5.4
	50	19.7	19.3	36.7	37.2	23.6	22.7	13.9	13.5	9.2	8.6
	75	63.7	68.7	150.0	196.7	68.4	71.1	29.2	27.5	12.3	11.7

I. Enterprises by economic sector

9.a) Land transport and transport via pipelines

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.2	100.0	100.0	99.9	99.9	99.8	99.7	99.0	99.1
Change in finished goods	0.8	0.8	0.0	0.0	0.1	0.1	0.2	0.3	1.0	0.9
Interest and similar income	0.2	0.2	0.2	0.1	0.1	0.1	0.3	0.3	0.2	0.2
Other income	5.3	5.8	7.7	8.3	5.4	5.4	6.6	6.5	5.0	5.6
of which: Income from long-term equity investments	0.5	0.3	0.0	0.1	0.2	0.1	0.6	0.4	0.5	0.4
Total income	105.5	105.9	107.8	108.4	105.4	105.5	107.0	106.8	105.1	105.7
Expenses										
Cost of materials	51.8	51.7	13.6	13.6	25.1	24.6	43.8	43.3	57.3	57.4
Personnel expenses	29.8	31.0	36.1	36.4	35.1	35.4	35.2	36.5	27.9	29.2
Depreciation	7.9	7.9	8.6	8.6	8.0	8.0	8.4	8.1	7.8	7.8
of which: Depreciation of tangible fixed assets	7.7	7.8	8.6	8.5	8.0	8.0	8.0	8.0	7.5	7.7
Interest and similar expenses	1.4	1.3	1.1	1.1	0.9	0.8	1.1	1.0	1.6	1.4
Operating taxes	0.1	0.1	0.5	0.5	0.3	0.3	0.2	0.2	0.0	0.1
Other expenses	14.9	15.2	42.4	42.5	33.2	33.4	20.6	20.4	11.0	11.3
Total expenses before taxes on income	105.9	107.1	102.3	102.6	102.6	102.6	109.3	109.4	105.7	107.2
Annual result before taxes on income	-0.4	-1.1	5.5	5.8	2.8	2.9	-2.3	-2.6	-0.5	-1.5
Taxes on income	0.7	0.6	0.8	0.9	0.9	0.9	0.6	0.7	0.7	0.6
Annual result	-1.1	-1.8	4.7	4.9	1.9	2.0	-2.9	-3.3	-1.2	-2.0
Profit and loss transfers (parent company)	0.5	0.3	0.0	0.0	0.0	-0.2	-0.2	-0.3	0.7	0.5
Profit and loss transfers (subsidiary)	-1.4	-2.0	-0.5	-0.3	-0.7	-1.1	-4.7	-4.9	-0.9	-1.6
Profit for the year	0.8	0.6	5.2	5.2	2.6	2.9	1.5	1.3	0.3	0.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.6	0.7	0.6	0.3	0.3	0.5	0.5	0.5	0.6
Tangible fixed assets	69.0	68.1	56.9	57.7	60.9	60.3	63.2	63.2	70.5	69.3
of which: Land and buildings	12.5	12.1	7.6	7.3	11.4	11.0	11.8	11.3	12.7	12.3
Inventories	2.6	3.0	0.9	1.1	2.4	2.3	2.3	2.3	2.7	3.2
of which: Finished goods and merchandise	0.1	0.1	0.4	0.5	0.5	0.4	0.2	0.2	0.1	0.1
Cash	2.8	3.1	12.0	12.9	8.9	9.0	6.8	6.9	1.7	2.1
Receivables	15.6	15.7	27.4	25.8	24.3	24.7	21.3	21.2	14.1	14.3
Short-term	14.7	14.8	26.9	25.5	23.7	24.3	19.2	18.8	13.4	13.6
of which:										
Trade receivables	4.7	4.7	13.6	12.6	12.5	12.2	7.2	6.8	3.8	3.8
Receivables from affiliated companies	7.4	7.5	8.0	7.5	6.9	7.6	8.5	8.3	7.3	7.4
Long-term	0.9	0.9	0.5	0.3	0.6	0.4	2.2	2.4	0.7	0.7
of which: Loans to affiliated companies	0.6	0.6	0.4	0.2	0.2	0.2	0.6	0.7	0.6	0.6
Securities	1.6	1.5	0.0	0.0	0.5	0.6	1.0	1.5	1.8	1.5
Other long-term equity investments	7.7	7.9	1.1	0.9	2.2	2.1	4.5	3.9	8.6	8.9
of which: Goodwill	0.1	0.0	0.3	0.2	0.1	0.1	0.2	0.1	0.0	0.0
Capital										
Equity	40.9	39.4	25.2	25.2	34.3	33.5	41.7	40.3	41.3	39.8
Liabilities	43.9	46.1	69.0	69.1	59.0	59.6	46.8	48.8	42.3	44.7
Short-term	20.6	20.6	38.1	36.6	34.1	33.5	28.2	25.7	18.5	19.0
of which:										
Liabilities to banks	3.2	3.5	15.8	15.3	12.8	11.8	5.6	5.2	2.2	2.7
Trade payables	4.4	4.5	7.5	7.3	8.3	7.9	6.2	5.5	3.8	4.1
Liabilities to affiliated companies	9.5	8.9	5.6	5.0	6.0	6.6	12.8	10.8	9.2	8.8
Long-term	23.3	25.5	30.9	32.4	24.8	26.0	18.6	23.1	23.8	25.7
of which:										
Liabilities to banks	12.9	12.9	26.8	27.5	21.9	23.5	14.6	14.8	11.9	11.9
Liabilities to affiliated companies	9.1	11.1	1.5	1.8	1.7	1.5	2.2	5.9	10.6	12.5
Provisions	13.7	13.1	5.6	5.5	6.5	6.6	10.9	10.4	14.6	13.9
of which: Provisions for pensions	4.3	4.2	1.0	1.0	1.4	1.5	3.9	3.9	4.5	4.5
Other ratios	Percentage of sales									
Annual result before taxes on income	-0.4	-1.1	5.5	5.8	2.8	2.9	-2.3	-2.6	-0.5	-1.5
Annual result and depreciation	6.9	6.2	13.4	13.4	9.9	10.0	5.5	4.8	6.7	5.8
Trade receivables	6.1	6.2	9.3	8.8	8.8	8.6	7.5	7.2	5.4	5.7
Percentage of the balance sheet total										
Sales	77.0	74.6	145.9	144.1	141.8	141.5	95.4	94.3	69.9	67.2
Annual result and interest paid	0.3	-0.4	8.5	8.6	4.0	4.0	-1.8	-2.1	0.3	-0.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.4	8.0	31.1	31.3	24.8	24.7	10.2	8.6	8.2	6.7
Percentage of fixed assets										
Long-term equity and liabilities	86.1	88.0	96.5	98.3	94.2	96.0	90.1	94.2	85.1	86.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	85.9	88.2	102.3	104.8	95.7	99.7	92.6	100.5	82.9	84.3
Cash resources, short-term receivables and inventories	98.5	102.9	104.7	107.7	102.7	106.6	100.6	109.4	97.4	101.1
Percentage of cost of materials										
Trade payables	10.8	11.5	37.8	37.0	23.3	22.5	14.8	13.4	9.5	10.5
Memo item:										
Balance sheet total in € billion	50.89	54.45	0.46	0.50	2.28	2.43	6.36	6.78	41.79	44.74
Sales in € billion	39.18	40.61	0.67	0.72	3.23	3.44	6.07	6.39	29.21	30.06
Number of enterprises	1 826	1 826	723	723	707	707	289	289	107	107

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.2	0.3	0.0	0.0	1.3	1.9	23.6	23.8	39.9	37.8
	50	12.3	12.1	0.9	0.9	15.9	15.7	38.2	39.6	61.8	62.8
	75	38.8	38.9	12.9	12.6	36.6	35.2	59.7	59.7	76.4	75.3
Personnel expenses	25	23.9	24.4	23.6	25.2	25.7	25.9	22.6	22.4	13.2	14.1
	50	33.3	33.8	34.3	34.5	33.7	33.8	32.8	33.0	23.0	25.4
	75	44.6	45.2	44.3	45.2	44.4	44.5	46.5	47.6	47.6	47.6
Depreciation	25	3.1	3.2	3.5	3.4	3.3	3.3	2.6	2.6	1.2	1.4
	50	6.8	6.9	7.2	7.4	6.9	6.8	6.1	6.0	5.0	5.2
	75	11.2	11.1	11.4	11.2	11.0	11.3	11.0	10.7	11.6	11.4
Annual result	25	0.1	0.2	0.7	0.8	0.2	0.4	-0.2	-0.8	-12.5	-12.4
	50	2.5	2.5	4.9	4.6	2.1	2.2	1.2	0.9	0.9	0.9
	75	6.6	6.8	11.3	12.3	5.0	5.1	3.9	3.3	3.6	3.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	31.8	32.3	31.0	32.5	36.3	35.8	30.9	31.6	13.9	16.6
	50	56.9	57.4	56.7	57.9	58.9	60.9	52.2	53.4	49.4	51.1
	75	73.8	74.1	75.5	76.2	73.0	73.4	69.7	71.2	75.0	73.7
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.1	0.5
	50	0.2	0.2	0.0	0.0	0.6	0.5	1.0	1.0	1.7	1.8
	75	1.7	1.7	0.3	0.4	2.2	2.1	2.6	2.5	3.5	4.0
Equity	25	5.3	6.3	0.0	0.1	6.8	8.0	12.5	12.2	12.5	12.5
	50	20.6	21.6	16.1	16.7	22.2	22.0	28.0	28.3	24.9	25.8
	75	41.5	41.4	38.7	38.4	40.1	41.1	49.2	48.6	44.0	42.9
Short-term liabilities	25	18.6	18.2	18.7	17.6	21.1	20.4	16.7	17.0	12.1	13.2
	50	36.6	34.7	39.4	37.3	37.6	35.8	30.3	30.5	24.5	25.9
	75	63.4	60.9	73.1	70.6	62.4	59.9	53.7	53.1	44.2	50.9
Liabilities to banks	25	4.8	5.3	6.4	11.3	8.2	8.3	0.2	0.0	0.0	0.0
	50	33.1	34.3	42.0	43.7	36.6	37.6	15.3	16.6	12.6	10.6
	75	58.7	59.3	67.7	68.8	58.6	59.1	37.9	39.1	28.0	32.0
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.4	0.8	1.3	0.4	0.6	-0.1	-0.5	-12.5	-12.4
	50	3.1	3.3	5.6	5.5	2.6	2.9	1.6	1.3	1.4	1.0
	75	8.1	8.2	12.9	14.1	6.3	6.5	4.8	4.2	4.5	4.4
Annual result and depreciation	25	4.7	4.7	6.5	6.9	5.0	5.1	2.4	2.1	-4.0	-5.3
	50	10.7	10.9	14.1	14.5	10.1	10.5	7.2	7.0	4.4	3.9
	75	18.2	18.6	24.4	24.2	16.5	16.4	13.8	13.3	11.5	11.7
Trade receivables	25	4.1	3.9	3.9	3.5	4.9	5.0	3.3	3.1	2.7	2.3
	50	7.4	7.1	7.1	6.8	7.9	7.7	7.4	6.7	5.6	5.7
	75	10.9	10.4	10.6	10.0	11.1	10.7	11.0	10.2	9.8	8.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	1.7	3.0	3.3	1.9	2.2	0.1	0.0	-6.2	-6.8
	50	6.2	6.2	10.4	10.4	5.8	5.9	3.9	3.5	1.9	2.3
	75	14.3	14.2	23.3	24.7	12.0	11.7	8.6	7.1	8.1	7.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	11.8	12.4	12.4	15.4	14.7	14.9	8.3	7.2	-3.6	-5.4
	50	26.2	26.4	31.3	31.9	26.4	25.9	22.1	19.7	13.6	8.2
	75	48.9	49.1	54.4	59.9	47.2	44.9	41.2	37.7	30.0	28.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	60.2	63.7	41.3	46.4	62.5	66.5	72.1	77.0	79.0	71.0
	50	96.0	98.0	93.5	97.6	95.6	97.2	101.7	100.4	97.7	97.8
	75	136.6	138.0	134.7	141.7	137.4	137.3	141.7	137.2	122.9	133.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	54.7	55.8	46.5	49.2	51.0	54.6	71.8	72.7	74.1	75.1
	50	103.9	107.0	95.5	102.5	97.6	102.0	115.9	114.9	126.7	125.4
	75	192.5	193.2	211.1	191.7	174.4	184.1	225.9	211.8	189.8	174.1
		Percentage of cost of materials									
Trade payables	25	8.9	8.8	10.0	10.9	10.2	10.4	7.3	6.4	6.4	6.5
	50	19.9	19.2	34.0	35.7	22.9	22.9	12.9	11.3	11.2	10.9
	75	66.8	66.7	183.9	188.5	69.2	70.0	23.2	20.6	20.2	19.7

I. Enterprises by economic sector

9.b) Water transport

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	100.2	100.1	100.0	99.9	99.8	99.5	99.6	99.9	100.2
Change in finished goods	0.2	- 0.2	- 0.1	0.0	0.1	0.2	0.5	0.4	0.1	- 0.2
Interest and similar income	0.3	0.5	0.5	0.6	0.8	0.8	0.3	0.3	0.2	0.5
Other income	6.9	5.6	6.0	12.8	8.5	5.5	19.4	21.9	6.3	4.8
of which: Income from long-term equity investments	0.9	1.0	1.2	1.1	2.5	1.7	8.9	10.4	0.5	0.5
Total income	107.2	106.1	106.5	113.4	109.3	106.3	119.7	122.2	106.5	105.3
Expenses										
Cost of materials	82.0	80.0	28.4	28.1	44.4	46.1	42.1	41.0	84.5	82.3
Personnel expenses	4.1	3.9	27.0	26.0	21.8	21.5	24.5	24.3	2.8	2.7
Depreciation	4.1	3.8	20.8	18.8	17.8	13.8	10.6	10.7	3.6	3.4
of which: Depreciation of tangible fixed assets	4.0	3.8	19.6	18.5	17.7	13.7	10.2	10.2	3.5	3.3
Interest and similar expenses	2.0	1.8	6.3	5.8	6.3	6.0	3.6	3.2	1.9	1.7
Operating taxes	0.2	0.2	0.0	0.0	0.2	0.1	0.1	0.1	0.2	0.2
Other expenses	12.9	13.0	14.3	14.2	17.2	14.6	20.6	24.7	12.5	12.4
Total expenses before taxes on income	105.2	102.7	97.0	92.9	107.7	102.2	101.5	104.0	105.4	102.7
Annual result before taxes on income	1.9	3.4	9.5	20.4	1.6	4.1	18.2	18.2	1.1	2.6
Taxes on income	0.1	0.2	1.0	0.8	- 0.2	2.6	0.8	0.8	0.1	0.1
Annual result	1.8	3.2	8.5	19.6	1.7	1.5	17.4	17.4	1.0	2.5
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.7	0.2	0.1	0.0	0.0
Profit and loss transfers (subsidiary)	0.4	0.4	- 0.1	0.2	0.0	0.0	8.1	9.3	0.0	0.0
Profit for the year	1.4	2.8	8.6	19.4	1.7	2.2	9.4	8.3	1.0	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.2	0.1	1.3	0.0	0.0	0.2	0.2	0.1	0.2
Tangible fixed assets	57.9	58.1	75.9	69.4	68.4	65.7	58.1	53.3	57.4	58.4
of which: Land and buildings	1.3	1.2	0.3	0.3	4.7	4.7	11.0	10.5	0.1	0.1
Inventories	3.4	3.4	0.4	0.5	0.9	1.0	0.8	0.9	3.8	3.8
of which: Finished goods and merchandise	0.1	0.1	0.1	0.2	0.1	0.1	0.0	0.0	0.1	0.1
Cash	4.9	5.0	5.8	5.2	7.6	7.2	5.8	10.5	4.7	4.3
Receivables	13.4	14.5	13.7	18.6	16.4	18.6	18.9	19.0	12.7	13.8
Short-term	12.5	13.6	11.4	14.8	12.3	14.5	17.3	16.9	11.9	13.2
of which:										
Trade receivables	4.2	4.0	4.6	7.4	1.4	1.7	3.3	3.0	4.4	4.2
Receivables from affiliated companies	6.5	7.6	1.7	3.7	9.4	11.4	12.4	13.0	5.7	6.9
Long-term	0.9	0.9	2.3	3.8	4.1	4.1	1.6	2.1	0.7	0.7
of which: Loans to affiliated companies	0.9	0.9	0.0	0.1	3.9	3.8	1.3	1.7	0.7	0.7
Securities	0.0	0.0	0.2	0.3	0.1	0.1	0.2	0.2	0.0	0.0
Other long-term equity investments	20.2	18.6	3.8	4.6	6.2	7.0	15.8	15.7	21.3	19.3
of which: Goodwill	6.4	5.9	0.0	0.0	0.0	0.0	0.0	0.3	7.4	6.8
Capital										
Equity	28.3	28.4	25.8	29.4	24.3	24.3	43.0	43.6	26.7	26.8
Liabilities										
Short-term	63.2	63.6	72.4	68.7	72.7	72.9	53.2	52.0	63.9	64.7
of which:										
Liabilities to banks	3.2	4.5	9.6	8.3	6.2	15.6	5.0	4.1	2.8	4.2
Trade payables	5.2	5.6	2.0	3.6	1.5	1.7	2.2	2.1	5.7	6.2
Liabilities to affiliated companies	12.0	12.6	6.3	4.8	11.0	15.7	17.9	14.4	11.4	12.4
Long-term	38.5	35.9	50.6	49.1	53.0	38.2	25.4	21.3	39.5	37.4
of which:										
Liabilities to banks	20.7	20.0	44.4	42.4	45.2	34.0	20.0	14.7	19.8	20.0
Liabilities to affiliated companies	6.3	6.6	2.4	2.6	4.2	0.5	1.6	6.2	6.9	6.9
Provisions	8.2	7.6	1.8	1.8	2.8	2.5	3.3	3.6	9.0	8.2
of which: Provisions for pensions	1.3	1.4	0.5	0.5	0.4	0.4	1.3	1.4	1.3	1.5
Other ratios	Percentage of sales									
Annual result before taxes on income	1.9	3.4	9.5	20.4	1.6	4.1	18.3	18.3	1.1	2.6
Annual result and depreciation	5.9	7.0	29.2	38.4	19.6	15.4	28.1	28.2	4.6	5.9
Trade receivables	4.1	3.7	12.5	17.8	3.5	3.8	6.9	6.2	4.0	3.5
Percentage of the balance sheet total										
Sales	101.4	109.3	37.2	41.5	40.4	44.1	47.9	48.4	109.8	118.7
Annual result and interest paid	3.8	5.5	5.5	10.6	3.2	3.3	10.1	10.0	3.1	5.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.0	11.5	15.9	24.3	11.6	9.9	26.3	29.7	7.4	10.1
Percentage of fixed assets										
Long-term equity and liabilities	86.0	84.5	93.7	100.0	98.6	81.7	91.8	92.6	85.0	83.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	70.5	66.9	79.7	103.3	101.1	62.5	82.9	89.1	68.0	64.0
Cash resources, short-term receivables and inventories	84.1	79.2	81.5	106.0	105.6	65.3	85.7	92.0	83.4	77.9
Percentage of cost of materials										
Trade payables	6.3	6.5	18.8	30.7	8.6	8.3	11.0	10.8	6.1	6.3
Memo item:										
Balance sheet total in € billion	17.22	17.50	0.11	0.11	0.46	0.45	1.69	1.74	14.95	15.20
Sales in € billion	17.46	19.13	0.04	0.04	0.19	0.20	0.81	0.84	16.42	18.04
Number of enterprises	158	158	49	49	42	42	42	42	25	25

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	8.0	6.9	0.0	0.0	20.9	22.7	11.3	14.1	80.7	76.9
	50	31.5	32.1	2.4	1.1	34.3	40.0	27.2	32.3	87.6	85.8
	75	72.8	66.2	32.7	27.6	70.6	64.5	57.1	59.1	94.4	94.3
Personnel expenses	25	3.5	2.7	0.0	0.0	8.9	7.8	8.4	9.3	2.4	1.3
	50	14.2	16.1	12.1	10.7	24.2	22.9	19.7	20.2	4.6	3.3
	75	33.9	34.6	37.6	38.1	35.2	35.6	36.4	33.8	8.6	8.1
Depreciation	25	1.2	1.0	8.0	5.1	0.8	0.8	2.4	1.7	0.3	0.2
	50	9.3	7.6	20.9	19.6	10.4	11.7	7.0	6.9	0.8	0.9
	75	24.9	23.7	45.5	49.2	20.9	23.2	13.7	20.8	5.9	3.7
Annual result	25	- 1.1	0.0	- 1.6	4.4	- 2.0	- 8.2	0.9	1.3	- 2.0	- 3.4
	50	3.9	4.8	7.7	14.4	5.5	3.8	7.1	3.9	0.7	1.1
	75	15.1	15.5	20.6	27.5	14.6	14.6	15.1	11.7	3.2	4.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	13.4	6.6	34.3	8.6	25.7	29.2	13.4	4.3	4.1	1.7
	50	60.8	53.6	84.6	82.6	60.6	61.6	56.1	48.8	7.0	6.6
	75	89.1	88.7	94.4	91.5	89.1	88.5	80.7	74.6	44.2	29.0
Inventories	25	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2	0.4	0.3
	50	0.4	0.4	0.0	0.0	0.8	1.0	0.5	0.4	2.3	3.2
	75	1.9	2.2	0.6	0.7	2.2	3.2	1.3	1.1	6.4	6.0
Equity	25	5.1	7.6	- 8.6	- 0.8	0.8	- 2.1	22.8	24.9	10.1	9.7
	50	28.0	30.7	12.6	15.0	26.9	32.1	43.5	46.4	26.5	22.9
	75	55.2	57.0	45.8	52.5	67.4	69.3	59.8	55.7	41.7	42.2
Short-term liabilities	25	8.5	8.9	7.6	8.0	5.6	6.2	11.7	13.2	15.3	17.8
	50	21.8	24.9	19.8	20.6	16.4	15.8	24.6	32.5	26.2	39.0
	75	49.9	51.8	45.4	34.4	34.8	56.8	42.3	49.9	61.3	60.3
Liabilities to banks	25	0.0	0.0	14.4	6.9	0.0	0.0	0.0	0.0	0.0	0.0
	50	25.0	18.8	45.8	39.1	47.0	41.7	10.3	6.9	0.0	0.0
	75	65.0	57.4	87.1	85.4	84.8	63.4	33.1	33.6	23.4	16.9
		Percentage of sales									
Annual result before taxes on income	25	- 1.1	0.1	- 1.5	4.3	- 2.0	- 3.3	0.9	1.3	- 2.0	- 3.5
	50	4.8	4.9	10.7	15.3	6.1	5.8	7.5	4.4	1.3	1.1
	75	18.0	17.6	22.4	29.1	23.0	16.1	18.1	14.7	3.5	4.3
Annual result and depreciation	25	5.1	5.0	17.5	20.8	8.7	6.3	5.1	5.1	0.0	- 2.1
	50	17.0	14.6	31.0	43.5	15.4	14.5	15.8	12.7	3.0	2.2
	75	39.8	39.5	71.7	75.4	33.9	25.9	48.8	30.8	7.9	7.4
Trade receivables	25	1.1	0.8	1.0	0.8	0.2	0.3	1.3	1.2	1.6	1.5
	50	3.7	3.7	9.2	9.5	2.0	2.2	4.1	3.5	5.4	4.7
	75	10.0	9.6	27.7	38.9	4.5	4.4	8.3	8.1	10.0	9.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.3	2.0	1.4	4.3	1.6	- 0.3	2.6	2.4	- 3.4	- 3.8
	50	5.6	6.1	5.2	7.4	6.1	4.1	7.3	5.9	2.9	3.7
	75	12.1	12.8	10.4	15.2	14.8	14.3	14.0	11.2	9.3	7.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.9	2.6	9.3	11.3	2.0	- 2.1	9.7	7.1	- 0.3	- 19.0
	50	12.6	14.9	14.9	19.0	9.3	9.3	15.7	18.9	10.2	3.6
	75	29.1	31.6	36.3	38.4	23.1	23.9	35.1	38.1	18.8	17.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	81.5	79.0	78.7	79.8	75.7	68.4	89.1	83.8	83.0	83.1
	50	101.2	99.7	96.1	96.8	101.7	98.9	106.9	104.3	125.4	138.4
	75	142.1	152.7	107.0	104.1	168.6	152.5	138.0	139.5	316.1	487.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.9	38.0	31.8	38.0	18.9	12.5	65.8	53.8	81.2	80.4
	50	110.5	106.3	80.1	84.3	116.6	81.2	127.7	125.8	129.8	120.0
	75	253.2	283.9	158.8	166.7	387.9	524.7	272.4	234.9	247.5	268.6
		Percentage of cost of materials									
Trade payables	25	4.8	4.2	6.6	3.7	4.9	3.9	6.3	4.7	3.7	4.3
	50	8.6	7.3	14.0	14.3	7.7	6.5	10.3	8.1	5.6	6.2
	75	14.9	16.9	44.8	67.3	12.0	9.6	15.3	21.3	11.1	8.2

I. Enterprises by economic sector

9.c) Warehousing and support activities for transportation

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.6	98.6	100.0	100.0	99.9	99.8	99.8	100.0	98.1	98.2
Change in finished goods	1.4	1.4	0.0	0.0	0.1	0.2	0.2	0.0	1.9	1.8
Interest and similar income	0.2	0.3	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.3
Other income	4.4	4.1	3.5	3.3	3.7	3.8	2.6	2.6	4.9	4.5
of which: Income from long-term equity investments	0.4	0.7	0.0	0.0	0.2	0.3	0.3	0.3	0.5	0.9
Total income	104.6	104.4	103.6	103.4	103.9	104.0	102.8	102.7	105.1	104.8
Expenses										
Cost of materials	54.6	54.1	23.2	23.0	34.6	34.1	51.2	49.9	57.3	57.0
Personnel expenses	23.9	24.5	30.8	31.9	29.2	29.3	24.5	25.4	23.2	23.9
Depreciation	4.8	4.6	6.7	6.8	4.6	4.8	4.2	4.2	5.0	4.7
of which: Depreciation of tangible fixed assets	4.7	4.5	6.7	6.7	4.6	4.6	3.9	3.9	4.9	4.6
Interest and similar expenses	1.6	1.2	1.3	1.2	0.8	0.8	0.9	0.9	1.8	1.3
Operating taxes	0.1	0.2	0.4	0.3	0.3	0.3	0.2	0.2	0.1	0.1
Other expenses	15.4	15.6	34.8	34.2	30.7	31.1	19.3	19.8	13.1	13.1
Total expenses before taxes on income	100.4	100.2	97.3	97.4	100.2	100.3	100.2	100.3	100.5	100.1
Annual result before taxes on income	4.1	4.2	6.3	6.0	3.7	3.7	2.6	2.4	4.6	4.7
Taxes on income	0.9	0.9	1.4	1.4	1.0	1.0	0.9	0.9	0.8	0.8
Annual result	3.3	3.3	4.9	4.6	2.7	2.7	1.6	1.5	3.8	3.9
Profit and loss transfers (parent company)	0.2	0.2	0.3	0.2	0.2	0.1	0.2	0.1	0.2	0.2
Profit and loss transfers (subsidiary)	1.8	1.8	0.4	0.3	0.4	0.3	0.3	0.3	2.3	2.3
Profit for the year	1.7	1.8	4.7	4.5	2.5	2.4	1.5	1.3	1.7	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.2	0.2	0.5	0.4	3.3	3.1	0.7	0.7
Tangible fixed assets	62.3	62.0	58.6	57.5	47.6	48.0	50.4	50.0	64.8	64.4
of which: Land and buildings	36.9	35.9	33.1	31.2	20.4	20.1	26.1	25.7	39.3	38.2
Inventories	6.9	6.7	1.2	1.2	2.2	2.5	2.0	2.0	7.9	7.6
of which: Finished goods and merchandise	5.9	5.8	0.8	0.7	0.8	0.9	0.8	0.8	7.0	6.8
Cash	3.7	3.7	10.4	10.6	11.4	11.1	7.1	7.4	2.8	2.8
Receivables	19.0	19.4	24.4	25.4	31.8	31.8	32.2	32.5	16.4	16.8
Short-term	17.7	18.1	24.1	24.4	30.9	30.6	29.8	29.9	15.3	15.7
of which:										
Trade receivables	8.6	8.2	10.9	11.1	15.9	15.4	14.9	14.8	7.3	6.9
Receivables from affiliated companies	7.2	7.7	7.0	6.9	10.8	11.2	11.8	12.0	6.3	6.9
Long-term	1.3	1.3	0.3	1.0	0.9	1.1	2.4	2.6	1.1	1.1
of which: Loans to affiliated companies	1.1	1.1	0.1	0.4	0.4	0.3	1.9	2.1	1.0	1.0
Securities	1.6	1.6	0.2	0.3	2.3	1.9	0.2	0.2	1.8	1.8
Other long-term equity investments	5.2	5.5	4.4	4.2	3.6	3.8	4.5	4.4	5.4	5.7
of which: Goodwill	0.4	0.3	0.4	0.3	0.3	0.2	0.4	0.4	0.4	0.4
Capital										
Equity	38.2	37.6	29.9	30.6	33.9	33.8	37.0	37.0	38.6	37.9
Liabilities										
Short-term	50.8	51.3	65.1	64.6	56.6	56.7	53.0	52.9	50.1	50.7
of which:										
Liabilities to banks	27.1	22.9	36.6	34.6	37.7	37.9	30.4	31.0	26.0	21.0
Trade payables	3.8	2.8	12.2	10.3	9.2	9.2	5.1	5.4	3.4	2.1
Liabilities to affiliated companies	6.5	6.1	6.9	6.6	10.4	10.0	9.9	9.4	5.8	5.5
Long-term	10.1	10.3	9.6	9.9	9.7	10.3	11.7	11.3	9.9	10.1
of which:										
Liabilities to banks	23.7	28.4	28.4	30.0	18.9	18.7	22.5	22.0	24.1	29.7
Liabilities to affiliated companies	9.1	11.4	20.7	22.1	14.5	14.8	13.6	13.5	8.1	10.9
Provisions	10.9	11.6	6.0	6.0	2.7	2.2	4.9	5.1	12.2	13.1
of which: Provisions for pensions	10.0	10.3	4.8	4.6	9.2	9.3	8.5	8.8	10.3	10.6
	2.7	3.1	1.1	1.0	3.1	3.1	2.1	2.2	2.8	3.3
Other ratios	Percentage of sales									
Annual result before taxes on income	4.2	4.3	6.3	6.0	3.7	3.7	2.6	2.4	4.7	4.8
Annual result and depreciation	8.2	8.1	11.6	11.4	7.3	7.5	5.8	5.6	8.9	8.7
Trade receivables	9.3	8.8	10.0	10.1	10.1	9.8	10.7	10.3	8.9	8.3
Percentage of the balance sheet total										
Sales	92.5	93.2	108.6	109.5	157.3	157.4	139.4	143.3	82.4	82.8
Annual result and interest paid	4.5	4.3	6.7	6.4	5.4	5.5	3.5	3.3	4.6	4.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	13.1	12.8	21.1	21.2	21.0	21.5	14.5	14.5	12.5	12.2
Percentage of fixed assets										
Long-term equity and liabilities	91.9	98.4	93.3	97.8	102.5	101.0	101.5	101.6	90.3	97.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	83.2	99.8	94.6	101.5	112.6	110.6	121.3	120.6	74.4	94.3
Cash resources, short-term receivables and inventories	108.7	128.9	98.0	104.8	118.5	117.2	127.8	127.0	104.7	130.5
Percentage of cost of materials										
Trade payables	12.7	12.0	27.3	26.4	19.0	18.6	13.8	13.1	12.1	11.4
Memo item:										
Balance sheet total in € billion	82.61	85.47	0.47	0.51	2.78	2.92	10.77	10.87	68.58	71.17
Sales in € billion	76.45	79.70	0.52	0.56	4.38	4.60	15.01	15.59	56.54	58.96
Number of enterprises	2 412	2 412	577	577	883	883	672	672	280	280

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	6.2	6.3	0.0	0.0	4.7	5.5	24.9	24.4	42.7	44.3
	50	32.3	31.6	6.8	7.4	25.3	24.8	50.0	49.1	68.7	68.5
	75	66.6	65.8	35.1	32.2	54.8	53.7	75.5	74.6	83.5	82.6
Personnel expenses	25	13.2	13.6	14.5	14.2	17.5	17.6	11.6	12.1	7.5	7.4
	50	26.0	26.5	29.3	30.4	29.0	29.7	21.6	23.0	16.4	17.0
	75	37.5	37.9	43.6	45.0	38.4	38.9	32.6	33.4	29.7	27.7
Depreciation	25	0.6	0.7	0.7	0.8	0.7	0.8	0.6	0.6	0.5	0.5
	50	2.3	2.4	3.0	3.3	2.9	3.0	1.9	2.0	1.2	1.2
	75	6.6	6.8	8.3	9.1	7.2	7.3	5.7	5.3	3.3	3.8
Annual result	25	0.2	0.2	0.3	0.3	0.2	0.1	0.3	0.3	0.1	0.1
	50	2.0	1.9	3.8	3.3	1.8	1.7	1.6	1.6	1.7	1.6
	75	5.3	5.3	10.3	9.3	4.8	5.2	4.0	3.9	3.5	3.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.5	5.8	4.1	4.6	7.1	8.1	5.1	5.4	4.2	3.7
	50	27.5	28.1	30.5	28.5	35.0	36.8	24.1	24.1	17.5	16.3
	75	60.2	60.8	65.2	66.2	64.1	64.6	56.2	55.3	42.7	43.2
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.1	0.1	0.0	0.0	0.1	0.1	0.4	0.4	0.4	0.4
	75	1.5	1.6	0.3	0.4	1.6	1.9	1.8	1.9	1.6	1.6
Equity	25	8.1	8.9	6.0	7.3	7.1	8.2	10.0	10.7	9.7	9.8
	50	23.1	24.5	23.7	26.2	21.6	22.1	24.5	26.5	25.1	24.5
	75	44.6	45.9	46.9	49.5	41.6	44.5	45.2	46.4	43.8	44.7
Short-term liabilities	25	24.0	22.9	19.4	19.4	25.7	24.3	25.4	23.1	24.6	26.0
	50	44.3	42.5	40.4	38.3	44.3	41.5	45.2	43.5	46.0	44.1
	75	66.9	65.8	67.8	65.3	68.8	68.9	64.5	64.6	66.3	65.3
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	6.3	6.6	9.6	11.9	12.5	13.5	4.1	2.7	0.0	0.0
	75	34.9	35.7	44.4	46.2	41.3	42.7	27.4	27.6	11.0	10.1
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.3	0.4	0.4	0.3	0.2	0.4	0.4	0.2	0.2
	50	2.7	2.5	4.6	4.0	2.4	2.3	2.3	2.2	2.2	2.0
	75	6.9	6.6	12.8	11.3	6.4	6.5	5.2	5.0	4.5	4.8
Annual result and depreciation	25	2.2	2.1	3.4	2.8	2.5	2.5	1.9	1.9	1.4	1.2
	50	6.4	6.3	9.6	9.5	6.9	6.9	4.9	4.9	4.0	3.7
	75	13.0	13.0	21.6	21.7	12.7	13.0	10.5	10.2	8.7	8.0
Trade receivables	25	4.9	4.7	3.3	3.4	5.6	5.1	6.0	5.3	5.7	4.7
	50	9.3	8.7	7.9	7.5	9.1	8.5	9.8	9.2	10.9	9.7
	75	13.5	12.8	13.5	12.9	13.0	12.5	13.8	12.9	14.4	13.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.6	1.9	1.5	1.9	1.7	1.9	1.7	1.0	1.0
	50	6.0	5.8	8.4	7.3	5.8	5.7	5.5	5.4	5.3	5.2
	75	12.5	12.3	18.4	17.0	11.9	12.2	11.0	11.0	9.9	9.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.5	6.7	2.3	3.2	7.4	7.8	8.0	7.5	6.9	7.2
	50	20.8	20.9	22.3	21.3	22.7	23.5	20.0	20.8	15.2	15.7
	75	43.1	46.4	51.4	60.3	43.1	48.1	41.9	43.8	30.8	29.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	73.3	73.5	71.9	73.5	67.9	69.4	79.9	80.0	75.3	81.5
	50	114.1	115.0	112.5	119.3	109.0	107.6	120.1	119.5	127.1	122.2
	75	268.8	260.8	263.8	295.6	240.6	223.2	278.9	266.5	307.7	292.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	74.8	77.8	63.7	71.9	69.8	69.1	87.1	86.5	87.2	94.4
	50	126.7	127.0	135.8	135.0	117.1	114.6	128.9	127.3	138.0	140.0
	75	207.5	216.8	239.4	250.0	191.3	201.0	202.0	208.5	221.1	210.3
		Percentage of cost of materials									
Trade payables	25	8.0	7.6	8.4	8.6	9.4	9.2	7.4	6.8	6.4	6.2
	50	14.2	13.7	22.7	21.4	17.8	16.5	11.6	11.3	9.7	9.3
	75	29.6	28.9	61.5	74.0	38.4	41.4	20.5	18.6	14.0	13.4

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.2	98.1	100.1	100.0	99.9	99.8	99.8	100.0	97.6	97.5
Change in finished goods	1.8	1.9	- 0.1	0.0	0.1	0.2	0.2	0.0	2.4	2.5
Interest and similar income	0.2	0.3	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.4
Other income	4.4	4.3	3.4	3.3	4.0	4.2	2.5	2.4	5.0	4.9
of which: Income from long-term equity investments	0.5	0.9	0.0	0.0	0.2	0.4	0.3	0.4	0.6	1.1
Total income	104.6	104.7	103.6	103.5	104.1	104.4	102.7	102.6	105.2	105.3
Expenses										
Cost of materials	52.9	52.5	24.9	24.2	36.7	36.1	53.6	52.3	54.2	54.1
Personnel expenses	25.0	25.8	32.9	33.9	29.2	29.3	23.7	24.5	25.0	25.8
Depreciation	5.3	5.0	5.4	5.5	4.2	4.3	3.8	3.8	5.8	5.4
of which: Depreciation of tangible fixed assets	5.2	4.9	5.3	5.4	4.1	4.1	3.5	3.6	5.7	5.3
Interest and similar expenses	1.8	1.3	1.1	1.0	0.7	0.7	0.8	0.7	2.2	1.6
Operating taxes	0.1	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1
Other expenses	14.8	15.2	34.2	33.7	29.8	30.2	18.1	18.7	12.5	12.8
Total expenses before taxes on income	100.0	100.0	98.7	98.6	100.9	101.0	100.1	100.2	99.9	99.9
Annual result before taxes on income	4.6	4.7	4.9	4.9	3.2	3.4	2.6	2.3	5.3	5.4
Taxes on income	1.0	0.9	1.5	1.5	1.0	1.0	1.0	1.0	0.9	0.9
Annual result	3.7	3.7	3.4	3.4	2.2	2.4	1.6	1.4	4.4	4.5
Profit and loss transfers (parent company)	0.2	0.2	0.3	0.2	0.2	0.1	0.2	0.1	0.3	0.3
Profit and loss transfers (subsidiary)	2.3	2.3	0.6	0.4	0.4	0.4	0.4	0.3	3.0	3.0
Profit for the year	1.6	1.7	3.2	3.3	1.9	2.0	1.4	1.1	1.6	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.7	0.3	0.3	0.4	0.4	1.4	1.3	0.7	0.7
Tangible fixed assets	63.5	63.3	56.6	55.1	44.4	44.8	47.0	46.6	66.4	66.1
of which: Land and buildings	38.4	37.4	35.9	33.4	19.8	19.2	25.4	24.9	40.9	39.7
Inventories	7.4	7.3	1.6	1.4	2.5	2.8	2.3	2.3	8.3	8.1
of which: Finished goods and merchandise	6.6	6.5	1.1	0.9	0.8	0.9	0.9	0.9	7.6	7.5
Cash	3.5	3.4	10.4	11.0	10.9	10.5	7.5	7.6	2.6	2.5
Receivables	17.5	18.0	25.0	26.3	34.5	34.4	36.0	36.4	14.4	15.0
Short-term	16.2	16.7	24.6	25.5	33.4	33.1	33.3	33.5	13.3	13.9
of which:										
Trade receivables	7.3	7.0	11.7	12.2	16.6	16.2	16.2	16.1	5.8	5.4
Receivables from affiliated companies	7.2	7.7	8.2	7.9	12.5	13.0	13.7	14.0	6.1	6.7
Long-term	1.3	1.3	0.4	0.8	1.2	1.3	2.7	2.9	1.1	1.1
of which: Loans to affiliated companies	1.1	1.1	0.2	0.3	0.4	0.3	2.2	2.3	1.0	1.0
Securities	1.8	1.8	0.3	0.3	2.5	2.3	0.2	0.2	2.0	2.0
Other long-term equity investments	5.5	5.4	5.4	5.1	4.2	4.3	5.3	5.2	5.5	5.4
of which: Goodwill	0.4	0.4	0.5	0.3	0.3	0.2	0.5	0.5	0.4	0.4
Capital										
Equity	39.4	38.9	35.1	36.2	39.0	38.4	39.1	38.9	39.4	38.9
Liabilities										
Short-term	49.8	50.2	59.0	58.0	50.2	51.0	51.3	51.3	49.5	49.9
of which:										
Liabilities to banks	25.4	20.7	33.7	30.5	34.9	35.6	31.2	30.3	24.2	18.9
Trade payables	3.8	2.6	9.6	6.8	7.8	7.8	4.8	4.8	3.5	2.1
Liabilities to affiliated companies	5.3	4.9	7.1	7.0	10.6	10.2	10.7	10.1	4.3	4.1
Long-term	9.8	9.9	8.8	8.8	8.9	10.1	11.9	11.0	9.5	9.7
of which:										
Liabilities to banks	24.4	29.4	25.3	27.5	15.2	15.4	20.0	21.0	25.3	31.0
Liabilities to affiliated companies	8.8	11.4	16.0	18.3	10.9	11.7	10.6	11.2	8.5	11.4
Provisions	11.6	12.0	7.1	6.8	2.6	1.7	5.3	5.6	12.8	13.2
of which: Provisions for pensions	9.8	10.1	5.7	5.5	10.5	10.4	9.2	9.5	9.9	10.2
Other ratios										
Other ratios	Percentage of sales									
Annual result before taxes on income	4.7	4.7	4.9	4.9	3.2	3.4	2.6	2.3	5.4	5.5
Annual result and depreciation	9.1	8.9	8.8	8.9	6.4	6.7	5.4	5.2	10.4	10.2
Trade receivables	9.2	8.7	10.2	10.5	10.5	10.3	11.2	10.8	8.5	7.9
Percentage of the balance sheet total										
Sales	79.6	80.2	114.5	116.6	158.1	157.9	144.4	149.2	68.1	68.2
Annual result and interest paid	4.5	4.1	5.2	5.2	4.6	4.9	3.4	3.1	4.6	4.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.7	12.4	18.4	19.7	20.1	20.7	14.5	14.5	12.2	11.9
Percentage of fixed assets										
Long-term equity and liabilities	93.0	100.4	98.5	106.2	110.7	108.7	108.4	110.9	90.9	99.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	82.5	103.1	104.5	120.2	127.2	122.7	130.9	135.8	71.7	94.7
Cash resources, short-term receivables and inventories	111.6	138.2	109.2	124.9	134.4	130.6	138.1	143.3	105.9	137.8
Percentage of cost of materials										
Trade payables	12.3	11.5	25.0	24.8	18.3	17.8	13.8	13.0	11.5	10.7
Memo item:										
Balance sheet total in € billion	72.64	75.00	0.34	0.36	2.13	2.26	8.29	8.36	61.88	64.01
Sales in € billion	57.84	60.14	0.39	0.42	3.37	3.56	11.97	12.47	42.12	43.68
Number of enterprises	1 849	1 849	433	433	679	679	533	533	204	204

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	8.2	7.3	0.0	0.2	6.6	6.0	27.6	26.5	40.4	43.5
	50	35.8	35.1	9.4	9.0	27.3	26.2	55.2	55.1	71.0	70.1
	75	70.4	69.8	38.8	35.7	60.6	60.5	77.1	76.5	84.0	83.4
Personnel expenses	25	12.8	13.2	16.7	17.5	16.4	16.7	11.1	11.4	7.3	7.2
	50	26.0	26.6	30.9	31.8	29.1	29.7	19.9	21.3	15.4	16.6
	75	38.6	39.1	46.5	47.3	39.3	39.7	32.4	32.9	30.4	28.8
Depreciation	25	0.5	0.6	0.5	0.6	0.6	0.7	0.5	0.5	0.4	0.4
	50	1.8	2.0	2.4	2.8	2.3	2.5	1.6	1.7	1.0	1.1
	75	5.8	5.9	6.9	7.2	6.3	6.3	4.9	4.6	3.2	3.7
Annual result	25	0.1	0.1	0.0	0.0	0.1	0.0	0.3	0.2	0.0	0.1
	50	1.7	1.5	2.5	2.3	1.4	1.3	1.5	1.5	1.6	1.5
	75	4.7	4.5	7.9	7.0	4.1	4.3	4.0	3.9	3.4	3.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.0	4.2	2.5	3.1	5.5	5.4	4.3	4.8	2.4	2.5
	50	20.9	22.6	19.6	21.4	25.5	28.5	20.3	20.2	14.0	14.2
	75	53.9	55.4	56.6	57.5	56.8	59.3	51.5	50.4	37.2	39.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.1	0.0	0.0	0.0	0.1	0.3	0.3	0.3	0.2
	75	1.4	1.6	0.5	0.6	1.5	1.9	1.8	1.9	1.4	1.3
Equity	25	10.4	11.4	9.6	12.0	10.3	10.5	11.7	12.1	11.5	11.3
	50	27.1	29.0	26.4	30.1	25.5	27.4	28.4	29.7	29.1	29.3
	75	47.6	49.1	49.3	52.1	47.2	48.2	47.3	48.9	47.9	48.5
Short-term liabilities	25	22.4	22.1	18.0	18.6	24.4	23.2	25.1	22.5	22.0	22.1
	50	42.0	40.7	39.2	36.7	41.8	40.8	44.7	42.7	41.0	41.8
	75	65.3	63.9	66.7	63.4	67.0	66.4	63.6	62.7	60.2	60.3
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	2.7	3.3	5.5	7.3	8.0	0.7	0.7	0.0	0.0
	75	28.1	29.2	34.8	36.6	35.2	35.6	21.2	23.4	9.7	9.0
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.2	0.0	0.1	0.2	0.1	0.4	0.4	0.1	0.2
	50	2.4	2.2	3.4	2.8	2.1	2.0	2.3	2.1	2.1	2.0
	75	6.2	5.8	10.2	9.4	5.8	5.7	5.3	5.0	4.6	4.9
Annual result and depreciation	25	1.7	1.8	2.1	1.9	2.0	2.1	1.8	1.5	0.9	1.2
	50	5.4	5.5	7.8	7.4	5.8	6.0	4.6	4.6	3.8	3.6
	75	11.5	11.7	16.6	16.2	11.3	11.4	10.3	9.6	9.0	8.1
Trade receivables	25	5.0	4.9	3.3	3.9	5.7	5.2	6.3	5.5	5.4	4.6
	50	9.5	8.9	8.2	7.8	9.4	8.7	10.1	9.4	10.9	9.7
	75	14.1	13.3	14.4	13.7	13.3	13.1	14.3	13.2	14.6	13.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	1.2	0.7	0.9	1.6	1.2	1.9	1.4	0.6	0.8
	50	5.4	5.1	6.5	6.1	5.0	4.7	5.2	5.1	5.0	5.0
	75	11.7	11.6	15.5	14.0	11.1	10.8	11.1	11.0	8.7	8.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	5.2	0.0	1.5	5.2	6.6	7.1	6.1	5.1	7.1
	50	19.5	19.5	19.5	17.2	20.9	21.4	20.3	20.7	15.1	15.5
	75	43.5	46.8	45.5	51.8	43.1	47.8	47.0	47.6	31.7	32.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	83.6	84.8	77.8	87.0	79.1	76.8	87.7	89.3	98.3	93.4
	50	129.1	131.9	127.3	138.1	125.3	126.8	128.5	130.3	159.6	158.8
	75	329.3	332.6	325.0	354.8	312.5	303.2	327.9	320.0	376.2	393.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	90.1	89.2	70.4	82.9	84.4	80.0	97.4	98.8	104.8	105.6
	50	137.1	142.7	141.3	147.1	131.8	136.5	135.7	138.1	149.8	160.2
	75	229.9	246.8	284.6	285.7	221.2	236.9	210.8	229.2	244.9	229.9
		Percentage of cost of materials									
Trade payables	25	7.7	7.3	8.2	8.5	8.8	8.3	7.0	6.6	6.2	6.0
	50	13.8	13.5	21.3	21.9	16.5	15.7	11.2	11.0	10.0	9.5
	75	27.9	26.9	59.4	74.0	36.3	38.1	19.0	17.3	14.7	14.2

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Income statement	Percentage of gross revenue									
Income	99.7	100.3	99.9	100.1	100.0	99.9	99.9	99.9	99.6	100.4
Sales	0.3	-0.3	0.1	-0.1	0.0	0.1	0.1	0.1	0.4	-0.4
Change in finished goods	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Interest and similar income	4.4	3.4	3.6	3.1	3.0	2.6	3.0	3.1	4.8	3.5
Other income	0.2	0.1	0.1	0.0	0.1	0.0	0.2	0.2	0.2	0.2
of which: Income from long-term equity investments	104.5	103.5	103.7	103.2	103.1	102.7	103.1	103.2	104.9	103.6
Total income	Expenses									
Expenses	60.1	59.2	18.2	19.2	27.8	26.9	42.0	40.4	66.6	65.6
Cost of materials	20.2	20.5	24.7	25.5	29.0	29.5	27.4	28.9	18.0	18.2
Personnel expenses	3.3	3.3	10.9	10.9	6.2	6.4	5.8	5.5	2.5	2.6
Depreciation	3.2	3.2	10.9	10.9	6.1	6.3	5.7	5.4	2.4	2.5
of which: Depreciation of tangible fixed assets	0.7	0.7	2.0	1.8	1.0	1.0	1.5	1.5	0.5	0.5
Interest and similar expenses	0.1	0.1	0.5	0.4	0.4	0.4	0.2	0.2	0.1	0.1
Operating taxes	17.4	16.8	36.7	35.7	33.6	33.9	23.8	24.1	14.8	14.0
Other expenses	101.9	100.6	93.0	93.6	97.9	97.9	100.7	100.6	102.5	100.9
Total expenses before taxes on income	2.6	2.8	10.7	9.6	5.2	4.8	2.4	2.6	2.4	2.7
Annual result before taxes on income	0.5	0.6	1.4	1.3	0.9	0.8	0.7	0.7	0.4	0.6
Taxes on income	2.1	2.2	9.3	8.4	4.3	4.0	1.7	1.9	2.0	2.1
Annual result	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.1
Profit and loss transfers (subsidiary)	2.1	2.2	9.3	8.3	4.2	3.9	1.8	1.9	1.9	2.1
Profit for the year	Balance sheet									
Balance sheet	Percentage of the balance sheet total									
Assets	3.1	2.9	0.0	0.1	0.6	0.5	9.5	9.0	1.0	1.0
Intangible fixed assets	53.9	52.9	63.5	63.6	58.0	58.7	61.7	61.4	50.4	49.2
Tangible fixed assets	26.0	25.7	26.1	25.6	22.5	23.3	28.5	28.6	25.4	24.9
of which: Land and buildings	3.3	2.2	0.5	0.4	1.3	1.5	1.0	1.1	4.4	2.7
Inventories	0.7	0.6	0.2	0.2	0.6	0.7	0.3	0.3	0.8	0.7
of which: Finished goods and merchandise	5.1	5.9	10.3	9.5	13.3	13.5	5.6	6.5	4.1	4.9
Cash	30.3	29.2	23.1	23.1	22.9	22.7	19.7	19.7	35.1	33.2
Receivables	28.8	27.7	23.1	21.7	22.6	22.2	18.2	18.0	33.4	31.8
Short-term	18.0	17.3	8.7	8.2	13.5	12.8	10.5	10.4	21.5	20.3
of which:	7.4	7.7	4.2	4.4	5.3	5.0	5.6	5.5	8.4	8.7
Trade receivables	1.5	1.4	0.0	1.4	0.3	0.5	1.5	1.6	1.7	1.4
Receivables from affiliated companies	1.2	1.2	0.0	0.4	0.2	0.2	1.1	1.3	1.3	1.2
Long-term	0.2	0.2	0.0	0.2	1.6	0.6	0.1	0.2	0.2	0.1
of which: Loans to affiliated companies	3.4	6.2	2.0	1.9	1.8	2.1	2.0	1.7	4.1	8.2
Securities	0.1	0.2	0.1	0.1	0.2	0.2	0.0	0.0	0.1	0.2
Other long-term equity investments	29.9	28.2	16.9	16.5	16.9	18.1	30.3	30.6	31.2	28.6
Capital	57.9	59.2	80.2	81.2	77.6	76.0	58.7	58.5	55.3	57.4
Equity	39.2	38.5	44.1	44.9	46.7	45.9	27.9	33.2	42.6	39.5
Liabilities	4.3	4.6	18.6	19.0	13.8	14.2	5.9	7.5	2.5	2.3
Short-term	15.7	14.7	6.3	5.7	9.5	9.3	7.1	6.7	19.8	18.2
of which:	12.7	13.2	11.5	12.6	12.1	10.8	11.1	12.1	13.4	13.8
Liabilities to banks	18.7	20.7	36.1	36.3	30.9	30.1	30.8	25.3	12.7	17.9
Trade payables	11.2	11.1	32.1	31.6	26.5	25.5	23.7	21.1	4.7	5.9
Liabilities to affiliated companies	6.2	9.1	3.2	4.1	3.3	3.8	3.7	3.5	7.5	11.6
Long-term	10.8	11.3	2.6	2.2	5.2	5.5	6.2	6.5	13.2	13.7
Provisions	2.9	3.0	0.0	0.0	0.6	0.6	1.7	1.8	3.6	3.7
of which: Provisions for pensions	Other ratios									
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	2.8	10.7	9.6	5.2	4.8	2.4	2.6	2.4	2.7
Annual result and depreciation	5.4	5.5	20.2	19.3	10.5	10.3	7.6	7.4	4.5	4.6
Trade receivables	9.7	9.3	9.2	8.9	8.7	8.2	8.6	8.4	10.0	9.5
	Percentage of the balance sheet total									
Sales	186.6	186.8	94.0	91.5	155.0	155.5	122.7	123.9	215.2	213.7
Annual result and interest paid	5.2	5.3	10.6	9.3	8.2	7.7	4.0	4.1	5.2	5.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.5	15.6	26.1	23.9	23.2	23.5	14.5	14.6	14.9	14.9
	Percentage of fixed assets									
Long-term equity and liabilities	83.0	81.7	80.9	78.7	79.5	78.9	84.0	78.1	82.9	83.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	86.6	87.4	75.7	69.7	76.9	78.6	85.5	74.3	88.1	92.7
Cash resources, short-term receivables and inventories	95.1	93.1	76.8	70.6	79.7	81.7	89.1	77.6	98.6	99.5
	Percentage of cost of materials									
Trade payables	14.0	13.3	36.8	32.7	22.1	22.3	13.7	13.3	13.7	13.0
Memo item:	Balance sheet total in € billion									
Balance sheet total in € billion	9.97	10.47	0.14	0.15	0.65	0.66	2.48	2.51	6.70	7.15
Sales in € billion	18.61	19.56	0.13	0.13	1.01	1.03	3.05	3.11	14.42	15.28
Number of enterprises	563	563	144	144	204	204	139	139	76	76

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							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
		Cylindered sample 2018/2019									
		Of the enterprises captured ...									
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	2.1	3.2	0.0	0.0	2.9	3.5	17.6	17.3	45.8	49.7
	50	24.0	23.3	1.2	2.8	20.5	19.6	38.1	36.0	67.0	66.4
	75	55.0	54.0	19.9	21.6	41.4	41.4	60.9	58.7	79.3	81.0
Personnel expenses	25	14.7	15.4	7.0	5.3	20.2	20.1	16.7	17.9	7.7	8.1
	50	25.8	26.1	25.5	25.9	29.0	29.6	24.9	25.7	17.6	17.7
	75	34.7	34.8	35.8	35.8	35.8	36.0	33.6	34.8	25.3	25.5
Depreciation	25	1.3	1.5	2.2	1.9	2.2	2.3	1.0	1.1	0.7	0.5
	50	4.5	4.5	6.4	6.3	5.4	5.4	3.1	3.3	1.5	1.6
	75	8.6	8.8	13.5	14.4	9.5	8.9	7.4	7.6	3.4	3.9
Annual result	25	0.9	0.7	2.8	2.1	1.0	1.0	0.4	0.6	0.4	0.1
	50	3.2	3.2	8.2	7.2	3.4	3.7	1.8	2.1	2.0	1.8
	75	7.8	7.3	15.7	16.5	7.2	6.9	4.3	4.3	3.5	3.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.1	16.5	15.9	17.5	25.4	31.0	13.2	12.7	10.5	10.4
	50	50.4	51.2	57.3	57.3	56.7	58.9	35.6	33.8	27.6	29.6
	75	73.2	73.1	78.3	79.6	75.4	75.3	66.0	66.8	55.6	53.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.3
	50	0.2	0.3	0.0	0.0	0.3	0.3	0.6	0.6	0.9	0.8
	75	1.5	1.6	0.1	0.1	1.7	1.9	1.9	1.9	2.7	2.1
Equity	25	3.4	3.4	1.2	0.2	2.6	2.5	6.3	7.3	8.0	7.8
	50	14.4	14.5	16.8	16.2	11.0	11.1	15.5	17.9	18.3	18.2
	75	28.6	30.1	36.9	36.7	24.3	23.7	32.3	34.9	29.1	29.1
Short-term liabilities	25	28.8	29.2	24.2	23.5	31.0	30.7	32.1	29.7	34.9	36.7
	50	50.4	48.0	48.2	49.2	50.8	46.1	48.5	48.2	59.0	58.8
	75	72.0	72.6	70.4	78.0	75.4	73.5	67.7	69.1	73.4	70.9
Liabilities to banks	25	0.0	0.0	0.0	3.1	7.9	8.2	0.0	0.0	0.0	0.0
	50	22.7	24.2	41.8	40.7	36.5	37.9	17.1	14.8	1.0	0.1
	75	52.3	53.6	69.1	63.4	57.9	60.6	41.3	41.6	14.8	11.6
		Percentage of sales									
Annual result before taxes on income	25	1.1	1.0	2.8	2.2	1.2	1.1	0.6	0.8	0.9	0.2
	50	3.8	4.0	8.7	8.0	3.9	4.2	2.3	2.6	2.3	2.0
	75	8.9	8.5	17.8	18.3	8.5	8.1	5.2	5.0	4.2	4.5
Annual result and depreciation	25	4.1	4.4	8.7	8.2	5.3	5.9	2.6	3.1	2.1	1.2
	50	9.7	9.1	19.7	19.5	10.6	10.4	6.2	6.0	4.2	4.1
	75	17.4	17.8	30.4	32.0	16.1	15.8	12.0	11.2	7.5	7.6
Trade receivables	25	4.9	4.4	3.2	2.5	5.4	5.0	4.8	4.4	6.0	6.1
	50	8.6	8.1	7.6	6.4	8.4	7.7	9.1	8.5	10.8	9.8
	75	12.0	11.4	11.3	10.9	11.4	11.1	12.2	11.8	13.6	13.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.2	2.9	4.9	3.3	3.2	3.4	1.9	2.7	2.6	1.2
	50	8.3	8.0	14.6	13.5	8.6	8.3	6.5	6.9	6.3	6.0
	75	16.3	16.4	27.3	27.8	15.3	17.7	10.8	11.0	10.7	10.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	11.6	11.0	11.0	11.0	13.6	12.9	9.2	9.8	9.7	7.3
	50	23.2	23.5	30.6	31.1	26.3	27.1	19.1	20.9	15.5	15.8
	75	41.9	45.4	66.1	77.9	42.6	48.6	30.2	36.7	26.4	22.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	51.3	49.8	53.1	38.5	45.8	48.3	62.4	63.5	48.5	46.4
	50	85.7	85.7	100.4	87.6	77.2	80.5	91.4	92.5	81.6	84.7
	75	121.7	123.6	166.3	153.3	108.2	107.9	144.5	144.8	119.1	127.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	54.3	55.3	41.8	31.8	45.4	46.0	64.6	62.2	67.1	76.7
	50	92.5	91.6	107.4	95.2	80.2	80.4	93.8	96.4	97.0	104.1
	75	141.3	137.6	162.2	169.0	116.7	116.2	142.8	138.5	147.4	139.5
		Percentage of cost of materials									
Trade payables	25	8.8	8.6	10.1	9.5	12.8	11.4	8.3	7.9	6.5	6.4
	50	16.0	15.1	25.0	20.4	23.8	20.6	13.8	12.8	9.2	8.6
	75	38.5	38.8	79.2	79.6	52.6	63.5	29.1	25.1	12.2	11.4

I. Enterprises by economic sector

10. Accommodation and food service activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.1	100.0	99.9	99.9	100.0	100.0	100.0	100.0	100.1	100.0
Change in finished goods	- 0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	- 0.1	0.0
Interest and similar income	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.2	0.2	0.2
Other income	2.8	3.3	3.2	3.7	2.8	3.1	2.8	3.0	2.8	3.5
of which: Income from long-term equity investments	0.1	0.2	0.0	0.1	0.0	0.1	0.0	0.1	0.2	0.3
Total income	103.0	103.5	103.3	103.8	103.0	103.2	102.9	103.1	103.0	103.8
Expenses	Percentage of gross revenue									
Cost of materials	29.2	29.3	25.2	25.1	23.2	22.8	27.5	27.1	32.5	33.0
Personnel expenses	31.6	31.8	35.8	35.8	33.8	33.5	33.4	33.8	29.5	29.7
Depreciation	3.2	3.3	4.1	3.9	3.7	3.6	3.6	3.5	2.6	3.0
of which: Depreciation of tangible fixed assets	3.1	3.1	4.0	3.8	3.6	3.5	3.5	3.4	2.6	2.7
Interest and similar expenses	0.8	0.6	1.0	1.0	0.9	0.8	1.1	0.9	0.6	0.4
Operating taxes	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2
Other expenses	34.0	34.2	31.1	30.4	37.0	37.0	34.8	34.7	32.9	33.5
Total expenses before taxes on income	99.0	99.4	97.4	96.3	98.7	97.9	100.6	100.1	98.3	99.8
Annual result before taxes on income	4.0	4.1	5.9	7.5	4.3	5.4	2.3	3.1	4.7	4.0
Taxes on income	0.9	1.0	1.3	1.4	1.4	1.4	0.9	0.9	0.7	0.8
Annual result	3.0	3.2	4.6	6.1	2.9	4.0	1.4	2.1	3.9	3.2
Profit and loss transfers (parent company)	0.1	0.0	0.1	0.1	0.2	0.0	0.1	0.1	0.0	0.0
Profit and loss transfers (subsidiary)	1.5	1.4	- 0.1	- 0.1	0.8	0.4	0.6	1.0	2.4	2.1
Profit for the year	1.6	1.8	4.8	6.3	2.3	3.7	0.9	1.2	1.6	1.1
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.5	0.5	0.4	0.8	0.8	2.7	2.3	1.4	1.3
Tangible fixed assets	39.9	40.5	59.8	57.6	51.3	50.2	46.3	45.1	27.4	29.9
of which: Land and buildings	22.6	22.3	36.4	34.8	32.7	31.3	30.1	28.2	10.4	11.4
Inventories	2.7	2.8	2.9	3.2	2.4	2.8	2.5	2.4	2.9	2.9
of which: Finished goods and merchandise	1.6	1.6	2.3	2.4	1.4	1.4	1.3	1.2	1.8	1.8
Cash	11.9	12.1	13.1	13.4	12.8	12.6	13.6	14.2	9.9	9.8
Receivables	35.1	33.9	21.4	23.2	28.3	28.5	27.1	28.5	46.2	42.5
Short-term	31.1	29.7	20.9	22.8	26.1	25.8	24.7	25.7	39.7	35.7
of which:										
Trade receivables	7.7	8.2	4.7	5.2	5.4	5.5	5.8	5.8	10.5	11.8
Receivables from affiliated companies	17.7	16.1	7.3	7.9	12.6	13.7	13.5	15.4	24.6	18.8
Long-term	4.0	4.2	0.5	0.4	2.2	2.7	2.4	2.7	6.4	6.8
of which: Loans to affiliated companies	3.1	3.6	0.2	0.1	0.5	1.2	1.7	2.1	5.8	6.5
Securities	0.5	0.4	0.2	0.2	0.3	0.4	0.8	0.8	0.4	0.1
Other long-term equity investments	7.4	7.9	1.3	1.2	3.5	4.0	5.9	5.7	11.0	12.3
of which: Goodwill	2.1	2.2	0.9	0.7	2.0	2.0	3.2	2.9	1.4	2.0
Capital	Percentage of the balance sheet total									
Equity	27.9	28.8	17.9	20.6	26.5	29.4	26.4	26.2	30.8	31.9
Liabilities	56.9	57.6	76.2	73.2	66.3	63.4	61.5	62.3	46.9	48.9
Short-term	35.4	36.7	40.1	39.3	37.4	34.2	31.3	33.8	37.3	40.1
of which:										
Liabilities to banks	3.3	3.4	10.9	9.7	6.0	5.4	2.9	4.0	1.5	1.2
Trade payables	9.9	9.7	8.9	9.0	8.5	8.3	7.7	6.9	12.5	12.8
Liabilities to affiliated companies	13.6	14.8	6.9	6.6	12.2	11.2	12.5	15.0	15.8	17.3
Long-term	21.5	20.9	36.2	33.9	28.9	29.2	30.1	28.5	9.6	8.8
of which:										
Liabilities to banks	11.8	11.7	25.6	25.5	21.7	20.8	14.8	14.8	3.7	3.2
Liabilities to affiliated companies	7.9	7.6	5.1	4.3	5.0	5.9	13.2	11.9	5.0	4.8
Provisions	13.8	12.2	5.4	5.7	6.4	6.4	10.3	9.6	20.9	17.8
of which: Provisions for pensions	1.4	1.3	0.2	0.2	0.6	0.5	1.4	1.3	1.9	1.8
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	4.1	5.9	7.5	4.3	5.4	2.3	3.1	4.7	4.0
Annual result and depreciation	6.2	6.4	8.7	10.0	6.6	7.6	5.0	5.6	6.6	6.2
Trade receivables	4.0	4.2	2.5	2.7	3.3	3.2	3.6	3.6	4.6	4.9
	Percentage of the balance sheet total									
Sales	191.4	195.8	189.3	194.7	165.0	170.5	163.2	160.5	225.9	238.9
Annual result and interest paid	7.4	7.4	10.6	13.7	6.3	8.2	4.0	4.8	10.4	8.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.7	21.3	23.8	29.4	17.9	22.3	13.6	15.2	25.1	25.4
	Percentage of fixed assets									
Long-term equity and liabilities	95.5	93.7	87.2	91.5	96.6	101.9	99.9	99.2	91.7	84.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	122.0	114.0	85.1	92.1	104.0	112.4	122.7	118.5	133.7	113.8
Cash resources, short-term receivables and inventories	129.5	121.5	92.3	100.3	110.5	120.7	130.6	125.8	141.3	121.2
	Percentage of cost of materials									
Trade payables	17.7	16.8	18.7	18.4	22.1	21.3	17.0	15.9	17.1	16.2
Memo item:										
Balance sheet total in € billion	7.99	8.23	0.40	0.43	1.40	1.43	2.81	3.04	3.38	3.34
Sales in € billion	15.30	16.12	0.76	0.83	2.31	2.43	4.58	4.88	7.64	7.98
Number of enterprises	1 759	1 759	963	963	513	513	231	231	52	52

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	16.2	16.0	18.7	18.2	13.5	13.3	15.4	15.6	23.2	22.9
	50	26.5	25.9	27.4	26.7	23.9	23.6	25.3	25.6	31.5	31.6
	75	32.6	31.7	32.8	32.2	29.9	29.6	35.0	35.0	46.6	47.6
Personnel expenses	25	25.5	25.9	25.0	25.8	27.1	27.0	25.2	24.8	21.8	22.4
	50	33.6	33.8	33.7	33.6	34.4	34.6	32.3	32.7	31.1	31.2
	75	41.0	41.3	41.5	41.7	40.9	41.1	40.9	41.6	36.0	37.3
Depreciation	25	1.3	1.2	1.5	1.5	1.3	1.2	0.6	0.6	0.9	1.1
	50	2.7	2.7	3.0	2.9	2.5	2.5	2.1	2.1	2.3	2.8
	75	5.2	5.0	5.5	5.2	5.0	4.9	4.8	5.0	3.7	4.3
Annual result	25	0.0	0.4	0.1	1.2	0.1	0.5	-1.3	-0.3	0.8	-0.7
	50	3.5	4.2	4.9	5.8	2.7	3.6	1.4	1.5	3.3	2.4
	75	9.6	10.2	12.1	13.3	7.3	8.3	5.3	5.5	6.0	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.8	12.9	17.1	16.0	11.2	12.0	6.3	6.2	10.0	11.8
	50	34.3	33.3	40.7	39.4	29.9	30.3	23.0	24.5	23.6	27.6
	75	63.9	61.5	67.6	65.9	61.6	58.7	57.1	54.1	43.4	39.9
Inventories	25	0.8	0.8	0.5	0.7	0.9	1.0	1.0	0.9	1.2	1.3
	50	2.6	2.8	2.7	3.0	2.6	2.5	2.4	2.4	3.1	3.5
	75	6.0	6.3	6.4	6.8	5.2	5.7	5.9	5.6	6.1	6.1
Equity	25	-4.3	0.7	-23.1	-13.2	1.7	3.6	1.8	1.4	5.3	6.5
	50	15.8	20.1	11.8	18.2	20.1	23.9	17.7	18.8	22.6	22.6
	75	42.5	45.6	40.3	44.5	46.3	48.8	39.5	43.4	42.1	40.9
Short-term liabilities	25	21.7	20.9	22.0	21.1	21.3	20.4	20.2	19.2	24.4	24.4
	50	43.8	41.2	47.0	44.4	40.5	38.5	38.4	38.1	43.8	44.9
	75	77.4	72.7	84.8	80.0	69.2	64.6	64.5	67.6	62.1	64.9
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	5.0	4.5	13.3	11.2	2.1	2.9	0.0	0.0	0.0	0.0
	75	41.7	38.0	51.5	46.5	35.7	33.9	16.5	15.5	1.7	0.5
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.6	0.1	1.3	0.2	0.7	-1.3	0.0	1.0	-0.4
	50	4.4	5.2	5.7	6.8	3.9	4.3	1.8	2.2	4.3	3.1
	75	11.5	12.2	14.0	14.9	9.2	10.2	6.8	7.2	7.7	7.5
Annual result and depreciation	25	2.4	3.5	2.7	4.6	2.6	3.5	0.4	1.7	2.8	1.8
	50	7.8	8.4	9.4	10.5	7.0	7.6	4.7	5.4	6.3	6.0
	75	15.8	16.4	18.2	19.1	13.0	13.9	10.6	11.1	10.6	10.0
Trade receivables	25	0.1	0.1	0.0	0.0	0.6	0.5	1.2	1.2	1.1	1.3
	50	1.2	1.2	0.5	0.5	2.1	2.0	3.1	3.1	3.4	3.7
	75	3.5	3.5	2.3	2.3	4.0	3.9	5.2	4.9	7.1	7.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.3	2.3	1.8	4.0	1.4	2.2	-1.4	0.3	4.0	-0.1
	50	9.6	11.7	13.8	15.8	7.6	9.8	4.8	5.2	9.8	7.3
	75	25.4	29.5	34.0	39.8	21.1	22.1	12.6	13.3	17.5	16.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.9	6.0	0.0	6.4	5.0	6.2	0.2	4.4	6.4	6.2
	50	22.4	27.9	26.0	32.2	20.3	26.2	14.6	18.6	23.7	17.1
	75	63.4	69.1	70.0	82.1	57.8	63.5	49.8	40.9	41.9	44.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	33.3	40.1	14.5	29.6	52.0	60.0	61.0	48.3	51.6	44.2
	50	95.5	99.2	89.1	96.5	101.2	105.3	99.6	101.6	89.5	88.3
	75	179.3	193.1	163.0	179.4	225.1	210.5	217.2	252.7	153.9	126.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.8	53.3	38.1	40.9	56.4	62.2	73.1	75.0	75.2	71.3
	50	101.8	107.8	88.1	97.5	109.0	115.9	123.0	116.5	129.2	116.0
	75	212.6	217.0	204.9	211.1	220.5	215.9	222.0	230.9	187.1	195.9
		Percentage of cost of materials									
Trade payables	25	7.1	6.8	5.2	5.3	9.9	9.3	8.1	8.3	7.7	7.2
	50	14.5	12.9	12.1	10.7	17.7	15.9	15.6	14.4	14.5	14.9
	75	27.9	26.6	23.5	22.2	36.3	35.3	34.7	28.0	21.6	20.6

I. Enterprises by economic sector

11. Information and communication

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.6	98.4	97.9	98.5	98.7	99.5	99.5	99.6	99.7
Change in finished goods	0.4	0.4	1.6	2.1	1.5	1.3	0.5	0.5	0.4	0.3
Interest and similar income	0.7	0.7	0.1	0.1	0.2	0.2	0.3	0.3	0.8	0.8
Other income	6.7	6.4	3.8	4.0	3.4	3.4	3.0	3.1	7.4	7.0
of which: Income from long-term equity investments	1.5	1.9	0.2	0.2	0.4	0.4	0.5	0.5	1.7	2.2
Total income	107.4	107.1	103.9	104.1	103.6	103.6	103.2	103.3	108.2	107.8
Expenses										
Cost of materials	44.9	45.0	27.2	27.6	32.7	32.7	35.4	35.4	46.9	47.1
Personnel expenses	23.5	24.1	43.5	43.5	41.5	41.6	36.8	37.2	20.8	21.3
Depreciation	10.8	8.8	4.0	3.8	3.6	3.9	4.1	4.4	12.0	9.6
of which: Depreciation of tangible fixed assets	10.1	8.3	3.7	3.6	3.5	3.7	3.8	3.9	11.3	9.2
Interest and similar expenses	2.7	2.5	0.9	0.8	0.7	0.7	0.7	0.7	3.1	2.8
Operating taxes	0.1	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.0
Other expenses	21.6	21.1	23.2	22.4	19.0	19.4	19.8	19.9	21.9	21.3
Total expenses before taxes on income	103.6	101.5	98.9	98.1	97.6	98.3	96.9	97.6	104.8	102.2
Annual result before taxes on income	3.9	5.6	5.1	6.0	5.9	5.3	6.4	5.7	3.5	5.6
Taxes on income	1.7	1.4	1.8	1.8	1.8	1.7	1.8	1.8	1.7	1.4
Annual result	2.2	4.2	3.2	4.2	4.1	3.6	4.5	3.9	1.8	4.3
Profit and loss transfers (parent company)	3.4	0.8	-0.1	-0.1	0.3	0.3	0.3	0.3	4.0	0.9
Profit and loss transfers (subsidiary)	1.6	2.3	0.3	0.3	0.7	0.8	1.7	1.7	1.7	2.5
Profit for the year	3.9	2.7	2.8	3.8	3.7	3.1	3.1	2.6	4.0	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	5.4	5.4	5.5	5.5	3.5	3.8	4.4	4.3	5.5	5.4
Tangible fixed assets	13.1	13.3	18.0	16.5	18.8	19.5	14.2	15.1	13.0	13.1
of which: Land and buildings	2.9	3.0	3.1	2.8	5.3	5.1	3.2	3.2	2.9	2.9
Inventories	1.5	1.5	7.4	7.6	7.7	7.3	5.8	5.0	1.3	1.3
of which: Finished goods and merchandise	0.6	0.6	3.5	2.9	2.4	2.2	1.7	1.6	0.5	0.5
Cash	4.7	3.4	24.2	25.0	18.8	18.8	17.5	15.8	4.0	2.6
Receivables	30.8	29.9	37.9	38.3	41.4	39.9	41.4	42.7	30.2	29.2
Short-term	23.2	17.8	36.5	36.8	39.5	38.1	38.6	39.8	22.3	16.5
of which:										
Trade receivables	4.2	4.5	20.0	19.6	20.9	20.6	17.2	16.5	3.5	3.7
Receivables from affiliated companies	17.4	11.8	10.6	11.2	12.9	12.4	17.9	19.8	17.5	11.4
Long-term	7.7	12.1	1.4	1.5	1.9	1.8	2.8	2.9	8.0	12.7
of which: Loans to affiliated companies	7.2	9.8	0.5	0.5	1.0	1.1	2.3	2.4	7.5	10.3
Securities	1.1	1.2	1.0	0.9	2.1	1.5	1.9	1.9	1.1	1.1
Other long-term equity investments	42.3	43.8	4.5	4.7	6.2	7.5	12.7	12.8	44.1	45.8
of which: Goodwill	1.3	1.1	1.5	1.3	0.8	0.9	2.0	1.7	1.3	1.1
Capital										
Equity	36.2	35.3	28.7	32.4	33.8	33.3	35.6	34.5	36.3	35.4
Liabilities	52.7	53.0	57.7	54.8	50.2	50.6	42.6	43.9	53.1	53.5
Short-term	24.4	27.1	41.6	41.3	37.8	37.2	33.1	33.2	23.9	26.7
of which:										
Liabilities to banks	1.0	1.5	8.4	7.3	5.9	5.1	2.5	3.2	0.9	1.4
Trade payables	3.1	3.6	9.8	9.2	9.0	9.2	6.6	6.6	2.9	3.4
Liabilities to affiliated companies	16.3	17.7	8.4	8.9	12.4	12.8	15.9	16.0	16.4	17.9
Long-term	28.2	25.9	16.1	13.5	12.4	13.4	9.5	10.7	29.2	26.8
of which:										
Liabilities to banks	2.3	3.1	7.3	6.8	6.2	7.0	4.4	3.9	2.1	3.0
Liabilities to affiliated companies	21.9	17.9	5.8	4.0	4.2	4.9	4.2	6.0	23.0	18.7
Provisions	9.6	10.0	10.3	9.5	12.0	11.8	16.2	15.7	9.3	9.7
of which: Provisions for pensions	4.1	4.4	1.7	1.4	2.1	2.0	4.1	3.9	4.1	4.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.9	5.7	5.1	6.1	6.0	5.3	6.4	5.8	3.5	5.7
Annual result and depreciation	13.0	13.0	7.3	8.2	7.9	7.5	8.6	8.4	13.8	13.9
Trade receivables	9.0	9.1	12.4	12.3	13.7	13.6	12.9	12.6	8.2	8.4
Percentage of the balance sheet total										
Sales	47.2	49.0	161.6	159.2	152.1	151.7	132.8	131.7	42.1	43.6
Annual result and interest paid	2.3	3.3	6.7	8.0	7.5	6.5	7.0	6.2	2.1	3.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.4	10.4	25.0	30.5	25.3	23.8	24.5	22.2	9.7	9.8
Percentage of fixed assets										
Long-term equity and liabilities	98.6	86.9	156.3	166.4	151.2	144.3	138.6	135.2	97.4	85.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	114.7	79.1	147.7	151.4	155.5	154.0	171.3	169.5	110.4	72.2
Cash resources, short-term receivables and inventories	121.0	84.6	165.4	169.9	175.9	173.6	188.9	184.7	115.6	76.9
Percentage of cost of materials										
Trade payables	14.7	16.3	22.0	20.4	17.9	18.4	14.1	14.1	14.7	16.5
Memo item:										
Balance sheet total in € billion	325.17	328.65	0.59	0.69	2.79	3.12	14.31	15.41	307.48	309.43
Sales in € billion	153.54	160.98	0.96	1.09	4.25	4.73	19.00	20.30	129.33	134.85
Number of enterprises	3 563	3 563	1 398	1 398	919	919	864	864	382	382

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	9.3	8.8	2.5	3.2	11.0	10.8	14.1	13.9	26.3	25.9
	50	28.0	28.4	20.0	20.7	28.6	29.2	31.0	31.8	44.6	44.5
	75	49.2	48.6	42.7	42.5	48.8	47.9	52.4	53.1	63.2	62.2
Personnel expenses	25	20.9	21.1	20.9	21.1	25.0	25.6	20.8	20.9	11.3	12.2
	50	38.6	38.8	41.5	41.5	42.0	42.3	36.8	36.8	24.7	26.4
	75	56.5	57.0	60.4	59.9	59.1	58.8	54.7	54.4	42.7	43.9
Depreciation	25	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6
	50	1.8	1.8	1.9	1.9	1.7	1.6	1.8	1.8	2.3	2.2
	75	4.3	4.2	4.3	4.1	3.7	3.4	4.5	4.5	6.0	5.8
Annual result	25	0.3	0.7	-0.7	0.6	0.9	1.0	0.9	0.6	0.1	0.2
	50	3.8	4.0	3.8	4.7	3.8	4.0	4.2	3.8	2.7	2.6
	75	9.7	10.0	12.5	12.8	8.5	8.7	9.3	8.9	6.6	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.5	1.4	1.1	1.1	1.9	1.7	1.4	1.5	1.5	1.5
	50	5.1	4.9	5.5	4.7	5.4	5.2	4.3	4.7	5.1	5.1
	75	16.2	15.2	17.9	15.9	14.9	15.0	15.6	13.9	16.1	16.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.4	0.4	0.0	0.0	1.2	1.0	0.6	0.6	0.9	0.8
	75	7.1	7.4	5.2	7.1	9.4	9.1	6.7	6.1	8.3	7.7
Equity	25	9.8	10.2	2.9	5.8	14.3	13.9	13.2	12.1	10.1	9.2
	50	31.5	34.3	30.8	35.8	34.3	35.2	33.7	34.8	27.4	27.6
	75	55.2	57.6	59.3	64.0	54.9	55.7	52.9	55.1	45.6	45.3
Short-term liabilities	25	15.9	15.2	15.6	14.7	16.8	17.0	15.6	14.9	14.6	15.0
	50	32.7	32.0	35.4	33.3	33.0	32.0	30.5	30.5	30.3	31.1
	75	58.4	57.1	69.9	66.0	55.8	56.1	53.1	51.6	52.1	51.5
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	8.5	8.3	12.8	12.7	12.1	11.7	4.0	3.1	0.3	0.2
		Percentage of sales									
Annual result before taxes on income	25	0.6	1.0	-0.5	0.8	1.3	1.5	1.4	1.1	0.2	0.3
	50	5.2	5.4	5.0	6.2	5.4	5.4	5.7	5.3	3.9	3.4
	75	12.7	12.8	15.7	16.3	11.4	11.3	11.9	11.6	8.6	8.5
Annual result and depreciation	25	2.7	3.2	1.4	3.0	3.4	3.4	3.6	3.5	2.6	2.6
	50	8.3	8.6	8.5	9.4	8.0	8.2	9.0	8.6	7.5	7.3
	75	17.3	17.4	21.0	20.9	15.4	15.9	16.0	15.9	15.1	15.1
Trade receivables	25	4.3	4.1	3.8	3.5	5.8	5.7	4.2	4.3	3.1	3.1
	50	10.0	9.9	8.8	8.7	11.3	11.2	10.9	10.9	8.5	9.0
	75	17.1	16.5	16.5	15.8	17.8	16.9	17.8	17.0	16.7	16.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	2.3	0.0	2.4	2.9	3.1	2.6	2.3	1.0	1.0
	50	8.4	9.1	8.8	11.0	9.8	10.0	8.3	8.1	5.3	5.6
	75	20.1	20.8	26.2	28.2	20.0	19.6	17.4	16.6	12.5	11.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-5.4	-4.4	-33.5	-27.4	0.2	-3.1	4.9	4.2	5.8	5.9
	50	18.7	20.8	10.9	17.2	23.6	23.0	24.1	24.4	19.1	19.0
	75	61.9	64.1	61.9	71.7	73.1	73.7	62.9	60.8	41.8	40.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.1	92.9	73.0	85.0	104.4	99.3	98.2	96.3	87.0	85.1
	50	219.5	227.5	235.9	272.1	269.5	275.8	196.1	202.2	149.4	154.3
	75	724.0	783.3	786.4	921.9	832.5	883.6	652.8	634.9	483.1	468.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	102.3	102.6	86.7	91.2	108.4	106.9	111.5	111.8	102.6	106.4
	50	190.8	197.6	186.8	196.4	198.0	210.2	196.3	199.7	174.5	169.4
	75	418.3	435.2	448.1	485.4	404.4	420.3	409.7	417.8	358.5	359.0
		Percentage of cost of materials									
Trade payables	25	6.0	5.7	5.4	5.2	7.8	7.7	5.7	5.3	4.1	4.1
	50	13.2	12.4	14.8	13.2	15.2	13.8	11.8	11.6	9.6	9.1
	75	27.3	25.4	36.4	35.1	28.5	25.8	21.8	21.9	16.6	17.6

I. Enterprises by economic sector

11.a) Publishing activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	100.0	99.8	99.6	98.8	99.1	99.9	99.9	99.8	100.1
Change in finished goods	0.2	0.0	0.2	0.4	1.2	0.9	0.1	0.1	0.2	-0.1
Interest and similar income	0.4	0.7	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.9
Other income	7.0	5.8	4.5	2.1	2.5	3.6	3.6	3.3	8.4	6.8
of which: Income from long-term equity investments	2.2	2.1	0.0	0.0	0.1	0.2	1.2	1.2	2.7	2.6
Total income	107.4	106.5	104.7	102.4	102.8	103.8	103.9	103.7	108.9	107.7
Expenses										
Cost of materials	40.6	41.4	35.1	34.4	38.1	38.6	35.2	36.8	42.7	43.3
Personnel expenses	23.6	24.7	30.7	30.5	29.9	30.5	27.6	27.3	21.8	23.4
Depreciation	5.3	3.6	2.3	1.7	2.6	2.7	3.6	3.8	6.0	3.6
of which: Depreciation of tangible fixed assets	2.4	2.4	2.2	1.6	2.5	2.1	3.1	3.0	2.1	2.2
Interest and similar expenses	1.4	1.3	1.2	1.2	0.6	0.9	0.8	0.9	1.6	1.5
Operating taxes	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2
Other expenses	29.2	29.6	35.1	31.1	24.6	24.8	28.3	27.2	29.6	30.7
Total expenses before taxes on income	100.2	100.7	104.4	98.8	95.9	97.5	95.6	96.0	101.9	102.6
Annual result before taxes on income	7.3	5.8	0.3	3.6	7.0	6.3	8.3	7.7	7.0	5.1
Taxes on income	2.2	1.4	0.8	0.7	1.5	1.6	1.8	2.0	2.4	1.2
Annual result	5.0	4.4	-0.4	2.9	5.4	4.7	6.5	5.7	4.6	3.9
Profit and loss transfers (parent company)	6.4	4.8	-2.3	0.0	0.5	0.6	0.1	0.2	8.9	6.7
Profit and loss transfers (subsidiary)	1.0	1.2	-0.3	0.2	0.5	0.9	1.4	1.9	0.9	1.0
Profit for the year	10.5	8.0	-2.4	2.7	5.4	4.5	5.3	4.0	12.6	9.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.3	2.2	2.8	3.6	3.8	3.8	3.4	1.1	1.0
Tangible fixed assets	5.5	5.7	6.5	5.9	3.2	3.2	9.2	8.2	5.1	5.4
of which: Land and buildings	3.0	2.8	2.6	2.1	0.3	0.3	5.1	5.2	2.8	2.5
Inventories	2.8	2.8	18.8	16.3	12.0	11.4	7.8	7.6	2.1	2.0
of which: Finished goods and merchandise	1.6	1.5	16.7	14.3	10.1	9.6	5.1	5.2	1.0	1.0
Cash	6.9	6.4	14.8	11.4	24.4	25.8	17.9	17.0	5.3	4.9
Receivables	16.4	19.9	48.1	54.4	42.6	41.1	33.3	36.2	14.0	17.5
Short-term	13.5	15.0	45.8	52.5	40.9	40.2	31.0	33.6	10.9	12.4
of which:										
Trade receivables	3.9	4.2	17.3	15.1	23.2	23.1	14.2	14.0	2.4	2.7
Receivables from affiliated companies	8.4	9.2	22.3	32.6	11.5	12.7	13.2	15.9	7.7	8.3
Long-term	3.0	4.8	2.3	1.9	1.7	0.8	2.3	2.6	3.1	5.2
of which: Loans to affiliated companies	2.8	4.7	2.2	1.9	0.8	0.3	2.2	2.5	3.0	5.0
Securities	4.3	4.3	0.3	0.3	0.5	0.4	5.7	6.2	4.1	4.1
Other long-term equity investments	62.5	59.4	7.5	6.9	12.9	13.2	21.9	20.6	68.1	64.8
of which: Goodwill	0.9	0.8	4.7	4.2	7.4	6.1	7.5	6.5	0.1	0.1
Capital										
Equity	49.1	44.8	18.2	18.7	44.1	46.4	41.8	40.5	50.1	45.3
Liabilities	39.9	43.8	69.0	69.6	39.2	35.9	38.3	39.3	40.0	44.4
Short-term	29.3	30.7	45.9	45.6	31.4	28.4	30.4	30.7	29.2	30.6
of which:										
Liabilities to banks	0.8	1.7	3.7	5.0	4.5	6.5	2.5	3.0	0.5	1.5
Trade payables	1.9	2.0	15.1	11.1	11.1	10.9	5.3	5.2	1.4	1.5
Liabilities to affiliated companies	21.5	22.6	15.0	18.5	9.7	6.6	16.3	17.1	22.3	23.5
Long-term	10.5	13.1	23.1	24.0	7.7	7.5	7.9	8.6	10.8	13.7
of which:										
Liabilities to banks	9.8	12.4	5.4	4.2	1.4	2.1	5.5	4.2	10.4	13.6
Liabilities to affiliated companies	0.7	0.7	13.4	16.9	5.5	4.5	2.1	4.1	0.4	0.2
Provisions	9.5	10.0	5.7	5.1	13.1	14.3	16.5	16.6	8.6	9.1
of which: Provisions for pensions	5.1	5.1	0.6	0.3	1.5	1.6	6.6	6.6	5.0	5.0
Other ratios	Percentage of sales									
Annual result before taxes on income	7.3	5.8	0.3	3.6	7.0	6.4	8.3	7.7	7.0	5.1
Annual result and depreciation	10.3	7.9	1.9	4.6	8.1	7.5	10.2	9.4	10.6	7.5
Trade receivables	7.7	8.4	11.3	11.3	14.4	14.1	12.2	12.0	5.7	6.7
Percentage of the balance sheet total										
Sales	50.9	49.6	153.9	134.2	161.5	163.9	116.7	116.8	41.2	39.7
Annual result and interest paid	3.3	2.8	1.2	5.5	9.8	9.3	8.6	7.6	2.5	2.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.0	8.1	4.3	8.8	41.7	44.4	29.5	25.9	9.8	6.0
Percentage of fixed assets										
Long-term equity and liabilities	84.7	83.8	223.0	242.6	245.3	259.4	134.3	138.8	81.0	79.8
Percentage of short-term liabilities										
Cash resources and short-term receivables	70.0	70.8	132.1	140.0	207.8	232.3	163.9	167.7	55.9	56.9
Cash resources, short-term receivables and inventories	79.5	79.8	173.0	175.7	246.0	272.6	189.5	192.6	63.0	63.4
Percentage of cost of materials										
Trade payables	9.4	9.7	27.9	24.0	17.9	17.0	13.0	12.1	7.8	8.5
Memo item:										
Balance sheet total in € billion	15.93	16.39	0.03	0.04	0.19	0.20	1.68	1.72	14.02	14.42
Sales in € billion	8.11	8.13	0.05	0.05	0.31	0.33	1.96	2.01	5.78	5.73
Number of enterprises	267	267	77	77	68	68	75	75	47	47

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

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	21.2	21.5	13.2	10.2	22.5	22.9	21.4	22.4	27.6	25.9
	50	36.3	36.9	33.6	33.8	37.7	37.6	33.0	35.0	43.7	45.0
	75	51.6	52.1	46.9	49.5	55.9	56.9	46.8	48.7	58.7	57.1
Personnel expenses	25	13.8	13.9	8.9	11.4	16.5	15.0	18.5	18.3	12.0	12.1
	50	24.7	25.8	23.0	26.2	24.9	24.5	28.1	28.7	23.3	22.5
	75	39.0	39.2	43.7	43.3	41.1	42.7	35.5	36.3	34.0	35.4
Depreciation	25	0.4	0.5	0.1	0.3	0.3	0.5	0.7	0.6	1.2	1.0
	50	1.5	1.5	0.9	1.1	1.0	1.0	1.6	1.7	2.6	2.6
	75	3.4	3.2	2.2	2.6	2.4	2.3	4.0	4.0	5.5	5.1
Annual result	25	0.2	0.3	- 2.9	0.2	0.6	0.4	1.0	0.5	0.3	0.1
	50	4.2	4.1	3.1	4.0	4.4	5.3	5.6	5.4	2.7	2.0
	75	10.8	10.0	10.6	9.7	12.0	10.0	11.8	11.2	8.0	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.5	0.6	0.0	0.2	0.3	0.3	0.8	0.8	2.2	2.3
	50	2.6	2.5	1.4	2.2	1.5	1.7	2.9	2.5	5.9	5.1
	75	8.7	8.8	6.5	9.7	4.7	5.9	11.3	11.1	14.0	10.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.2
	50	1.3	1.1	0.0	0.0	3.0	1.9	1.8	1.8	1.5	0.9
	75	11.5	13.2	8.7	9.4	12.2	16.0	15.0	15.6	7.9	8.6
Equity	25	10.0	8.7	- 22.9	0.9	15.6	9.9	14.0	14.3	18.3	13.3
	50	30.1	31.8	12.9	19.4	38.1	38.0	28.9	30.2	36.7	40.2
	75	53.1	55.5	50.0	50.0	58.1	64.8	51.3	50.6	53.1	57.7
Short-term liabilities	25	17.3	15.7	19.6	25.5	18.8	13.2	13.2	14.6	10.8	10.8
	50	32.7	36.4	48.0	49.9	33.7	28.2	32.4	33.8	29.5	30.0
	75	58.1	56.4	81.3	82.8	55.0	54.8	54.0	51.4	40.9	42.4
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	0.0	0.0	0.0	0.0	0.0	0.0
	75	3.3	4.8	15.0	17.1	1.5	1.2	0.0	0.1	8.4	6.8
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.4	- 2.9	0.2	1.1	1.0	1.5	1.9	0.8	- 1.3
	50	4.9	5.1	4.6	4.4	4.7	6.2	7.4	6.1	4.0	3.0
	75	13.1	12.2	13.7	11.2	13.5	12.9	13.2	14.1	10.3	9.2
Annual result and depreciation	25	2.0	1.8	0.0	1.0	2.0	1.7	3.9	3.9	2.8	1.6
	50	7.7	7.2	5.6	5.5	6.8	8.0	9.3	7.5	8.1	6.8
	75	16.1	15.6	13.9	13.9	16.1	15.8	19.7	16.7	15.0	12.0
Trade receivables	25	3.7	3.5	2.9	3.4	4.5	4.9	3.6	2.9	3.7	3.5
	50	7.0	7.2	7.0	7.1	9.7	8.1	8.3	8.6	5.3	5.5
	75	17.8	16.3	14.8	14.3	23.5	18.4	18.7	16.4	10.2	10.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.2	- 3.1	0.3	2.5	1.5	2.6	2.7	1.7	0.5
	50	8.6	7.7	7.6	6.7	12.1	10.9	9.0	8.9	5.7	4.1
	75	19.3	17.7	30.6	22.6	20.7	29.5	16.4	16.9	11.3	11.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 1.2	- 4.2	- 19.1	- 12.4	- 5.8	- 17.3	6.1	3.7	5.8	3.5
	50	16.8	15.9	3.5	10.9	18.1	12.0	20.5	18.8	19.2	18.8
	75	49.2	43.4	34.3	42.4	82.9	80.4	49.5	36.8	36.8	46.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	85.4	84.6	50.0	36.7	142.1	178.8	98.8	98.8	86.2	84.0
	50	200.5	200.3	266.7	188.4	434.0	500.0	171.7	182.4	133.7	128.2
	75	677.1	850.0	800.0	932.3	1 674.8	1 529.2	346.7	321.5	334.7	280.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	89.9	85.1	52.5	46.9	115.8	122.9	95.6	98.6	89.5	95.2
	50	166.8	168.8	114.7	101.1	200.4	243.0	165.3	198.7	160.0	156.8
	75	382.4	397.3	346.2	295.5	436.2	587.0	384.9	388.9	348.2	513.0
		Percentage of cost of materials									
Trade payables	25	5.4	5.0	6.8	6.5	7.5	6.3	5.3	4.9	3.7	3.9
	50	12.6	11.2	18.4	18.5	15.4	12.1	10.4	9.5	8.4	8.1
	75	23.4	22.0	37.3	42.1	23.1	20.4	20.0	18.6	15.7	16.6

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							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.6	100.0	95.4	95.9	98.5	99.9	98.9	100.1	98.6	100.0
Change in finished goods	1.4	0.0	4.6	4.1	1.5	0.1	1.1	-0.1	1.4	0.0
Interest and similar income	0.4	0.6	0.3	0.2	0.2	0.2	0.3	0.2	0.4	0.6
Other income	4.6	4.7	3.9	3.6	7.7	5.8	3.6	3.1	4.7	4.9
of which: Income from long-term equity investments	0.5	0.5	0.1	0.0	0.3	0.3	0.9	0.6	0.4	0.4
Total income	105.0	105.3	104.2	103.8	107.9	106.0	103.8	103.3	105.1	105.5
Expenses										
Cost of materials	59.5	59.1	34.7	39.0	49.3	48.3	42.4	45.4	62.4	61.6
Personnel expenses	16.1	17.4	30.3	26.5	23.8	24.2	22.3	22.2	14.9	16.4
Depreciation	3.7	3.5	4.9	5.8	5.2	4.8	7.3	7.3	3.1	2.9
of which: Depreciation of tangible fixed assets	3.4	3.2	4.5	4.4	4.8	4.8	6.3	6.8	2.9	2.6
Interest and similar expenses	1.5	1.4	0.9	0.6	0.7	0.7	0.9	0.8	1.6	1.5
Operating taxes	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	17.2	17.9	27.4	24.1	22.0	20.3	21.4	21.3	16.4	17.3
Total expenses before taxes on income	98.0	99.3	98.1	96.0	101.1	98.6	94.3	97.1	98.4	99.6
Annual result before taxes on income	7.0	6.0	6.1	7.7	6.8	7.4	9.5	6.3	6.7	5.9
Taxes on income	0.8	0.8	1.8	1.8	1.8	1.9	1.2	1.2	0.7	0.7
Annual result	6.2	5.2	4.3	6.0	5.0	5.5	8.3	5.1	5.9	5.2
Profit and loss transfers (parent company)	3.2	3.6	0.0	0.0	0.0	0.1	0.4	0.0	3.7	4.2
Profit and loss transfers (subsidiary)	9.1	9.6	-0.1	0.2	0.6	0.8	5.3	4.7	10.0	10.7
Profit for the year	0.2	-0.8	4.5	5.8	4.4	4.8	3.5	0.4	-0.4	-1.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.2	3.1	7.7	7.2	4.7	5.6	13.2	11.1	2.2	2.3
Tangible fixed assets	9.1	8.7	15.4	15.2	21.4	23.7	7.5	13.3	9.0	8.0
of which: Land and buildings	3.6	3.7	5.6	5.7	12.7	14.4	1.1	1.4	3.7	3.6
Inventories	5.3	5.2	13.9	17.5	10.7	8.5	11.4	6.7	4.5	4.9
of which: Finished goods and merchandise	3.5	3.0	1.9	1.6	4.0	3.0	4.2	0.5	3.4	3.2
Cash	7.4	6.5	23.5	19.6	14.3	16.1	11.2	12.4	6.8	5.7
Receivables	48.9	51.3	32.3	33.9	44.7	41.3	40.6	43.5	49.9	52.3
Short-term	40.3	42.8	31.2	33.3	42.5	39.4	39.1	40.8	40.4	43.1
of which:										
Trade receivables	9.8	9.6	13.5	16.3	21.0	19.6	14.1	15.6	9.2	8.8
Receivables from affiliated companies	28.5	31.5	12.6	12.3	13.7	12.6	20.3	20.2	29.6	33.1
Long-term	8.6	8.5	1.1	0.6	2.2	1.9	1.5	2.6	9.5	9.2
of which: Loans to affiliated companies	0.2	0.3	0.3	0.2	0.6	0.6	0.7	1.4	0.1	0.2
Securities	15.1	14.7	0.4	0.3	0.5	0.5	5.1	4.3	16.5	16.0
Other long-term equity investments	10.6	10.2	5.9	5.7	3.1	3.8	10.1	7.9	10.8	10.5
of which: Goodwill	0.1	0.0	0.1	0.2	0.0	0.0	1.4	0.1	0.0	0.0
Capital										
Equity	15.4	12.0	30.2	29.5	35.4	34.8	27.4	22.2	13.7	10.5
Liabilities	45.1	46.6	62.6	63.2	50.6	49.3	49.4	53.9	44.5	45.8
Short-term	35.0	42.0	48.2	49.1	41.4	39.3	42.0	40.4	34.1	42.2
of which:										
Liabilities to banks	1.2	1.4	7.1	6.2	5.5	4.6	5.0	6.5	0.7	0.9
Trade payables	4.3	4.4	10.0	11.9	12.6	13.2	7.3	7.2	3.9	4.0
Liabilities to affiliated companies	25.5	32.3	6.5	6.2	11.8	11.7	18.3	17.4	26.6	34.2
Long-term	10.1	4.6	14.4	14.1	9.2	10.1	7.4	13.5	10.4	3.7
of which:										
Liabilities to banks	0.8	0.8	6.0	5.9	4.3	6.4	1.8	1.7	0.6	0.5
Liabilities to affiliated companies	7.2	1.7	5.4	4.6	2.3	2.0	4.8	11.3	7.5	0.9
Provisions	36.9	37.1	5.8	6.3	13.8	14.0	20.2	20.9	39.1	39.2
of which: Provisions for pensions	24.8	26.4	0.0	0.8	3.6	3.5	2.7	3.1	27.5	29.1
Other ratios	Percentage of sales									
Annual result before taxes on income	7.1	6.0	6.4	8.1	6.9	7.4	9.6	6.3	6.8	5.9
Annual result and depreciation	10.0	8.7	9.7	12.3	10.4	10.3	15.7	12.4	9.2	8.1
Trade receivables	11.8	11.8	11.5	13.5	17.0	16.3	12.3	12.6	11.5	11.5
Percentage of the balance sheet total										
Sales	83.5	81.6	117.9	120.6	123.7	120.0	115.0	124.0	79.5	76.9
Annual result and interest paid	6.5	5.4	6.4	8.3	7.2	7.5	10.7	7.2	6.0	5.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.8	8.7	24.6	29.1	25.4	25.2	29.5	23.5	9.2	7.4
Percentage of fixed assets										
Long-term equity and liabilities	109.3	96.6	147.8	155.0	151.4	136.8	100.6	99.1	109.3	95.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	138.2	119.1	114.3	108.4	137.5	141.4	120.3	132.0	140.5	117.6
Cash resources, short-term receivables and inventories	153.3	131.4	143.1	143.9	163.3	163.0	147.5	148.6	153.8	129.2
Percentage of cost of materials										
Trade payables	8.6	9.2	23.3	24.3	20.3	22.8	14.7	12.8	7.7	8.4
Memo item:										
Balance sheet total in € billion	12.92	13.37	0.06	0.07	0.24	0.26	1.10	1.05	11.53	11.99
Sales in € billion	10.79	10.92	0.07	0.08	0.30	0.32	1.26	1.30	9.17	9.22
Number of enterprises	286	286	118	118	64	64	65	65	39	39

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	19.5	19.2	5.5	4.5	32.2	30.1	30.0	30.8	43.9	43.2
	50	39.5	39.9	25.9	22.7	48.3	48.1	38.3	39.9	62.1	57.0
	75	61.4	59.9	46.7	46.2	63.0	62.7	56.9	62.6	71.7	72.9
Personnel expenses	25	10.0	10.3	14.7	13.1	12.9	14.7	9.9	10.3	5.0	5.6
	50	20.9	20.8	28.2	26.2	20.2	21.4	16.9	17.3	8.7	9.2
	75	36.9	35.2	41.7	39.3	35.2	35.2	29.3	28.5	21.8	23.3
Depreciation	25	0.7	0.6	1.4	1.3	0.6	0.4	0.6	0.6	0.1	0.2
	50	2.6	2.5	3.2	3.3	2.4	2.1	1.8	1.8	0.9	0.8
	75	6.6	6.3	7.2	6.8	6.6	5.8	6.0	5.2	5.6	4.4
Annual result	25	0.3	0.7	-3.5	1.0	0.5	1.2	1.7	0.4	-0.1	-0.2
	50	3.1	4.0	2.4	4.9	3.5	4.4	4.5	3.0	2.5	2.2
	75	8.5	10.9	11.0	14.8	7.1	9.1	8.5	7.6	9.9	13.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.7	0.8	1.2	1.0	1.2	0.9	0.8	1.0	0.3	0.3
	50	6.0	6.6	12.3	9.8	5.5	3.7	3.6	6.7	1.7	2.2
	75	24.6	22.5	32.5	29.4	20.4	16.0	18.6	21.3	16.5	13.6
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
	50	0.5	0.6	0.0	0.3	1.0	0.8	3.0	0.9	0.3	0.5
	75	13.5	14.9	13.6	19.8	12.8	12.5	21.2	12.6	6.4	8.9
Equity	25	2.4	4.0	-20.8	0.0	8.4	8.8	2.5	2.4	5.6	4.8
	50	20.5	19.4	22.9	19.4	22.7	22.8	19.6	19.3	11.9	9.4
	75	46.6	47.9	52.3	53.3	48.9	49.0	39.9	44.2	31.9	35.8
Short-term liabilities	25	23.3	20.0	22.2	19.8	26.8	23.4	32.1	25.2	10.0	9.1
	50	47.0	43.1	48.7	50.2	47.4	41.0	47.4	43.1	36.1	37.7
	75	73.4	74.8	83.9	86.1	67.1	63.8	67.4	64.7	57.1	58.2
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	1.3	2.4	1.3	0.0	0.0	0.0	0.0
	75	16.1	18.8	19.4	26.6	17.2	18.5	8.0	8.8	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.5	1.1	-3.5	1.5	0.9	1.5	2.1	1.0	-0.2	0.2
	50	4.3	5.4	3.1	6.8	6.0	6.0	5.5	4.7	3.7	4.0
	75	10.7	14.2	12.0	17.4	8.9	10.2	10.8	9.5	13.1	15.4
Annual result and depreciation	25	2.6	3.1	0.0	3.9	3.9	3.6	4.5	2.7	2.6	1.8
	50	8.0	9.9	7.0	12.3	8.4	10.1	9.2	7.7	6.2	6.3
	75	19.3	21.1	22.6	21.1	17.7	22.9	17.4	17.7	19.8	21.3
Trade receivables	25	2.9	2.4	3.1	2.8	5.0	3.8	2.8	2.3	2.3	1.3
	50	8.2	8.6	7.8	8.5	13.4	11.6	5.4	6.7	8.1	9.0
	75	16.9	18.3	17.1	17.6	23.1	26.8	12.3	13.5	17.7	18.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.2	1.9	-2.9	2.3	2.3	3.2	3.1	1.5	0.3	0.7
	50	6.3	8.0	4.8	10.0	7.9	7.9	9.1	5.7	4.5	5.2
	75	16.0	18.6	17.5	32.4	13.9	17.3	14.2	14.9	14.4	14.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.4	2.3	-9.2	-9.3	6.8	8.3	11.5	4.9	3.8	1.9
	50	18.7	20.6	12.1	15.6	26.5	30.2	26.8	20.6	13.5	18.9
	75	57.3	53.5	59.4	51.6	53.0	62.6	68.5	56.3	41.8	33.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	60.9	64.5	51.5	37.2	74.8	91.5	55.0	64.7	66.5	58.5
	50	145.7	159.3	139.1	155.9	168.6	190.6	121.7	126.5	146.1	145.8
	75	410.3	465.7	337.8	421.7	377.9	559.8	418.7	299.0	775.7	481.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	69.8	71.3	54.0	52.6	89.4	90.5	64.1	74.3	100.2	81.9
	50	128.6	139.0	116.9	135.3	134.6	144.8	117.2	135.9	207.5	160.8
	75	244.6	322.9	222.8	320.5	260.4	312.9	179.8	251.7	476.3	511.9
		Percentage of cost of materials									
Trade payables	25	4.8	4.7	4.8	8.1	9.1	7.9	4.6	4.2	2.5	2.5
	50	11.1	12.3	13.4	19.2	15.9	13.2	10.3	8.9	4.1	5.0
	75	28.4	30.0	40.8	41.9	31.3	33.3	16.9	19.8	11.6	10.8

I. Enterprises by economic sector

11.c) Telecommunications

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.7	100.2	98.5	97.0	99.6	99.8	99.5	99.7	99.7
Change in finished goods	0.3	0.3	- 0.2	1.5	3.0	0.4	0.2	0.5	0.3	0.3
Interest and similar income	1.2	1.3	0.1	0.1	0.2	0.3	0.2	0.2	1.2	1.3
Other income	9.6	8.0	2.4	2.1	2.1	5.0	3.4	3.4	9.9	8.2
of which: Income from long-term equity investments	1.2	0.8	0.7	0.6	0.0	0.1	0.1	0.1	1.2	0.8
Total income	110.8	109.3	102.4	102.2	102.3	105.3	103.6	103.7	111.1	109.5
Expenses										
Cost of materials	42.4	42.3	33.5	31.8	46.1	43.1	43.8	44.0	42.3	42.2
Personnel expenses	14.4	14.4	30.1	32.5	27.0	28.2	26.8	26.7	13.9	14.0
Depreciation	21.4	16.7	7.8	8.2	7.8	8.1	7.4	7.7	21.9	17.1
of which: Depreciation of tangible fixed assets	21.2	16.6	7.8	7.6	7.8	8.1	7.1	7.5	21.7	16.9
Interest and similar expenses	5.4	5.0	2.4	2.2	1.7	1.9	1.2	1.2	5.6	5.1
Operating taxes	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Other expenses	28.3	27.0	25.5	22.1	14.8	16.2	17.0	17.5	28.8	27.4
Total expenses before taxes on income	112.0	105.5	99.4	96.8	97.5	97.5	96.1	97.2	112.5	105.8
Annual result before taxes on income	- 1.1	3.8	3.0	5.4	4.8	7.8	7.5	6.5	- 1.4	3.7
Taxes on income	1.2	1.1	0.9	1.3	1.7	0.9	2.2	1.7	1.2	1.1
Annual result	- 2.3	2.6	2.1	4.1	3.2	6.8	5.3	4.8	- 2.6	2.5
Profit and loss transfers (parent company)	6.8	- 0.1	0.0	0.0	0.6	0.0	0.0	0.0	7.1	- 0.1
Profit and loss transfers (subsidiary)	0.9	0.8	2.2	1.3	2.3	3.4	1.5	1.8	0.8	0.8
Profit for the year	3.6	1.7	- 0.1	2.8	1.5	3.4	3.8	3.0	3.6	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	6.8	6.9	0.9	1.0	2.1	2.1	2.4	2.2	6.8	6.9
Tangible fixed assets	16.1	16.4	60.5	61.1	50.1	53.5	43.4	46.6	15.8	16.0
of which: Land and buildings	3.1	3.1	0.5	0.4	0.9	0.8	2.0	2.6	3.1	3.1
Inventories	0.6	0.4	1.6	2.1	5.2	4.6	5.5	4.8	0.5	0.4
of which: Finished goods and merchandise	0.4	0.3	0.6	0.6	0.7	0.7	0.4	1.5	0.4	0.3
Cash	0.7	1.0	8.4	9.4	6.1	6.8	13.0	10.9	0.6	0.9
Receivables	30.2	28.7	26.5	25.0	26.4	23.8	31.1	29.6	30.2	28.7
Short-term	19.3	10.1	25.8	24.4	24.7	23.4	28.4	28.3	19.2	9.9
of which:										
Trade receivables	2.3	2.5	7.8	6.5	8.7	7.9	11.7	10.1	2.2	2.4
Receivables from affiliated companies	15.9	6.6	15.3	15.6	14.2	13.3	14.8	16.3	15.9	6.5
Long-term	10.9	18.6	0.7	0.7	1.7	0.3	2.7	1.3	10.9	18.8
of which: Loans to affiliated companies	10.9	15.5	0.7	0.7	0.0	0.0	2.1	1.0	10.9	15.7
Securities	0.0	0.0	0.0	0.0	1.0	1.0	0.1	0.1	0.0	0.0
Other long-term equity investments	45.0	45.8	0.8	0.8	7.2	6.4	3.4	4.0	45.4	46.3
of which: Goodwill	1.3	1.0	0.1	0.1	0.1	0.2	0.6	0.4	1.3	1.0
Capital										
Equity	38.8	39.2	22.4	28.4	36.9	35.4	37.8	38.6	38.8	39.2
Liabilities										
Short-term	55.6	54.9	74.5	68.8	54.3	56.5	47.0	46.7	55.7	54.9
of which:										
Liabilities to banks	1.1	1.3	33.0	30.7	4.6	5.0	3.6	8.2	1.1	1.2
Trade payables	2.5	3.1	5.5	5.2	5.1	4.6	5.6	5.6	2.4	3.1
Liabilities to affiliated companies	11.1	12.5	6.1	10.7	20.8	24.6	16.2	14.3	11.0	12.5
Long-term	37.8	34.5	23.6	16.8	18.5	13.6	16.6	13.7	38.0	34.8
of which:										
Liabilities to banks	2.1	2.3	17.7	15.4	9.7	7.8	11.2	7.5	2.0	2.2
Liabilities to affiliated companies	34.1	28.3	5.6	0.7	8.1	5.4	5.2	6.0	34.3	28.6
Provisions	5.0	5.3	2.7	2.3	4.8	4.2	13.1	12.3	4.9	5.2
of which: Provisions for pensions	1.2	1.2	0.0	0.0	0.1	0.1	3.2	3.7	1.2	1.2
Other ratios	Percentage of sales									
Annual result before taxes on income	- 1.1	3.8	3.0	5.5	5.0	7.8	7.5	6.5	- 1.4	3.7
Annual result and depreciation	19.1	19.4	9.9	12.4	11.3	15.0	12.7	12.5	19.3	19.7
Trade receivables	8.4	8.7	11.8	9.8	12.6	11.4	11.2	9.8	8.3	8.7
	Percentage of the balance sheet total									
Sales	27.4	28.5	66.6	66.8	69.2	68.9	104.5	103.1	26.7	27.7
Annual result and interest paid	0.8	2.2	3.0	4.3	3.5	6.0	6.8	6.2	0.8	2.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.6	9.2	9.5	13.4	13.8	17.9	27.0	25.6	8.5	9.1
	Percentage of fixed assets									
Long-term equity and liabilities	98.8	85.6	73.1	71.2	89.4	77.9	111.1	103.6	98.8	85.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	112.4	54.8	67.3	65.0	86.4	70.8	136.6	119.5	112.2	53.8
Cash resources, short-term receivables and inventories	115.6	57.0	70.5	69.0	100.9	81.5	154.7	134.0	115.1	55.8
	Percentage of cost of materials									
Trade payables	21.1	26.0	24.7	24.2	15.6	15.5	12.3	12.3	21.5	26.5
Memo item:										
Balance sheet total in € billion	197.75	192.88	0.07	0.07	0.33	0.37	1.56	1.66	195.79	190.77
Sales in € billion	54.12	54.89	0.05	0.05	0.23	0.26	1.63	1.71	52.22	52.87
Number of enterprises	218	218	52	52	52	52	73	73	41	41

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

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.3	23.8	7.6	9.0	25.4	23.2	31.6	32.4	32.4	37.9
	50	42.1	43.6	24.7	26.2	42.8	41.2	41.8	44.4	49.4	48.6
	75	58.3	58.9	54.9	53.6	54.8	58.7	58.3	57.5	71.7	67.1
Personnel expenses	25	7.8	7.7	14.5	9.6	14.1	15.4	12.6	13.6	2.7	2.9
	50	23.6	22.3	30.5	29.4	29.6	27.2	23.5	22.0	9.6	10.1
	75	37.5	35.8	50.6	47.3	39.6	42.4	34.6	33.6	21.9	22.9
Depreciation	25	1.3	1.1	0.7	0.7	1.8	1.3	1.3	1.1	4.2	3.5
	50	4.5	4.4	2.9	2.0	4.2	3.5	4.9	5.3	8.7	8.5
	75	12.1	12.7	5.7	5.9	13.0	14.0	11.2	10.3	19.4	20.5
Annual result	25	0.0	0.4	- 3.6	0.4	0.6	1.5	1.1	0.3	- 4.6	- 3.2
	50	3.6	4.1	1.7	2.5	4.4	6.6	5.3	4.6	2.2	2.1
	75	9.5	10.1	9.0	10.0	9.7	12.1	11.7	10.7	5.1	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.9	3.1	1.9	1.5	6.1	4.9	3.9	5.0	3.7	3.5
	50	20.4	16.9	10.7	7.4	17.3	15.2	26.4	27.9	24.1	23.8
	75	53.0	54.4	45.6	39.0	60.5	55.6	54.1	59.1	58.8	54.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.2	0.2	0.0	0.0	1.6	1.7	0.1	0.3	0.4	0.3
	75	5.0	4.6	2.3	2.9	11.9	11.4	6.6	4.9	2.3	1.6
Equity	25	10.3	12.0	4.9	7.8	10.9	14.7	14.7	18.4	9.5	11.2
	50	36.4	37.0	37.8	51.2	38.4	38.7	35.4	36.4	34.5	30.9
	75	54.8	57.4	62.2	75.6	55.1	57.0	53.6	54.8	46.5	45.7
Short-term liabilities	25	14.4	13.8	18.6	11.4	15.8	19.3	13.9	11.8	11.0	14.2
	50	29.8	30.7	32.4	29.7	31.7	32.6	29.5	29.1	26.4	30.1
	75	54.6	58.0	81.4	73.0	48.7	51.1	55.9	58.0	51.4	56.4
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	0.0	0.0	0.0	0.0	0.0	0.0
	75	15.0	10.8	8.4	7.7	21.8	17.0	14.7	10.8	3.4	3.8
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.8	- 3.6	0.5	1.0	2.3	2.0	1.6	- 4.6	- 2.2
	50	4.9	5.2	1.8	4.0	5.7	8.4	7.0	6.5	2.3	2.2
	75	11.0	12.3	10.7	12.8	12.4	17.3	15.4	13.6	7.4	7.2
Annual result and depreciation	25	3.0	4.2	0.3	1.6	5.2	6.1	5.4	5.0	3.0	4.8
	50	10.6	11.9	5.3	7.6	13.2	18.1	12.2	12.5	11.1	12.3
	75	21.9	24.1	17.5	17.7	23.1	28.1	23.6	24.2	27.1	23.1
Trade receivables	25	4.0	4.2	4.6	3.3	4.5	5.6	3.9	2.9	4.8	4.0
	50	9.5	9.1	10.9	9.4	9.8	9.3	8.6	8.4	8.4	8.5
	75	15.7	14.8	17.7	15.5	16.2	14.9	14.1	14.2	14.3	15.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.2	1.8	- 2.4	1.0	1.9	2.7	2.6	2.1	- 0.8	0.6
	50	6.2	6.6	4.6	6.7	6.0	9.8	10.1	8.9	3.8	3.7
	75	15.8	18.6	17.8	20.8	16.3	22.8	16.3	18.5	7.4	6.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.4	2.8	- 9.9	- 9.0	5.5	5.7	4.1	2.8	7.6	8.8
	50	19.9	23.3	6.8	11.0	21.8	24.5	35.4	29.6	15.6	18.6
	75	52.2	60.7	37.2	88.3	75.7	75.0	68.1	60.7	37.1	35.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	68.1	72.2	52.1	26.8	82.8	67.0	70.4	75.8	63.6	72.3
	50	117.1	117.5	216.4	221.3	124.0	128.8	118.6	108.0	99.9	103.5
	75	366.0	402.4	593.9	1 019.4	374.6	416.4	225.0	228.9	214.7	249.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	73.2	71.9	73.2	62.4	77.3	51.5	79.6	81.0	70.4	57.2
	50	139.0	145.2	175.6	145.8	127.3	142.5	153.3	152.2	106.7	120.9
	75	291.8	338.7	314.8	581.8	270.8	281.1	329.8	289.0	226.5	286.1
		Percentage of cost of materials									
Trade payables	25	6.0	4.9	6.6	4.8	6.4	5.8	3.3	3.7	7.6	7.8
	50	12.1	12.2	15.9	15.4	13.5	11.2	8.8	10.1	12.4	14.3
	75	21.9	22.7	27.6	33.7	24.2	22.3	20.3	18.0	18.9	21.1

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.5	99.5	98.4	97.9	98.6	98.5	99.5	99.4	99.6	99.6
Change in finished goods	0.5	0.5	1.6	2.1	1.4	1.5	0.5	0.6	0.4	0.4
Interest and similar income	0.5	0.4	0.1	0.1	0.1	0.1	0.2	0.3	0.5	0.4
Other income	5.0	5.6	3.8	4.2	3.2	3.1	2.8	3.0	5.7	6.4
of which: Income from long-term equity investments	1.8	2.8	0.1	0.1	0.4	0.4	0.4	0.5	2.2	3.5
Total income	105.5	106.0	103.9	104.4	103.3	103.2	103.0	103.3	106.2	106.8
Expenses	Percentage of gross revenue									
Cost of materials	45.1	45.3	25.7	26.0	29.8	30.2	33.9	33.4	48.8	49.2
Personnel expenses	30.6	30.9	46.2	46.3	45.1	44.9	40.5	40.9	27.3	27.6
Depreciation	5.1	4.9	3.8	3.5	3.3	3.6	3.4	3.9	5.6	5.2
of which: Depreciation of tangible fixed assets	4.3	4.3	3.5	3.4	3.2	3.4	3.2	3.4	4.6	4.5
Interest and similar expenses	1.2	1.1	0.8	0.7	0.6	0.6	0.7	0.7	1.4	1.2
Operating taxes	0.1	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.1
Other expenses	16.9	17.0	22.0	21.8	18.6	19.0	18.8	19.0	16.3	16.3
Total expenses before taxes on income	99.0	99.2	98.6	98.4	97.5	98.4	97.3	97.9	99.5	99.6
Annual result before taxes on income	6.5	6.8	5.4	6.0	5.8	4.8	5.7	5.4	6.7	7.2
Taxes on income	2.1	1.7	2.0	1.9	1.8	1.8	1.9	1.9	2.2	1.7
Annual result	4.4	5.1	3.4	4.1	4.0	3.1	3.8	3.5	4.5	5.6
Profit and loss transfers (parent company)	0.8	0.6	0.0	-0.1	0.3	0.4	0.3	0.4	0.9	0.7
Profit and loss transfers (subsidiary)	1.2	2.4	0.3	0.2	0.7	0.6	1.4	1.4	1.2	2.8
Profit for the year	4.0	3.2	3.1	3.7	3.7	2.8	2.7	2.5	4.3	3.4
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.5	3.5	6.2	6.1	3.6	3.9	3.9	4.1	3.4	3.4
Tangible fixed assets	8.9	9.3	12.6	11.2	15.0	14.9	11.2	11.6	8.5	8.9
of which: Land and buildings	2.5	2.7	3.2	2.7	5.7	5.2	3.3	3.2	2.4	2.6
Inventories	2.7	2.8	6.6	6.5	7.3	7.2	5.0	4.5	2.4	2.4
of which: Finished goods and merchandise	0.5	0.5	3.2	2.6	1.8	1.7	1.1	1.1	0.4	0.4
Cash	12.0	6.9	27.4	28.9	20.8	20.5	18.8	16.7	11.0	5.3
Receivables	32.1	31.0	39.7	39.5	43.2	42.3	44.5	45.7	30.4	28.9
Short-term	30.3	29.2	38.3	37.8	41.4	40.2	41.4	42.5	28.7	27.3
of which:										
Trade receivables	7.5	7.4	22.9	22.2	22.6	22.6	18.9	18.0	5.7	5.7
Receivables from affiliated companies	20.5	19.3	8.7	8.9	12.7	12.2	18.9	20.9	21.0	19.3
Long-term	1.9	1.8	1.4	1.7	1.9	2.2	3.1	3.2	1.7	1.6
of which: Loans to affiliated companies	1.4	1.4	0.3	0.5	1.2	1.4	2.6	2.7	1.3	1.2
Securities	1.0	1.0	1.3	1.2	2.6	1.8	1.1	1.2	0.9	1.0
Other long-term equity investments	38.0	42.0	4.6	5.0	5.7	7.6	12.8	13.3	41.8	46.5
of which: Goodwill	1.7	1.4	1.7	1.3	0.4	0.6	1.4	1.3	1.8	1.4
Capital	Percentage of the balance sheet total									
Equity	31.6	29.7	30.2	34.4	32.1	31.6	35.1	34.2	31.2	29.1
Liabilities	49.7	52.0	53.6	50.6	50.6	51.1	41.9	43.2	50.6	53.0
Short-term	35.6	37.1	39.0	38.4	38.4	36.8	33.0	32.9	35.8	37.6
of which:										
Liabilities to banks	0.9	1.9	5.1	4.3	6.3	5.1	2.0	2.1	0.6	1.8
Trade payables	4.5	4.6	10.1	9.2	9.0	9.4	7.0	6.9	4.1	4.2
Liabilities to affiliated companies	24.8	24.6	8.5	8.3	11.5	11.6	15.6	15.9	26.3	26.1
Long-term	14.1	14.9	14.6	12.2	12.2	14.3	8.9	10.3	14.8	15.4
of which:										
Liabilities to banks	1.5	3.4	6.0	5.9	6.3	7.4	3.4	3.5	1.2	3.2
Liabilities to affiliated companies	3.0	3.6	5.4	3.5	3.6	5.2	4.3	5.7	2.8	3.3
Provisions	15.5	15.2	12.4	11.3	12.9	12.6	16.2	15.6	15.5	15.2
of which: Provisions for pensions	7.1	7.1	2.3	1.7	2.3	2.2	3.9	3.6	7.6	7.7
Other ratios	Percentage of sales									
Annual result before taxes on income	6.5	6.8	5.5	6.1	5.9	4.9	5.7	5.4	6.8	7.2
Annual result and depreciation	9.6	10.0	7.3	7.8	7.4	6.8	7.3	7.4	10.2	10.8
Trade receivables	9.2	9.0	12.5	12.4	13.5	13.5	13.3	12.9	7.9	7.9
	Percentage of the balance sheet total									
Sales	81.7	82.1	182.7	179.1	167.9	167.9	141.9	139.1	72.2	72.7
Annual result and interest paid	4.6	5.1	7.7	8.7	8.0	6.3	6.4	5.8	4.3	5.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.9	12.9	31.4	37.9	26.5	23.7	22.6	21.0	12.8	11.9
	Percentage of fixed assets									
Long-term equity and liabilities	99.9	90.3	186.3	198.9	165.9	161.1	151.6	146.5	95.5	85.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	119.9	98.5	170.8	175.9	163.8	166.2	184.5	181.7	111.6	87.8
Cash resources, short-term receivables and inventories	127.6	106.0	187.7	192.8	182.9	185.8	199.6	195.4	118.2	94.2
	Percentage of cost of materials									
Trade payables	12.2	12.3	21.2	19.3	17.7	18.3	14.4	14.8	11.6	11.7
Memo item:	Percentage of sales									
Balance sheet total in € billion	98.56	106.00	0.44	0.51	2.03	2.28	9.97	10.98	86.13	92.24
Sales in € billion	80.52	87.04	0.80	0.92	3.42	3.82	14.14	15.27	62.16	67.03
Number of enterprises	2 792	2 792	1 151	1 151	735	735	651	651	255	255

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							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	7.2	6.8	1.8	2.5	9.5	8.7	11.1	11.2	22.2	21.4
	50	24.8	24.7	18.3	18.6	25.3	25.3	26.9	26.5	40.5	39.6
	75	46.4	45.6	40.0	40.1	44.1	44.3	51.4	51.2	60.1	59.2
Personnel expenses	25	25.2	26.1	23.2	24.7	31.1	31.4	25.9	26.0	18.4	19.6
	50	43.5	43.8	44.6	45.2	46.8	47.3	41.7	42.8	32.9	32.6
	75	60.0	59.8	63.0	63.2	61.3	60.7	58.1	57.9	47.9	48.0
Depreciation	25	0.7	0.7	0.8	0.7	0.7	0.8	0.7	0.7	0.7	0.6
	50	1.7	1.7	1.8	1.8	1.6	1.5	1.6	1.7	2.1	2.0
	75	3.9	3.7	4.1	3.9	3.3	3.1	3.8	3.9	4.3	4.6
Annual result	25	0.4	0.7	-0.3	0.7	1.0	1.0	0.8	0.7	0.1	0.2
	50	3.8	4.0	4.0	4.8	3.8	3.8	4.0	3.8	3.0	2.8
	75	9.7	9.9	12.8	13.0	8.5	7.8	9.0	8.8	6.4	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.6	1.5	1.2	1.1	2.1	2.0	1.5	1.5	1.6	1.5
	50	5.0	4.8	5.4	4.6	5.5	5.3	4.2	4.3	4.3	4.7
	75	14.5	13.4	16.7	14.7	14.7	14.7	11.5	11.2	13.0	11.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.3	0.3	0.0	0.0	1.0	1.0	0.5	0.6	1.5	1.0
	75	6.4	6.6	4.7	6.0	8.3	8.5	5.0	4.9	10.4	8.8
Equity	25	11.1	11.8	5.9	8.4	15.1	15.6	14.1	12.9	11.6	10.8
	50	33.1	35.2	32.7	37.6	34.5	35.3	34.6	36.4	25.8	26.0
	75	55.7	58.4	60.1	64.7	54.9	55.5	54.7	56.1	43.4	43.8
Short-term liabilities	25	15.5	15.0	14.9	14.2	16.6	16.8	15.1	14.4	16.5	16.4
	50	31.9	30.9	33.5	31.2	31.4	31.7	29.1	29.0	31.2	31.6
	75	57.4	55.6	66.7	60.6	54.7	56.0	50.4	49.4	52.8	51.5
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	7.7	7.7	11.6	10.9	11.7	11.5	3.6	2.7	0.1	0.1
		Percentage of sales									
Annual result before taxes on income	25	0.7	1.0	-0.2	0.9	1.5	1.4	1.2	1.1	0.3	0.4
	50	5.3	5.4	5.5	6.3	5.4	5.1	5.5	5.3	4.1	3.7
	75	12.9	12.8	16.8	16.7	11.4	10.8	11.5	11.4	8.3	8.7
Annual result and depreciation	25	2.8	3.3	1.6	3.1	3.4	3.4	3.5	3.5	2.5	2.8
	50	8.3	8.5	8.9	9.5	7.8	8.0	8.6	8.6	7.4	7.0
	75	16.6	16.9	21.4	21.6	14.8	15.1	15.1	14.7	13.4	14.0
Trade receivables	25	4.8	4.4	4.0	3.6	6.1	5.9	4.9	5.5	2.7	2.5
	50	10.5	10.3	8.9	8.9	11.4	11.3	11.9	11.7	10.3	9.5
	75	17.3	16.7	16.4	15.6	17.0	16.5	18.6	17.4	17.3	17.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.6	0.0	2.8	3.3	3.2	2.3	2.4	1.1	1.3
	50	8.8	9.7	9.8	11.7	10.1	10.1	7.9	8.0	5.8	6.1
	75	21.2	21.3	27.5	28.9	20.8	19.5	17.7	16.3	13.3	13.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-10.3	-7.5	-40.0	-34.2	-2.8	-8.7	3.7	4.3	5.6	6.5
	50	18.8	21.5	12.0	18.5	24.0	23.0	23.0	24.6	21.1	19.9
	75	64.0	67.2	66.9	77.0	73.9	75.6	62.9	61.9	43.6	41.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	98.1	100.0	83.4	97.2	108.5	100.3	107.0	103.7	92.7	92.3
	50	247.5	263.3	254.0	301.2	291.8	282.8	220.3	233.9	192.5	178.3
	75	790.9	849.6	865.9	989.5	859.0	883.6	725.0	747.6	563.2	523.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	109.6	110.0	100.0	102.6	114.6	110.2	119.7	122.9	109.6	112.7
	50	207.4	213.9	200.0	217.0	210.8	216.9	219.7	213.9	181.4	184.1
	75	453.0	459.0	500.8	510.3	433.7	426.4	445.8	444.8	358.5	345.5
		Percentage of cost of materials									
Trade payables	25	6.2	5.9	5.4	4.9	7.9	7.9	6.0	5.7	5.2	4.2
	50	13.7	12.5	14.7	12.6	15.2	14.1	12.5	12.3	10.1	9.4
	75	28.1	25.5	36.3	34.5	28.8	25.8	22.3	22.9	18.8	17.7

I. Enterprises by economic sector

12. Real estate 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	
	Cylindere sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.0	100.7	100.1	99.3	100.5	99.7	99.4	99.0	98.7
Change in finished goods	0.8	1.0	- 0.7	- 0.1	0.7	- 0.5	0.3	0.6	1.0	1.3
Interest and similar income	0.8	0.9	0.6	0.5	0.9	0.9	0.8	0.9	0.8	0.9
Other income	8.4	9.4	6.0	5.9	7.8	9.6	7.1	9.8	8.8	9.5
of which: Income from long-term equity investments	1.4	1.8	1.0	1.0	2.5	2.9	1.5	2.1	1.3	1.6
Total income	109.2	110.3	106.5	106.4	108.6	110.5	107.9	110.7	109.6	110.3
Expenses										
Cost of materials	42.2	42.6	21.2	21.7	29.2	28.3	36.9	37.0	44.9	45.5
Personnel expenses	10.1	10.5	26.0	26.1	12.0	12.5	13.0	13.7	8.9	9.2
Depreciation	16.9	16.9	8.1	7.6	16.4	16.3	16.7	16.5	17.2	17.3
of which: Depreciation of tangible fixed assets	16.5	16.6	8.0	7.4	16.1	16.1	16.2	16.1	16.8	17.0
Interest and similar expenses	8.8	8.4	3.3	2.9	7.9	7.5	8.7	8.2	9.0	8.7
Operating taxes	1.2	1.2	0.5	0.5	0.9	0.9	1.0	1.0	1.2	1.2
Other expenses	12.1	12.4	29.1	28.6	20.6	22.2	14.3	16.2	10.5	10.4
Total expenses before taxes on income	91.2	92.0	88.3	87.3	86.9	87.7	90.6	92.6	91.7	92.3
Annual result before taxes on income	18.0	18.3	18.3	19.1	21.7	22.8	17.3	18.1	17.9	18.0
Taxes on income	1.9	2.2	2.6	2.8	2.7	2.9	2.2	2.3	1.8	2.1
Annual result	16.1	16.2	15.7	16.3	19.0	20.0	15.1	15.8	16.2	15.9
Profit and loss transfers (parent company)	1.1	1.1	0.0	0.3	0.1	0.2	0.5	0.4	1.3	1.4
Profit and loss transfers (subsidiary)	3.5	3.2	1.3	1.4	1.7	1.7	1.6	2.1	4.1	3.7
Profit for the year	13.8	14.1	14.4	15.1	17.4	18.4	14.0	14.1	13.4	13.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	78.8	78.7	66.3	64.7	77.8	76.5	79.2	78.3	78.9	79.0
of which: Land and buildings	74.2	73.7	58.3	55.9	72.0	70.6	74.4	72.3	74.5	74.2
Inventories	3.5	3.5	4.4	4.8	4.2	4.2	3.6	3.6	3.4	3.5
of which: Finished goods and merchandise	0.6	0.7	1.7	1.8	1.7	1.6	0.9	0.9	0.5	0.6
Cash	3.7	3.7	10.2	10.8	5.8	6.3	5.6	5.7	3.2	3.2
Receivables	8.5	8.1	16.2	16.8	9.5	10.2	8.6	9.4	8.4	7.7
Short-term	7.2	6.5	15.5	16.1	8.7	9.3	7.5	8.3	7.0	6.0
of which:										
Trade receivables	0.6	0.6	3.6	4.0	1.0	1.1	1.0	1.0	0.5	0.5
Receivables from affiliated companies	5.7	4.9	7.3	7.4	5.3	5.9	4.8	5.6	5.8	4.7
Long-term	1.3	1.6	0.7	0.7	0.8	0.9	1.1	1.1	1.3	1.7
of which: Loans to affiliated companies	1.0	1.3	0.2	0.2	0.5	0.5	0.8	0.8	1.1	1.5
Securities	0.4	0.4	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.3
Other long-term equity investments	4.8	5.3	2.2	2.2	2.1	2.3	2.3	2.3	5.4	6.0
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	37.7	37.5	29.1	31.7	26.6	28.1	31.8	32.5	39.3	38.8
Liabilities	59.1	59.3	66.5	64.0	69.7	68.3	64.4	63.9	57.6	58.0
Short-term	18.9	18.7	34.0	33.2	31.7	31.7	23.5	24.1	17.3	17.0
of which:										
Liabilities to banks	5.4	5.6	9.8	9.5	12.6	11.7	8.1	7.7	4.6	4.9
Trade payables	1.0	1.0	2.5	2.6	1.3	1.3	1.2	1.1	1.0	1.0
Liabilities to affiliated companies	8.2	7.8	13.4	12.8	11.5	11.8	9.7	10.9	7.7	7.0
Long-term	40.2	40.6	32.5	30.8	37.9	36.7	40.8	39.7	40.3	41.0
of which:										
Liabilities to banks	33.4	33.1	24.9	23.7	30.3	29.9	33.4	33.1	33.6	33.3
Liabilities to affiliated companies	3.7	4.0	5.1	4.6	5.8	5.1	4.9	4.9	3.3	3.8
Provisions	2.6	2.6	3.4	3.5	1.9	1.8	2.1	2.1	2.7	2.7
of which: Provisions for pensions	0.7	0.8	0.5	0.5	0.4	0.4	0.5	0.5	0.8	0.8
Other ratios	Percentage of sales									
Annual result before taxes on income	18.2	18.5	18.1	19.1	21.8	22.7	17.3	18.2	18.1	18.2
Annual result and depreciation	33.3	33.4	23.7	23.9	35.6	36.1	31.8	32.5	33.7	33.7
Trade receivables	4.0	4.3	7.0	7.3	4.9	5.5	5.5	5.8	3.6	3.8
Percentage of the balance sheet total										
Sales	14.8	14.8	51.7	54.4	20.4	20.5	17.4	17.5	13.9	13.7
Annual result and interest paid	3.7	3.7	9.8	10.4	5.5	5.6	4.1	4.2	3.5	3.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.4	8.4	20.2	22.6	10.7	11.3	8.8	9.2	8.1	8.0
Percentage of fixed assets										
Long-term equity and liabilities	92.3	91.7	89.4	92.8	80.1	81.5	88.4	88.7	93.5	92.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	58.8	55.6	75.8	81.2	46.3	49.7	56.7	58.8	60.3	55.1
Cash resources, short-term receivables and inventories	77.4	74.6	88.7	95.5	59.6	62.9	72.1	73.8	80.1	75.6
Percentage of cost of materials										
Trade payables	16.2	16.1	22.8	21.9	21.4	22.7	19.2	17.5	15.3	15.4
Memo item:										
Balance sheet total in € billion	385.53	396.53	2.39	2.50	16.63	17.23	51.64	53.32	314.87	323.47
Sales in € billion	57.24	58.69	1.24	1.36	3.39	3.54	8.96	9.33	43.65	44.46
Number of enterprises	10 140	10 140	2 951	2 951	3 441	3 441	2 338	2 338	1 410	1 410

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	21.7	21.8
	50	2.3	2.3	0.0	0.0	0.0	0.0	16.5	17.4	43.6	44.1
	75	39.0	38.6	9.3	8.5	17.9	18.1	45.9	46.7	52.8	53.2
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	0.0	8.0	8.3
	75	11.0	11.3	23.7	23.4	4.7	4.9	10.7	10.9	12.2	12.3
Depreciation	25	10.1	10.0	1.9	1.8	13.9	13.9	14.7	15.0	14.3	14.3
	50	19.3	19.3	10.8	10.3	23.0	23.0	21.9	21.9	18.6	18.7
	75	31.4	31.2	25.4	24.7	36.3	36.0	32.9	33.2	25.8	25.3
Annual result	25	2.7	3.2	1.8	2.6	2.5	2.9	2.3	2.9	5.0	5.0
	50	15.3	16.2	17.2	18.5	19.3	20.3	13.0	14.6	11.6	11.6
	75	36.6	37.8	41.9	43.8	40.1	41.1	31.5	33.6	22.3	23.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	56.8	54.9	13.1	12.3	68.5	66.7	73.4	72.5	79.7	79.7
	50	86.7	86.2	65.9	64.5	90.0	89.1	89.0	88.7	89.4	89.5
	75	95.4	95.1	91.8	91.1	97.3	97.0	95.7	95.5	93.5	93.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.1	3.0
	75	1.9	1.9	0.0	0.0	0.0	0.0	3.6	3.7	4.4	4.4
Equity	25	3.5	4.8	3.0	5.2	1.6	2.1	3.3	3.9	22.8	23.2
	50	25.8	27.7	25.0	28.6	16.4	18.9	26.8	27.7	37.7	38.4
	75	52.7	54.7	58.7	62.2	46.3	49.5	51.3	52.4	54.6	55.6
Short-term liabilities	25	6.2	6.1	6.8	6.2	5.5	5.6	5.8	5.9	6.9	6.9
	50	14.6	14.1	23.6	22.7	18.2	17.2	10.9	11.1	9.6	9.7
	75	47.8	47.4	60.8	57.1	56.6	55.1	37.2	37.2	17.7	18.6
Liabilities to banks	25	2.9	2.1	0.0	0.0	11.7	10.8	15.0	14.0	20.5	19.0
	50	36.7	35.1	12.2	12.7	42.6	40.3	41.9	40.6	42.6	41.5
	75	62.2	60.8	54.8	52.6	69.0	66.7	63.9	63.1	57.1	56.9
		Percentage of sales									
Annual result before taxes on income	25	3.4	3.9	2.3	3.2	3.1	3.7	3.1	3.6	5.6	5.7
	50	17.2	18.4	20.0	21.1	21.7	22.5	14.5	16.2	12.8	12.6
	75	40.6	42.2	46.6	48.3	45.2	46.0	35.1	37.4	24.4	25.9
Annual result and depreciation	25	21.8	22.9	10.1	11.2	27.6	29.4	24.0	25.8	24.1	24.2
	50	41.8	43.1	38.5	39.0	51.7	53.0	40.3	42.3	32.3	32.7
	75	69.8	70.8	70.8	71.7	74.9	76.2	66.4	68.4	49.8	51.2
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3
	50	0.4	0.4	0.0	0.0	0.0	0.0	0.6	0.6	0.7	0.7
	75	2.6	2.7	4.6	5.1	2.2	2.5	2.3	2.3	1.7	1.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.0	2.3	2.6	2.1	2.0	1.9	1.8	1.9	1.9
	50	4.0	4.0	6.8	7.0	4.3	4.3	3.3	3.4	2.9	2.8
	75	8.0	8.1	15.8	16.4	7.5	7.7	5.6	5.7	4.1	4.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	3.5	0.3	1.3	3.3	3.4	3.5	3.8	4.8	4.7
	50	8.1	8.5	10.8	12.3	7.9	8.3	7.4	7.8	7.4	7.6
	75	18.8	20.6	37.5	36.7	17.7	19.6	13.8	14.7	12.4	12.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	64.1	66.7	59.3	63.6	51.6	55.0	71.2	70.6	91.3	91.5
	50	96.9	97.2	99.1	100.0	92.1	93.1	97.2	97.5	98.5	98.3
	75	109.4	111.4	159.9	173.0	106.5	109.1	105.5	105.6	103.5	103.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	13.8	14.9	21.9	23.6	7.7	8.3	14.4	15.1	21.2	22.2
	50	57.4	59.0	100.0	102.1	40.6	43.3	54.1	52.9	53.1	50.1
	75	192.2	200.4	344.2	354.7	160.3	189.2	151.2	150.0	115.6	116.7
		Percentage of cost of materials									
Trade payables	25	3.2	2.8	0.0	0.2	0.1	0.0	5.0	3.9	7.0	7.0
	50	10.5	10.1	10.2	10.8	7.3	7.0	10.9	10.2	12.6	12.1
	75	26.4	25.6	44.4	56.3	25.2	25.0	24.2	20.7	22.5	22.0

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	
	Cylindered sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	98.8	100.9	99.6	99.0	99.9	100.0	99.2	99.0	98.7
Change in finished goods	0.8	1.2	-0.9	0.4	1.0	0.1	0.0	0.8	1.0	1.3
Interest and similar income	0.8	0.8	0.4	0.3	0.8	0.9	0.7	0.8	0.8	0.8
Other income	7.6	8.5	5.4	5.2	6.0	7.1	6.0	6.3	8.0	9.1
of which: Income from long-term equity investments	1.0	1.1	0.4	0.5	1.2	1.1	0.9	1.3	1.0	1.0
Total income	108.4	109.3	105.8	105.6	106.8	107.9	106.7	107.1	108.9	109.9
Expenses										
Cost of materials	47.5	47.8	23.7	24.1	37.0	36.8	45.1	45.2	49.0	49.6
Personnel expenses	11.4	11.8	34.7	34.1	16.9	17.6	15.3	15.9	9.8	10.2
Depreciation	15.0	15.0	4.7	4.4	10.2	10.1	13.2	13.0	15.8	15.9
of which: Depreciation of tangible fixed assets	14.5	14.7	4.5	4.2	9.9	10.0	12.7	12.6	15.3	15.6
Interest and similar expenses	8.1	7.8	2.0	1.8	5.8	5.5	6.9	6.3	8.6	8.3
Operating taxes	1.2	1.2	0.4	0.4	0.6	0.7	1.0	0.9	1.3	1.3
Other expenses	9.9	10.3	30.1	29.1	21.3	22.5	12.7	13.2	8.3	8.6
Total expenses before taxes on income	93.0	93.8	95.6	93.8	92.0	93.2	94.2	94.5	92.8	93.7
Annual result before taxes on income	15.4	15.5	10.2	11.7	14.9	14.8	12.6	12.6	16.0	16.2
Taxes on income	1.7	2.1	2.4	2.7	2.7	2.9	1.9	1.9	1.6	2.0
Annual result	13.7	13.4	7.8	9.0	12.2	11.9	10.7	10.7	14.4	14.1
Profit and loss transfers (parent company)	1.2	1.3	0.0	0.3	0.1	0.1	0.4	0.3	1.5	1.6
Profit and loss transfers (subsidiary)	4.3	3.9	1.6	1.9	2.5	2.6	2.1	2.5	4.8	4.2
Profit for the year	10.6	10.9	6.1	7.4	9.9	9.4	8.9	8.4	11.1	11.5
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	77.6	77.8	55.3	52.2	72.2	70.5	77.4	76.4	77.9	78.3
of which: Land and buildings	73.4	73.2	48.3	44.8	68.5	66.4	74.1	72.8	73.6	73.6
Inventories	4.3	4.3	7.7	8.9	6.9	7.0	5.1	5.1	4.1	4.1
of which: Finished goods and merchandise	0.7	0.7	2.8	3.1	2.8	2.7	1.1	1.0	0.6	0.6
Cash	3.8	3.7	13.5	13.8	7.3	7.5	6.4	6.3	3.4	3.3
Receivables	8.3	7.8	20.8	22.3	11.4	12.5	8.4	9.4	8.2	7.4
Short-term	6.9	5.9	19.9	21.3	10.6	11.4	7.4	8.4	6.6	5.4
of which:										
Trade receivables	0.7	0.6	6.2	6.7	1.6	1.7	1.3	1.3	0.5	0.5
Receivables from affiliated companies	5.4	4.4	7.2	8.0	5.8	6.7	4.2	5.3	5.5	4.2
Long-term	1.5	1.8	0.9	1.0	0.8	1.0	1.0	1.0	1.5	2.0
of which: Loans to affiliated companies	1.2	1.6	0.3	0.3	0.4	0.5	0.7	0.7	1.3	1.7
Securities	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.3	0.3
Other long-term equity investments	5.4	5.9	1.5	1.6	1.6	1.8	1.9	1.9	6.0	6.5
of which: Goodwill	0.0	0.0	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Capital										
Equity	38.8	37.8	29.2	31.6	28.9	30.5	37.3	37.8	39.4	38.1
Liabilities	58.1	59.0	64.8	62.5	67.9	66.3	59.8	59.4	57.6	58.7
Short-term	17.6	17.2	33.7	33.2	27.5	27.3	19.9	20.3	17.0	16.4
of which:										
Liabilities to banks	4.9	4.9	9.2	9.4	11.1	10.0	7.4	6.8	4.4	4.5
Trade payables	1.1	1.1	3.8	3.7	1.7	1.7	1.4	1.3	1.0	1.0
Liabilities to affiliated companies	6.9	6.3	9.8	9.2	7.7	8.1	6.2	7.2	6.9	6.2
Long-term	40.5	41.8	31.1	29.3	40.4	39.0	40.0	39.0	40.6	42.3
of which:										
Liabilities to banks	33.9	34.5	22.8	21.9	32.9	32.6	33.3	33.2	34.1	34.8
Liabilities to affiliated companies	3.2	3.6	5.3	4.6	5.1	4.7	4.7	4.2	2.9	3.5
Provisions	2.8	2.8	5.6	5.5	2.7	2.7	2.6	2.6	2.8	2.8
of which: Provisions for pensions	0.9	0.9	1.0	1.0	0.7	0.7	0.8	0.8	0.9	0.9
Other ratios	Percentage of sales									
Annual result before taxes on income	15.5	15.7	10.1	11.8	15.0	14.8	12.6	12.7	16.2	16.4
Annual result and depreciation	28.9	28.7	12.3	13.5	22.6	22.0	23.9	23.9	30.5	30.4
Trade receivables	4.3	4.0	8.0	8.5	5.9	6.3	6.3	6.3	3.8	3.3
Percentage of the balance sheet total										
Sales	15.5	15.3	77.0	79.3	26.7	27.0	20.7	20.7	14.3	14.0
Annual result and interest paid	3.4	3.3	7.4	8.6	4.9	4.7	3.6	3.5	3.3	3.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	7.8	7.5	16.6	19.6	9.5	9.6	8.8	8.8	7.6	7.3
Percentage of fixed assets										
Long-term equity and liabilities	94.7	94.0	105.2	112.0	93.4	95.3	96.9	97.3	94.4	93.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	61.5	57.1	99.7	106.5	65.5	70.0	70.8	73.5	59.7	53.6
Cash resources, short-term receivables and inventories	86.1	82.2	122.6	133.5	90.5	95.6	96.6	98.4	84.1	78.6
Percentage of cost of materials										
Trade payables	14.8	14.9	21.1	19.4	16.6	17.0	15.1	13.9	14.6	14.9
Memo item:										
Balance sheet total in € billion	284.94	297.02	1.05	1.15	7.46	7.79	30.23	31.41	246.19	256.67
Sales in € billion	44.17	45.54	0.81	0.91	2.00	2.11	6.24	6.49	35.11	36.03
Number of enterprises	5 342	5 342	1 505	1 505	1 491	1 491	1 293	1 293	1 053	1 053

I. Enterprises by economic sector

cont'd: 12 Real estate activities

	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	6.4	7.1	39.1	39.4
	50	22.6	22.7	0.0	0.0	4.6	4.6	41.0	40.5	47.0	47.5
	75	49.1	49.5	21.6	21.1	40.5	41.4	52.0	52.5	54.6	55.4
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.2	3.4
	50	7.7	8.1	12.5	13.5	1.4	1.4	7.5	7.8	9.9	10.1
	75	16.4	16.8	45.4	46.0	12.5	13.2	13.6	13.7	13.0	13.3
Depreciation	25	5.9	5.9	1.0	0.9	9.4	9.5	12.9	13.1	13.8	13.8
	50	16.1	16.1	4.3	4.1	18.5	18.6	18.7	19.0	17.4	17.5
	75	23.6	23.8	15.7	15.5	28.9	28.4	25.8	26.2	21.8	22.0
Annual result	25	1.6	2.1	-0.4	0.4	1.0	1.4	2.3	2.7	4.9	5.1
	50	10.0	10.8	7.3	7.9	13.2	13.9	10.1	11.6	10.2	10.3
	75	24.0	24.6	24.3	23.9	31.1	32.1	22.6	23.3	17.9	17.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	39.3	37.3	4.1	3.9	54.0	53.8	71.8	70.7	80.9	81.0
	50	84.2	83.4	31.2	30.1	86.3	84.7	87.0	87.1	89.3	89.4
	75	92.9	92.7	84.7	82.3	95.9	95.4	92.7	92.7	92.8	92.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.4	2.3
	50	0.0	0.0	0.0	0.0	0.0	0.0	2.7	2.8	3.7	3.7
	75	4.3	4.3	0.1	0.2	2.7	2.5	4.8	4.9	4.8	4.8
Equity	25	8.1	10.1	3.5	6.4	3.1	4.9	11.6	12.8	25.0	25.8
	50	31.6	33.0	27.4	30.6	19.6	22.4	35.7	37.2	38.0	38.7
	75	54.6	56.3	59.6	63.2	49.0	51.5	55.8	57.0	52.8	53.8
Short-term liabilities	25	6.7	6.6	7.4	6.8	4.8	4.8	6.6	6.8	7.6	7.5
	50	11.3	11.2	23.1	22.1	11.8	11.7	9.8	10.0	9.6	9.5
	75	38.4	37.7	62.7	58.4	48.0	45.3	23.9	23.4	14.3	14.3
Liabilities to banks	25	2.3	1.8	0.0	0.0	13.1	11.7	16.7	17.1	26.4	25.5
	50	36.7	35.9	1.3	0.9	45.2	43.2	41.0	39.7	44.2	43.1
	75	60.0	58.6	46.0	45.7	70.0	66.9	60.8	59.5	56.9	56.7
		Percentage of sales									
Annual result before taxes on income	25	2.1	2.6	0.0	0.7	1.2	1.7	3.3	3.2	5.4	5.7
	50	11.5	12.4	9.4	10.0	15.4	16.6	11.2	12.7	11.2	11.4
	75	28.3	28.9	29.5	29.6	36.9	38.3	26.0	27.6	19.4	19.7
Annual result and depreciation	25	14.0	14.7	3.4	4.7	16.9	17.4	20.6	21.2	23.0	23.1
	50	29.5	30.3	16.7	17.8	38.2	37.7	30.9	32.7	29.7	29.9
	75	49.3	51.3	44.4	46.2	62.7	63.7	48.2	52.4	38.1	37.9
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.3	0.3
	50	0.8	0.7	1.2	1.1	0.7	0.7	0.8	0.8	0.7	0.7
	75	3.5	3.5	8.0	8.5	3.7	4.0	2.5	2.3	1.6	1.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.8	1.0	1.6	1.7	1.7	1.8	1.6	2.0	1.9
	50	3.3	3.3	5.6	5.8	3.7	3.8	3.0	2.9	2.8	2.7
	75	6.5	6.6	14.3	15.0	6.7	6.7	4.8	4.8	3.8	3.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.7	3.2	-6.9	-4.2	2.6	2.7	4.0	4.2	5.1	5.1
	50	7.3	7.7	6.3	8.9	6.7	7.2	8.0	8.1	7.5	7.5
	75	15.8	17.4	30.4	32.8	15.4	16.6	14.3	15.2	11.6	11.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	85.1	87.9	71.2	79.8	75.9	80.6	91.0	91.2	94.0	94.3
	50	99.9	100.0	107.2	112.9	99.4	100.1	100.0	99.5	98.6	98.4
	75	118.7	123.2	303.3	340.6	118.4	124.1	109.3	109.0	102.9	103.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	23.8	25.9	39.6	44.3	14.8	18.5	25.7	25.4	22.5	24.3
	50	71.4	74.3	132.0	137.9	67.2	77.8	68.3	64.8	49.7	47.5
	75	216.9	228.8	432.2	456.0	250.9	268.3	159.8	161.9	94.3	94.3
		Percentage of cost of materials									
Trade payables	25	4.9	4.7	1.1	1.3	2.4	2.7	6.2	5.5	7.6	7.4
	50	11.2	10.8	10.8	11.8	8.9	9.1	11.0	10.5	12.9	12.1
	75	23.9	23.8	44.4	52.5	25.5	25.6	19.6	18.7	21.4	21.0

I. Enterprises by economic sector

cont'd: 12. Real estate activities

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Cylindred sample 2018/2019										
Income statement	Percentage of gross revenue									
Income	99.2	99.5	100.3	100.9	99.8	101.3	99.2	99.6	99.0	99.0
Sales	0.8	0.5	-0.3	-0.9	0.2	-1.3	0.8	0.4	1.0	1.0
Change in finished goods	0.9	1.0	0.8	0.8	1.0	1.0	1.0	1.1	0.8	0.9
Interest and similar income	11.2	12.7	7.1	7.4	10.2	13.3	9.6	17.9	12.1	11.1
Other income	2.6	4.1	2.1	2.1	4.5	5.6	2.9	3.7	2.2	4.1
of which: Income from long-term equity investments	112.0	113.6	107.9	108.2	111.3	114.3	110.5	119.0	112.9	112.0
Total income	Expenses									
Cost of materials	24.5	24.2	16.4	16.8	17.9	15.7	18.2	18.3	28.0	28.0
Personnel expenses	5.6	6.1	9.5	9.7	4.8	4.8	7.9	8.7	4.9	5.3
Depreciation	23.3	23.6	14.7	14.1	25.2	25.5	24.5	24.6	23.0	23.5
of which: Depreciation of tangible fixed assets	23.0	23.2	14.7	14.0	24.9	25.3	24.2	24.1	22.8	23.1
Interest and similar expenses	11.1	10.6	5.8	5.1	10.9	10.3	12.9	12.5	10.8	10.3
Operating taxes	1.1	1.1	0.8	0.8	1.2	1.3	1.1	1.2	1.0	1.0
Other expenses	19.4	19.8	27.1	27.6	19.6	21.8	17.9	23.0	19.5	18.0
Total expenses before taxes on income	85.0	85.4	74.3	74.1	79.7	79.5	82.7	88.2	87.2	86.1
Annual result before taxes on income	27.0	28.2	33.6	34.0	31.6	34.8	27.9	30.8	25.7	26.0
Taxes on income	2.4	2.5	2.9	3.0	2.7	2.8	2.7	3.2	2.3	2.2
Annual result	24.6	25.7	30.7	31.1	28.8	32.1	25.2	27.6	23.4	23.7
Profit and loss transfers (parent company)	0.6	0.4	0.2	0.2	0.0	0.2	1.0	0.6	0.6	0.5
Profit and loss transfers (subsidiary)	0.9	1.1	0.7	0.5	0.5	0.4	0.6	1.1	1.1	1.2
Profit for the year	24.3	25.1	30.2	30.8	28.3	31.9	25.5	27.1	22.9	22.9
balance sheet	Percentage of the balance sheet total									
Assets	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.2
Intangible fixed assets	82.4	81.5	75.0	75.1	82.3	81.4	81.6	81.0	82.8	81.8
Tangible fixed assets	76.6	75.2	66.1	65.3	74.8	74.1	74.9	71.7	77.6	76.7
of which: Land and buildings	1.2	1.3	1.7	1.2	2.1	1.9	1.5	1.5	0.9	1.1
Inventories	0.4	0.4	0.8	0.8	0.7	0.8	0.6	0.7	0.2	0.2
of which: Finished goods and merchandise	3.2	3.6	7.6	8.2	4.7	5.2	4.5	4.8	2.5	2.8
Cash	9.0	9.1	12.5	12.3	7.9	8.3	8.9	9.4	9.1	9.1
Receivables	8.2	8.3	12.0	11.7	7.1	7.6	7.6	8.2	8.5	8.4
Short-term	0.4	0.7	1.6	1.6	0.5	0.7	0.5	0.6	0.4	0.7
of which:	6.5	6.3	7.3	6.8	4.9	5.2	5.7	6.0	6.9	6.5
Trade receivables	0.7	0.8	0.5	0.6	0.7	0.7	1.3	1.2	0.6	0.7
Receivables from affiliated companies	0.5	0.5	0.2	0.2	0.5	0.4	1.0	0.9	0.4	0.5
Long-term	0.5	0.5	0.1	0.1	0.4	0.4	0.2	0.2	0.6	0.6
Securities	3.1	3.5	2.7	2.8	2.4	2.6	2.8	2.8	3.3	3.9
Other long-term equity investments	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
of which: Goodwill	34.4	36.3	29.1	31.8	24.7	26.1	24.1	24.8	39.1	41.7
Equity	61.9	60.1	67.8	65.3	71.1	70.0	70.8	70.3	57.8	55.2
Liabilities	22.4	23.3	34.2	33.3	35.2	35.3	28.7	29.6	18.5	19.4
Short-term	6.8	7.6	10.3	9.5	13.9	13.0	9.1	8.9	5.1	6.3
of which:	0.8	0.8	1.4	1.6	1.0	1.0	1.0	0.9	0.7	0.7
Liabilities to banks	11.9	12.2	16.2	15.8	14.6	14.9	14.7	16.2	10.6	10.4
Trade payables	39.5	36.7	33.6	32.0	35.9	34.8	42.1	40.8	39.3	35.8
Liabilities to affiliated companies	31.9	28.8	26.6	25.3	28.2	27.7	33.4	32.9	32.1	27.7
Long-term	5.3	5.0	5.0	4.6	6.3	5.5	6.4	5.9	4.7	4.7
of which:	1.9	1.9	1.7	1.7	1.1	1.1	1.3	1.4	2.2	2.3
Liabilities to banks	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.3
Liabilities to affiliated companies	Other ratios									
Provisions	Percentage of sales									
of which: Provisions for pensions	27.2	28.4	33.5	33.7	31.6	34.4	28.1	30.9	25.9	26.2
Annual result before taxes on income	48.2	49.6	45.3	44.8	54.2	56.9	50.1	52.3	46.8	47.7
Annual result and depreciation	3.2	5.2	4.9	4.8	3.4	4.4	3.7	4.6	2.9	5.6
Trade receivables	Percentage of the balance sheet total									
Sales	13.0	13.2	31.8	33.4	15.2	15.2	12.7	12.9	12.4	12.6
Annual result and interest paid	4.7	4.8	11.6	12.0	6.1	6.4	4.9	5.2	4.3	4.3
Annual result and depreciation	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.1	10.9	22.8	24.9	11.7	12.6	8.9	9.6	10.0	10.8
Long-term equity and liabilities	Percentage of fixed assets									
Long-term equity and liabilities	85.6	85.1	80.1	81.3	70.8	71.7	77.2	77.2	90.3	89.6
Cash resources and short-term receivables	Percentage of short-term liabilities									
Cash resources, short-term receivables and inventories	52.8	52.3	57.3	59.9	34.2	36.8	42.9	44.3	62.2	60.0
Trade payables	58.1	57.8	62.4	63.6	40.0	42.1	48.3	49.4	67.2	65.9
Trade payables	Percentage of cost of materials									
Trade payables	25.0	24.5	27.6	29.2	35.6	42.4	42.4	37.4	20.2	19.9
Memo item:	balance sheet total in € billion									
balance sheet total in € billion	100.60	99.51	1.34	1.36	9.17	9.44	21.40	21.91	68.68	66.80
Sales in € billion	13.08	13.16	0.43	0.45	1.39	1.43	2.72	2.83	8.54	8.44
Number of enterprises	4 798	4 798	1 446	1 446	1 950	1 950	1 045	1 045	357	357

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	1.1	1.5	15.5
	75	8.9	9.0	0.5	0.4	5.9	6.2	16.6	17.5	32.5	33.8
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	0.6	0.7	1.8	1.8	0.1	0.3	0.6	0.6	1.1	1.2
Depreciation	25	14.1	14.0	6.7	6.6	17.0	17.0	18.2	18.3	18.0	18.5
	50	25.3	25.1	18.2	17.6	27.5	27.4	27.9	27.5	27.2	26.3
	75	39.5	39.3	33.3	33.0	42.2	42.9	40.7	40.8	40.5	39.1
Annual result	25	5.3	6.6	9.7	11.5	4.1	5.4	2.3	3.8	6.0	4.2
	50	25.8	27.4	33.2	33.7	25.5	25.9	20.8	22.1	22.1	23.8
	75	46.4	47.6	54.1	54.2	45.2	46.5	39.5	42.9	39.7	39.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	67.8	66.7	48.9	49.4	75.1	73.3	75.0	74.1	73.4	71.8
	50	89.9	89.3	81.1	80.6	92.3	91.8	93.2	92.7	90.5	90.4
	75	97.3	97.1	94.5	94.7	98.1	97.9	97.9	97.9	96.5	96.1
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	0.0	0.0	0.3	0.3
Equity	25	1.0	1.3	2.7	3.7	0.6	0.7	0.3	0.3	12.3	11.3
	50	18.0	19.9	21.8	25.9	14.2	15.9	12.9	15.2	35.4	36.0
	75	49.0	51.7	57.9	61.8	43.7	46.2	40.8	42.6	60.6	63.0
Short-term liabilities	25	5.2	5.2	6.2	5.9	6.4	6.6	4.2	4.5	2.9	3.1
	50	21.5	21.2	23.8	23.2	24.9	24.1	18.4	18.5	10.2	11.0
	75	56.4	55.0	59.6	55.1	61.2	60.3	50.8	50.6	32.4	36.0
Liabilities to banks	25	3.7	2.3	0.0	0.0	10.9	9.8	11.3	9.4	0.2	0.0
	50	36.6	34.3	24.9	22.2	39.8	37.6	42.5	41.9	31.4	30.7
	75	65.9	63.9	60.7	57.8	68.7	66.3	68.9	68.9	57.9	57.3
		Percentage of sales									
Annual result before taxes on income	25	6.1	7.4	10.4	12.2	4.9	6.0	2.8	4.3	7.4	6.1
	50	28.1	29.3	35.3	36.5	27.5	28.5	23.1	24.0	24.4	25.8
	75	50.5	51.9	58.0	58.5	49.3	50.6	42.6	46.0	41.9	42.9
Annual result and depreciation	25	36.9	38.7	33.8	35.1	39.8	41.7	36.0	38.3	36.2	36.1
	50	59.5	60.8	61.8	62.0	61.2	62.8	55.9	56.8	54.1	55.8
	75	79.4	80.2	81.1	81.3	80.4	81.6	75.9	77.2	76.5	76.8
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.8	0.7
	75	1.6	1.7	1.6	1.8	1.0	1.3	1.9	2.2	2.5	2.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.5	3.8	3.9	2.4	2.4	2.0	2.1	1.5	1.6
	50	5.1	5.1	8.2	8.0	4.8	4.9	3.9	4.0	3.4	3.3
	75	9.2	9.4	17.8	17.3	8.2	8.4	6.5	6.5	5.6	5.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.5	3.7	4.0	4.4	3.7	3.8	3.0	3.4	3.3	3.5
	50	9.3	9.7	14.9	15.4	9.1	9.3	6.9	7.5	7.2	7.7
	75	22.0	24.0	41.5	42.2	19.2	21.4	13.1	14.4	18.7	18.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	48.1	49.0	51.7	56.0	38.7	40.1	50.0	50.0	74.3	70.0
	50	87.7	88.5	91.6	92.9	82.1	83.0	87.5	87.7	98.1	98.8
	75	103.9	104.4	113.6	114.5	100.8	101.6	101.6	102.0	104.8	105.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	7.3	7.7	12.7	14.0	5.0	4.8	6.4	7.8	13.8	12.7
	50	38.2	40.4	64.5	64.8	26.4	26.7	35.0	35.0	79.2	71.9
	75	159.5	168.2	261.1	244.4	113.4	131.4	125.4	129.3	218.8	209.9
		Percentage of cost of materials									
Trade payables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	4.5	4.7
	50	8.2	7.4	8.3	8.3	5.2	3.2	10.0	8.3	11.1	11.2
	75	35.7	32.7	45.7	66.7	25.1	23.7	46.7	29.1	39.8	31.7

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.5	98.3	98.3	98.5	98.1	99.3	99.3	100.1	99.8
Change in finished goods	0.2	0.5	1.7	1.7	1.5	1.9	0.7	0.7	-0.1	0.2
Interest and similar income	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.4	0.3
Other income	4.4	4.5	5.7	6.6	4.7	4.6	3.4	3.4	4.6	4.8
of which: Income from long-term equity investments	0.5	0.5	0.3	0.3	0.4	0.4	0.3	0.3	0.6	0.6
Total income	104.7	104.8	106.0	106.9	104.9	104.8	103.7	103.6	104.9	105.1
Expenses										
Cost of materials	40.3	40.3	24.0	24.5	31.1	31.6	33.1	33.0	44.3	44.3
Personnel expenses	36.7	36.8	42.1	41.8	43.1	42.4	42.5	42.3	33.8	34.1
Depreciation	4.2	4.2	6.4	6.4	4.4	4.5	4.3	4.2	4.1	4.1
of which: Depreciation of tangible fixed assets	3.7	3.9	6.3	6.3	4.3	4.3	3.8	3.7	3.6	3.9
Interest and similar expenses	1.0	1.1	1.1	1.1	0.8	0.7	0.9	0.8	1.1	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	18.1	18.1	23.8	24.0	19.2	19.5	18.3	18.7	17.6	17.5
Total expenses before taxes on income	100.3	100.6	97.6	98.0	98.8	98.8	99.2	99.2	101.0	101.3
Annual result before taxes on income	4.4	4.2	8.4	8.9	6.1	6.1	4.5	4.5	4.0	3.7
Taxes on income	1.1	1.0	2.0	2.2	1.7	1.7	1.4	1.4	1.0	0.7
Annual result	3.2	3.2	6.4	6.7	4.5	4.4	3.0	3.1	3.0	3.0
Profit and loss transfers (parent company)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	0.1	0.1
Profit and loss transfers (subsidiary)	1.2	1.3	0.2	0.1	0.3	0.3	1.0	1.1	1.4	1.6
Profit for the year	2.1	2.0	6.4	6.7	4.3	4.1	2.1	1.9	1.7	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.5	0.8	0.8	1.5	1.3	1.1	1.1	1.8	1.6
Tangible fixed assets	25.1	25.2	36.6	37.5	28.3	28.2	24.5	23.7	24.4	24.8
of which: Land and buildings	8.1	8.0	11.6	11.8	8.1	7.7	6.4	6.4	8.5	8.4
Inventories	14.7	14.8	11.1	12.0	18.5	19.7	16.9	16.2	13.8	13.8
of which: Finished goods and merchandise	1.9	2.0	1.7	1.9	2.1	2.0	1.5	1.5	2.0	2.2
Cash	10.5	10.4	16.7	15.3	15.6	14.9	14.6	14.9	8.5	8.3
Receivables	36.5	37.1	29.5	29.4	31.3	31.0	36.7	37.9	37.2	37.9
Short-term	34.2	34.3	27.9	27.5	29.9	29.6	35.0	36.0	34.6	34.6
of which:										
Trade receivables	13.4	13.3	13.1	12.4	15.4	15.3	15.5	14.9	12.5	12.6
Receivables from affiliated companies	16.5	16.2	8.0	7.6	10.5	10.1	15.6	16.8	17.8	17.1
Long-term	2.3	2.8	1.6	1.9	1.3	1.4	1.7	2.0	2.6	3.2
of which: Loans to affiliated companies	1.4	1.8	1.0	1.4	0.8	0.8	1.2	1.4	1.6	2.1
Securities	2.4	1.9	1.0	1.0	1.1	1.0	0.9	1.0	3.1	2.4
Other long-term equity investments	8.5	8.5	3.6	3.2	3.1	3.2	4.5	4.4	10.6	10.7
of which: Goodwill	1.4	1.2	1.1	0.8	0.4	0.5	0.4	0.3	1.8	1.6
Capital										
Equity	32.1	32.0	29.7	33.0	30.5	29.6	29.1	29.0	33.3	33.2
Liabilities	49.0	48.6	62.2	59.4	58.1	59.1	56.0	55.8	45.3	44.6
Short-term	40.3	40.3	42.7	40.9	44.0	45.9	45.1	45.4	38.3	38.0
of which:										
Liabilities to banks	3.7	3.8	9.2	8.3	6.4	6.7	4.1	3.6	3.0	3.4
Trade payables	5.2	5.2	7.0	6.6	6.7	6.1	6.0	5.9	4.8	4.8
Liabilities to affiliated companies	12.6	12.8	8.5	8.9	9.0	9.8	12.6	13.3	13.2	13.1
Long-term	8.7	8.3	19.6	18.5	14.1	13.2	10.9	10.4	7.0	6.6
of which:										
Liabilities to banks	4.8	4.6	14.1	13.2	10.6	9.9	5.4	5.9	3.5	3.2
Liabilities to affiliated companies	2.7	2.6	3.6	3.3	2.4	2.4	3.9	3.4	2.4	2.3
Provisions	18.0	18.5	7.5	7.1	10.3	10.0	13.4	13.8	20.8	21.4
of which: Provisions for pensions	6.9	7.2	1.7	1.5	2.5	2.6	3.2	3.5	8.8	9.1
Other ratios	Percentage of sales									
Annual result before taxes on income	4.4	4.2	8.5	9.1	6.2	6.2	4.5	4.5	4.0	3.7
Annual result and depreciation	7.4	7.5	13.0	13.4	9.0	9.1	7.4	7.3	7.1	7.2
Trade receivables	11.0	11.1	12.3	12.3	12.4	12.5	12.3	11.9	10.4	10.7
Percentage of the balance sheet total										
Sales	121.0	119.8	106.8	101.5	124.4	122.2	125.9	125.6	119.6	118.5
Annual result and interest paid	5.2	5.2	8.2	8.1	6.6	6.4	5.0	4.9	4.9	5.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.7	15.6	25.9	26.3	20.8	20.0	16.6	16.5	14.5	14.5
Percentage of fixed assets										
Long-term equity and liabilities	122.9	121.5	117.7	120.0	134.7	130.4	133.8	135.6	119.4	117.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	113.7	112.9	105.3	105.3	104.3	97.6	111.0	113.2	116.3	115.3
Cash resources, short-term receivables and inventories	150.3	149.5	131.2	134.7	146.3	140.5	148.6	148.9	152.2	151.7
Percentage of cost of materials										
Trade payables	10.7	10.7	26.7	26.1	17.0	15.6	14.2	14.1	9.0	9.1
Memo item:										
Balance sheet total in € billion	112.00	117.97	2.91	3.37	8.69	9.45	23.67	24.92	76.72	80.22
Sales in € billion	135.49	141.38	3.11	3.42	10.81	11.55	29.82	31.31	91.76	95.10
Number of enterprises	8 871	8 871	4 600	4 600	2 411	2 411	1 390	1 390	470	470

* 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							
		Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	1.1	1.2	0.0	0.0	5.1	4.6	7.2	7.4	11.8	11.8
	50	17.0	17.0	9.4	9.3	24.0	23.8	25.3	25.3	37.1	37.7
	75	43.1	42.9	33.3	33.1	50.3	49.7	53.8	53.7	68.7	68.6
Personnel expenses	25	17.3	17.6	14.7	15.4	21.9	22.1	19.4	20.3	9.4	10.0
	50	38.7	39.0	37.5	38.1	41.1	41.0	40.8	40.9	31.6	32.6
	75	60.1	60.2	58.5	58.6	62.1	62.0	62.9	62.8	58.6	57.9
Depreciation	25	0.6	0.6	0.8	0.8	0.6	0.5	0.5	0.5	0.3	0.3
	50	1.8	1.8	2.4	2.4	1.5	1.4	1.3	1.2	1.1	1.1
	75	4.9	5.0	6.5	6.5	3.7	3.7	3.3	3.3	3.4	3.6
Annual result	25	0.5	0.6	0.5	0.9	0.7	0.7	0.3	0.4	0.2	0.2
	50	3.8	4.1	5.3	5.8	3.2	3.4	2.7	2.7	2.4	2.4
	75	10.7	11.0	15.5	15.4	8.0	7.7	6.7	6.5	5.7	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.9	1.9	2.2	2.2	2.2	2.1	1.6	1.5	1.1	1.1
	50	8.9	8.8	11.7	11.7	8.0	7.7	6.2	6.3	3.8	3.9
	75	33.2	33.0	40.6	40.6	26.7	27.0	23.9	23.4	17.8	16.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.6	0.6	0.0	0.0	2.2	2.2	1.9	1.7	1.9	1.8
	75	11.8	12.3	7.2	8.1	20.4	20.1	13.9	13.8	11.7	12.4
Equity	25	7.3	8.6	5.1	7.8	8.6	9.3	9.0	9.1	8.5	9.1
	50	26.5	28.0	28.8	31.0	25.3	26.2	25.4	26.3	20.3	22.9
	75	51.1	53.3	55.8	58.0	47.1	49.4	47.5	47.3	41.8	43.2
Short-term liabilities	25	19.9	18.8	17.0	15.9	23.1	22.3	23.2	22.1	23.3	21.2
	50	41.4	40.3	39.6	37.5	44.1	43.9	42.6	41.8	43.6	43.2
	75	70.0	67.7	71.4	67.1	70.3	69.6	67.1	66.0	67.5	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	0.0	0.0	1.1	1.6	1.5	1.5	0.0	0.0	0.0	0.0
	75	21.2	20.8	30.2	29.8	20.2	20.0	6.1	6.4	0.5	0.2
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	0.8	1.2	1.0	1.0	0.6	0.6	0.4	0.3
	50	5.1	5.4	6.9	7.6	4.5	4.6	3.8	3.5	3.3	3.2
	75	13.9	13.9	19.5	19.1	11.1	10.6	9.0	8.6	7.5	7.8
Annual result and depreciation	25	2.8	3.0	3.3	4.2	2.8	2.8	1.9	1.8	1.9	1.8
	50	8.6	8.9	11.7	12.1	7.4	7.6	6.1	5.4	5.4	5.3
	75	20.6	20.5	28.6	28.4	15.1	15.7	13.7	13.1	11.5	12.3
Trade receivables	25	3.2	2.9	2.3	2.2	4.7	4.6	3.2	3.2	2.9	3.0
	50	9.1	8.7	8.2	8.0	9.8	9.5	10.3	9.5	10.1	10.1
	75	16.1	15.8	15.9	15.7	15.8	15.7	16.9	16.2	16.8	16.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.3	2.0	2.5	2.5	2.6	1.5	1.7	1.5	1.2
	50	7.8	8.2	9.0	10.0	7.3	7.3	6.5	6.0	5.9	5.9
	75	19.0	19.1	23.7	24.1	16.6	16.4	13.5	13.3	12.0	12.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.4	2.0	-4.4	-2.7	3.9	3.6	3.1	3.5	4.5	4.0
	50	19.6	20.0	20.3	22.1	19.7	19.0	18.6	18.0	17.7	15.8
	75	57.2	57.8	66.7	70.1	52.3	52.1	49.4	46.8	36.0	36.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	80.0	85.2	66.4	75.8	91.6	95.4	95.3	97.0	87.7	88.9
	50	173.1	187.3	150.2	168.8	205.7	223.1	194.8	200.4	151.6	163.2
	75	550.4	584.0	500.0	538.5	619.1	688.7	638.2	619.5	433.9	449.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	69.6	72.3	62.8	65.3	71.2	72.8	84.1	84.6	87.7	91.4
	50	142.1	148.7	145.8	153.2	134.9	139.7	146.0	151.4	144.4	150.9
	75	304.9	325.0	353.5	381.1	269.6	283.3	270.2	290.2	269.7	286.4
		Percentage of cost of materials									
Trade payables	25	5.6	5.0	5.2	4.4	6.5	5.7	5.7	5.6	3.8	3.6
	50	14.0	13.1	16.5	15.1	14.0	13.1	12.3	12.1	8.9	8.3
	75	33.5	31.9	49.9	46.4	29.9	28.6	24.1	21.7	17.1	18.2

* 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	
	Cylindered sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.3	97.9	98.1	98.5	98.2	99.2	99.1	100.2	99.6
Change in finished goods	0.2	0.7	2.1	1.9	1.5	1.8	0.8	0.9	- 0.2	0.4
Interest and similar income	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.4	0.3
Other income	4.5	4.6	5.9	6.9	4.9	4.8	3.5	3.5	4.7	4.9
of which: Income from long-term equity investments	0.5	0.5	0.3	0.2	0.4	0.4	0.2	0.3	0.6	0.7
Total income	104.8	104.9	106.2	107.2	105.2	105.0	103.8	103.7	105.0	105.1
Expenses										
Cost of materials	39.7	39.8	25.4	25.9	31.3	32.0	33.5	33.3	43.1	43.2
Personnel expenses	37.6	37.8	45.3	45.0	44.6	43.7	43.3	43.1	34.7	35.2
Depreciation	4.0	3.9	4.8	4.9	3.8	3.9	3.7	3.6	4.0	4.0
of which: Depreciation of tangible fixed assets	3.6	3.6	4.7	4.7	3.6	3.7	3.1	3.1	3.7	3.8
Interest and similar expenses	1.0	1.1	0.9	0.9	0.7	0.7	0.7	0.7	1.1	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	18.2	18.3	24.2	24.4	19.3	19.4	18.3	18.9	17.9	17.8
Total expenses before taxes on income	100.6	100.9	100.8	101.2	99.8	99.8	99.6	99.7	101.0	101.5
Annual result before taxes on income	4.2	3.9	5.4	6.0	5.4	5.2	4.1	4.0	4.1	3.7
Taxes on income	1.2	1.0	1.9	2.1	1.7	1.7	1.5	1.5	1.0	0.7
Annual result	3.0	2.9	3.5	3.9	3.6	3.5	2.6	2.6	3.1	3.0
Profit and loss transfers (parent company)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	- 0.1	0.1	0.1
Profit and loss transfers (subsidiary)	1.3	1.4	0.2	0.1	0.3	0.4	1.1	1.0	1.5	1.7
Profit for the year	1.8	1.6	3.5	3.9	3.5	3.2	1.6	1.4	1.7	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.5	1.0	1.0	1.2	1.0	1.1	1.1	1.9	1.7
Tangible fixed assets	24.3	24.4	28.2	30.6	24.3	24.6	20.9	20.6	25.2	25.4
of which: Land and buildings	8.3	8.2	9.4	10.0	6.8	6.5	6.1	5.9	9.1	9.0
Inventories	14.0	14.1	12.7	13.4	19.2	19.9	18.4	17.5	12.3	12.5
of which: Finished goods and merchandise	1.0	1.1	1.8	2.0	2.2	1.9	1.5	1.6	0.7	0.8
Cash	10.8	10.6	18.9	16.6	16.8	15.8	15.1	15.4	8.7	8.5
Receivables	36.8	37.5	33.0	32.8	33.3	33.4	37.9	38.8	37.0	37.7
Short-term	34.3	34.4	31.2	30.4	31.8	31.9	36.0	36.6	34.1	34.2
of which:										
Trade receivables	13.4	13.3	14.9	13.9	16.5	16.3	15.7	15.0	12.4	12.5
Receivables from affiliated companies	16.6	16.3	8.5	8.0	10.9	11.2	16.5	17.4	17.4	16.7
Long-term	2.5	3.1	1.9	2.3	1.5	1.5	1.9	2.2	2.8	3.5
of which: Loans to affiliated companies	1.6	2.0	1.3	1.8	0.9	1.0	1.3	1.5	1.7	2.2
Securities	2.7	2.1	1.4	1.3	1.3	1.2	1.0	1.1	3.4	2.6
Other long-term equity investments	9.0	9.1	4.0	3.6	3.3	3.3	4.8	4.7	10.9	11.1
of which: Goodwill	1.4	1.2	1.2	0.9	0.4	0.5	0.3	0.3	1.8	1.6
Capital										
Equity	34.0	33.9	33.4	37.3	31.2	30.8	30.3	30.0	35.4	35.3
Liabilities										
Short-term	45.9	45.5	57.1	53.9	56.3	57.0	53.5	53.6	42.3	41.7
of which:										
Liabilities to banks	37.6	37.6	41.7	39.1	44.0	45.2	44.6	43.9	34.8	34.9
Trade payables	2.8	2.9	7.1	6.0	5.9	6.0	3.3	2.8	2.2	2.5
Liabilities to affiliated companies	5.2	5.1	7.7	7.2	7.1	6.4	6.0	5.9	4.7	4.7
Long-term	10.7	11.0	7.3	8.0	8.3	9.3	12.0	12.8	10.6	10.7
of which:										
Liabilities to banks	8.3	8.0	15.4	14.8	12.3	11.8	8.9	9.8	7.5	6.8
Liabilities to affiliated companies	4.3	4.2	9.5	9.2	8.6	8.5	4.1	5.1	3.7	3.3
Provisions	2.9	2.5	3.7	3.4	2.5	2.4	4.0	3.5	2.6	2.2
of which: Provisions for pensions	19.1	19.6	8.8	8.2	11.1	10.9	14.5	14.9	21.6	22.3
of which: Provisions for pensions	7.6	7.8	2.2	2.0	2.8	2.8	3.6	3.9	9.3	9.7
Other ratios	Percentage of sales									
Annual result before taxes on income	4.2	4.0	5.5	6.2	5.4	5.3	4.2	4.1	4.1	3.7
Annual result and depreciation	7.0	6.9	8.5	8.9	7.6	7.5	6.4	6.2	7.1	7.0
Trade receivables	11.1	11.2	12.9	12.9	12.6	12.8	12.2	11.9	10.5	10.8
Percentage of the balance sheet total										
Sales	120.8	118.8	115.5	107.4	130.9	127.6	128.3	126.4	117.8	116.1
Annual result and interest paid	4.9	4.8	5.2	5.3	5.8	5.4	4.3	4.2	5.0	4.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.4	14.9	20.6	20.8	19.1	17.9	15.0	14.4	15.0	14.5
Percentage of fixed assets										
Long-term equity and liabilities	127.9	126.3	141.3	140.9	148.8	144.5	146.1	149.7	122.4	119.8
Percentage of short-term liabilities										
Cash resources and short-term receivables	123.1	122.2	121.0	121.3	111.6	106.2	115.6	119.7	127.4	125.3
Cash resources, short-term receivables and inventories	160.4	159.6	151.4	155.6	155.2	150.3	156.8	159.6	162.7	161.0
Percentage of cost of materials										
Trade payables	10.8	10.8	25.6	25.2	17.1	15.4	13.9	13.9	9.3	9.4
Memo item:										
Balance sheet total in € billion	100.29	106.05	2.13	2.53	6.96	7.66	20.37	21.71	70.82	74.15
Sales in € billion	121.11	126.01	2.46	2.72	9.11	9.77	26.15	27.43	83.40	86.09
Number of enterprises	7 182	7 182	3 504	3 504	2 030	2 030	1 222	1 222	426	426

* 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							
		Cylindred sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	2.1	2.1	0.0	0.0	5.8	5.2	8.3	8.4	11.9	12.0
	50	18.7	18.8	11.0	11.2	24.4	24.6	26.1	26.1	37.1	38.0
	75	45.2	45.1	35.4	35.4	50.6	50.7	55.3	54.4	67.7	67.8
Personnel expenses	25	20.9	21.5	21.6	22.1	23.3	23.5	20.5	21.5	8.9	9.7
	50	42.7	43.1	43.7	43.9	43.1	43.3	42.0	43.6	32.0	33.3
	75	62.7	63.1	62.3	62.5	63.3	64.1	63.7	63.3	58.1	57.6
Depreciation	25	0.5	0.5	0.7	0.7	0.5	0.5	0.4	0.4	0.3	0.3
	50	1.6	1.6	2.0	2.0	1.3	1.3	1.2	1.1	1.0	1.0
	75	4.1	4.0	4.8	4.9	3.3	3.2	3.0	2.9	3.4	3.6
Annual result	25	0.3	0.4	0.0	0.4	0.5	0.5	0.3	0.3	0.2	0.1
	50	3.0	3.2	3.6	4.0	2.7	2.9	2.5	2.5	2.3	2.2
	75	8.2	8.3	10.2	10.1	7.0	6.8	6.3	6.0	5.7	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.6	1.6	1.6	1.7	2.0	1.9	1.5	1.4	1.1	1.0
	50	7.0	7.0	8.3	8.2	6.9	6.8	5.5	5.9	3.8	3.8
	75	24.8	25.2	28.7	28.3	21.9	23.2	21.0	20.6	16.8	15.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.8	0.9	0.0	0.0	2.3	2.2	2.1	1.9	1.8	1.8
	75	13.4	13.8	8.8	10.0	21.0	20.2	14.1	15.1	11.7	12.4
Equity	25	9.8	11.6	9.3	12.6	10.8	11.8	9.4	9.7	8.9	9.8
	50	28.9	31.0	32.9	35.6	27.0	28.5	26.0	28.0	21.7	24.0
	75	53.0	55.2	58.2	60.9	48.7	51.8	48.6	48.6	43.0	44.0
Short-term liabilities	25	19.2	18.2	16.4	15.1	22.2	21.9	22.2	20.3	20.9	20.5
	50	40.2	38.3	38.4	35.1	42.3	42.8	41.0	40.0	41.2	41.1
	75	68.0	65.3	68.6	64.0	68.8	68.7	66.0	64.1	65.8	63.6
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	0.0	0.5	0.6	0.0	0.0	0.0	0.0
	75	14.4	14.5	19.3	19.4	16.6	16.5	4.0	4.4	0.2	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	0.1	0.5	0.8	0.8	0.5	0.5	0.4	0.3
	50	4.1	4.4	4.7	5.4	4.0	4.0	3.7	3.3	3.2	3.0
	75	11.1	11.1	13.7	13.5	10.0	9.5	8.5	8.2	7.7	8.1
Annual result and depreciation	25	2.1	2.3	2.1	2.9	2.6	2.4	1.7	1.6	1.9	1.6
	50	7.0	7.4	8.5	9.2	6.6	6.7	5.7	5.1	5.5	5.1
	75	15.8	16.0	19.4	19.2	13.8	13.9	12.4	11.9	11.6	12.3
Trade receivables	25	3.7	3.4	3.2	2.9	4.9	4.6	3.5	3.5	3.0	3.0
	50	9.6	9.3	8.9	8.6	10.0	9.8	10.6	9.7	10.2	10.2
	75	16.8	16.5	17.0	16.9	16.1	16.0	17.2	16.6	17.2	16.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	1.8	0.8	1.6	2.2	2.3	1.4	1.4	1.5	1.2
	50	6.6	6.8	6.9	8.0	6.5	6.7	6.1	5.8	5.8	5.6
	75	15.6	15.6	17.5	18.4	15.0	14.4	13.1	12.7	11.8	11.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-0.6	0.0	-13.3	-12.8	2.8	2.6	2.0	2.5	4.4	3.4
	50	16.0	16.4	14.2	15.9	17.6	17.1	17.7	16.7	17.3	15.3
	75	50.0	50.0	54.6	55.6	49.6	47.7	47.4	44.7	35.0	35.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.6	100.0	86.7	95.2	104.4	105.5	101.0	105.4	91.8	93.8
	50	213.4	227.7	207.1	223.8	241.2	258.6	212.1	213.5	164.2	172.4
	75	660.0	700.0	669.2	715.4	681.2	756.5	677.0	671.5	455.3	476.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	80.3	83.6	76.8	83.6	78.0	78.8	90.4	92.8	93.5	94.8
	50	156.2	163.9	168.2	176.3	144.7	151.9	154.2	163.0	149.1	156.9
	75	334.2	353.4	400.0	431.1	285.3	301.7	290.6	312.0	290.7	297.8
		Percentage of cost of materials									
Trade payables	25	5.6	4.9	5.3	4.4	6.4	5.6	5.5	5.4	3.9	3.6
	50	13.9	12.9	16.7	15.1	13.9	12.7	11.9	11.9	9.0	8.4
	75	33.1	31.2	49.6	47.4	29.2	27.5	23.5	21.4	17.0	18.5

* 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							
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Income statement	Percentage of gross revenue									
Income										
Sales	99.7	100.6	99.6	99.1	98.4	97.7	99.4	100.2	100.0	101.5
Change in finished goods	0.3	- 0.6	0.4	0.9	1.6	2.3	0.6	- 0.2	0.0	- 1.5
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.3	0.3
Other income	3.4	3.7	4.9	5.3	3.5	3.9	2.7	2.7	3.6	4.0
of which: Income from long-term equity investments	0.4	0.5	0.3	0.4	0.5	0.7	0.5	0.7	0.4	0.4
Total income	103.7	104.0	105.1	105.6	103.6	104.0	102.9	103.0	104.0	104.3
Expenses										
Cost of materials	44.8	44.7	18.7	18.9	30.3	29.3	29.7	31.0	56.5	55.9
Personnel expenses	29.0	28.3	29.6	29.4	34.8	35.2	36.6	36.4	24.4	23.2
Depreciation	6.3	6.7	12.5	12.7	7.7	7.8	8.9	8.8	4.3	5.0
of which: Depreciation of tangible fixed assets	5.0	6.3	12.4	12.5	7.7	7.7	8.6	8.1	2.2	4.8
Interest and similar expenses	1.2	1.0	1.9	1.8	1.1	1.0	2.0	1.5	0.9	0.8
Operating taxes	0.2	0.2	0.2	0.3	0.2	0.2	0.1	0.1	0.2	0.3
Other expenses	16.6	16.5	22.5	22.5	19.1	19.7	18.8	17.6	14.7	14.8
Total expenses before taxes on income	98.1	97.4	85.4	85.5	93.2	93.2	96.1	95.3	101.0	100.1
Annual result before taxes on income	5.6	6.6	19.7	20.1	10.4	10.9	6.8	7.6	3.0	4.2
Taxes on income	0.9	1.0	2.4	2.3	1.5	1.5	1.0	0.9	0.6	0.8
Annual result	4.7	5.7	17.4	17.8	8.9	9.4	5.8	6.7	2.4	3.5
Profit and loss transfers (parent company)	0.1	0.0	0.1	0.0	0.2	0.1	0.0	0.0	0.2	- 0.1
Profit and loss transfers (subsidiary)	0.0	0.4	0.0	0.0	0.2	0.2	- 0.1	1.4	0.0	0.0
Profit for the year	4.8	5.2	17.4	17.8	8.8	9.2	5.8	5.3	2.6	3.4
Balance sheet	Percentage of the balance sheet total									
Assets										
Intangible fixed assets	1.0	0.9	0.3	0.3	2.8	2.4	0.7	0.7	0.6	0.6
Tangible fixed assets	31.3	31.6	59.3	58.4	44.3	43.5	46.7	44.8	15.1	17.5
of which: Land and buildings	5.8	6.3	17.6	17.3	13.3	12.8	8.4	9.2	0.6	1.2
Inventories	20.9	21.0	6.8	7.8	15.8	18.8	8.2	7.5	31.4	30.6
of which: Finished goods and merchandise	9.5	10.6	1.4	1.7	1.9	2.2	1.1	0.7	17.5	19.5
Cash	8.4	8.4	10.8	11.4	10.7	11.1	11.9	11.6	5.4	5.6
Receivables	33.4	33.6	19.8	19.2	23.1	20.7	29.2	32.4	40.6	40.0
Short-term	33.0	33.2	19.0	18.4	22.5	20.0	28.9	31.9	40.2	39.8
of which:										
Trade receivables	13.0	13.5	8.2	8.1	11.1	11.1	14.1	14.2	13.6	14.5
Receivables from affiliated companies	16.2	15.5	6.7	6.2	8.5	5.7	10.5	12.9	22.9	21.1
Long-term	0.4	0.4	0.8	0.7	0.6	0.7	0.3	0.4	0.3	0.2
of which: Loans to affiliated companies	0.2	0.2	0.2	0.1	0.2	0.3	0.2	0.3	0.1	0.2
Securities	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.0
Other long-term equity investments	4.5	3.8	2.4	2.1	2.6	2.9	2.5	6.3	5.1	5.1
of which: Goodwill	1.1	1.0	0.8	0.6	0.6	0.5	0.7	0.8	1.6	1.4
Capital										
Equity	15.1	15.0	19.6	20.0	27.3	24.8	21.4	22.4	7.4	7.4
Liabilities										
Short-term	63.1	64.4	45.3	46.3	44.2	48.9	48.2	55.5	79.4	76.2
of which:										
Liabilities to banks	11.6	12.0	14.9	15.4	8.4	9.7	9.2	8.7	13.5	13.9
Trade payables	5.4	5.5	5.1	4.9	5.1	5.0	5.6	6.0	5.4	5.5
Liabilities to affiliated companies	29.3	28.9	11.7	11.7	11.8	11.8	16.4	16.8	43.9	42.7
Long-term	12.7	11.3	30.9	29.5	21.4	19.1	23.3	14.8	1.8	4.6
of which:										
Liabilities to banks	9.0	7.9	26.5	25.2	18.6	16.1	13.4	11.1	1.4	1.4
Liabilities to affiliated companies	1.6	2.7	3.2	3.0	1.9	2.3	3.5	2.7	0.2	2.8
Provisions	8.6	8.7	3.7	3.7	6.7	6.6	6.6	6.6	10.9	11.1
of which: Provisions for pensions	1.4	1.5	0.2	0.2	1.6	1.7	0.7	0.7	2.0	2.1
Other ratios	Percentage of sales									
Annual result before taxes on income	5.6	6.6	19.8	20.3	10.5	11.1	6.8	7.6	3.0	4.2
Annual result and depreciation	11.0	12.2	29.9	30.7	16.9	17.5	14.8	15.4	6.7	8.4
Trade receivables	10.6	10.4	9.8	9.7	11.3	11.2	12.6	11.8	9.6	9.8
	Percentage of the balance sheet total									
Sales	122.8	128.9	83.4	83.9	98.2	99.4	111.2	120.6	141.8	148.3
Annual result and interest paid	7.4	8.6	16.1	16.6	10.0	10.6	8.7	9.8	4.7	6.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.7	20.6	35.9	37.6	26.7	27.2	24.6	28.2	10.9	14.3
	Percentage of fixed assets									
Long-term equity and liabilities	78.5	75.6	80.7	80.7	99.5	92.2	89.5	78.4	49.9	60.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	65.5	64.7	65.9	64.5	75.1	63.8	84.7	78.6	57.5	59.6
Cash resources, short-term receivables and inventories	98.7	97.3	80.9	81.3	110.9	102.1	101.7	92.1	97.0	99.7
	Percentage of cost of materials									
Trade payables	9.8	9.6	32.7	30.7	16.9	16.7	16.9	16.1	6.7	6.7
Memo item:										
Balance sheet total in € billion	11.71	11.92	0.78	0.84	1.73	1.80	3.30	3.21	5.90	6.07
Sales in € billion	14.38	15.37	0.65	0.70	1.70	1.79	3.67	3.87	8.36	9.01
Number of enterprises	1 689	1 689	1 096	1 096	381	381	168	168	44	44

* 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							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
		Cylindered sample 2018/2019									
		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	3.0	2.5	3.6	4.0	7.9	7.1
	50	9.4	8.6	4.3	4.5	21.6	20.0	23.0	23.2	36.8	34.0
	75	34.0	33.7	24.3	24.5	46.8	44.8	47.9	48.3	71.6	71.6
Personnel expenses	25	3.4	3.7	0.0	0.0	13.8	15.0	8.1	8.7	15.3	15.3
	50	24.5	24.8	19.2	20.3	32.5	32.2	28.7	27.6	30.2	29.7
	75	42.9	42.8	38.2	38.8	48.3	50.8	51.4	51.7	62.2	58.8
Depreciation	25	1.3	1.3	1.7	1.7	1.0	0.9	0.7	0.7	0.5	0.5
	50	3.8	3.6	5.0	4.9	2.4	2.3	2.3	2.2	1.5	1.4
	75	13.3	12.7	17.6	17.4	6.8	7.6	6.6	6.8	2.7	3.2
Annual result	25	3.6	3.9	6.3	7.0	2.6	2.9	0.7	1.3	0.5	0.8
	50	11.9	12.2	18.1	17.7	6.5	6.5	4.3	3.8	2.9	3.9
	75	26.6	27.5	33.6	33.9	14.0	14.6	10.7	10.3	5.4	5.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.0	6.1	8.6	8.4	4.7	4.0	2.9	2.5	1.3	1.3
	50	28.8	28.8	38.8	38.6	17.3	16.9	14.5	13.8	7.7	7.6
	75	68.4	67.2	73.8	73.3	53.7	50.6	51.0	49.9	22.9	24.1
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	2.0	2.0	0.9	0.9	3.1	2.3
	75	6.6	6.4	2.7	3.3	17.4	19.5	10.3	7.8	12.2	14.7
Equity	25	0.5	0.9	-3.9	0.0	2.5	2.8	5.4	4.8	4.5	5.2
	50	14.4	15.9	15.0	16.5	11.3	13.7	17.9	16.8	13.4	12.3
	75	39.9	40.9	43.9	44.1	32.9	36.2	33.4	34.2	26.4	27.0
Short-term liabilities	25	23.2	22.8	19.7	19.0	28.3	25.9	32.4	32.7	46.5	43.9
	50	49.1	49.6	45.3	45.7	54.4	51.8	52.8	55.4	61.1	65.8
	75	78.3	78.9	80.4	80.1	77.2	74.7	76.3	78.3	80.9	82.8
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	17.4	16.4	24.5	22.3	15.8	13.4	0.5	1.1	0.0	0.0
	75	52.2	50.7	60.7	57.1	40.5	37.3	23.5	21.2	12.7	14.0
		Percentage of sales									
Annual result before taxes on income	25	4.3	4.7	7.3	7.9	3.2	3.4	1.1	1.9	0.8	1.2
	50	13.6	13.9	20.1	19.8	7.6	7.9	5.2	4.7	3.7	4.7
	75	30.2	30.3	37.5	38.4	16.5	17.1	13.1	12.9	6.4	6.5
Annual result and depreciation	25	9.2	9.4	15.3	15.9	6.1	6.2	3.9	4.0	2.4	3.8
	50	23.0	23.1	31.8	32.4	13.1	13.3	11.1	9.4	5.0	6.4
	75	48.0	50.0	60.8	61.1	24.4	26.1	25.7	25.2	10.0	11.9
Trade receivables	25	1.4	1.4	0.6	0.8	3.9	3.8	1.3	1.4	2.7	3.1
	50	6.8	6.6	5.6	5.4	8.6	8.4	8.5	9.1	8.9	9.6
	75	13.3	12.7	12.3	11.9	14.6	14.1	14.5	13.5	14.0	13.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	5.9	6.2	8.0	8.3	5.0	5.0	2.6	3.8	2.0	2.6
	50	17.1	17.2	24.0	24.1	12.3	12.8	8.2	8.7	6.9	7.9
	75	48.6	48.4	66.8	64.0	30.9	28.7	17.2	16.6	15.4	19.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	13.3	14.4	15.2	16.5	10.0	12.1	10.6	11.5	6.1	10.4
	50	35.7	35.2	42.5	42.8	30.2	29.5	26.3	26.2	20.7	23.9
	75	91.1	97.3	113.2	114.8	66.7	66.2	56.3	61.5	41.5	43.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	41.0	42.4	30.8	35.3	53.4	53.9	67.2	65.6	49.4	61.0
	50	93.7	94.8	85.5	90.3	101.1	105.2	105.6	108.9	99.6	117.8
	75	186.0	199.5	159.5	166.7	232.4	286.9	256.5	292.4	211.3	217.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	40.2	40.0	35.8	35.3	45.3	47.5	57.1	59.7	66.9	81.1
	50	95.1	97.0	91.6	94.4	93.5	97.1	103.5	102.2	104.4	106.8
	75	187.0	190.9	212.1	205.4	158.7	184.7	162.1	161.9	152.9	158.6
		Percentage of cost of materials									
Trade payables	25	6.0	5.4	4.4	4.6	7.0	6.5	8.6	7.5	3.3	3.7
	50	15.0	14.3	16.2	15.0	14.9	14.5	14.5	14.1	7.9	7.9
	75	40.0	35.7	49.9	43.4	33.9	33.5	28.0	27.5	18.1	17.1

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.3	99.6	99.1	100.1	99.6	99.7	99.6	98.9	99.2
Change in finished goods	0.8	0.7	0.4	0.9	- 0.1	0.4	0.3	0.4	1.1	0.8
Interest and similar income	0.7	0.4	0.3	0.4	0.3	0.3	0.2	0.3	0.9	0.4
Other income	3.0	3.4	4.2	4.5	3.7	3.5	2.2	3.7	3.0	3.3
of which: Income from long-term equity investments	0.5	0.6	0.2	0.3	0.7	0.6	0.3	0.2	0.6	0.7
Total income	103.7	103.8	104.5	104.9	104.0	103.8	102.5	104.0	103.9	103.7
Expenses										
Cost of materials	23.2	23.2	16.5	16.4	22.4	23.5	25.7	25.7	22.9	22.8
Personnel expenses	51.3	51.0	45.6	45.9	45.9	45.2	45.8	45.4	53.5	53.2
Depreciation	1.2	1.3	3.2	3.2	1.8	1.7	1.7	2.2	1.0	1.0
of which: Depreciation of tangible fixed assets	1.1	1.1	3.1	2.9	1.6	1.6	1.4	1.4	0.9	0.9
Interest and similar expenses	1.7	2.2	0.9	0.8	0.8	0.7	0.7	0.6	2.1	2.8
Operating taxes	0.0	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.1
Other expenses	22.1	22.7	27.1	26.8	23.1	23.0	21.6	23.1	22.0	22.4
Total expenses before taxes on income	99.7	100.5	93.4	93.1	94.0	94.1	95.5	97.0	101.6	102.3
Annual result before taxes on income	3.9	3.3	11.1	11.8	10.0	9.7	7.0	7.0	2.3	1.4
Taxes on income	1.3	1.0	2.7	2.7	2.3	2.3	1.8	1.8	1.0	0.6
Annual result	2.6	2.3	8.4	9.1	7.7	7.4	5.2	5.1	1.3	0.8
Profit and loss transfers (parent company)	0.1	0.2	0.0	- 0.1	0.1	0.1	0.1	0.2	0.2	0.2
Profit and loss transfers (subsidiary)	0.6	0.7	0.2	0.0	0.8	1.2	0.9	0.4	0.5	0.8
Profit for the year	2.2	1.8	8.3	9.0	7.0	6.2	4.4	4.9	0.9	0.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.9	0.8	1.5	1.3	1.4	1.3	0.9	1.0
Tangible fixed assets	5.6	5.5	15.1	14.6	10.7	10.2	8.9	8.9	3.9	3.7
of which: Land and buildings	2.3	2.2	6.9	6.4	6.5	6.5	5.3	5.4	0.9	0.8
Inventories	9.5	9.7	5.6	6.4	6.7	6.4	7.9	7.3	10.3	10.8
of which: Finished goods and merchandise	0.5	0.4	1.2	1.2	2.1	1.8	0.7	0.6	0.2	0.2
Cash	15.7	15.1	22.2	20.7	22.6	20.6	20.7	23.4	13.5	12.1
Receivables	51.8	53.2	44.8	46.6	50.1	51.6	50.5	49.4	52.6	54.7
Short-term	50.4	51.8	43.2	45.4	47.6	48.8	48.4	47.3	51.4	53.5
of which:										
Trade receivables	25.6	26.7	19.4	19.7	25.0	26.2	24.2	23.1	26.3	28.0
Receivables from affiliated companies	20.8	21.3	10.9	12.3	17.6	17.6	18.9	19.2	22.1	22.7
Long-term	1.4	1.4	1.6	1.2	2.4	2.8	2.1	2.0	1.2	1.2
of which: Loans to affiliated companies	0.8	0.7	0.3	0.3	1.9	1.8	1.4	1.3	0.5	0.5
Securities	8.2	6.6	1.2	1.5	1.1	1.3	2.8	2.4	10.5	8.4
Other long-term equity investments	7.2	7.9	9.4	8.6	6.3	7.6	6.1	5.6	7.4	8.5
of which: Goodwill	0.8	0.7	4.9	3.8	0.6	0.7	0.7	0.5	0.7	0.6
Capital										
Equity	20.0	19.5	32.4	36.0	37.1	36.7	33.3	33.9	14.5	13.4
Liabilities	35.1	34.4	54.4	52.2	43.7	43.6	40.5	39.2	32.1	31.4
Short-term	30.3	29.9	39.1	37.9	33.3	34.2	34.8	32.1	28.4	28.6
of which:										
Liabilities to banks	1.4	1.5	7.4	6.6	6.0	5.8	1.9	1.4	0.6	0.9
Trade payables	4.6	4.1	7.8	7.6	7.4	6.8	6.7	6.3	3.6	3.1
Liabilities to affiliated companies	9.6	10.4	7.9	9.7	9.4	10.6	11.2	10.4	9.3	10.4
Long-term	4.8	4.5	15.3	14.3	10.4	9.4	5.7	7.1	3.6	2.9
of which:										
Liabilities to banks	2.4	2.0	9.3	8.7	6.5	6.8	2.3	2.8	1.7	1.0
Liabilities to affiliated companies	1.2	1.3	3.8	3.1	2.2	1.6	2.6	3.6	0.6	0.5
Provisions	44.4	45.3	12.2	11.0	18.1	18.0	25.2	25.7	53.1	54.6
of which: Provisions for pensions	21.3	21.7	2.5	2.1	4.6	4.4	4.9	5.6	27.9	28.4
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	3.3	11.1	11.9	10.0	9.7	7.0	7.0	2.3	1.4
Annual result and depreciation	3.9	3.7	11.7	12.4	9.5	9.1	6.9	7.4	2.3	1.8
Trade receivables	17.0	17.7	14.4	14.6	16.6	17.5	15.5	14.9	17.6	18.5
Percentage of the balance sheet total										
Sales	150.5	151.1	135.3	134.4	150.3	149.4	156.8	154.7	149.5	151.1
Annual result and interest paid	6.6	6.9	12.7	13.4	12.7	12.1	9.2	8.8	5.2	5.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.1	8.5	34.8	38.6	35.3	32.1	23.5	26.7	4.8	3.7
Percentage of fixed assets										
Long-term equity and liabilities	201.7	209.3	182.6	200.5	236.4	221.8	213.2	236.8	197.2	202.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	219.9	225.5	169.2	176.0	211.4	204.1	200.2	222.1	230.1	231.9
Cash resources, short-term receivables and inventories	251.3	258.0	183.6	192.8	231.6	222.9	222.8	245.0	266.4	269.8
Percentage of cost of materials										
Trade payables	13.0	11.6	34.9	34.3	21.9	19.3	16.6	15.7	10.5	9.0
Memo item:										
Balance sheet total in € billion	14.50	15.52	0.45	0.51	0.93	1.03	2.68	2.90	10.43	11.08
Sales in € billion	21.82	23.45	0.61	0.69	1.40	1.54	4.20	4.48	15.60	16.74
Number of enterprises	1 678	1 678	1 092	1 092	332	332	183	183	71	71

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	0.9	0.5	3.2	3.3	7.9	8.0
	50	6.4	6.0	1.8	1.9	13.3	13.4	18.2	16.0	22.1	22.5
	75	29.3	28.5	19.7	21.4	36.3	36.4	40.9	41.7	48.5	47.2
Personnel expenses	25	23.4	24.5	17.6	19.1	30.6	31.9	31.2	31.7	28.5	30.2
	50	45.2	46.3	43.1	44.2	47.3	49.8	49.4	49.5	49.7	50.1
	75	61.4	61.6	61.6	61.5	60.3	61.2	62.2	61.7	63.4	66.3
Depreciation	25	0.5	0.5	0.6	0.6	0.5	0.5	0.3	0.4	0.2	0.3
	50	1.3	1.4	1.7	1.8	1.0	1.0	0.9	0.9	0.8	0.7
	75	3.3	3.4	4.1	4.4	2.2	2.2	1.8	1.9	1.7	1.8
Annual result	25	0.8	1.0	0.7	1.2	1.4	1.9	0.9	0.5	0.1	0.1
	50	5.3	5.8	6.3	7.1	5.5	5.6	4.1	2.8	1.7	2.5
	75	14.7	15.6	17.6	18.7	13.3	12.7	8.2	6.5	5.3	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.0	1.0	1.0	1.0	1.3	1.2	1.0	1.0	0.8	0.8
	50	4.0	3.9	4.9	4.9	3.9	3.6	2.6	2.5	1.9	2.1
	75	11.9	12.6	16.5	17.1	9.4	8.5	5.4	5.9	4.7	5.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
	50	0.0	0.0	0.0	0.0	0.4	0.3	0.9	0.7	2.0	1.8
	75	4.9	4.9	2.3	3.1	7.6	6.8	7.1	7.6	11.7	10.6
Equity	25	9.9	13.1	8.8	13.9	12.9	14.5	12.4	12.5	7.0	9.1
	50	34.0	36.3	37.9	39.8	32.4	34.3	27.8	28.0	15.5	21.9
	75	59.2	61.5	63.0	65.1	56.5	58.5	53.2	53.4	34.0	34.6
Short-term liabilities	25	15.4	13.7	14.2	12.5	17.2	16.5	15.9	15.8	18.4	18.1
	50	31.0	28.9	31.1	28.4	31.5	30.8	30.5	31.5	31.1	26.3
	75	58.2	56.6	59.5	57.1	59.2	57.3	56.6	54.4	51.6	49.3
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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	11.4	12.5	16.8	18.0	9.4	10.0	0.1	0.1	0.1	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.5	1.2	1.8	2.2	2.6	1.2	1.0	0.4	0.2
	50	7.2	7.8	8.2	9.5	8.0	7.6	5.7	3.7	2.7	3.8
	75	19.1	19.9	22.3	24.2	17.9	16.6	11.2	9.1	7.1	7.7
Annual result and depreciation	25	3.1	3.6	3.3	4.4	3.8	4.2	2.3	1.8	1.0	1.0
	50	10.1	10.5	11.7	13.0	10.2	9.5	7.3	5.4	4.1	4.8
	75	22.3	22.7	27.0	27.8	19.1	18.1	13.5	11.1	8.0	9.9
Trade receivables	25	4.3	4.1	3.7	3.4	7.1	6.4	4.7	4.8	9.2	9.8
	50	11.4	11.3	10.1	10.2	13.5	13.3	14.5	13.0	15.8	16.2
	75	20.2	20.1	18.7	18.1	21.5	21.2	22.6	22.0	21.2	21.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.9	3.3	2.5	3.3	4.7	5.2	2.7	2.1	2.4	2.6
	50	10.4	11.0	10.6	12.1	13.4	12.8	7.6	6.9	6.0	6.8
	75	26.6	26.0	29.6	28.7	26.3	25.8	17.7	16.4	11.3	11.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 10.5	- 8.9	- 20.6	- 22.2	- 6.1	1.6	3.1	2.2	2.8	2.2
	50	19.0	19.9	18.5	19.4	27.0	27.7	17.7	17.9	8.3	14.0
	75	70.9	80.9	74.4	85.0	71.7	87.7	63.8	51.1	26.9	40.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	112.2	126.5	100.0	110.7	157.7	157.1	137.0	152.5	139.1	160.5
	50	300.0	323.5	250.8	271.2	451.9	491.6	398.6	407.9	263.7	293.8
	75	1 021.7	1 111.6	873.7	1 001.8	1 174.1	1 171.0	1 274.0	1 400.5	872.8	747.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	114.3	122.1	108.4	116.3	122.5	128.0	127.7	136.2	140.7	151.2
	50	224.7	241.6	214.3	248.0	245.2	234.2	245.1	235.1	226.1	267.0
	75	478.6	522.8	487.5	559.0	459.0	464.2	465.9	493.2	406.4	418.1
		Percentage of cost of materials									
Trade payables	25	6.3	5.8	6.3	5.1	8.2	8.8	5.6	5.7	3.0	2.2
	50	18.2	16.4	22.1	19.8	18.9	16.0	16.1	13.2	8.3	7.6
	75	49.0	42.9	73.5	65.2	38.8	36.3	28.8	25.2	17.5	15.9

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							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	98.1	95.1	95.6	96.0	94.3	98.1	96.8	100.3	99.5
Change in finished goods	0.8	1.9	4.9	4.4	4.0	5.7	1.9	3.2	- 0.3	0.5
Interest and similar income	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3
Other income	3.2	3.0	3.9	4.2	3.0	3.5	3.2	2.9	3.2	3.0
of which: Income from long-term equity investments	0.6	0.6	0.2	0.3	0.5	0.5	0.4	0.5	0.7	0.6
Total income	103.5	103.3	104.1	104.4	103.2	103.7	103.4	103.1	103.5	103.2
Expenses										
Cost of materials	39.8	39.4	28.0	28.4	35.4	35.7	37.2	37.3	42.2	41.6
Personnel expenses	39.5	40.1	43.4	42.8	41.1	40.8	40.9	40.8	38.5	39.6
Depreciation	3.3	3.0	2.8	2.6	2.7	2.9	2.7	2.8	3.7	3.2
of which: Depreciation of tangible fixed assets	2.5	2.4	2.7	2.5	2.4	2.5	2.2	2.1	2.6	2.5
Interest and similar expenses	1.0	0.9	0.7	0.7	0.7	0.7	0.7	0.7	1.3	1.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	15.2	15.3	19.8	19.9	15.7	16.3	16.5	16.6	14.4	14.3
Total expenses before taxes on income	98.9	98.9	94.8	94.5	95.7	96.4	98.2	98.3	100.0	99.8
Annual result before taxes on income	4.5	4.4	9.3	9.8	7.5	7.3	5.2	4.8	3.5	3.4
Taxes on income	1.3	1.3	2.2	2.4	2.1	2.0	1.7	1.6	1.0	0.9
Annual result	3.2	3.1	7.0	7.4	5.4	5.3	3.6	3.2	2.4	2.5
Profit and loss transfers (parent company)	- 0.3	0.1	0.2	0.1	0.1	0.0	0.2	0.3	- 0.7	0.0
Profit and loss transfers (subsidiary)	0.3	1.0	0.5	0.2	0.2	0.7	0.7	0.9	0.1	1.1
Profit for the year	2.5	2.2	6.8	7.4	5.3	4.6	3.1	2.6	1.6	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.4	0.8	0.9	0.9	0.8	0.7	0.8	2.0	1.8
Tangible fixed assets	9.5	10.2	15.4	14.2	16.3	15.8	10.3	10.4	8.0	9.0
of which: Land and buildings	2.7	3.0	6.6	5.6	5.8	5.4	3.9	3.9	1.7	2.1
Inventories	35.5	35.2	32.8	35.3	38.5	40.7	40.5	39.8	33.2	32.4
of which: Finished goods and merchandise	1.1	1.0	2.0	2.8	2.8	2.0	1.5	1.4	0.6	0.6
Cash	9.4	9.3	17.9	18.7	13.4	13.0	13.7	13.3	6.8	6.8
Receivables	31.6	31.5	28.6	26.8	26.8	25.5	29.1	30.0	33.3	33.3
Short-term	30.4	30.0	27.4	25.5	26.0	24.7	27.7	28.2	32.2	31.8
of which:										
Trade receivables	12.4	12.0	15.4	14.7	13.0	12.2	14.6	14.4	11.4	11.0
Receivables from affiliated companies	15.9	15.8	7.3	6.4	9.4	8.5	11.0	11.3	19.1	19.3
Long-term	1.2	1.5	1.2	1.3	0.8	0.8	1.4	1.8	1.2	1.4
of which: Loans to affiliated companies	0.8	1.0	0.6	0.7	0.4	0.4	1.0	1.1	0.8	1.0
Securities	1.2	1.3	0.8	0.6	1.7	1.8	0.7	0.8	1.3	1.4
Other long-term equity investments	10.9	10.7	3.1	2.7	1.9	1.8	4.6	4.5	15.1	15.0
of which: Goodwill	3.9	3.5	0.4	0.3	0.2	0.3	0.3	0.3	5.9	5.5
Capital										
Equity	25.2	25.4	27.0	27.9	27.2	26.3	22.3	22.7	26.0	26.2
Liabilities										
Short-term	58.7	57.9	63.6	63.2	62.9	63.9	65.1	64.4	55.4	54.1
of which:										
Liabilities to banks	1.3	1.4	4.9	5.5	3.7	3.0	1.7	1.9	0.7	0.8
Trade payables	5.1	5.0	7.0	6.4	5.9	5.2	5.1	5.2	4.9	4.9
Liabilities to affiliated companies	10.0	9.2	6.9	5.8	6.7	7.2	9.8	10.7	10.8	9.0
Long-term	5.1	5.3	10.0	9.8	7.7	7.0	6.1	4.9	4.2	4.9
of which:										
Liabilities to banks	2.7	3.0	5.9	5.6	4.1	3.7	1.9	1.8	2.7	3.3
Liabilities to affiliated companies	1.9	1.9	2.4	2.2	2.8	2.9	3.7	2.6	1.1	1.4
Provisions	15.8	16.3	9.0	8.7	9.8	9.5	12.3	12.5	18.4	19.2
of which: Provisions for pensions	6.6	6.8	2.2	1.9	2.1	2.1	3.1	3.3	8.9	9.1
Other ratios	Percentage of sales									
Annual result before taxes on income	4.6	4.5	9.8	10.3	7.8	7.7	5.3	4.9	3.5	3.4
Annual result and depreciation	6.5	6.3	10.3	10.5	8.4	8.7	6.4	6.2	6.1	5.7
Trade receivables	13.4	12.8	13.6	13.8	13.5	13.2	14.9	14.4	12.7	12.0
Percentage of the balance sheet total										
Sales	92.7	93.8	112.8	106.6	96.3	92.6	98.0	99.8	89.4	91.2
Annual result and interest paid	3.9	3.9	9.2	9.0	6.1	5.8	4.3	3.9	3.3	3.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.2	9.0	21.2	21.0	13.7	13.2	9.7	9.6	8.1	7.8
Percentage of fixed assets										
Long-term equity and liabilities	156.6	154.0	189.8	205.1	175.0	173.0	183.5	174.5	146.7	144.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	75.6	76.1	85.6	83.6	72.2	67.2	71.1	70.6	77.8	80.3
Cash resources, short-term receivables and inventories	141.9	142.9	146.8	149.6	142.0	138.8	139.7	137.4	142.7	146.1
Percentage of cost of materials										
Trade payables	13.6	13.3	21.0	20.3	16.6	15.0	13.7	13.5	12.9	12.8
Memo item:										
Balance sheet total in € billion	28.48	29.25	0.60	0.70	2.79	3.12	7.05	7.27	18.04	18.16
Sales in € billion	26.40	27.45	0.67	0.74	2.69	2.89	6.91	7.25	16.13	16.56
Number of enterprises	1 899	1 899	874	874	585	585	339	339	101	101

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	7.0	6.0	0.8	0.9	11.7	10.6	15.1	15.3	16.9	15.6
	50	23.0	22.4	13.5	12.4	28.8	29.5	32.9	29.6	40.3	38.0
	75	51.6	51.2	38.4	38.7	57.7	59.6	60.5	57.0	72.2	71.7
Personnel expenses	25	22.1	22.0	23.4	22.6	21.7	21.6	22.1	22.1	14.4	16.3
	50	43.2	43.9	45.3	46.0	42.6	43.2	41.4	42.2	37.1	36.7
	75	59.7	59.7	62.1	62.2	58.7	58.9	55.9	58.3	52.0	54.6
Depreciation	25	0.7	0.7	0.9	0.9	0.7	0.7	0.6	0.6	0.9	0.9
	50	1.7	1.7	2.0	1.9	1.5	1.5	1.3	1.3	1.6	1.7
	75	3.5	3.4	4.2	3.9	2.8	2.7	3.0	3.0	3.4	3.4
Annual result	25	0.9	1.0	0.8	1.1	1.4	1.2	0.4	0.4	0.3	0.2
	50	4.3	4.4	5.0	5.5	4.2	4.2	3.3	2.9	3.8	3.3
	75	10.1	10.0	13.2	13.5	9.0	8.5	7.4	7.8	5.9	7.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.6	1.6	1.9	1.8	1.9	1.8	1.2	1.3	0.8	0.9
	50	5.6	5.7	7.0	7.2	5.3	5.3	4.4	4.9	2.5	2.8
	75	17.8	18.2	21.3	21.8	13.9	14.2	17.8	18.1	11.4	10.2
Inventories	25	0.5	0.5	0.0	0.0	3.6	3.8	3.7	3.0	4.2	4.6
	50	13.4	13.3	5.6	6.6	21.8	20.8	19.6	19.1	17.3	14.5
	75	45.7	44.3	34.0	34.3	52.4	56.1	53.7	52.1	42.7	42.9
Equity	25	8.6	9.3	8.4	10.2	8.0	9.4	9.5	7.2	12.5	12.4
	50	26.7	28.6	30.0	33.2	26.2	27.0	22.0	22.8	21.6	25.0
	75	51.5	53.8	56.9	59.9	49.8	52.4	45.1	45.5	43.5	44.6
Short-term liabilities	25	20.3	20.4	17.4	15.8	23.6	24.2	25.4	23.1	20.1	19.7
	50	46.9	45.4	42.1	40.0	51.7	50.2	48.6	52.6	47.2	41.8
	75	77.0	73.9	76.4	72.5	79.0	77.2	74.6	76.6	72.4	66.1
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	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	9.3	9.7	16.0	13.8	8.4	9.2	3.5	4.5	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.4	1.1	1.4	2.3	1.8	0.9	0.8	0.7	0.3
	50	5.9	6.2	7.0	7.9	6.0	6.2	4.5	4.3	4.9	4.5
	75	13.8	14.0	17.5	18.4	13.1	12.0	10.3	10.2	8.5	9.2
Annual result and depreciation	25	3.4	3.2	3.3	3.8	4.1	3.7	2.5	2.2	2.4	2.1
	50	8.3	8.7	9.7	10.9	8.3	8.3	6.5	6.5	6.4	6.5
	75	17.3	17.5	21.8	22.8	15.6	15.9	13.4	12.5	11.0	11.7
Trade receivables	25	5.3	4.8	3.9	3.7	5.8	5.4	7.0	6.2	5.0	5.6
	50	11.2	10.8	10.3	10.4	11.4	10.8	12.6	11.6	11.7	11.5
	75	18.3	18.4	18.3	18.7	18.3	17.8	18.5	18.9	18.0	17.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	1.9	2.3	2.3	2.6	2.4	1.4	0.9	1.3	0.7
	50	6.7	6.8	8.0	8.9	6.5	6.5	5.3	5.1	4.7	4.7
	75	16.4	16.9	21.2	22.9	15.1	13.9	11.1	11.6	8.9	10.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.8	1.0	-5.5	-10.0	3.8	3.3	1.7	1.1	2.7	2.1
	50	14.6	13.4	14.6	14.4	15.6	15.2	12.9	11.6	13.9	10.2
	75	49.7	45.5	60.2	59.3	52.4	42.4	34.5	34.3	24.8	25.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	109.3	115.6	96.2	105.9	124.8	132.1	114.7	116.8	111.7	114.9
	50	254.2	255.6	248.2	260.7	297.3	298.4	224.1	216.0	217.0	206.5
	75	685.6	710.1	708.1	758.3	702.4	787.6	742.9	631.5	459.0	448.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.9	54.7	56.4	60.0	47.4	46.5	50.6	53.3	64.9	66.0
	50	125.8	123.4	146.3	144.7	111.2	108.4	109.1	109.0	120.2	123.4
	75	298.5	301.7	372.3	389.7	253.1	263.7	239.3	244.0	281.2	266.7
		Percentage of cost of materials									
Trade payables	25	6.3	5.8	5.7	5.1	6.9	6.5	6.2	6.1	6.6	4.6
	50	13.9	13.3	15.6	14.8	13.9	13.2	12.9	12.7	11.5	9.1
	75	29.3	29.6	40.7	50.0	27.0	25.0	23.1	21.1	17.3	19.2

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							
		Cylindered sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	9.0	9.1	1.8	1.9	13.2	14.5	12.6	11.8	9.0	9.4
	50	21.3	20.6	17.9	18.3	23.7	24.3	21.3	20.4	21.7	22.1
	75	43.3	41.6	48.6	46.6	45.7	43.1	35.6	35.9	36.8	38.6
Personnel expenses	25	30.6	30.4	21.3	22.1	38.3	34.2	34.0	30.4	31.4	36.3
	50	50.3	49.7	53.4	54.0	50.7	50.3	45.4	46.5	50.7	49.4
	75	68.7	69.4	79.8	76.3	69.3	69.6	63.5	63.3	58.9	63.9
Depreciation	25	1.1	0.9	0.7	0.7	1.1	1.1	1.6	1.3	0.8	0.9
	50	3.0	3.1	3.1	3.1	2.6	2.5	3.3	3.2	3.3	3.7
	75	8.4	8.4	12.3	9.9	6.0	5.7	8.6	9.4	6.2	6.9
Annual result	25	- 1.9	- 0.7	- 13.8	- 9.9	- 0.8	0.2	0.0	0.0	0.0	0.0
	50	2.5	2.8	2.1	2.9	2.5	3.4	2.5	2.8	2.9	2.7
	75	9.3	9.2	15.5	10.9	6.5	9.7	8.0	7.3	5.8	9.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.7	3.0	0.9	1.1	5.1	5.2	5.9	4.6	2.3	2.2
	50	10.6	11.1	5.7	7.8	14.4	16.8	17.0	14.2	8.6	8.8
	75	40.5	38.5	29.7	34.2	40.5	41.3	47.7	45.0	46.6	40.0
Inventories	25	0.0	0.0	0.0	0.0	0.7	0.4	0.3	0.1	0.0	0.0
	50	3.9	3.4	1.7	2.1	9.1	9.3	4.9	4.5	1.8	1.5
	75	19.2	16.6	14.0	14.8	23.9	22.1	22.6	15.1	11.7	12.3
Equity	25	9.9	11.8	2.6	2.7	10.3	18.3	17.6	15.2	15.0	14.5
	50	38.0	40.0	32.1	29.5	36.3	40.2	43.0	46.2	43.5	41.5
	75	66.5	65.3	69.4	62.4	58.2	58.4	65.8	66.8	71.6	66.9
Short-term liabilities	25	12.0	9.9	9.8	9.5	14.7	12.8	13.5	9.6	11.6	7.9
	50	29.6	26.8	32.0	32.7	32.7	32.4	28.1	22.9	21.1	21.7
	75	58.8	56.6	77.6	71.2	56.4	53.8	51.4	43.8	52.5	54.8
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	4.2	2.8	8.4	7.7	9.9	10.0	0.2	0.2	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	- 1.3	- 0.2	- 14.1	- 10.2	- 0.7	0.7	0.0	0.0	0.1	0.0
	50	3.5	3.9	1.3	4.4	3.6	5.0	3.4	3.5	3.7	2.9
	75	11.8	10.9	19.1	14.7	9.5	12.7	9.9	8.6	6.9	10.1
Annual result and depreciation	25	1.2	1.8	- 9.0	- 2.3	1.8	2.2	2.6	3.3	4.6	3.3
	50	8.3	8.5	9.2	8.4	7.5	8.3	8.9	7.6	8.3	10.2
	75	21.8	18.5	33.5	21.5	17.3	18.6	21.0	18.2	13.9	14.7
Trade receivables	25	1.1	1.5	0.9	2.5	5.1	4.6	0.4	0.5	0.1	0.1
	50	8.3	7.7	8.6	8.4	11.7	12.2	5.8	6.1	4.5	4.8
	75	16.3	16.3	17.6	20.4	18.6	17.5	12.8	13.4	12.9	14.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.5	0.0	- 10.4	- 8.2	0.2	0.5	0.0	0.4	0.2	0.2
	50	3.8	5.0	3.5	4.0	3.8	4.5	3.3	5.4	4.8	5.1
	75	11.0	12.9	16.0	19.5	10.8	13.9	8.8	11.3	7.8	10.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 11.8	- 4.9	- 19.0	- 20.0	- 24.0	- 35.0	- 7.8	2.0	5.1	5.5
	50	13.4	16.7	8.0	8.5	13.1	10.7	18.4	25.2	20.2	19.8
	75	39.5	48.1	54.2	41.3	36.0	46.4	44.7	81.2	33.5	40.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.6	90.0	28.9	32.6	110.9	102.1	100.0	102.5	104.1	107.5
	50	159.2	162.6	153.8	155.4	182.4	209.7	159.2	179.8	135.3	138.0
	75	510.8	570.4	700.0	725.0	507.4	748.6	320.7	400.6	326.9	259.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	76.9	84.1	60.0	58.6	100.1	80.1	88.8	112.4	99.4	85.0
	50	170.0	202.5	162.6	179.4	151.2	191.8	182.3	224.8	193.3	218.5
	75	411.1	446.7	537.5	579.6	391.3	372.3	353.4	387.9	650.7	736.1
		Percentage of cost of materials									
Trade payables	25	8.6	8.4	8.3	9.0	9.4	8.1	9.0	8.8	7.1	10.7
	50	16.3	17.4	20.7	22.5	15.3	16.1	15.2	16.3	16.8	18.8
	75	38.3	39.5	80.3	73.9	25.5	30.9	28.6	32.0	27.8	31.1

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	15.9	13.4	12.7	11.7	18.3	13.1	18.5	22.8	52.9	48.2
	50	35.6	35.9	30.8	30.2	37.8	36.8	43.7	40.0	77.3	72.1
	75	58.1	58.0	48.4	48.8	59.9	61.3	62.7	63.2	89.9	89.2
Personnel expenses	25	16.1	16.6	17.5	18.7	22.1	22.4	11.4	13.2	4.5	4.5
	50	31.5	32.3	32.6	34.6	34.6	36.2	31.2	27.4	8.2	8.8
	75	47.6	49.5	47.4	50.1	52.1	53.6	42.6	45.4	19.6	19.8
Depreciation	25	0.5	0.5	0.8	0.7	0.5	0.5	0.5	0.3	0.2	0.2
	50	1.3	1.3	1.7	1.6	1.2	1.2	1.0	0.9	0.3	0.3
	75	2.6	2.7	3.3	3.2	2.1	2.0	2.0	2.3	1.0	1.1
Annual result	25	0.2	0.3	0.0	0.1	0.4	0.4	-0.2	0.1	1.0	0.6
	50	3.1	3.2	3.6	3.4	2.4	3.4	2.8	3.0	3.1	2.9
	75	9.5	8.9	11.5	11.4	6.5	7.1	6.4	7.6	10.2	7.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.1	1.7	3.2	3.1	1.9	1.6	1.2	1.1	0.9	0.5
	50	6.8	6.0	9.6	8.3	5.0	4.9	3.6	4.0	2.5	1.9
	75	16.5	16.3	24.0	24.6	11.9	12.2	11.4	12.6	6.6	5.3
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.4	0.6	0.0	0.0	2.5	2.5	0.8	0.7	0.7	1.4
	75	9.5	9.0	7.5	7.3	12.1	11.8	8.1	4.7	7.0	6.8
Equity	25	4.4	6.5	1.5	5.3	11.0	8.8	4.2	6.2	2.4	3.4
	50	28.9	28.9	30.2	30.8	31.1	29.9	28.9	30.8	18.5	16.5
	75	49.6	56.5	54.2	61.4	51.6	55.2	46.1	46.3	36.5	37.6
Short-term liabilities	25	22.6	20.3	19.0	17.5	24.8	21.8	26.2	23.2	33.1	28.4
	50	43.2	41.5	42.6	39.9	41.8	40.8	42.7	37.4	56.0	61.6
	75	70.0	68.7	72.1	72.3	62.3	64.4	68.7	65.0	79.9	75.1
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	1.4	0.9	0.0	0.0	0.0	0.0	0.0	0.0
	75	15.3	14.7	25.9	28.3	13.9	12.1	0.8	0.2	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.4	0.0	0.1	0.7	0.6	0.0	0.5	1.1	0.7
	50	4.3	4.3	4.6	4.6	3.7	3.9	4.3	4.1	4.3	4.3
	75	12.0	11.2	14.7	14.1	9.3	9.3	9.7	9.4	10.5	10.9
Annual result and depreciation	25	1.6	1.6	1.7	1.9	1.9	1.6	1.1	1.3	1.4	2.0
	50	6.4	6.3	7.4	7.0	5.8	5.7	5.6	5.1	5.9	5.6
	75	14.1	14.0	17.5	17.7	11.1	11.8	11.5	11.6	11.4	11.2
Trade receivables	25	4.2	3.9	3.8	3.5	6.4	5.3	5.0	4.6	3.0	2.4
	50	9.5	9.3	7.9	8.0	11.5	11.3	13.4	10.0	6.1	6.8
	75	17.2	16.1	15.4	14.8	18.8	18.1	20.1	17.8	14.8	16.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	1.8	0.9	1.3	2.6	2.1	-0.1	1.8	3.8	2.5
	50	8.9	8.8	9.8	9.4	8.5	8.7	7.9	7.4	10.0	9.6
	75	21.2	22.2	27.8	28.5	19.0	22.5	16.0	15.1	21.1	15.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-3.4	-5.0	-27.4	-16.7	1.6	-1.6	0.8	5.0	2.5	4.7
	50	20.1	18.8	19.6	17.9	20.8	20.1	18.4	17.8	23.1	18.7
	75	56.8	58.0	65.6	67.3	58.0	60.3	49.9	42.8	34.4	47.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.4	89.3	66.2	73.1	129.1	118.6	101.7	103.0	36.3	50.1
	50	237.4	262.4	203.8	237.2	291.8	323.8	251.6	244.4	144.7	136.9
	75	700.0	778.7	650.0	722.2	777.5	843.1	742.1	1 084.4	392.2	563.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	100.0	99.4	86.1	83.9	113.5	102.8	111.1	113.0	105.8	108.4
	50	164.5	173.4	156.2	168.2	172.7	176.3	166.9	188.0	150.3	148.1
	75	319.8	356.6	345.7	410.7	306.5	339.7	281.2	320.5	197.2	216.3
		Percentage of cost of materials									
Trade payables	25	5.2	4.7	4.6	4.0	6.6	5.9	4.7	5.6	1.8	2.9
	50	12.3	11.8	13.3	12.1	12.4	13.3	11.6	11.3	7.8	7.0
	75	24.7	23.2	26.7	24.9	24.7	24.8	24.7	21.4	13.6	12.4

I. Enterprises by economic sector

13.e) Rental and leasing 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	
	Cylindere sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.1	99.8	100.0	99.7	99.8	99.0	101.3	100.5	99.9	99.8
Change in finished goods	- 0.1	0.2	0.0	0.3	0.2	1.0	- 1.3	- 0.5	0.1	0.2
Interest and similar income	0.6	0.4	0.4	0.4	0.2	0.2	0.4	0.5	0.7	0.4
Other income	4.6	5.0	8.9	8.8	6.3	5.8	4.1	5.2	4.4	4.7
of which: Income from long-term equity investments	0.5	0.5	0.9	0.9	1.2	1.0	0.1	0.3	0.5	0.5
Total income	105.2	105.3	109.3	109.2	106.5	105.9	104.4	105.7	105.0	105.0
Expenses										
Cost of materials	49.0	50.0	21.2	20.1	33.8	34.3	37.0	37.1	54.4	55.7
Personnel expenses	12.6	12.1	17.7	17.6	18.6	18.4	17.0	17.2	10.7	10.1
Depreciation	14.4	13.8	26.9	27.4	18.7	19.2	22.1	18.9	11.7	11.6
of which: Depreciation of tangible fixed assets	12.7	13.6	26.8	27.3	18.6	18.6	19.0	18.7	10.0	11.4
Interest and similar expenses	2.0	1.7	3.1	3.0	1.8	1.8	3.7	3.1	1.6	1.4
Operating taxes	0.2	0.2	0.4	0.5	0.3	0.3	0.2	0.2	0.2	0.2
Other expenses	19.2	18.9	25.8	26.2	24.3	24.0	19.0	18.2	18.5	18.3
Total expenses before taxes on income	97.4	96.8	95.1	94.8	97.5	98.0	98.8	94.6	97.1	97.2
Annual result before taxes on income	7.8	8.5	14.2	14.4	9.0	7.9	5.6	11.1	8.0	7.8
Taxes on income	1.4	1.5	2.7	2.7	1.9	1.9	1.8	1.6	1.2	1.5
Annual result	6.4	7.0	11.5	11.7	7.1	6.1	3.7	9.5	6.7	6.4
Profit and loss transfers (parent company)	- 0.1	- 0.8	0.4	0.3	0.0	0.0	- 0.5	- 2.4	- 0.1	- 0.5
Profit and loss transfers (subsidiary)	2.3	2.8	- 0.2	- 0.1	0.5	- 0.2	0.6	3.6	3.0	3.1
Profit for the year	3.9	3.4	12.1	12.0	6.6	6.2	2.7	3.5	3.6	2.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.5	2.1	0.3	0.3	3.4	2.8	0.4	0.3	3.2	2.6
Tangible fixed assets	50.5	49.7	70.3	71.2	62.2	64.4	63.3	59.9	43.7	43.5
of which: Land and buildings	3.9	3.8	15.8	15.5	8.6	8.7	4.1	4.2	2.4	2.3
Inventories	7.3	7.9	1.6	1.8	3.5	4.2	3.5	4.4	9.3	9.8
of which: Finished goods and merchandise	6.5	6.9	1.0	1.2	2.0	2.1	2.4	2.9	8.7	9.1
Cash	4.3	4.8	9.7	8.8	8.6	8.8	5.7	5.9	2.9	3.7
Receivables	28.2	27.7	15.2	15.1	18.8	16.3	24.3	26.1	31.4	30.3
Short-term	25.8	25.5	14.4	14.3	17.3	15.0	23.7	25.4	28.3	27.6
of which:										
Trade receivables	7.5	7.7	5.5	5.3	8.4	7.7	5.0	5.5	8.3	8.5
Receivables from affiliated companies	15.5	14.2	5.1	5.2	7.0	5.2	14.8	15.8	17.5	15.4
Long-term	2.3	2.1	0.8	0.8	1.4	1.3	0.6	0.8	3.1	2.7
of which: Loans to affiliated companies	2.2	2.0	0.3	0.3	0.4	0.5	0.4	0.4	3.1	2.7
Securities	0.1	0.1	0.6	0.6	0.8	0.7	0.0	0.1	0.0	0.0
Other long-term equity investments	6.7	7.3	1.7	1.7	2.3	2.3	2.0	2.5	9.1	9.6
of which: Goodwill	0.3	0.2	0.0	0.0	0.1	0.2	0.2	0.2	0.3	0.2
Capital										
Equity	26.9	25.7	27.3	27.3	30.4	28.2	28.3	28.2	26.0	24.5
Liabilities	64.5	65.9	69.9	69.8	63.6	66.2	67.0	67.0	63.5	65.2
Short-term	43.7	47.5	37.6	36.9	34.0	36.5	38.0	42.8	47.2	51.0
of which:										
Liabilities to banks	11.8	13.1	14.7	13.7	12.2	13.2	13.9	10.9	10.9	13.7
Trade payables	4.6	5.2	4.1	4.4	5.2	4.1	3.6	4.2	4.8	5.6
Liabilities to affiliated companies	23.0	24.2	12.1	12.2	10.5	12.3	11.3	15.5	28.9	29.1
Long-term	20.7	18.3	32.3	33.0	29.5	29.7	29.1	24.3	16.3	14.2
of which:										
Liabilities to banks	13.1	9.9	26.4	27.3	26.7	26.3	18.4	19.8	8.9	3.7
Liabilities to affiliated companies	3.5	5.2	4.0	3.8	1.2	1.9	4.5	2.8	3.5	6.5
Provisions	8.0	7.8	2.5	2.6	4.7	4.3	3.6	3.5	10.1	9.8
of which: Provisions for pensions	1.3	1.3	0.4	0.4	0.7	0.7	0.8	0.9	1.6	1.6
Other ratios	Percentage of sales									
Annual result before taxes on income	7.8	8.5	14.2	14.4	9.0	8.0	5.5	11.0	8.0	7.8
Annual result and depreciation	20.7	20.8	38.4	39.2	25.9	25.6	25.5	28.2	18.4	18.0
Trade receivables	9.7	10.0	12.0	11.4	12.0	11.3	7.6	8.4	9.8	10.2
	Percentage of the balance sheet total									
Sales	77.7	77.0	45.5	46.5	69.6	68.9	65.7	64.7	84.5	83.5
Annual result and interest paid	6.5	6.7	6.7	6.9	6.2	5.5	4.8	8.1	7.0	6.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	23.4	23.0	27.7	28.5	29.6	28.0	25.4	27.7	21.9	20.9
	Percentage of fixed assets									
Long-term equity and liabilities	78.8	74.0	81.3	81.6	86.9	82.0	87.7	83.9	74.3	68.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	68.9	63.8	64.2	63.0	77.3	65.5	77.5	73.2	66.2	61.3
Cash resources, short-term receivables and inventories	85.5	80.5	68.4	68.0	87.5	76.9	86.8	83.6	85.8	80.6
	Percentage of cost of materials									
Trade payables	12.1	13.4	42.3	46.9	21.9	17.1	15.0	17.6	10.5	12.1
Memo item:										
Balance sheet total in € billion	21.32	23.19	0.90	0.95	1.84	2.00	4.39	4.64	14.20	15.59
Sales in € billion	16.57	17.85	0.41	0.44	1.28	1.37	2.88	3.01	12.00	13.02
Number of enterprises	1 118	1 118	634	634	286	286	142	142	56	56

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	5.6	5.7	6.8	7.5	25.5	25.5
	50	11.6	11.3	0.9	1.1	27.6	28.1	34.7	35.0	46.8	45.4
	75	40.4	40.5	20.7	22.1	51.8	51.3	56.1	57.6	61.5	62.1
Personnel expenses	25	0.0	0.0	0.0	0.0	6.5	7.3	2.2	1.8	5.8	4.6
	50	11.2	11.4	5.7	5.6	17.0	17.5	12.7	13.5	8.9	8.7
	75	25.9	26.2	25.7	25.8	29.2	29.3	22.2	23.4	21.4	21.7
Depreciation	25	6.5	7.0	8.7	8.8	5.3	5.8	5.9	5.1	2.7	2.9
	50	18.1	18.3	25.3	25.9	12.8	13.4	14.2	13.7	10.8	9.7
	75	41.0	40.0	51.4	50.2	24.4	24.1	28.2	26.6	20.5	20.2
Annual result	25	1.1	1.1	1.3	1.5	1.0	0.9	1.2	1.6	0.6	0.6
	50	5.9	6.1	9.2	9.2	3.6	3.9	4.5	4.7	3.8	4.3
	75	17.0	17.2	24.4	23.2	11.0	9.3	10.1	11.9	11.0	10.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	36.1	35.4	40.5	42.8	35.2	36.2	30.0	25.7	7.9	8.5
	50	66.1	65.6	71.4	69.9	61.4	61.9	63.7	59.0	47.8	49.5
	75	83.8	83.8	86.7	86.7	76.5	79.5	81.6	82.0	79.6	70.6
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	0.5	0.6	1.0	0.9	1.2	1.4
	75	2.3	2.2	0.4	0.3	5.2	5.7	6.0	6.2	6.2	6.0
Equity	25	6.5	7.8	5.4	6.5	10.1	10.0	6.0	5.6	7.7	8.1
	50	24.4	24.7	24.3	24.6	24.3	24.5	23.4	24.8	29.4	26.0
	75	46.9	47.0	48.6	49.7	42.3	45.0	45.9	44.8	48.4	46.7
Short-term liabilities	25	16.3	15.3	13.9	11.7	17.5	17.1	22.0	22.5	18.8	24.0
	50	35.5	34.8	36.5	34.8	31.2	32.3	35.5	37.0	41.0	47.2
	75	64.6	63.5	66.7	65.2	57.3	59.2	60.6	61.2	67.4	72.2
Liabilities to banks	25	0.2	0.5	0.0	0.0	8.3	7.0	0.0	0.0	0.0	0.0
	50	30.5	29.8	32.4	31.8	34.0	33.2	27.2	24.0	0.1	0.0
	75	58.8	58.6	59.2	60.3	58.7	57.4	57.8	54.3	43.9	31.7
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.6	1.6	2.2	1.6	1.2	1.7	2.3	0.7	1.2
	50	7.3	8.0	10.8	12.0	5.1	5.1	5.8	6.2	5.7	5.4
	75	21.0	20.8	28.2	27.0	13.4	12.4	13.0	13.1	15.1	12.8
Annual result and depreciation	25	12.5	12.4	17.0	17.4	8.9	8.9	11.8	11.3	9.8	9.1
	50	29.5	28.9	42.2	44.2	18.9	19.4	23.1	23.3	21.8	24.0
	75	65.4	66.7	77.4	79.9	39.3	41.0	43.5	41.0	35.3	34.9
Trade receivables	25	0.3	0.4	0.0	0.0	3.8	3.3	0.8	0.9	4.7	4.5
	50	6.4	6.3	4.9	4.8	7.8	7.0	6.9	7.4	9.3	9.4
	75	12.8	12.7	13.7	13.5	12.1	12.4	11.1	11.7	14.9	13.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.6	2.2	2.7	2.7	2.5	2.7	3.3	1.5	1.2
	50	6.1	6.2	6.6	6.7	5.7	5.7	6.7	6.3	4.5	3.9
	75	12.9	12.6	13.8	14.1	10.7	10.8	11.6	12.6	10.5	11.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	13.3	13.3	12.1	13.5	15.0	13.1	15.9	15.5	12.4	10.1
	50	28.3	29.0	27.4	29.7	27.8	25.8	32.9	32.1	30.1	27.5
	75	57.1	56.2	57.4	59.0	51.8	46.7	59.5	63.1	59.0	50.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	51.7	52.2	42.8	43.9	62.0	61.5	56.7	55.9	55.7	52.3
	50	89.6	89.3	87.1	87.0	94.3	95.5	90.0	87.7	87.8	85.2
	75	129.0	125.5	126.5	123.5	129.4	127.3	133.8	129.4	138.6	150.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	29.9	30.5	23.7	25.6	40.1	39.7	33.2	36.4	36.7	33.5
	50	75.5	74.2	71.5	71.2	81.7	83.1	68.1	69.4	81.3	77.7
	75	177.2	182.4	187.4	195.7	182.7	182.0	138.7	141.0	199.4	154.4
		Percentage of cost of materials									
Trade payables	25	5.4	4.7	5.2	4.3	6.4	5.1	4.4	4.5	5.3	4.9
	50	15.7	15.3	23.2	21.6	15.9	13.5	10.3	12.9	7.8	10.4
	75	53.7	56.5	79.2	125.0	45.8	38.0	25.1	24.6	16.1	18.6

I. Enterprises by economic sector

13.f) Employment 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	
	Cylindere sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.7	99.5	100.0	99.9	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.3	0.5	0.0	0.1	0.0	0.0	0.0	0.0
Interest and similar income	0.1	0.1	0.9	0.4	0.2	0.2	0.1	0.1	0.0	0.0
Other income	2.0	2.0	3.9	3.3	5.5	3.4	2.0	2.3	1.6	1.7
of which: Income from long-term equity investments	0.1	0.2	0.1	0.0	0.1	0.1	0.5	0.5	0.0	0.0
Total income	102.1	102.1	104.8	103.7	105.7	103.6	102.1	102.4	101.6	101.7
Expenses										
Cost of materials	30.1	29.6	10.9	11.5	16.4	16.9	13.7	15.1	38.3	37.1
Personnel expenses	56.1	56.8	70.7	68.9	72.9	70.4	72.3	71.6	47.7	49.4
Depreciation	0.6	0.5	2.0	1.8	0.7	0.7	1.4	0.6	0.3	0.3
of which: Depreciation of tangible fixed assets	0.4	0.4	1.9	1.8	0.6	0.7	0.7	0.5	0.3	0.3
Interest and similar expenses	0.2	0.2	0.5	0.5	0.6	0.6	0.3	0.3	0.2	0.1
Operating taxes	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0
Other expenses	12.3	12.7	16.7	17.9	12.0	12.4	12.6	13.2	12.1	12.4
Total expenses before taxes on income	99.4	99.9	100.9	100.7	102.5	101.0	100.3	100.9	98.6	99.4
Annual result before taxes on income	2.7	2.2	4.0	3.0	3.2	2.6	1.8	1.5	3.0	2.3
Taxes on income	0.6	0.5	1.0	1.2	0.9	0.8	0.8	0.7	0.5	0.3
Annual result	2.1	1.7	2.9	1.9	2.3	1.7	1.0	0.8	2.4	2.0
Profit and loss transfers (parent company)	0.1	0.0	-0.5	-0.6	0.0	0.2	0.1	0.1	0.1	0.0
Profit and loss transfers (subsidiary)	1.4	1.2	-0.3	-0.2	0.4	0.2	0.2	-0.1	2.0	1.8
Profit for the year	0.8	0.6	2.7	1.5	2.0	1.7	1.0	1.0	0.5	0.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	1.1	0.7	0.6	0.3	0.3	0.9	1.1	1.0	1.2
Tangible fixed assets	4.7	5.0	19.5	18.1	8.8	8.5	5.0	5.7	3.2	3.2
of which: Land and buildings	1.6	1.8	8.1	8.7	3.7	3.2	1.9	2.1	0.7	1.1
Inventories	0.5	0.6	2.4	3.6	1.3	1.5	0.8	1.0	0.2	0.2
of which: Finished goods and merchandise	0.2	0.1	0.6	0.6	0.1	0.1	0.3	0.2	0.1	0.1
Cash	14.3	14.0	19.8	18.7	29.3	28.1	15.3	13.8	10.7	11.1
Receivables	72.9	72.5	44.4	45.8	58.1	59.0	68.8	68.9	79.3	78.3
Short-term	71.5	71.2	43.7	45.4	52.3	52.6	67.8	67.9	78.5	77.9
of which:										
Trade receivables	52.8	50.1	20.6	21.5	28.7	27.7	42.0	41.3	64.8	60.5
Receivables from affiliated companies	14.6	15.3	14.0	13.0	17.4	18.8	21.3	20.5	10.2	11.9
Long-term	1.3	1.2	0.7	0.4	5.8	6.4	1.0	1.0	0.7	0.4
of which: Loans to affiliated companies	1.1	1.0	0.4	0.4	5.1	5.9	0.8	0.8	0.6	0.1
Securities	0.3	0.4	1.7	1.7	0.2	0.2	0.4	0.6	0.2	0.2
Other long-term equity investments	5.2	5.3	10.6	10.7	1.7	1.9	8.4	8.3	3.9	4.1
of which: Goodwill	1.0	1.0	0.1	0.1	0.2	0.2	0.2	0.2	1.6	1.5
Capital										
Equity	24.3	24.8	34.2	29.6	26.3	28.1	24.7	25.5	23.2	23.7
Liabilities	53.1	53.7	52.6	58.6	42.8	40.9	51.7	51.4	55.9	57.1
Short-term	49.5	48.6	42.5	48.3	38.3	35.2	45.6	44.2	54.1	53.6
of which:										
Liabilities to banks	2.5	1.7	4.6	5.6	3.5	3.7	2.1	2.5	2.4	0.8
Trade payables	11.9	12.1	5.4	5.6	4.2	4.6	3.2	4.1	18.6	18.1
Liabilities to affiliated companies	16.6	16.2	13.3	17.6	8.6	6.2	20.1	18.4	16.3	16.9
Long-term	3.6	5.1	10.0	10.3	4.5	5.7	6.1	7.2	1.8	3.6
of which:										
Liabilities to banks	0.7	1.4	4.2	3.9	2.7	3.2	0.8	0.9	0.2	1.1
Liabilities to affiliated companies	1.9	2.2	2.9	3.4	1.6	2.1	4.5	5.5	0.4	0.4
Provisions	20.9	20.1	13.1	11.7	29.3	29.1	21.2	22.2	19.5	17.7
of which: Provisions for pensions	3.3	3.8	0.6	0.1	15.0	16.4	2.6	3.3	1.6	1.9
Other ratios	Percentage of sales									
Annual result before taxes on income	2.7	2.2	4.0	3.1	3.2	2.6	1.8	1.5	3.0	2.3
Annual result and depreciation	2.7	2.2	4.9	3.7	3.0	2.4	2.4	1.3	2.7	2.4
Trade receivables	14.8	14.2	9.6	10.1	9.6	9.4	15.7	14.8	15.3	14.8
Percentage of the balance sheet total										
Sales	356.7	353.1	214.4	211.9	299.7	293.5	267.5	279.8	424.3	410.3
Annual result and interest paid	8.4	6.8	7.3	5.1	8.5	6.8	3.6	3.1	11.1	8.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.7	12.5	22.9	15.3	19.9	16.4	10.6	6.2	17.5	15.0
Percentage of fixed assets										
Long-term equity and liabilities	254.7	266.8	135.2	126.9	277.1	290.1	217.8	221.2	303.9	326.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	174.0	175.8	149.3	132.9	213.5	229.2	183.0	185.8	165.4	166.5
Cash resources, short-term receivables and inventories	175.1	177.1	154.8	140.4	216.7	233.3	184.7	188.0	165.7	166.8
Percentage of cost of materials										
Trade payables	11.1	11.6	23.1	22.7	8.5	9.3	8.8	9.7	11.4	11.9
Memo item:										
Balance sheet total in € billion	3.07	2.98	0.08	0.08	0.32	0.32	0.96	0.89	1.70	1.68
Sales in € billion	10.94	10.52	0.17	0.17	0.96	0.95	2.58	2.49	7.23	6.90
Number of enterprises	545	545	181	181	205	205	116	116	43	43

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	0.2	0.0	0.0	0.1	0.2	0.4	0.4	0.1	0.2
	75	8.5	7.7	8.8	7.9	7.5	7.0	7.1	8.1	7.6	7.3
Personnel expenses	25	56.2	54.9	48.4	47.1	67.1	67.9	60.0	59.5	31.6	59.4
	50	82.2	82.4	74.9	76.5	82.4	82.6	85.8	85.9	87.1	87.8
	75	89.5	90.5	88.4	88.5	89.7	90.8	89.8	91.4	90.3	91.3
Depreciation	25	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1
	50	0.4	0.4	0.7	0.6	0.3	0.3	0.3	0.3	0.2	0.2
	75	0.9	0.9	1.7	1.7	0.7	0.8	0.7	0.6	0.5	0.7
Annual result	25	0.0	- 0.5	- 2.3	- 1.7	0.3	0.0	0.1	0.0	0.3	0.2
	50	1.9	1.3	2.3	2.1	1.9	1.3	1.5	1.2	1.8	1.0
	75	4.8	4.2	7.7	7.2	4.4	3.6	3.2	2.9	4.1	2.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.7	0.7	0.2	0.3	0.8	0.8	0.8	0.6	1.0	0.8
	50	2.6	2.6	3.2	2.5	2.7	3.1	2.2	2.1	1.9	2.2
	75	8.2	7.9	11.7	10.9	8.4	8.1	6.3	6.7	3.9	4.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	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	0.3	0.2	0.1	0.1
Equity	25	7.5	6.0	5.8	2.4	9.0	8.3	5.4	6.7	5.0	4.9
	50	21.0	22.5	25.0	24.2	21.4	23.8	20.2	21.7	17.3	18.4
	75	40.1	42.7	47.7	49.2	37.6	42.7	36.7	39.5	33.0	42.7
Short-term liabilities	25	30.0	27.9	24.9	24.4	31.7	28.8	29.7	28.0	32.7	28.9
	50	50.0	47.8	46.0	53.1	50.7	46.2	49.5	46.4	50.4	47.8
	75	67.4	68.8	75.0	81.3	66.2	65.0	65.8	65.9	65.9	67.7
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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	8.2	7.8	14.5	14.5	9.4	8.8	1.2	2.2	0.7	0.2
		Percentage of sales									
Annual result before taxes on income	25	0.1	- 0.4	- 2.2	- 1.6	0.4	0.0	0.2	0.0	0.4	0.3
	50	2.5	1.8	3.2	2.4	2.5	1.7	2.2	1.7	2.6	1.3
	75	6.1	5.4	10.3	9.0	5.6	5.1	4.6	3.9	4.7	3.5
Annual result and depreciation	25	0.6	0.0	- 1.0	- 1.2	1.1	0.3	1.0	0.2	0.8	0.5
	50	3.2	2.5	4.6	3.8	3.2	2.4	2.8	2.2	3.1	1.9
	75	7.1	6.5	11.7	10.3	6.4	6.4	5.2	4.4	5.1	4.6
Trade receivables	25	5.6	5.1	3.9	3.2	5.8	5.6	7.4	6.2	9.6	9.2
	50	9.7	9.2	8.1	7.7	8.9	8.5	11.7	11.5	13.1	12.6
	75	14.3	14.1	14.0	13.8	12.3	12.7	16.7	16.0	18.5	18.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.9	0.0	- 6.3	- 4.8	2.1	0.7	1.3	0.4	1.8	1.4
	50	8.4	6.0	6.7	6.0	9.5	7.0	6.4	5.5	7.8	6.1
	75	18.0	14.6	20.0	18.9	19.5	14.4	13.9	11.8	16.1	11.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 4.1	- 6.3	- 29.7	- 20.1	3.4	- 2.5	2.3	- 3.5	4.5	2.5
	50	15.5	12.7	9.6	10.0	22.0	13.0	14.0	11.8	22.6	16.4
	75	48.7	41.8	40.4	53.3	62.8	47.4	43.4	33.4	39.6	26.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.6	100.0	58.0	26.3	126.1	138.1	101.7	110.6	129.2	169.1
	50	331.3	376.1	247.2	281.0	410.6	428.1	406.1	400.2	331.3	343.5
	75	1 114.3	1 031.9	700.0	700.0	1 225.0	1 214.3	1 687.2	1 708.6	640.2	867.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	122.7	118.6	110.9	90.1	129.2	131.0	127.2	132.4	122.7	126.3
	50	176.4	183.3	177.2	157.1	176.1	188.7	177.9	189.9	171.5	190.6
	75	281.0	304.4	309.8	343.8	269.5	294.7	296.5	299.3	274.4	301.4
		Percentage of cost of materials									
Trade payables	25	2.7	1.9	3.2	1.4	1.1	1.0	6.5	6.4	8.6	8.4
	50	16.8	15.0	23.7	14.0	14.4	14.0	20.9	17.0	16.9	14.9
	75	100.0	70.8	100.0	75.6	74.9	72.1	117.7	70.8	104.4	50.5

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							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.9	99.8	99.2	100.0	100.0	99.9	99.9	99.8	99.9
Change in finished goods	0.2	0.1	0.2	0.8	0.0	0.0	0.1	0.1	0.2	0.1
Interest and similar income	0.1	0.5	0.4	0.2	0.1	0.1	0.2	0.3	0.1	0.5
Other income	2.8	2.6	5.6	4.0	3.9	5.0	4.6	5.7	2.5	2.1
of which: Income from long-term equity investments	0.4	0.5	0.1	0.1	0.1	0.0	0.9	0.8	0.3	0.5
Total income	102.9	103.0	106.0	104.3	104.0	105.0	104.8	106.0	102.6	102.6
Expenses										
Cost of materials	79.8	79.9	31.7	32.7	48.3	50.9	51.8	50.3	84.5	84.5
Personnel expenses	6.6	6.5	32.0	32.6	22.0	21.6	20.0	21.1	4.3	4.2
Depreciation	1.0	1.4	3.9	3.7	3.1	3.7	2.4	2.8	0.8	1.1
of which: Depreciation of tangible fixed assets	0.9	1.1	3.8	3.7	3.1	3.7	1.6	1.7	0.7	1.0
Interest and similar expenses	0.2	0.2	0.5	0.5	0.5	0.6	0.3	0.4	0.1	0.1
Operating taxes	0.0	0.0	0.2	0.3	0.2	-0.2	0.0	0.0	0.0	0.0
Other expenses	12.7	12.7	31.7	31.9	26.3	25.8	25.1	27.9	10.7	10.4
Total expenses before taxes on income	100.3	100.6	100.0	101.7	100.4	102.4	99.5	102.5	100.4	100.4
Annual result before taxes on income	2.6	2.4	6.0	2.6	3.6	2.7	5.2	3.5	2.2	2.3
Taxes on income	1.0	-0.7	-0.8	1.2	0.9	0.7	1.8	1.8	1.0	-1.0
Annual result	1.5	3.1	6.7	1.3	2.8	2.0	3.4	1.7	1.2	3.3
Profit and loss transfers (parent company)	0.5	0.4	0.8	1.2	0.0	0.1	0.0	0.1	0.6	0.5
Profit and loss transfers (subsidiary)	0.2	0.8	1.0	1.0	0.9	0.2	0.2	0.6	0.2	0.9
Profit for the year	1.8	2.7	6.5	1.6	1.9	1.9	3.3	1.2	1.6	2.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.7	2.8	4.6	4.5	1.8	1.5	3.4	3.2	3.9	2.8
Tangible fixed assets	6.4	6.7	22.4	23.3	33.4	34.7	8.2	8.4	4.4	4.8
of which: Land and buildings	1.3	1.2	1.8	3.2	1.4	1.3	2.8	2.6	1.0	0.9
Inventories	9.4	8.9	3.9	5.1	5.6	6.8	3.8	2.9	10.7	10.2
of which: Finished goods and merchandise	0.7	0.9	0.9	0.9	0.4	0.4	0.4	0.4	0.8	1.1
Cash	20.0	18.2	27.6	21.7	20.4	18.9	26.1	25.0	18.7	16.8
Receivables	41.7	43.5	36.3	39.1	31.6	31.2	47.4	46.7	41.1	43.5
Short-term	32.2	34.7	36.0	38.8	30.5	30.4	45.1	44.7	29.8	32.9
of which:										
Trade receivables	6.0	5.4	17.4	18.5	12.9	12.6	17.9	13.0	3.2	3.5
Receivables from affiliated companies	13.6	12.6	8.3	9.4	9.4	9.0	16.8	20.3	13.3	11.3
Long-term	9.4	8.8	0.2	0.3	1.1	0.8	2.3	2.0	11.3	10.6
of which: Loans to affiliated companies	8.3	8.1	0.2	0.3	0.2	0.2	1.7	1.3	10.1	9.9
Securities	1.4	1.4	0.0	0.9	0.1	0.3	0.9	2.8	1.6	1.1
Other long-term equity investments	16.7	17.5	3.2	3.5	5.3	4.8	9.1	9.7	18.9	19.8
of which: Goodwill	1.6	1.2	0.5	0.5	1.1	0.9	1.1	0.9	1.7	1.2
Capital	27.0	29.9	23.0	22.5	15.2	14.3	29.2	29.3	27.3	30.9
Liabilities	60.9	59.7	67.7	67.6	74.3	76.1	57.9	58.5	60.7	58.9
Short-term	54.9	55.0	56.9	55.0	50.3	54.6	52.7	52.7	55.5	55.5
of which:										
Liabilities to banks	4.5	3.0	7.9	6.9	5.3	7.7	1.3	1.2	5.0	3.0
Trade payables	9.5	8.7	15.8	18.4	13.3	13.5	14.1	11.2	8.3	7.8
Liabilities to affiliated companies	11.0	13.7	7.1	4.7	6.0	5.7	9.5	9.7	11.5	14.9
Long-term	6.1	4.6	10.8	12.7	24.0	21.5	5.2	5.9	5.2	3.5
of which:										
Liabilities to banks	4.1	2.6	8.2	8.2	22.5	19.8	1.2	1.3	3.6	1.9
Liabilities to affiliated companies	1.7	1.6	2.0	1.0	1.0	1.1	2.4	1.8	1.6	1.6
Provisions	11.1	9.3	7.6	8.1	8.7	7.9	10.8	9.3	11.4	9.4
of which: Provisions for pensions	1.6	1.6	0.8	1.0	2.4	2.5	1.6	1.6	1.5	1.5
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	2.4	6.0	2.6	3.6	2.7	5.3	3.5	2.2	2.3
Annual result and depreciation	2.6	4.4	10.6	5.1	5.9	5.7	5.8	4.5	2.0	4.4
Trade receivables	2.4	2.3	11.9	11.8	7.1	7.3	11.0	8.8	1.2	1.4
Percentage of the balance sheet total										
Sales	248.5	236.8	145.8	156.9	180.6	174.2	162.9	148.1	269.7	257.8
Annual result and interest paid	4.3	7.7	10.6	2.9	5.9	4.4	6.1	3.1	3.8	8.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.0	20.2	31.5	14.2	16.5	14.8	21.1	14.6	10.0	21.6
Percentage of fixed assets										
Long-term equity and liabilities	93.5	99.2	113.7	111.6	99.8	91.1	152.6	155.9	86.3	92.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	96.1	97.5	112.0	110.2	101.6	90.5	135.9	136.9	88.5	90.7
Cash resources, short-term receivables and inventories	113.2	113.8	118.7	119.5	112.7	103.0	143.1	142.4	107.8	109.1
Percentage of cost of materials										
Trade payables	4.8	4.6	34.1	35.6	15.2	15.2	16.7	15.0	3.7	3.6
Memo item:										
Balance sheet total in € billion	5.25	5.63	0.06	0.06	0.21	0.23	0.79	0.85	4.19	4.50
Sales in € billion	13.05	13.34	0.09	0.09	0.38	0.40	1.29	1.26	11.29	11.59
Number of enterprises	282	282	125	125	77	77	54	54	26	26

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									
		Cylindered sample 2018/2019		Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	6.3	6.2	0.2	4.8	69.1	71.1
	50	34.7	37.9	1.0	2.3	57.3	62.4	67.2	65.5	79.1	79.7
	75	76.7	77.0	49.1	49.8	79.3	80.2	77.1	75.0	84.9	85.0
Personnel expenses	25	8.1	8.6	12.8	13.0	8.0	8.6	8.2	7.4	1.9	1.7
	50	17.9	18.8	30.3	31.8	14.6	13.8	15.9	17.6	4.6	4.6
	75	42.9	42.5	51.6	51.8	38.1	38.0	32.2	31.4	11.4	11.9
Depreciation	25	0.3	0.3	0.5	0.6	0.3	0.3	0.4	0.3	0.1	0.1
	50	1.0	1.1	1.4	1.3	0.8	1.0	1.0	1.1	0.2	0.2
	75	3.0	3.2	3.6	3.5	3.1	4.0	2.3	2.1	0.9	0.9
Annual result	25	0.0	0.2	0.0	-1.0	-0.3	0.2	0.4	0.5	0.0	0.2
	50	2.1	2.4	3.8	3.3	1.5	1.5	2.1	2.8	1.3	2.5
	75	9.2	6.9	14.8	11.2	4.6	3.9	8.6	7.5	5.1	5.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.9	0.8	0.8	0.9	1.2	0.9	1.3	1.0	0.6	0.5
	50	3.4	3.3	4.6	4.4	3.6	3.3	3.1	3.7	0.9	0.8
	75	15.1	14.9	29.8	29.8	12.2	9.7	8.8	10.6	2.8	2.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0
	50	0.3	0.1	0.0	0.0	1.0	0.8	0.6	0.4	3.4	1.5
	75	4.8	4.6	3.1	3.6	6.6	5.7	7.3	4.6	14.4	14.3
Equity	25	4.5	6.2	2.0	4.6	2.0	3.5	9.7	11.2	10.1	11.3
	50	16.8	17.8	18.6	21.8	11.4	13.4	17.7	22.2	16.8	21.0
	75	38.4	38.9	41.8	44.6	23.2	24.6	39.3	41.1	41.2	45.9
Short-term liabilities	25	35.6	32.9	34.3	28.7	38.7	44.5	31.7	31.6	43.7	41.5
	50	59.8	58.8	58.8	58.4	61.1	62.4	57.7	55.9	58.7	52.6
	75	81.0	81.6	85.7	85.0	82.9	86.2	74.0	73.0	73.8	75.2
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	8.3	6.3	14.6	11.1	9.9	7.8	0.2	0.0	7.9	4.2
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.3	0.2	-0.6	0.0	0.3	0.4	0.7	0.2	0.3
	50	3.0	2.6	4.9	4.2	2.3	1.9	3.0	3.2	2.0	1.6
	75	10.7	8.9	16.8	14.6	6.5	5.2	10.5	8.9	6.8	6.2
Annual result and depreciation	25	1.7	1.2	2.5	2.1	1.2	1.0	1.9	2.2	0.6	0.7
	50	6.0	5.2	8.9	7.9	3.7	3.5	5.2	4.8	2.4	2.5
	75	15.1	13.9	20.4	17.6	10.7	10.2	15.1	10.5	7.0	6.3
Trade receivables	25	0.3	0.4	0.3	0.2	0.6	0.9	0.4	0.4	0.1	0.2
	50	2.8	2.7	4.2	3.4	3.9	3.9	1.3	1.4	0.4	0.6
	75	9.4	9.5	10.7	11.8	9.1	9.7	10.3	7.8	1.0	1.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.0	1.2	1.1	-0.2	-0.1	1.2	1.7	2.0	1.0	1.2
	50	6.4	5.2	7.7	6.3	4.8	3.8	6.7	7.3	4.6	6.5
	75	15.8	14.4	22.2	21.0	9.8	9.7	12.0	13.1	11.7	14.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.6	-2.4	-4.4	-21.3	4.1	3.9	2.0	5.5	4.8	-2.2
	50	18.3	15.7	19.6	14.0	16.4	16.0	22.9	25.6	16.0	7.8
	75	57.2	46.2	65.8	46.7	30.8	29.6	71.6	54.5	74.8	50.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	67.9	72.7	36.7	45.7	72.7	82.6	83.1	90.7	86.6	85.6
	50	133.5	150.6	130.7	116.7	127.9	169.6	152.7	159.9	148.1	255.4
	75	492.9	563.2	585.7	521.9	447.4	581.6	626.8	879.6	365.5	603.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	73.1	78.0	72.4	82.3	67.5	62.6	89.5	96.8	61.5	75.7
	50	113.2	107.9	117.8	109.5	101.7	103.9	120.6	131.7	107.1	102.4
	75	171.4	193.9	186.4	213.0	154.0	142.6	215.7	219.8	142.6	160.2
		Percentage of cost of materials									
Trade payables	25	2.2	2.2	1.6	2.1	3.6	3.8	1.7	1.7	2.2	2.2
	50	7.1	8.1	8.9	10.3	11.5	10.5	6.5	7.8	3.8	4.1
	75	25.9	27.5	78.3	63.2	26.1	31.6	17.9	18.4	5.1	5.3

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	7.4	7.7	5.8	6.3	9.2	9.1	8.9	8.6	9.5	10.0
	50	21.2	21.4	18.1	18.6	25.6	26.5	23.5	24.2	31.3	31.5
	75	37.8	38.3	32.7	33.2	43.3	42.8	45.2	45.0	48.7	46.1
Personnel expenses	25	32.2	32.5	32.1	31.7	32.5	33.3	32.5	33.6	34.2	35.4
	50	46.7	46.3	44.1	44.3	47.5	47.4	62.3	61.9	51.6	53.5
	75	66.5	66.3	61.3	61.5	68.3	67.2	76.0	76.9	69.5	69.5
Depreciation	25	1.0	0.9	1.5	1.5	1.0	0.9	0.6	0.6	0.7	0.8
	50	2.4	2.4	3.3	3.2	2.0	2.0	1.2	1.0	1.3	1.2
	75	4.7	4.7	5.9	5.7	3.8	3.9	2.4	2.3	2.2	1.9
Annual result	25	0.7	1.0	1.0	1.7	0.5	0.8	0.2	0.4	1.0	1.3
	50	3.1	3.7	4.8	5.4	2.4	2.9	1.8	1.8	2.6	2.3
	75	8.4	8.5	13.0	12.1	5.8	6.2	3.8	4.0	3.7	4.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.7	8.7	11.2	10.7	7.8	7.9	5.8	6.6	5.2	4.1
	50	21.4	22.2	27.6	28.3	17.1	18.1	14.5	14.5	14.7	14.8
	75	43.4	42.6	50.0	51.2	37.7	35.4	27.8	28.1	29.5	26.8
Inventories	25	0.0	0.0	0.0	0.0	0.3	0.4	0.3	0.3	0.6	0.4
	50	1.6	1.8	0.8	1.2	3.5	3.7	1.6	1.4	2.3	2.4
	75	13.2	13.7	9.4	10.0	30.1	29.7	5.6	6.5	12.8	7.9
Equity	25	5.4	7.4	3.5	6.4	6.8	7.9	9.4	9.2	6.3	8.0
	50	23.3	26.0	25.2	27.8	21.8	23.8	22.3	27.0	16.5	13.3
	75	44.2	47.1	48.5	50.9	41.6	43.7	41.6	45.5	28.1	30.5
Short-term liabilities	25	27.9	25.5	23.7	21.2	32.7	29.7	33.3	31.8	30.9	26.3
	50	47.8	46.1	44.3	42.4	53.2	51.2	51.3	48.2	46.0	44.7
	75	71.2	67.8	71.3	65.9	73.8	71.0	67.2	64.1	66.5	67.2
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	9.1	8.2	13.1	15.3	8.5	8.4	0.0	0.0	0.0	0.0
	75	29.6	28.5	40.8	38.9	24.4	24.1	11.8	10.6	0.2	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.4	1.6	2.5	0.7	1.1	0.4	0.5	1.7	1.6
	50	4.2	4.8	5.8	6.9	3.2	3.7	2.4	2.4	2.7	3.0
	75	10.7	11.1	14.9	14.5	7.9	8.1	5.6	5.6	4.9	5.9
Annual result and depreciation	25	3.0	3.6	4.2	5.5	2.9	3.3	1.6	1.7	2.5	2.5
	50	7.3	7.9	10.1	10.9	6.1	6.5	4.2	3.7	4.7	4.3
	75	15.2	15.8	20.2	19.9	11.4	12.0	6.9	7.5	6.3	7.6
Trade receivables	25	3.5	3.0	3.2	2.8	4.4	4.2	1.8	1.3	3.0	3.9
	50	8.2	7.8	7.3	6.9	9.3	9.1	10.1	9.2	11.5	11.2
	75	12.9	12.4	11.9	11.5	13.7	13.1	13.3	13.1	14.1	13.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.1	3.9	4.2	4.9	2.8	3.2	1.8	2.5	4.9	5.4
	50	8.8	10.6	12.0	14.0	6.8	7.9	6.7	7.1	11.3	10.9
	75	20.3	21.3	28.5	28.2	14.9	15.6	12.9	12.9	14.3	18.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.8	8.6	8.3	8.4	7.1	8.0	8.2	8.8	13.6	11.6
	50	23.7	26.6	31.0	32.2	20.1	21.6	19.5	21.9	20.4	22.8
	75	61.5	65.1	91.0	85.1	41.2	49.8	42.8	46.3	29.9	34.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	70.8	78.8	59.9	66.7	83.2	86.0	95.5	98.1	51.6	50.5
	50	133.4	143.5	120.7	134.5	139.1	154.1	159.4	179.8	116.8	128.6
	75	271.3	297.4	258.8	275.3	297.5	333.5	294.3	326.8	172.8	198.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	61.3	64.7	59.0	59.9	51.5	56.8	95.8	99.4	98.6	98.3
	50	121.5	123.9	120.0	124.9	112.9	110.9	139.4	147.3	143.9	152.9
	75	225.5	237.4	254.0	274.0	188.6	200.9	212.6	227.6	215.2	220.5
		Percentage of cost of materials									
Trade payables	25	6.0	5.3	5.3	4.6	7.0	5.8	7.1	6.1	5.4	5.3
	50	13.1	11.3	14.2	11.8	13.4	11.4	11.3	10.6	9.6	8.5
	75	27.1	23.8	36.4	29.1	24.6	22.4	16.8	17.7	14.7	13.2

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	4.2	4.3	0.9	0.9	5.5	5.5	9.5	9.4	15.9	15.7
	50	14.0	13.8	7.2	7.1	12.9	12.9	17.0	17.0	24.2	24.4
	75	26.5	26.1	21.7	21.5	25.6	24.4	26.4	26.3	29.6	30.4
Personnel expenses	25	35.9	35.6	24.7	24.7	38.0	38.9	48.6	49.4	51.5	50.5
	50	56.0	56.3	44.3	43.8	56.1	56.6	61.5	62.3	60.7	61.4
	75	68.8	69.7	65.3	64.8	70.0	71.1	71.4	72.2	67.9	68.7
Depreciation	25	1.4	1.3	1.1	1.0	1.0	1.0	1.8	1.8	2.4	2.2
	50	3.4	3.2	2.9	2.7	2.8	2.7	3.8	3.7	4.3	4.1
	75	6.5	6.2	7.0	6.5	6.7	6.5	6.3	6.0	6.1	6.0
Annual result	25	-0.5	0.0	-2.9	0.0	0.0	0.0	0.0	0.0	-0.2	-0.5
	50	2.1	2.4	3.1	4.8	2.8	2.6	1.8	1.7	1.0	0.9
	75	7.4	7.9	11.9	13.2	7.8	7.8	5.1	5.1	3.0	2.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.0	8.4	4.8	4.7	6.3	6.3	18.4	18.0	26.7	25.7
	50	32.2	31.6	20.8	19.9	25.2	23.5	47.9	47.1	51.8	51.6
	75	64.2	63.4	53.5	51.3	62.4	60.6	70.1	69.8	67.7	67.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.3
	50	0.2	0.3	0.0	0.0	0.1	0.1	0.4	0.4	1.8	1.7
	75	2.0	2.1	2.0	2.2	1.2	1.1	1.6	1.7	3.5	3.4
Equity	25	13.5	15.5	-3.3	2.0	16.5	16.4	31.7	31.8	36.5	37.1
	50	44.7	45.5	25.1	29.8	46.1	46.8	53.8	55.0	55.4	55.4
	75	68.9	68.8	58.9	61.6	73.0	72.9	72.0	72.3	69.8	69.3
Short-term liabilities	25	8.8	9.0	13.8	13.6	8.3	8.3	6.8	7.1	8.8	9.2
	50	20.3	20.2	35.3	33.0	19.2	18.6	13.7	13.9	15.1	15.6
	75	47.1	46.2	71.4	66.7	43.2	43.3	28.8	29.7	26.9	27.3
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	2.2	2.2	2.0	2.9	0.4	0.1	2.9	2.6	4.4	4.1
	75	25.0	24.4	38.9	36.9	21.8	20.0	20.8	20.9	16.2	16.6
		Percentage of sales									
Annual result before taxes on income	25	-0.4	0.0	-2.8	0.0	0.1	0.1	0.0	0.0	-0.1	-0.5
	50	2.3	2.8	3.7	5.6	3.1	3.2	2.0	1.9	1.0	0.9
	75	8.5	9.2	13.5	15.1	9.1	8.8	5.8	5.5	3.3	2.9
Annual result and depreciation	25	2.0	2.4	0.6	2.5	2.2	2.0	2.7	2.8	2.7	2.2
	50	6.8	7.0	8.1	10.0	7.3	7.4	6.2	6.1	5.7	5.2
	75	14.3	14.6	20.0	21.0	14.8	14.6	10.9	11.0	8.4	8.0
Trade receivables	25	1.4	1.4	0.3	0.3	1.5	1.4	2.5	2.4	5.8	5.8
	50	5.9	5.9	4.0	4.1	5.0	4.8	6.6	6.8	11.3	11.7
	75	12.1	12.3	10.9	10.9	11.0	10.8	11.9	12.4	15.2	16.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.0	0.4	-3.8	0.8	0.5	0.5	0.4	0.4	0.2	0.0
	50	3.6	4.1	6.3	9.4	4.4	4.7	2.7	2.7	1.7	1.6
	75	12.8	14.4	23.6	28.1	13.9	13.7	7.1	7.0	4.4	3.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-11.3	-8.0	-21.0	-10.5	-14.7	-14.4	-7.4	-10.1	6.1	4.0
	50	12.8	14.4	11.6	19.2	11.3	11.4	13.1	13.3	16.4	15.9
	75	45.1	49.3	52.5	63.2	43.4	49.8	42.4	39.6	36.3	34.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.2	90.9	49.5	59.6	94.7	95.3	98.4	98.4	98.8	99.0
	50	121.6	123.9	136.9	127.6	136.0	140.2	122.7	122.2	114.5	114.7
	75	251.5	263.9	346.2	373.3	378.6	371.7	182.9	184.4	145.8	145.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	93.4	99.1	57.7	62.7	108.8	110.1	124.8	126.1	137.0	139.3
	50	201.2	202.0	136.9	150.0	228.0	229.0	257.3	255.1	219.9	216.1
	75	457.2	457.7	351.9	385.4	566.2	577.5	521.4	491.4	362.8	345.5
		Percentage of cost of materials									
Trade payables	25	7.2	7.2	5.8	5.8	7.3	7.4	7.6	7.5	8.1	8.2
	50	14.5	14.4	18.8	17.6	14.9	14.3	13.2	13.4	12.2	12.8
	75	34.3	32.4	64.3	59.0	31.3	31.3	25.8	25.2	19.7	20.9

* 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							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019		2018		2019		2018		2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.8	99.6	99.9	99.7	99.9	100.0	99.9	99.9
Change in finished goods	0.1	0.1	0.2	0.4	0.1	0.3	0.1	0.0	0.1	0.1
Interest and similar income	0.3	0.3	0.2	0.2	0.4	0.4	0.2	0.2	0.4	0.3
Other income	10.2	10.0	22.0	21.1	18.2	18.6	10.3	10.0	9.4	9.2
of which: Income from long-term equity investments	0.2	0.2	0.9	0.9	0.2	0.1	0.3	0.3	0.1	0.1
Total income	110.5	110.3	122.2	121.3	118.6	118.9	110.5	110.2	109.7	109.6
Expenses										
Cost of materials	26.5	26.4	18.6	18.4	19.7	19.0	21.1	21.1	28.7	28.6
Personnel expenses	55.2	55.7	59.6	59.0	61.2	62.0	60.3	60.9	53.2	53.7
Depreciation	4.9	4.7	6.3	5.9	6.0	5.6	5.1	4.8	4.7	4.6
of which: Depreciation of tangible fixed assets	4.7	4.5	6.3	5.8	5.8	5.5	4.9	4.7	4.5	4.4
Interest and similar expenses	1.0	1.0	1.4	1.3	1.0	1.1	0.9	0.9	1.0	1.0
Operating taxes	0.1	0.1	0.6	0.6	0.3	0.2	0.1	0.1	0.1	0.1
Other expenses	20.7	20.6	37.0	35.2	27.7	28.0	20.5	20.1	20.0	20.0
Total expenses before taxes on income	108.4	108.5	123.6	120.4	115.9	115.9	108.1	107.9	107.7	108.0
Annual result before taxes on income	2.1	1.8	-1.4	1.0	2.8	3.0	2.3	2.3	2.0	1.6
Taxes on income	0.4	0.4	1.8	1.7	0.8	0.7	0.4	0.4	0.3	0.3
Annual result	1.7	1.5	-3.2	-0.7	2.0	2.3	1.9	2.0	1.7	1.3
Profit and loss transfers (parent company)	0.2	0.1	2.3	1.9	0.2	0.4	0.1	0.2	0.2	0.1
Profit and loss transfers (subsidiary)	0.3	0.3	-3.4	-3.0	-1.1	-0.6	0.1	0.3	0.5	0.4
Profit for the year	1.6	1.3	2.4	4.2	3.3	3.2	2.0	1.9	1.3	1.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.3	0.7	0.7	0.6	0.6	0.8	0.8	1.4	1.5
Tangible fixed assets	49.3	48.8	53.5	51.5	51.7	50.3	53.8	53.2	47.7	47.3
of which: Land and buildings	37.4	37.0	38.1	37.1	40.2	38.8	43.1	42.6	35.3	35.1
Inventories	1.8	1.8	1.8	2.1	1.4	1.5	1.2	1.2	1.9	2.0
of which: Finished goods and merchandise	0.2	0.2	0.9	0.9	0.4	0.4	0.3	0.3	0.2	0.2
Cash	13.2	12.8	14.6	14.9	15.6	15.1	15.3	14.7	12.3	11.9
Receivables	23.4	22.1	20.2	21.3	20.0	21.1	20.5	21.7	24.6	22.3
Short-term	19.0	19.7	19.3	20.0	18.4	18.7	17.9	19.0	19.4	20.1
of which:										
Trade receivables	9.7	10.1	6.1	6.4	5.9	5.8	8.9	9.3	10.3	10.8
Receivables from affiliated companies	5.0	5.0	8.7	8.6	8.5	9.0	6.7	7.0	4.1	4.0
Long-term	4.4	2.3	1.0	1.3	1.6	2.4	2.6	2.7	5.2	2.2
of which: Loans to affiliated companies	1.1	1.2	0.1	0.8	0.9	0.9	1.4	1.6	1.1	1.1
Securities	6.9	8.8	1.2	1.2	2.8	2.8	3.9	3.7	8.3	11.1
Other long-term equity investments	3.8	4.0	7.4	7.8	7.5	8.2	4.1	4.2	3.3	3.5
of which: Goodwill	0.4	0.3	1.2	1.3	1.6	1.4	0.7	0.6	0.2	0.1
Capital	54.7	54.5	43.9	43.8	52.6	51.9	54.9	54.6	55.1	54.8
Equity	30.6	30.8	50.3	50.3	39.3	40.1	34.9	35.3	28.3	28.3
Liabilities	16.9	17.3	25.8	26.4	19.6	19.5	18.8	19.9	15.9	16.2
Short-term										
of which:										
Liabilities to banks	2.1	2.2	7.6	6.9	3.8	3.7	2.8	3.0	1.7	1.8
Trade payables	3.7	3.8	3.7	3.8	3.2	3.1	4.4	4.5	3.5	3.6
Liabilities to affiliated companies	4.1	4.5	7.1	7.2	6.4	6.9	6.2	6.7	3.1	3.6
Long-term	13.7	13.5	24.4	23.9	19.7	20.6	16.1	15.4	12.3	12.1
of which:										
Liabilities to banks	9.9	9.9	17.0	17.1	13.5	13.4	12.2	11.9	8.8	8.8
Liabilities to affiliated companies	2.2	2.0	5.2	4.5	4.4	4.1	2.6	2.3	1.9	1.7
Provisions	13.7	13.8	4.2	4.3	6.5	6.4	8.9	8.8	15.9	16.1
of which: Provisions for pensions	3.9	4.0	0.3	0.3	1.6	1.6	3.1	3.1	4.4	4.5
Other ratios										
Percentage of sales										
Annual result before taxes on income	2.1	1.8	-1.4	1.0	2.8	3.0	2.3	2.3	2.0	1.6
Annual result and depreciation	6.6	6.2	3.1	5.2	8.0	7.9	7.1	6.8	6.4	5.9
Trade receivables	10.8	11.2	7.9	7.9	7.4	7.3	10.2	10.4	11.3	11.7
Percentage of the balance sheet total										
Sales	89.6	90.7	77.5	80.8	79.2	79.4	87.2	88.9	91.3	92.3
Annual result and interest paid	2.4	2.2	-1.4	0.5	2.4	2.7	2.5	2.5	2.4	2.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	18.3	17.0	5.8	10.1	19.9	19.0	20.7	19.7	17.8	16.3
Percentage of fixed assets										
Long-term equity and liabilities	112.0	111.7	108.6	110.0	115.6	115.9	114.7	113.7	110.9	110.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	196.4	192.7	133.3	134.5	174.4	174.0	179.1	171.6	206.6	204.2
Cash resources, short-term receivables and inventories	206.8	202.9	140.4	142.5	181.3	181.7	185.7	177.5	218.8	216.4
Percentage of cost of materials										
Trade payables	15.4	15.7	25.9	25.6	20.4	20.4	23.8	24.1	13.3	13.6
Memo item:										
Balance sheet total in € billion	140.27	145.20	1.65	1.77	8.04	8.48	30.88	31.90	99.69	103.05
Sales in € billion	125.62	131.68	1.28	1.43	6.37	6.73	26.92	28.36	91.05	95.16
Number of enterprises	4 890	4 890	1 783	1 783	1 335	1 335	1 167	1 167	605	605

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	4.2	4.3	0.9	0.9	5.5	5.5	9.5	9.4	15.9	15.7
	50	14.0	13.8	7.2	7.1	12.9	12.9	17.0	17.0	24.2	24.4
	75	26.5	26.1	21.7	21.5	25.6	24.4	26.4	26.3	29.6	30.4
Personnel expenses	25	35.9	35.6	24.7	24.7	38.0	38.9	48.6	49.4	51.5	50.5
	50	56.0	56.3	44.3	43.8	56.1	56.6	61.5	62.3	60.7	61.4
	75	68.8	69.7	65.3	64.8	70.0	71.1	71.4	72.2	67.9	68.7
Depreciation	25	1.4	1.3	1.1	1.0	1.0	1.0	1.8	1.8	2.4	2.2
	50	3.4	3.2	2.9	2.7	2.8	2.7	3.8	3.7	4.3	4.1
	75	6.5	6.2	7.0	6.5	6.7	6.5	6.3	6.0	6.1	6.0
Annual result	25	-0.5	0.0	-2.9	0.0	0.0	0.0	0.0	0.0	-0.2	-0.5
	50	2.1	2.4	3.1	4.8	2.8	2.6	1.8	1.7	1.0	0.9
	75	7.4	7.9	11.9	13.2	7.8	7.8	5.1	5.1	3.0	2.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.0	8.4	4.8	4.7	6.3	6.3	18.4	18.0	26.7	25.7
	50	32.2	31.6	20.8	19.9	25.2	23.5	47.9	47.1	51.8	51.6
	75	64.2	63.4	53.5	51.3	62.4	60.6	70.1	69.8	67.7	67.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.3
	50	0.2	0.3	0.0	0.0	0.1	0.1	0.4	0.4	1.8	1.7
	75	2.0	2.1	2.0	2.2	1.2	1.1	1.6	1.7	3.5	3.4
Equity	25	13.5	15.5	-3.3	2.0	16.5	16.4	31.7	31.8	36.5	37.1
	50	44.7	45.5	25.1	29.8	46.1	46.8	53.8	55.0	55.4	55.4
	75	68.9	68.8	58.9	61.6	73.0	72.9	72.0	72.3	69.8	69.3
Short-term liabilities	25	8.8	9.0	13.8	13.6	8.3	8.3	6.8	7.1	8.8	9.2
	50	20.3	20.2	35.3	33.0	19.2	18.6	13.7	13.9	15.1	15.6
	75	47.1	46.2	71.4	66.7	43.2	43.3	28.8	29.7	26.9	27.3
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	2.2	2.2	2.0	2.9	0.4	0.1	2.9	2.6	4.4	4.1
	75	25.0	24.4	38.9	36.9	21.8	20.0	20.8	20.9	16.2	16.6
		Percentage of sales									
Annual result before taxes on income	25	-0.4	0.0	-2.8	0.0	0.1	0.1	0.0	0.0	-0.1	-0.5
	50	2.3	2.8	3.7	5.6	3.1	3.2	2.0	1.9	1.0	0.9
	75	8.5	9.2	13.5	15.1	9.1	8.8	5.8	5.5	3.3	2.9
Annual result and depreciation	25	2.0	2.4	0.6	2.5	2.2	2.0	2.7	2.8	2.7	2.2
	50	6.8	7.0	8.1	10.0	7.3	7.4	6.2	6.1	5.7	5.2
	75	14.3	14.6	20.0	21.0	14.8	14.6	10.9	11.0	8.4	8.0
Trade receivables	25	1.4	1.4	0.3	0.3	1.5	1.4	2.5	2.4	5.8	5.8
	50	5.9	5.9	4.0	4.1	5.0	4.8	6.6	6.8	11.3	11.7
	75	12.1	12.3	10.9	10.9	11.0	10.8	11.9	12.4	15.2	16.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.0	0.4	-3.8	0.8	0.5	0.5	0.4	0.4	0.2	0.0
	50	3.6	4.1	6.3	9.4	4.4	4.7	2.7	2.7	1.7	1.6
	75	12.8	14.4	23.6	28.1	13.9	13.7	7.1	7.0	4.4	3.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-11.3	-8.0	-21.0	-10.5	-14.7	-14.4	-7.4	-10.1	6.1	4.0
	50	12.8	14.4	11.6	19.2	11.3	11.4	13.1	13.3	16.4	15.9
	75	45.1	49.3	52.5	63.2	43.4	49.8	42.4	39.6	36.3	34.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.2	90.9	49.5	59.6	94.7	95.3	98.4	98.4	98.8	99.0
	50	121.6	123.9	118.5	127.6	136.9	140.2	122.7	122.2	114.5	114.7
	75	251.5	263.9	346.2	373.3	378.6	371.7	182.9	184.4	145.8	145.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	93.4	99.1	57.7	62.7	108.8	110.1	124.8	126.1	137.0	139.3
	50	201.2	202.0	136.9	150.0	228.0	229.0	257.3	255.1	219.9	216.1
	75	457.2	457.7	351.9	385.4	566.2	577.5	521.4	491.4	362.8	345.5
		Percentage of cost of materials									
Trade payables	25	7.2	7.2	5.8	5.8	7.3	7.4	7.6	7.5	8.1	8.2
	50	14.5	14.4	18.8	17.6	14.9	14.3	13.2	13.4	12.2	12.8
	75	34.3	32.4	64.3	59.0	31.3	31.3	25.8	25.2	19.7	20.9

I. Enterprises by economic sector

14.b) Human health activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.8	99.7	99.8	100.0	99.9	100.0	99.9	99.9
Change in finished goods	0.1	0.1	0.2	0.3	0.2	0.0	0.1	0.0	0.1	0.1
Interest and similar income	0.2	0.2	0.2	0.1	1.1	0.8	0.2	0.2	0.1	0.1
Other income	10.9	10.5	6.8	6.5	4.8	5.5	8.0	7.6	11.6	11.2
of which: Income from long-term equity investments	0.1	0.1	0.7	0.6	0.5	0.0	0.2	0.3	0.1	0.1
Total income	111.0	110.7	107.0	106.7	105.8	106.2	108.2	107.8	111.7	111.3
Expenses										
Cost of materials	27.4	27.7	11.9	11.8	18.8	17.8	23.8	23.7	28.4	28.7
Personnel expenses	59.4	59.7	56.1	55.1	51.0	51.3	56.8	57.4	60.1	60.4
Depreciation	5.3	5.1	5.9	5.9	6.1	5.9	5.7	5.4	5.2	5.1
of which: Depreciation of tangible fixed assets	5.1	4.9	5.9	5.7	5.5	5.4	5.3	5.1	5.0	4.9
Interest and similar expenses	0.7	0.7	1.1	1.0	1.3	1.7	0.8	0.8	0.6	0.6
Operating taxes	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Other expenses	16.8	16.7	29.0	28.2	21.4	21.9	18.1	17.7	16.3	16.3
Total expenses before taxes on income	109.6	109.8	104.0	102.0	98.6	98.6	105.2	105.0	110.7	111.1
Annual result before taxes on income	1.4	0.8	3.0	4.6	7.2	7.7	3.0	2.8	1.0	0.2
Taxes on income	0.2	0.2	1.2	1.4	1.2	1.0	0.4	0.4	0.2	0.2
Annual result	1.2	0.6	1.8	3.2	6.1	6.7	2.6	2.4	0.8	0.1
Profit and loss transfers (parent company)	0.0	0.1	0.2	0.2	0.0	0.4	-0.1	0.0	0.1	0.1
Profit and loss transfers (subsidiary)	0.1	0.2	-0.3	-0.3	0.4	1.5	0.5	0.5	0.1	0.1
Profit for the year	1.1	0.4	2.3	3.7	5.6	5.5	2.0	1.9	0.8	0.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	2.4	2.6	0.9	1.0	0.8	0.9	0.6	0.6
Tangible fixed assets	57.8	57.2	43.3	41.0	39.2	35.1	55.0	53.8	58.8	58.5
of which: Land and buildings	41.5	41.1	25.3	23.9	26.5	23.7	42.4	41.2	41.8	41.6
Inventories	2.8	2.8	1.6	2.1	1.4	1.2	1.7	1.7	3.0	3.0
of which: Finished goods and merchandise	0.1	0.1	0.4	0.4	0.4	0.3	0.2	0.2	0.1	0.1
Cash	9.9	9.2	13.0	14.9	13.9	13.2	11.1	10.1	9.5	8.9
Receivables	24.4	25.4	29.6	30.0	26.4	29.1	24.3	26.2	24.3	25.1
Short-term	22.3	23.4	27.9	27.9	24.0	22.8	21.7	23.3	22.4	23.4
of which:										
Trade receivables	13.4	14.2	12.8	14.0	12.8	11.8	12.0	12.7	13.7	14.6
Receivables from affiliated companies	4.4	4.4	11.1	9.2	7.9	8.3	6.5	7.4	3.9	3.8
Long-term	2.0	2.0	1.7	2.1	2.4	6.3	2.6	2.8	1.9	1.8
of which: Loans to affiliated companies	1.4	1.4	0.4	1.0	1.0	1.1	2.3	2.4	1.3	1.2
Securities	1.3	1.2	0.3	0.3	2.7	2.5	1.1	1.3	1.3	1.2
Other long-term equity investments	3.0	3.2	9.3	8.6	15.3	17.4	5.6	5.7	2.2	2.4
of which: Goodwill	0.5	0.5	4.4	4.3	7.3	6.1	1.4	1.1	0.2	0.2
Capital										
Equity	56.1	55.6	36.2	36.4	38.3	35.5	52.1	51.3	57.3	57.1
Liabilities	32.7	33.2	58.7	58.4	54.3	58.0	38.9	39.6	31.0	31.2
Short-term	17.9	18.4	32.3	33.8	29.0	26.4	21.5	23.2	16.9	17.2
of which:										
Liabilities to banks	2.3	2.4	7.4	6.2	3.7	3.3	2.8	3.5	2.2	2.1
Trade payables	3.7	4.0	4.4	3.4	4.4	4.4	3.6	4.0	3.7	4.0
Liabilities to affiliated companies	4.6	5.1	14.6	17.0	14.1	14.4	10.4	10.9	3.3	3.8
Long-term	14.8	14.8	26.4	24.7	25.3	31.6	17.4	16.4	14.1	14.0
of which:										
Liabilities to banks	10.4	10.5	18.2	18.0	14.3	14.8	11.3	10.8	10.1	10.3
Liabilities to affiliated companies	3.0	2.9	6.1	4.9	7.1	7.8	4.9	4.5	2.5	2.4
Provisions	11.0	11.0	4.4	4.7	7.2	6.4	8.5	8.5	11.6	11.6
of which: Provisions for pensions	2.1	2.1	0.0	0.0	0.9	0.8	1.1	1.1	2.4	2.3
Other ratios	Percentage of sales									
Annual result before taxes on income	1.4	0.8	3.0	4.6	7.3	7.7	3.0	2.8	1.0	0.2
Annual result and depreciation	6.5	5.7	7.7	9.1	12.2	12.5	8.3	7.8	6.0	5.1
Trade receivables	14.4	15.0	11.2	12.2	12.6	12.2	12.6	13.2	14.8	15.5
Percentage of the balance sheet total										
Sales	93.0	94.6	113.8	114.7	101.7	96.8	94.9	96.1	92.4	94.2
Annual result and interest paid	1.7	1.2	3.2	4.9	7.5	8.1	3.3	3.1	1.3	0.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	17.7	15.4	17.3	21.5	26.0	23.6	21.3	19.3	16.7	14.2
Percentage of fixed assets										
Long-term equity and liabilities	113.3	113.1	110.0	112.1	106.9	109.0	108.3	106.7	114.4	114.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	181.8	178.5	127.1	127.1	130.5	136.8	152.6	144.5	191.2	189.0
Cash resources, short-term receivables and inventories	197.2	193.7	132.1	133.4	135.2	141.4	160.7	151.9	208.8	206.6
Percentage of cost of materials										
Trade payables	14.6	15.4	32.4	24.8	23.2	25.6	16.0	17.5	14.2	14.9
Memo item:										
Balance sheet total in € billion	70.30	72.72	0.20	0.22	1.46	1.66	10.58	10.96	58.05	59.87
Sales in € billion	65.39	68.80	0.23	0.26	1.49	1.61	10.05	10.54	53.62	56.39
Number of enterprises	1 351	1 351	283	283	304	304	409	409	355	355

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	9.0	8.8	0.5	0.4	6.0	6.2	13.4	13.2	23.0	22.9
	50	20.6	20.1	5.1	4.5	13.4	12.7	21.5	21.4	26.6	26.5
	75	28.5	28.3	17.5	15.4	24.8	23.1	28.8	29.2	30.7	30.9
Personnel expenses	25	46.5	46.4	36.4	32.6	36.4	37.2	48.4	49.4	55.5	56.1
	50	58.7	59.4	58.2	55.8	52.1	54.1	58.7	59.5	61.2	61.8
	75	66.6	67.2	69.1	69.2	66.6	67.3	65.8	66.6	66.4	66.7
Depreciation	25	2.1	2.1	1.2	1.2	1.4	1.3	2.6	2.7	3.7	3.5
	50	4.3	4.1	3.0	3.0	2.9	3.0	4.7	4.5	4.8	4.7
	75	6.6	6.4	7.4	7.0	6.5	6.0	6.9	6.6	6.3	6.2
Annual result	25	-1.3	-1.1	-6.8	-1.8	0.0	0.2	-0.5	-1.2	-0.9	-1.7
	50	1.6	1.6	1.8	3.6	3.3	3.9	1.8	1.5	0.8	0.6
	75	7.0	7.3	9.8	11.5	13.3	14.3	6.2	6.6	2.8	2.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	13.1	13.7	4.9	4.8	7.4	6.4	20.7	19.7	45.0	44.3
	50	41.2	40.1	16.3	17.5	19.2	18.0	49.5	49.4	59.3	58.6
	75	64.4	63.9	42.1	37.9	45.2	43.2	69.1	68.2	69.4	68.6
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.3	1.7	1.7
	50	1.3	1.3	0.0	0.0	0.3	0.3	1.4	1.3	2.7	2.8
	75	3.2	3.3	1.0	1.4	2.1	2.2	2.9	3.0	4.3	4.3
Equity	25	19.1	21.0	-4.6	-0.4	6.8	9.8	29.0	29.3	45.8	44.9
	50	48.6	49.0	22.9	28.2	35.6	37.8	50.4	51.2	59.5	59.1
	75	68.5	68.1	64.8	62.5	64.5	65.7	68.9	68.6	71.6	70.8
Short-term liabilities	25	9.6	10.0	12.6	13.7	11.3	10.0	9.0	9.4	9.0	10.1
	50	18.1	18.7	32.6	33.8	20.4	20.3	16.7	17.8	14.6	15.4
	75	39.2	39.4	68.7	66.8	47.1	48.3	35.0	35.5	24.3	24.3
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	2.8	2.1	1.8	0.6	0.0	0.0	1.3	1.4	6.5	6.4
	75	22.5	21.6	39.6	34.9	28.7	27.4	22.0	20.7	17.2	18.1
		Percentage of sales									
Annual result before taxes on income	25	-1.2	-1.0	-6.8	-1.4	0.0	0.2	-0.5	-0.8	-0.9	-1.7
	50	1.8	1.8	2.2	4.7	4.1	4.6	2.1	1.6	0.9	0.7
	75	7.9	8.2	10.8	14.3	15.1	15.7	6.9	7.6	2.9	2.4
Annual result and depreciation	25	2.3	2.6	-1.9	1.7	2.3	3.2	2.9	2.9	3.0	2.5
	50	6.5	6.5	7.1	8.4	8.0	9.8	6.7	6.9	6.0	5.4
	75	13.7	13.5	16.5	19.8	19.9	20.6	13.3	12.6	8.3	7.6
Trade receivables	25	8.1	8.4	3.4	4.1	6.8	6.9	8.5	8.8	11.2	11.7
	50	12.0	12.4	9.0	9.3	11.1	11.4	11.6	12.1	13.8	14.8
	75	16.5	17.0	15.9	15.5	16.6	16.1	16.1	16.8	17.1	17.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	-0.9	-0.4	-9.2	-1.0	0.2	1.6	-0.4	-0.5	-0.5	-1.1
	50	2.6	2.9	5.7	8.5	6.9	8.9	2.8	2.5	1.3	1.1
	75	11.2	11.7	22.6	22.4	24.4	27.0	8.6	8.5	3.5	3.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-1.6	0.0	-25.1	-21.8	-4.2	0.2	1.9	0.5	5.7	3.7
	50	14.4	15.8	6.7	10.9	17.0	21.4	15.6	15.4	15.0	14.9
	75	48.6	48.5	48.1	49.1	72.6	75.6	52.1	48.5	34.4	32.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.6	96.1	56.2	61.4	97.8	95.5	94.0	95.6	100.5	100.4
	50	119.9	121.6	129.8	139.7	143.8	154.4	116.7	118.2	114.8	115.0
	75	192.4	192.8	344.0	314.1	299.8	302.5	176.7	169.8	135.6	134.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	108.8	112.8	70.3	69.1	106.5	107.4	107.6	111.1	135.5	139.5
	50	200.9	204.8	155.6	174.4	210.8	219.8	203.4	203.3	212.0	217.7
	75	397.2	389.1	419.4	417.1	496.1	548.3	398.6	369.8	342.8	314.3
		Percentage of cost of materials									
Trade payables	25	7.6	7.7	6.5	6.1	7.0	6.4	7.2	7.5	8.4	8.8
	50	13.8	14.1	20.0	19.2	15.0	14.5	13.5	14.0	12.2	12.7
	75	27.2	27.6	66.9	70.7	34.1	35.0	26.2	25.6	18.3	19.5

I. Enterprises by economic sector

14.c) Residential care activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.0	99.7	100.0	100.0	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0
Interest and similar income	0.3	0.3	0.1	0.5	0.2	0.2	0.2	0.2	0.5	0.4
Other income	6.8	6.6	24.0	25.8	8.4	8.1	7.0	7.4	6.2	5.5
of which: Income from long-term equity investments	0.1	0.0	0.2	0.4	0.0	0.0	0.0	0.0	0.1	0.1
Total income	107.2	106.9	124.2	126.3	108.6	108.3	107.2	107.6	106.7	106.0
Expenses										
Cost of materials	18.8	18.8	13.7	14.0	16.1	16.0	17.0	17.0	20.7	20.7
Personnel expenses	63.7	64.5	69.0	69.7	60.4	61.5	66.3	67.4	62.3	62.9
Depreciation	4.1	4.0	7.4	6.7	3.6	3.5	4.0	3.9	4.2	4.2
of which: Depreciation of tangible fixed assets	4.0	4.0	7.3	6.5	3.5	3.4	3.9	3.9	4.1	4.1
Interest and similar expenses	0.8	0.8	2.8	2.6	0.6	0.6	0.7	0.7	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	17.1	16.7	23.6	23.5	24.2	23.8	17.0	16.3	15.8	15.5
Total expenses before taxes on income	104.5	104.9	116.5	116.7	105.1	105.4	105.1	105.4	103.9	104.3
Annual result before taxes on income	2.6	2.0	7.6	9.7	3.6	2.9	2.1	2.2	2.7	1.6
Taxes on income	0.1	0.1	0.7	0.6	0.1	0.0	0.1	0.1	0.1	0.1
Annual result	2.5	2.0	7.0	9.1	3.5	2.8	2.1	2.2	2.6	1.6
Profit and loss transfers (parent company)	0.3	0.2	0.0	0.0	0.0	0.0	0.5	0.4	0.2	0.1
Profit and loss transfers (subsidiary)	1.0	0.5	-0.6	1.7	0.3	0.3	0.7	0.7	1.4	0.4
Profit for the year	1.8	1.7	7.6	7.3	3.2	2.6	1.8	1.9	1.5	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.4	0.1	0.1	0.1	0.1	0.2	0.2	0.7	0.6
Tangible fixed assets	61.4	61.3	76.5	74.8	54.5	54.0	64.4	64.2	60.0	59.9
of which: Land and buildings	52.7	52.5	71.6	69.2	48.1	47.5	56.0	55.6	50.4	50.4
Inventories	0.6	0.6	0.3	0.4	0.3	0.3	0.6	0.6	0.6	0.6
of which: Finished goods and merchandise	0.2	0.2	0.0	0.0	0.1	0.1	0.2	0.1	0.2	0.2
Cash	13.2	13.1	8.7	9.2	18.3	17.5	15.2	14.6	10.2	10.7
Receivables	19.0	19.3	11.9	13.4	23.6	24.8	14.3	15.1	22.6	22.2
Short-term	16.4	16.7	11.7	12.9	21.6	22.9	13.3	13.8	18.3	18.0
of which:										
Trade receivables	5.2	5.1	3.5	3.3	4.1	4.1	4.3	4.4	6.4	6.2
Receivables from affiliated companies	8.9	9.1	6.1	6.7	12.2	13.8	7.5	7.8	9.5	9.2
Long-term	2.6	2.7	0.2	0.5	2.0	1.9	1.0	1.3	4.4	4.2
of which: Loans to affiliated companies	1.1	1.1	0.0	0.0	1.4	1.3	0.5	0.8	1.5	1.4
Securities	2.9	2.9	0.1	0.1	1.7	1.8	3.5	3.3	2.7	2.8
Other long-term equity investments	1.8	1.9	2.1	1.7	0.9	0.8	1.5	1.6	2.4	2.4
of which: Goodwill	0.1	0.1	0.8	0.7	0.2	0.2	0.0	0.0	0.1	0.1
Capital	54.6	54.7	36.4	38.1	62.0	63.0	58.0	58.0	49.9	49.9
Liabilities	36.8	36.7	60.4	58.3	32.6	31.5	35.7	35.9	38.2	38.2
Short-term	12.8	12.9	22.2	18.1	14.1	13.3	12.5	12.6	12.6	13.1
of which:										
Liabilities to banks	2.7	2.8	14.0	9.4	3.5	3.4	2.3	2.1	2.6	3.1
Trade payables	2.2	2.1	1.3	2.1	2.1	2.1	1.9	1.8	2.4	2.3
Liabilities to affiliated companies	4.3	4.5	4.1	3.6	4.7	4.5	5.2	5.5	3.3	3.5
Long-term	24.0	23.7	38.1	40.3	18.4	18.2	23.2	23.3	25.7	25.1
of which:										
Liabilities to banks	19.9	20.1	34.9	37.3	14.8	14.3	19.8	20.1	21.0	21.1
Liabilities to affiliated companies	1.5	1.2	2.7	2.5	2.3	2.2	1.6	1.4	1.2	0.7
Provisions	7.3	7.4	2.3	2.7	4.4	4.4	5.0	5.0	10.4	10.5
of which: Provisions for pensions	2.2	2.3	0.1	0.1	0.3	0.3	0.8	0.8	4.1	4.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	2.0	7.6	9.7	3.6	2.9	2.1	2.2	2.7	1.6
Annual result and depreciation	6.6	6.0	14.3	15.8	7.1	6.3	6.1	6.1	6.8	5.7
Trade receivables	5.1	5.0	6.5	5.7	4.4	4.3	4.7	4.8	5.6	5.3
	Percentage of the balance sheet total									
Sales	101.7	103.1	53.6	57.0	92.5	95.0	90.5	91.5	115.7	117.1
Annual result and interest paid	3.4	2.9	5.3	6.7	3.8	3.3	2.5	2.6	4.1	2.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	20.9	19.2	14.0	17.1	33.4	30.9	20.5	20.4	19.8	17.1
	Percentage of fixed assets									
Long-term equity and liabilities	117.5	117.7	94.5	101.6	136.8	139.4	117.2	117.2	114.4	114.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	235.7	234.2	92.1	122.4	282.7	305.0	232.8	230.2	231.4	224.0
Cash resources, short-term receivables and inventories	240.3	238.5	93.4	124.7	285.1	307.5	237.8	234.8	236.3	228.6
	Percentage of cost of materials									
Trade payables	11.4	10.7	17.3	25.8	13.8	14.0	12.6	11.9	10.2	9.4
Memo item:										
Balance sheet total in € billion	15.70	16.16	0.16	0.16	1.72	1.74	6.75	6.96	7.07	7.30
Sales in € billion	15.97	16.66	0.09	0.09	1.59	1.66	6.11	6.37	8.18	8.54
Number of enterprises	749	749	80	80	312	312	272	272	85	85

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							
		Cylindered sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	9.9	9.8	2.8	4.0	9.7	9.7	10.9	10.8	12.0	10.9
	50	14.4	14.6	11.6	11.2	13.1	13.1	16.1	16.1	16.1	16.2
	75	21.3	21.5	19.9	19.4	20.2	20.3	21.9	22.0	23.5	24.9
Personnel expenses	25	52.4	52.9	24.6	23.1	46.2	48.4	56.0	58.0	57.4	59.7
	50	64.0	64.8	59.0	58.8	60.1	62.3	66.6	67.5	67.2	66.9
	75	73.0	73.9	73.4	71.5	69.8	70.6	75.3	76.1	74.6	75.6
Depreciation	25	1.1	1.0	1.0	0.9	0.5	0.4	1.8	1.6	1.6	1.5
	50	3.1	2.9	3.7	3.4	2.0	1.8	3.7	3.7	3.1	2.9
	75	5.8	5.7	13.3	12.4	5.6	5.5	6.0	5.8	4.6	5.0
Annual result	25	0.3	0.2	0.4	0.3	0.5	0.2	0.1	0.1	0.2	0.3
	50	2.2	1.9	3.8	5.8	3.2	2.3	1.8	1.6	1.2	1.2
	75	5.3	5.3	12.8	18.2	6.6	6.5	3.9	3.8	2.7	2.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.9	11.1	7.8	7.4	2.3	1.9	29.5	29.0	26.9	26.3
	50	49.5	47.7	40.8	38.2	25.5	27.1	62.7	62.5	49.0	49.2
	75	75.0	76.5	89.9	89.5	70.8	71.5	79.2	78.6	70.3	70.8
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	0.7	0.6	0.5	0.5	0.7	0.7	1.3	1.4
Equity	25	31.6	31.4	2.2	4.6	33.6	34.5	40.0	38.8	34.3	35.4
	50	57.2	57.5	18.9	24.3	62.0	60.6	59.8	59.2	52.6	54.0
	75	77.2	77.0	62.6	63.0	80.7	82.3	74.6	75.1	69.1	67.7
Short-term liabilities	25	6.1	6.0	6.1	6.1	6.4	6.2	5.2	5.2	7.4	7.9
	50	11.0	11.0	25.0	23.5	12.5	12.1	8.5	8.4	12.4	12.7
	75	25.7	26.0	53.9	54.7	30.2	27.4	19.5	19.8	20.4	24.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.4
	50	6.9	6.2	17.8	20.0	0.9	0.1	11.2	10.9	8.0	7.2
	75	27.2	28.5	68.3	65.5	22.5	22.8	27.3	27.5	22.7	24.0
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.2	0.4	0.3	0.6	0.2	0.2	0.1	0.2	0.3
	50	2.3	1.9	4.1	6.1	3.3	2.4	1.8	1.6	1.2	1.2
	75	5.4	5.4	14.7	19.1	7.0	6.6	4.0	3.8	2.8	2.6
Annual result and depreciation	25	3.0	2.6	2.0	4.6	2.9	1.8	3.2	3.0	3.0	2.3
	50	6.4	5.9	9.6	10.9	6.8	5.9	6.3	5.9	5.0	4.9
	75	10.0	9.9	34.2	29.4	10.7	10.4	9.0	8.8	7.2	7.5
Trade receivables	25	1.6	1.5	0.1	0.2	1.3	1.3	2.0	1.9	2.6	2.6
	50	3.3	3.2	3.0	2.6	2.8	2.6	3.6	3.4	4.5	4.3
	75	6.5	6.2	11.5	8.6	5.4	5.2	6.1	6.3	7.9	7.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.0	0.7	1.3	2.4	1.2	0.5	0.7	0.7	0.9	0.9
	50	3.1	2.9	5.0	7.2	4.0	3.5	2.6	2.4	2.4	2.4
	75	7.6	7.4	12.1	15.1	11.0	9.5	4.9	4.5	4.4	4.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 14.2	- 15.5	- 8.7	- 0.9	- 27.2	- 28.2	- 12.5	- 7.2	11.1	8.9
	50	12.2	10.8	10.0	12.0	9.2	5.6	12.1	12.8	17.0	17.4
	75	30.5	31.7	22.3	36.1	30.2	26.7	29.8	32.0	42.4	41.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	99.6	99.3	60.5	65.6	101.2	101.4	100.6	100.7	102.5	101.2
	50	122.0	121.0	100.1	100.1	136.5	135.4	120.3	118.4	117.3	115.3
	75	221.4	222.5	179.2	193.6	831.8	757.7	161.6	160.3	158.8	155.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	137.0	137.0	51.4	64.6	151.3	150.4	150.1	144.0	166.8	160.2
	50	287.3	286.5	123.9	139.3	328.4	331.6	320.6	306.2	263.4	224.8
	75	620.2	592.0	416.4	449.8	770.7	831.0	568.8	543.1	410.8	373.6
		Percentage of cost of materials									
Trade payables	25	6.8	6.8	3.2	3.7	7.0	7.1	7.4	7.0	6.8	6.3
	50	11.2	11.2	7.2	8.5	11.0	11.2	11.7	11.7	11.2	10.4
	75	18.9	19.0	19.5	23.6	20.7	20.2	17.2	17.6	19.1	15.9

I. Enterprises by economic sector

14.d) Social work activities without accommodation

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest and similar income	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.4
Other income	10.6	10.0	21.3	23.7	17.9	16.9	12.3	10.6	8.6	8.6
of which: Income from long-term equity investments	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Total income	110.9	110.3	121.4	123.9	118.1	117.1	112.5	110.8	109.1	108.9
Expenses	Percentage of gross revenue									
Cost of materials	18.1	18.2	11.0	11.1	15.0	13.5	14.2	13.8	20.6	21.1
Personnel expenses	70.4	70.5	74.4	73.8	72.1	72.4	75.0	75.0	67.9	68.0
Depreciation	3.5	3.2	3.1	2.8	4.4	4.0	3.2	3.0	3.5	3.2
of which: Depreciation of tangible fixed assets	3.3	3.1	3.0	2.8	4.3	3.9	3.1	3.0	3.3	3.1
Interest and similar expenses	0.7	0.7	0.9	0.7	0.8	0.9	0.6	0.5	0.8	0.8
Operating taxes	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.0	0.0	0.0
Other expenses	16.7	16.2	27.3	29.7	22.0	22.3	17.2	16.3	15.5	15.0
Total expenses before taxes on income	109.5	108.8	116.7	118.2	114.4	113.1	110.3	108.7	108.3	108.1
Annual result before taxes on income	1.5	1.5	4.7	5.7	3.7	3.9	2.2	2.1	0.8	0.8
Taxes on income	0.1	0.1	0.5	0.6	0.3	0.3	0.1	0.2	0.1	0.0
Annual result	1.4	1.4	4.2	5.1	3.4	3.7	2.1	1.9	0.7	0.8
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)	0.0	0.1	-0.1	0.0	0.3	0.3	0.0	0.2	0.0	0.0
Profit for the year	1.3	1.3	4.3	5.2	3.1	3.3	2.1	1.8	0.7	0.8
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.4	0.4
Tangible fixed assets	51.0	50.8	42.4	42.1	53.0	52.8	50.7	50.7	51.0	50.8
of which: Land and buildings	42.0	42.1	33.4	34.1	45.1	46.3	42.2	42.5	41.7	41.4
Inventories	0.6	0.5	0.7	0.6	0.3	0.3	1.1	1.0	0.4	0.4
of which: Finished goods and merchandise	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.3	0.0	0.0
Cash	14.0	13.7	26.2	24.2	19.3	18.9	20.3	19.8	10.0	9.7
Receivables	21.4	22.1	25.5	27.6	16.2	17.1	16.8	17.8	24.4	24.8
Short-term	17.1	18.1	24.3	26.4	15.2	16.0	14.2	15.0	18.5	19.6
of which:										
Trade receivables	8.6	8.9	13.0	13.9	6.1	6.6	8.3	8.5	9.0	9.3
Receivables from affiliated companies	5.8	6.1	6.4	6.6	6.6	6.5	4.1	4.1	6.5	7.0
Long-term	4.4	4.1	1.2	1.2	0.9	1.1	2.5	2.8	5.8	5.2
of which: Loans to affiliated companies	1.3	1.4	0.0	0.1	0.6	0.6	2.0	2.3	1.0	1.1
Securities	9.4	9.2	1.8	1.5	7.8	7.3	3.6	3.3	12.5	12.4
Other long-term equity investments	2.8	2.9	2.3	2.9	2.8	2.8	6.6	6.5	1.1	1.2
of which: Goodwill	0.2	0.2	1.9	1.3	0.5	0.4	0.2	0.2	0.1	0.1
Capital	Percentage of the balance sheet total									
Equity	59.0	58.1	45.3	46.1	60.2	60.1	62.5	62.1	57.4	56.2
Liabilities	26.1	26.9	47.4	46.3	33.5	33.9	27.5	27.5	23.9	25.1
Short-term	12.5	13.1	29.7	29.3	15.8	16.0	12.6	13.1	11.6	12.2
of which:										
Liabilities to banks	2.3	2.4	9.2	9.1	4.7	5.0	2.4	2.5	1.8	1.8
Trade payables	2.3	2.3	2.7	2.6	2.1	1.9	2.4	2.3	2.3	2.4
Liabilities to affiliated companies	2.2	2.3	5.5	6.1	4.5	4.8	3.8	3.9	1.0	1.1
Long-term	13.6	13.8	17.7	17.0	17.8	17.9	14.9	14.4	12.3	12.8
of which:										
Liabilities to banks	10.6	10.5	11.3	11.2	13.4	13.5	12.9	12.3	9.1	9.2
Liabilities to affiliated companies	0.6	0.7	3.8	3.7	3.9	3.9	0.5	0.8	0.1	0.1
Provisions	13.6	13.8	4.8	5.2	5.3	5.2	8.2	8.6	17.6	17.9
of which: Provisions for pensions	3.8	4.0	0.3	0.3	0.7	0.7	2.3	2.5	5.1	5.4
Other ratios	Percentage of sales									
Annual result before taxes on income	1.5	1.5	4.7	5.7	3.7	3.9	2.2	2.1	0.8	0.8
Annual result and depreciation	4.9	4.6	7.3	7.9	7.8	7.7	5.3	5.0	4.2	4.0
Trade receivables	8.0	8.0	10.2	9.9	7.8	8.1	7.2	7.2	8.3	8.4
	Percentage of the balance sheet total									
Sales	107.8	110.6	128.5	140.5	78.8	81.4	114.8	118.4	108.6	110.7
Annual result and interest paid	2.2	2.3	6.5	8.2	3.3	3.7	3.0	2.9	1.6	1.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.4	18.1	32.7	37.6	29.9	29.8	35.3	32.5	14.1	13.0
	Percentage of fixed assets									
Long-term equity and liabilities	117.6	118.0	131.6	132.1	122.2	122.5	125.7	125.3	113.1	113.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	271.8	265.2	170.4	172.9	220.9	218.8	278.4	270.3	285.2	277.3
Cash resources, short-term receivables and inventories	276.5	269.4	172.9	175.0	223.1	220.9	287.2	278.2	288.5	280.1
	Percentage of cost of materials									
Trade payables	11.8	11.5	19.3	16.7	17.6	17.6	14.5	14.1	10.2	10.2
Memo item:	Percentage of cost of materials									
Balance sheet total in € billion	12.16	12.54	0.17	0.18	1.15	1.19	3.47	3.59	7.37	7.58
Sales in € billion	13.11	13.87	0.22	0.25	0.91	0.97	3.99	4.26	8.01	8.39
Number of enterprises	670	670	248	248	192	192	173	173	57	57

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindere sample 2018/2019		Enterprises with sales of ... € million							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	2.6	3.3	0.3	0.3	2.9	4.1	5.9	5.9	8.9	7.6
	50	9.7	9.9	5.1	6.8	9.8	10.3	12.3	12.4	15.3	15.0
	75	17.5	17.2	14.3	14.3	16.9	17.3	18.3	17.7	20.3	20.4
Personnel expenses	25	60.0	61.3	58.3	58.9	57.3	56.8	66.2	67.1	65.0	66.1
	50	72.4	72.4	69.8	71.0	70.1	72.0	74.6	75.1	71.7	72.6
	75	82.2	81.9	82.8	80.2	82.8	82.7	81.6	83.1	76.6	76.6
Depreciation	25	1.0	0.9	0.8	0.7	0.9	0.9	1.4	1.5	1.0	0.9
	50	2.1	1.9	1.8	1.5	1.9	1.8	2.4	2.6	2.6	2.7
	75	4.0	3.9	3.6	3.3	4.6	4.3	4.0	3.9	5.1	4.4
Annual result	25	0.0	0.1	- 1.9	0.0	0.2	0.5	0.1	0.2	0.2	0.1
	50	2.0	2.1	4.0	3.7	2.7	3.1	1.5	1.6	1.1	1.0
	75	6.3	6.6	10.9	10.3	6.7	7.3	3.4	3.8	2.1	2.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.2	6.7	3.0	2.9	5.8	6.0	22.7	22.8	15.8	14.8
	50	23.8	22.9	11.4	11.3	21.1	19.2	48.5	48.9	45.5	44.7
	75	58.4	57.1	34.6	33.2	60.2	56.7	65.4	64.7	69.3	71.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2
	75	0.3	0.3	0.0	0.0	0.3	0.3	0.8	0.8	0.5	0.4
Equity	25	22.6	24.1	0.9	7.5	24.9	26.9	43.6	41.0	36.1	36.7
	50	52.8	52.3	35.8	39.6	55.9	57.7	60.4	60.3	53.2	52.6
	75	73.4	73.7	67.1	67.8	77.3	79.0	74.4	74.2	70.3	71.2
Short-term liabilities	25	7.8	7.9	10.8	11.6	7.6	7.7	6.1	5.8	7.0	6.7
	50	16.8	16.6	29.8	30.1	16.0	14.4	10.3	10.6	11.8	13.1
	75	40.0	41.7	62.3	58.0	35.1	34.4	20.2	21.7	26.2	25.5
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	4.8	3.4	7.4	1.1	1.0	7.2	5.9	5.2	6.8
	75	25.0	23.0	39.4	36.1	19.0	18.0	19.6	19.0	16.2	17.8
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.1	- 1.9	0.0	0.2	0.5	0.1	0.2	0.2	0.1
	50	2.1	2.3	4.3	3.9	3.1	3.2	1.5	1.6	1.1	1.0
	75	6.6	6.9	11.9	11.7	6.8	7.4	3.4	3.8	2.3	2.0
Annual result and depreciation	25	1.8	1.8	0.9	1.6	2.1	2.4	2.3	2.1	1.7	1.5
	50	5.5	5.6	6.8	6.7	6.6	6.9	4.7	4.5	4.6	3.8
	75	10.4	10.9	15.6	14.3	10.9	12.1	7.5	7.3	7.0	6.6
Trade receivables	25	3.0	3.1	5.3	4.6	1.8	2.2	2.9	3.1	3.3	3.2
	50	7.8	7.8	9.8	9.8	7.8	7.6	5.7	5.9	6.9	6.3
	75	12.3	12.3	13.8	13.5	12.6	12.5	9.8	10.0	10.4	9.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.6	0.9	- 1.9	0.2	0.8	1.3	0.8	0.9	1.0	0.9
	50	3.9	3.8	9.3	8.5	4.2	4.9	2.4	2.6	2.8	2.3
	75	12.8	13.3	27.6	30.5	12.0	13.7	5.6	5.6	5.4	3.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 19.3	- 14.5	- 30.4	- 14.2	- 21.1	- 13.2	- 18.5	- 24.3	6.8	3.6
	50	12.5	12.6	15.0	15.7	7.4	9.7	13.4	10.2	17.4	13.9
	75	40.3	49.5	58.3	74.3	38.1	49.3	35.5	37.1	28.7	23.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.8	105.8	80.0	99.7	105.7	109.7	109.6	108.4	102.3	100.7
	50	154.6	165.6	240.0	273.8	201.4	222.8	130.7	130.5	121.9	119.2
	75	427.5	496.4	672.2	827.8	611.0	654.2	202.5	205.7	164.4	163.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	147.6	145.1	101.9	113.6	153.3	159.1	202.2	197.0	163.9	157.6
	50	305.6	304.3	247.7	227.0	329.5	319.0	398.2	372.8	271.2	269.7
	75	642.4	635.9	561.9	589.3	761.2	779.5	595.1	593.0	464.2	436.7
		Percentage of cost of materials									
Trade payables	25	6.4	6.5	2.9	3.4	7.1	7.3	7.5	7.4	6.4	8.1
	50	12.1	12.5	10.9	10.0	13.2	13.4	11.9	12.8	11.8	13.3
	75	29.4	25.0	56.5	30.2	27.8	25.4	24.0	24.2	20.4	21.2

I. Enterprises by economic sector

14.e) Gambling and betting activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.1	100.0	99.9	100.2	100.0	100.0	100.9	100.0	100.0	100.0
Change in finished goods	- 0.1	0.0	0.1	- 0.2	0.0	0.0	- 0.9	0.0	0.0	0.0
Interest and similar income	0.3	0.4	0.2	0.2	0.4	0.4	0.4	0.2	0.3	0.4
Other income	2.1	2.9	8.7	5.8	2.8	4.0	5.5	7.8	1.5	2.1
of which: Income from long-term equity investments	0.6	0.7	0.0	0.0	0.5	0.3	2.8	3.2	0.3	0.4
Total income	102.4	103.3	108.9	105.9	103.2	104.4	105.9	108.0	101.8	102.5
Expenses	Percentage of gross revenue									
Cost of materials	56.4	55.9	6.5	6.7	6.4	6.3	16.7	16.1	64.4	64.5
Personnel expenses	11.5	12.2	28.4	28.9	35.3	37.2	29.8	31.5	7.8	8.1
Depreciation	2.6	2.5	3.4	3.4	2.8	2.8	7.2	5.4	2.0	2.0
of which: Depreciation of tangible fixed assets	1.7	2.1	3.4	3.3	2.8	2.8	5.8	5.2	1.1	1.7
Interest and similar expenses	0.6	0.7	0.5	0.5	0.5	0.6	0.8	0.8	0.6	0.7
Operating taxes	1.9	1.9	10.7	11.1	4.3	4.0	2.5	2.7	1.7	1.5
Other expenses	22.4	22.6	48.8	46.2	40.0	40.6	37.5	37.4	19.3	19.3
Total expenses before taxes on income	95.3	95.8	98.3	96.7	89.3	91.5	94.4	93.8	95.7	96.2
Annual result before taxes on income	7.1	7.5	10.6	9.2	13.9	12.8	11.4	14.2	6.1	6.3
Taxes on income	2.0	1.8	2.5	2.3	3.5	2.9	3.1	1.8	1.8	1.8
Annual result	5.1	5.7	8.0	6.9	10.4	9.9	8.3	12.3	4.4	4.5
Profit and loss transfers (parent company)	1.4	0.8	0.0	0.0	0.0	- 0.1	- 0.1	0.1	1.7	0.9
Profit and loss transfers (subsidiary)	1.2	0.8	0.0	0.1	0.0	0.8	0.6	2.7	1.4	0.6
Profit for the year	5.3	5.6	8.0	6.8	10.3	9.1	7.7	9.7	4.7	4.8
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.2	2.8	0.4	0.9	1.5	1.8	5.2	4.5	2.7	2.4
Tangible fixed assets	10.1	9.5	28.4	22.7	16.1	15.2	18.6	16.4	7.4	7.1
of which: Land and buildings	4.9	4.5	12.1	8.2	5.0	4.3	10.0	8.7	3.5	3.3
Inventories	0.5	0.5	1.7	1.0	4.1	4.1	0.3	0.3	0.4	0.4
of which: Finished goods and merchandise	0.3	0.3	1.2	0.9	3.0	3.3	0.1	0.1	0.2	0.2
Cash	31.0	34.1	26.0	30.5	31.9	33.6	35.6	42.2	29.8	31.9
Receivables	21.9	19.2	35.4	32.3	41.5	41.0	15.3	15.8	22.4	18.8
Short-term	18.0	15.8	33.4	30.6	37.9	37.4	14.4	15.0	17.7	14.6
of which:										
Trade receivables	3.6	2.8	6.5	7.2	4.2	2.2	3.9	3.0	3.4	2.7
Receivables from affiliated companies	8.4	7.7	8.5	5.1	17.7	19.7	5.5	6.5	8.7	7.4
Long-term	3.9	3.4	2.1	1.8	3.6	3.7	0.9	0.8	4.7	4.2
of which: Loans to affiliated companies	1.9	1.7	0.4	0.3	0.9	0.7	0.1	0.2	2.4	2.2
Securities	17.9	17.4	0.5	0.0	0.6	0.4	12.6	9.3	20.3	20.9
Other long-term equity investments	14.4	15.3	6.7	11.8	3.0	2.8	11.7	10.7	15.7	17.3
of which: Goodwill	0.4	0.4	6.7	11.7	0.8	0.7	1.5	1.2	0.0	0.0
Capital	Percentage of the balance sheet total									
Equity	35.5	37.6	37.0	34.8	48.2	49.0	42.9	43.1	32.9	35.4
Liabilities	47.9	46.9	56.9	58.8	41.4	41.0	40.0	46.0	50.1	47.2
Short-term	38.5	41.3	42.2	42.1	32.3	32.6	31.6	38.0	40.6	42.7
of which:										
Liabilities to banks	1.1	1.2	8.4	6.7	2.1	2.3	0.2	0.3	1.2	1.3
Trade payables	10.2	9.5	8.3	12.7	7.6	7.5	6.7	6.8	11.2	10.3
Liabilities to affiliated companies	13.8	16.2	9.7	10.5	10.9	11.1	12.9	17.5	14.3	16.2
Long-term	9.3	5.6	14.7	16.6	9.0	8.4	8.4	8.1	9.5	4.6
of which:										
Liabilities to banks	1.9	1.2	3.3	3.2	2.3	1.5	2.6	2.0	1.6	1.0
Liabilities to affiliated companies	6.6	3.8	9.2	6.8	6.4	6.4	4.6	6.0	7.1	3.0
Provisions	14.0	12.8	5.7	6.2	10.4	10.0	15.8	9.7	13.8	14.0
of which: Provisions for pensions	7.0	6.0	0.1	0.1	2.7	2.8	8.0	1.6	7.1	7.5
Other ratios	Percentage of sales									
Annual result before taxes on income	7.1	7.5	10.6	9.2	13.9	12.8	11.3	14.2	6.1	6.3
Annual result and depreciation	7.7	8.2	11.4	10.3	13.2	12.7	15.3	17.7	6.3	6.5
Trade receivables	2.2	1.7	4.0	4.8	2.7	1.5	4.1	3.2	1.9	1.5
	Percentage of the balance sheet total									
Sales	166.2	161.4	161.3	147.9	155.8	147.2	96.7	93.4	184.6	181.4
Annual result and interest paid	9.4	10.4	13.8	11.0	16.9	15.4	8.7	12.3	9.1	9.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	37.9	46.4	50.0	43.7	103.0	107.5	69.3	112.9	31.4	36.3
	Percentage of fixed assets									
Long-term equity and liabilities	123.0	119.0	137.6	138.4	243.8	252.5	128.6	126.5	117.7	112.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	145.9	138.3	142.1	145.1	216.4	217.9	167.3	150.7	138.8	131.7
Cash resources, short-term receivables and inventories	147.2	139.5	146.1	147.5	228.9	230.6	168.1	151.4	139.7	132.6
	Percentage of cost of materials									
Trade payables	10.9	10.5	78.9	128.4	76.4	81.2	42.2	45.3	9.4	8.8
Memo item:	Percentage of cost of materials									
Balance sheet total in € billion	3.73	3.82	0.03	0.04	0.15	0.16	0.72	0.79	2.82	2.83
Sales in € billion	6.19	6.16	0.05	0.06	0.23	0.23	0.70	0.74	5.21	5.13
Number of enterprises	198	198	99	99	47	47	30	30	22	22

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	0.1	0.5	1.0	0.0	0.0
	50	1.3	1.6	0.5	1.1	1.1	1.8	1.6	1.6	5.6	4.7
	75	6.2	5.2	3.8	3.3	6.2	3.9	14.0	24.4	87.7	87.6
Personnel expenses	25	13.9	14.9	13.5	14.4	25.4	25.9	20.9	22.5	2.2	2.0
	50	26.6	27.2	28.7	27.6	29.7	31.1	26.4	27.4	7.4	7.6
	75	36.7	36.2	40.2	38.7	33.6	38.7	33.9	35.3	20.3	19.8
Depreciation	25	1.0	1.0	0.8	0.9	1.2	1.1	2.4	2.4	0.6	0.6
	50	2.6	2.6	2.3	2.4	2.4	2.7	4.7	4.6	1.9	1.8
	75	4.2	4.7	4.0	4.4	3.9	3.9	9.6	8.2	3.2	3.7
Annual result	25	0.9	1.4	- 0.9	0.9	3.1	2.5	1.4	5.0	0.2	0.7
	50	6.9	6.4	6.4	5.6	7.2	7.5	9.3	10.3	2.0	2.4
	75	16.7	15.2	14.5	13.2	19.0	19.9	17.2	15.8	16.6	12.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.5	4.0	3.8	4.0	4.5	3.9	9.5	9.9	3.2	3.0
	50	14.1	12.8	15.5	14.3	14.4	13.1	19.1	16.8	8.0	8.5
	75	27.0	27.1	33.3	31.7	29.2	24.1	25.0	25.2	11.1	10.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
	50	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.3	0.3
	75	0.3	0.3	0.0	0.0	0.4	0.4	0.5	0.4	0.6	0.6
Equity	25	8.5	11.9	- 13.8	1.7	15.2	11.0	30.8	31.3	11.5	10.0
	50	36.9	40.8	27.1	40.5	53.0	54.2	43.2	42.6	23.5	26.7
	75	62.1	65.4	60.3	65.6	76.7	73.7	62.8	64.1	49.4	49.1
Short-term liabilities	25	16.9	16.6	20.8	18.5	11.7	14.2	12.8	13.2	25.5	28.8
	50	35.2	34.0	38.9	40.0	24.0	23.8	25.3	21.9	40.4	37.9
	75	60.7	61.7	83.0	72.2	48.8	59.0	45.7	55.4	66.0	64.1
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	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	6.4	4.4	14.3	10.5	4.9	4.6	0.0	4.3	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.5	2.4	- 1.2	1.3	4.3	3.7	5.4	5.0	0.7	1.2
	50	9.2	8.8	8.0	7.2	10.1	11.0	13.2	12.7	2.7	2.6
	75	20.3	20.5	18.1	19.4	24.9	25.8	21.2	21.6	24.9	22.9
Annual result and depreciation	25	4.5	4.9	2.3	5.0	8.5	5.6	10.2	10.5	1.5	1.8
	50	12.8	12.2	11.8	11.2	14.0	13.5	20.1	18.1	5.3	4.4
	75	23.3	24.2	21.4	21.2	30.7	28.8	25.3	29.4	28.7	25.8
Trade receivables	25	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
	50	0.2	0.1	0.0	0.0	0.6	0.5	0.2	0.3	0.3	0.6
	75	1.8	1.6	1.2	1.1	1.9	1.7	1.4	1.3	3.0	2.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.0	4.6	0.0	2.0	7.5	6.3	3.7	4.6	1.7	4.6
	50	13.2	12.1	13.6	12.4	14.6	11.6	12.4	13.3	5.8	6.3
	75	28.6	28.0	32.0	32.7	30.8	32.5	23.4	23.6	20.4	16.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 70.6	- 39.9	- 70.6	- 31.0	- 147.0	- 106.1	- 54.6	- 86.8	- 12.7	1.8
	50	16.5	21.3	12.1	20.6	15.1	16.6	32.4	27.3	23.3	21.3
	75	69.5	100.0	69.5	105.7	78.3	118.9	67.1	44.3	58.8	101.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	85.2	97.1	34.8	65.4	135.1	148.1	94.8	106.5	112.6	114.6
	50	177.3	175.0	139.1	163.6	315.1	309.6	129.0	156.7	188.7	161.1
	75	426.9	495.7	411.1	650.9	615.8	722.1	205.0	236.2	243.1	260.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	93.9	106.4	65.2	84.4	158.9	137.8	117.4	122.9	113.7	114.9
	50	195.3	199.2	134.5	164.8	320.3	334.1	167.0	258.8	168.0	152.4
	75	399.6	421.4	330.0	372.7	544.7	523.4	407.7	426.9	238.4	236.4
		Percentage of cost of materials									
Trade payables	25	9.4	14.3	4.2	10.1	29.8	33.8	13.7	15.7	4.0	4.7
	50	50.9	64.6	38.2	63.3	65.9	71.3	112.4	103.6	20.9	27.1
	75	211.1	165.2	211.1	140.0	244.3	382.1	257.4	176.7	53.3	64.4

I. Enterprises by economic sector

14.f) Sports activities and amusement and recreation activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	99.9	100.0	99.7	100.2	99.8	99.8	99.7	100.0	100.0
Change in finished goods	0.0	0.1	0.0	0.3	-0.2	0.2	0.2	0.3	0.0	0.0
Interest and similar income	0.1	0.2	0.2	0.2	0.1	0.2	0.3	0.3	0.1	0.2
Other income	3.2	3.6	9.1	8.8	8.4	7.9	4.7	6.3	2.1	2.5
of which: Income from long-term equity investments	0.2	0.1	0.3	0.3	0.3	0.2	0.3	0.2	0.2	0.1
Total income	103.4	103.8	109.2	109.0	108.5	108.1	105.0	106.6	102.3	102.6
Expenses										
Cost of materials	31.8	32.0	24.8	24.1	27.1	26.4	30.1	31.0	32.9	33.1
Personnel expenses	29.0	28.3	41.8	41.0	39.9	40.2	34.2	34.9	26.3	25.4
Depreciation	8.9	8.5	10.1	9.1	11.3	9.6	9.0	8.3	8.6	8.4
of which: Depreciation of tangible fixed assets	8.9	8.4	10.0	9.1	11.2	9.5	8.9	8.3	8.6	8.2
Interest and similar expenses	0.9	0.8	2.3	2.0	2.0	1.8	3.1	2.8	0.4	0.4
Operating taxes	0.1	0.2	0.4	0.3	0.3	0.4	0.3	0.3	0.0	0.1
Other expenses	31.3	31.3	47.1	44.0	38.9	37.7	34.5	33.8	29.2	29.6
Total expenses before taxes on income	101.9	101.0	126.5	120.4	119.5	116.1	111.1	111.0	97.4	97.0
Annual result before taxes on income	1.5	2.7	-17.3	-11.4	-10.9	-8.0	-6.1	-4.4	4.8	5.6
Taxes on income	1.4	1.5	4.6	3.3	0.8	0.8	1.5	1.3	1.2	1.5
Annual result	0.1	1.2	-21.9	-14.7	-11.7	-8.8	-7.6	-5.8	3.6	4.1
Profit and loss transfers (parent company)	0.9	1.0	10.3	8.9	1.7	2.3	1.9	1.9	0.2	0.3
Profit and loss transfers (subsidiary)	-1.2	-1.1	-11.9	-11.5	-10.7	-8.1	-8.9	-7.6	1.5	1.1
Profit for the year	2.2	3.3	0.3	5.7	0.7	1.6	3.2	3.7	2.4	3.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	12.8	13.4	0.2	0.2	1.3	1.2	1.3	1.1	22.8	23.3
Tangible fixed assets	40.2	38.7	60.9	59.7	63.2	63.2	58.2	57.8	22.7	21.6
of which: Land and buildings	28.5	27.8	39.2	40.3	45.5	44.9	43.3	43.4	15.7	15.5
Inventories	1.2	1.3	1.2	1.3	1.3	1.7	0.7	0.9	1.4	1.4
of which: Finished goods and merchandise	0.8	0.8	0.8	0.8	0.6	0.7	0.3	0.3	1.1	1.0
Cash	11.1	10.8	8.5	7.7	6.8	6.7	7.4	7.0	14.3	13.7
Receivables	19.1	21.3	16.2	16.9	13.3	13.3	24.0	24.8	19.5	23.1
Short-term	18.0	19.4	16.0	16.6	12.7	12.6	22.7	23.6	18.2	20.2
of which:										
Trade receivables	5.4	6.3	1.6	1.8	2.3	2.6	2.7	3.0	8.0	9.2
Receivables from affiliated companies	8.4	8.5	10.8	11.8	8.6	7.9	16.9	17.2	4.6	5.1
Long-term	1.1	1.9	0.2	0.2	0.7	0.7	1.3	1.2	1.3	2.8
of which: Loans to affiliated companies	0.7	0.9	0.1	0.1	0.5	0.5	0.9	0.8	0.8	1.2
Securities	0.4	0.3	0.0	0.0	0.0	0.0	0.6	0.6	0.4	0.4
Other long-term equity investments	13.5	12.7	12.4	13.7	13.4	13.4	6.9	6.9	16.3	14.4
of which: Goodwill	1.0	0.5	0.4	0.3	0.3	0.2	1.2	1.1	1.3	0.4
Capital										
Equity	48.6	49.8	45.0	44.4	46.5	47.1	44.3	46.1	51.6	52.6
Liabilities	38.0	37.5	50.6	51.3	45.3	45.0	41.1	38.9	32.6	32.9
Short-term	21.5	22.5	23.8	23.6	16.3	18.8	17.3	18.3	24.5	24.9
of which:										
Liabilities to banks	2.5	2.7	7.0	5.2	3.8	3.6	3.8	2.1	0.9	2.3
Trade payables	7.8	7.2	3.1	2.9	3.0	3.0	6.2	6.6	10.6	9.2
Liabilities to affiliated companies	5.0	5.4	7.7	7.9	5.3	7.6	4.2	4.1	4.8	4.9
Long-term	16.5	15.0	26.8	27.7	29.0	26.2	23.8	20.6	8.1	8.0
of which:										
Liabilities to banks	9.8	9.5	16.2	18.4	19.0	18.2	16.7	16.8	3.2	3.0
Liabilities to affiliated companies	4.1	3.0	9.2	7.6	8.3	5.9	4.2	2.8	1.9	1.5
Provisions	7.4	7.5	3.4	3.2	4.7	4.3	12.0	12.2	7.1	7.3
of which: Provisions for pensions	1.7	1.8	0.2	0.2	0.8	0.9	5.9	6.5	0.6	0.6
Other ratios	Percentage of sales									
Annual result before taxes on income	1.5	2.7	-17.3	-11.5	-10.9	-8.0	-6.1	-4.4	4.8	5.6
Annual result and depreciation	9.0	9.7	-11.8	-5.6	-0.5	0.8	1.4	2.5	12.2	12.5
Trade receivables	5.2	6.0	3.1	3.4	4.3	5.0	5.0	5.2	5.4	6.4
Percentage of the balance sheet total										
Sales	103.7	104.7	49.6	51.7	52.2	52.4	53.4	57.3	147.9	144.4
Annual result and interest paid	1.0	2.2	-9.7	-6.6	-5.1	-3.6	-2.4	-1.7	5.9	6.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	23.3	25.8	-12.6	-6.1	-0.5	1.0	1.6	3.1	53.0	53.6
Percentage of fixed assets										
Long-term equity and liabilities	98.5	99.5	97.6	97.9	97.0	94.6	108.9	108.9	94.9	98.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	135.9	134.2	102.8	103.0	119.1	102.4	176.3	169.2	133.0	136.3
Cash resources, short-term receivables and inventories	141.6	140.0	107.9	108.6	126.9	111.4	180.4	174.2	138.8	141.7
Percentage of cost of materials										
Trade payables	23.5	21.5	24.9	23.3	21.5	22.0	38.6	37.1	21.7	19.3
Memo item:										
Balance sheet total in € billion	6.77	7.29	0.53	0.56	1.17	1.22	1.43	1.44	3.64	4.07
Sales in € billion	7.02	7.63	0.26	0.29	0.61	0.64	0.76	0.83	5.39	5.87
Number of enterprises	565	565	367	367	136	136	35	35	27	27

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms											
		Cylindere sample 2018/2019		Enterprises with sales of ... € million									
		2018		2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...											
		Percentage of gross revenue											
Cost of materials	25	2.4	2.2	2.2	1.9	3.1	3.0	2.2	2.7	2.8	2.6		
	50	8.7	9.1	7.2	6.8	20.2	17.9	26.7	28.6	5.4	5.7		
	75	31.1	31.3	21.4	21.7	48.4	46.3	52.8	49.0	27.7	27.2		
Personnel expenses	25	20.8	20.8	20.6	20.8	23.2	22.5	18.5	17.6	22.4	23.3		
	50	33.4	32.9	32.6	32.0	35.6	35.0	30.3	30.6	35.9	37.6		
	75	46.8	45.8	45.5	44.8	50.8	49.5	53.7	66.7	46.8	44.5		
Depreciation	25	1.8	1.9	1.8	1.7	1.6	1.8	1.9	2.2	5.0	5.4		
	50	5.4	5.1	4.4	4.1	6.4	6.0	6.2	6.5	9.6	10.1		
	75	12.4	11.7	11.0	9.8	13.6	14.6	13.4	13.4	12.4	16.2		
Annual result	25	-6.4	-0.7	-7.1	-0.5	-7.0	-5.9	-15.2	-7.8	-0.1	0.0		
	50	1.6	3.6	1.9	5.0	1.0	1.6	0.9	1.2	3.6	2.6		
	75	9.2	10.5	11.0	12.5	7.0	5.7	7.8	11.0	11.6	11.3		
		Percentage of the balance sheet total											
Tangible fixed assets	25	11.4	11.1	11.1	11.2	15.6	13.3	4.9	5.2	5.3	6.8		
	50	40.5	39.7	43.0	40.5	45.3	47.1	37.8	36.4	19.3	18.3		
	75	76.6	76.9	77.2	75.5	79.2	79.5	74.5	79.5	38.1	37.9		
Inventories	25	0.0	0.0	0.0	0.0	0.2	0.1	0.0	0.0	0.6	0.4		
	50	0.6	0.6	0.7	0.7	0.5	0.4	0.3	0.3	1.4	0.9		
	75	3.1	2.8	3.4	3.3	2.1	2.0	0.9	0.9	2.9	2.3		
Equity	25	0.8	3.8	-9.2	0.5	6.2	7.2	6.5	6.9	19.5	14.1		
	50	20.5	23.7	13.9	20.2	29.1	29.6	33.7	32.1	40.5	41.2		
	75	48.0	50.6	41.2	46.7	59.2	61.8	52.2	55.6	55.4	51.1		
Short-term liabilities	25	14.2	15.3	15.9	16.5	10.5	12.8	7.8	9.7	19.1	16.1		
	50	34.4	31.6	41.0	33.2	26.3	27.5	20.0	26.8	33.6	27.6		
	75	66.3	62.2	75.7	70.1	49.3	53.1	44.5	46.0	42.2	47.6		
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	5.8	7.2	8.6	9.3	6.9	5.5	5.3	2.9	0.0	0.0		
	75	38.0	35.5	46.8	42.4	29.8	22.6	34.3	33.3	3.4	11.9		
		Percentage of sales											
Annual result before taxes on income	25	-6.2	-0.7	-7.1	-0.1	-6.4	-5.5	-15.2	-7.8	0.0	0.3		
	50	2.3	4.3	2.6	5.8	1.6	2.4	1.4	2.2	4.9	3.7		
	75	11.1	12.0	11.8	13.9	9.1	8.0	9.8	16.0	16.6	17.3		
Annual result and depreciation	25	0.0	2.7	-1.2	3.5	0.5	1.5	-3.0	0.3	7.4	8.3		
	50	9.0	10.7	8.8	11.2	7.6	8.3	7.0	11.2	16.4	19.9		
	75	19.1	20.3	19.2	21.0	17.8	18.2	16.5	18.0	27.5	25.4		
Trade receivables	25	0.2	0.3	0.0	0.0	0.6	0.6	1.2	0.6	2.4	1.6		
	50	1.3	1.5	1.0	1.2	2.0	1.9	3.0	3.7	3.6	5.6		
	75	4.9	4.6	3.9	3.6	5.1	5.5	10.1	7.6	9.6	10.9		
		Percentage of the balance sheet total											
Annual result and interest paid	25	-6.3	0.0	-9.4	0.4	-3.5	-2.0	-6.8	-2.9	0.4	0.0		
	50	3.7	6.8	4.5	10.0	2.3	4.1	2.4	2.5	5.5	4.8		
	75	15.6	22.5	22.1	30.3	11.0	11.3	10.0	11.5	11.0	10.1		
		Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	-10.4	0.0	-13.7	0.0	-8.3	-6.1	-16.9	-19.7	11.7	15.3		
	50	13.6	20.9	13.4	24.7	13.0	15.6	8.3	8.5	33.0	43.3		
	75	48.7	58.7	53.3	68.8	45.0	48.2	33.3	41.5	104.3	86.1		
		Percentage of fixed assets											
Long-term equity and liabilities	25	52.6	62.9	37.5	54.4	71.2	74.6	77.6	68.4	56.4	57.9		
	50	93.6	97.5	91.4	98.7	95.7	97.3	108.4	96.9	78.4	79.4		
	75	139.1	164.7	145.9	193.4	129.8	143.9	188.3	150.5	118.0	109.1		
		Percentage of short-term liabilities											
Cash resources and short-term receivables	25	38.5	45.0	30.9	37.3	68.5	56.6	61.3	52.2	45.8	76.2		
	50	97.7	112.1	85.1	106.9	121.3	125.1	96.6	119.8	104.2	108.5		
	75	215.0	224.9	177.8	226.7	240.0	246.7	469.3	198.9	247.1	179.4		
		Percentage of cost of materials											
Trade payables	25	9.0	9.0	6.4	7.3	10.6	9.2	10.4	10.8	14.0	14.7		
	50	29.4	27.3	29.2	27.8	25.0	21.8	26.9	21.7	79.4	82.0		
	75	96.0	90.0	87.3	80.0	85.0	102.9	93.1	113.6	279.2	220.4		

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.7	99.7	100.4	102.4	100.8	99.7	99.8	99.9	99.6
Change in finished goods	0.1	0.3	0.3	- 0.4	- 2.4	- 0.8	0.3	0.2	0.1	0.4
Interest and similar income	15.6	15.8	1.9	1.4	2.9	2.1	5.2	4.2	17.1	17.6
Other income	119.4	116.8	18.7	20.6	26.4	25.7	47.9	43.9	129.6	128.3
of which: Income from long-term equity investments	57.6	57.4	8.7	11.5	16.3	17.2	32.6	30.8	61.5	61.9
Total income	235.0	232.6	120.7	122.0	129.4	127.8	153.1	148.1	246.7	245.9
Expenses										
Cost of materials	32.7	32.4	13.9	16.1	38.8	40.5	27.6	33.5	33.0	32.1
Personnel expenses	32.2	33.0	58.7	56.0	29.7	29.9	33.6	31.1	31.9	33.2
Depreciation	32.7	29.7	10.3	5.8	6.4	6.0	14.0	13.0	35.5	32.5
of which: Depreciation of tangible fixed assets	4.9	5.4	3.4	3.3	3.5	3.7	7.2	6.4	4.8	5.4
Interest and similar expenses	26.8	25.2	2.1	1.9	3.5	3.3	7.7	6.8	29.5	28.1
Operating taxes	0.1	0.2	0.3	0.3	0.2	0.2	0.3	0.3	0.1	0.1
Other expenses	72.6	63.1	26.0	25.1	26.2	24.2	31.1	29.7	78.3	68.2
Total expenses before taxes on income	197.1	183.6	111.4	105.0	104.9	104.1	114.3	114.5	208.3	194.2
Annual result before taxes on income	37.8	49.0	9.3	17.0	24.5	23.7	38.8	33.6	38.4	51.7
Taxes on income	15.9	13.5	3.0	3.0	3.8	4.2	7.9	7.1	17.1	14.6
Annual result	22.0	35.4	6.3	14.0	20.7	19.5	30.9	26.5	21.3	37.1
Profit and loss transfers (parent company)	71.6	66.8	0.7	2.1	5.3	5.1	19.1	15.3	79.0	74.8
Profit and loss transfers (subsidiary)	9.6	15.7	1.6	1.8	1.3	0.2	4.3	5.8	10.4	17.4
Profit for the year	83.9	86.5	5.4	14.3	24.6	24.4	45.7	35.9	89.9	94.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.7	0.6	0.4	0.4	0.5	0.6	0.2	0.2
Tangible fixed assets	1.5	1.5	14.9	14.4	15.2	15.2	11.6	11.4	1.3	1.2
of which: Land and buildings	1.1	1.1	9.3	8.8	12.1	12.2	8.8	8.7	0.9	0.9
Inventories	0.1	0.1	1.4	1.2	1.0	1.2	0.6	0.7	0.1	0.1
of which: Finished goods and merchandise	0.0	0.0	0.7	0.9	0.5	0.5	0.2	0.1	0.0	0.0
Cash	3.8	3.6	12.9	12.8	9.0	8.9	6.0	5.7	3.7	3.5
Receivables	30.5	30.0	41.7	42.7	35.1	35.8	37.0	37.5	30.4	29.8
Short-term	23.7	23.3	37.1	38.0	29.8	30.8	31.5	32.0	23.5	23.1
of which:										
Trade receivables	0.2	0.1	2.8	2.7	1.9	2.0	0.6	0.7	0.1	0.1
Receivables from affiliated companies	22.4	21.6	28.4	29.5	23.5	24.2	25.7	26.3	22.3	21.5
Long-term	6.9	6.7	4.6	4.7	5.2	5.0	5.6	5.5	6.9	6.7
of which: Loans to affiliated companies	6.4	6.3	3.7	3.8	3.7	3.6	4.6	4.5	6.5	6.4
Securities	2.3	2.6	0.9	0.9	1.5	1.8	1.4	1.6	2.4	2.6
Other long-term equity investments	61.3	61.9	27.2	27.1	37.4	36.6	42.6	42.3	61.8	62.4
of which: Goodwill	0.0	0.0	0.4	0.3	0.2	0.2	0.2	0.2	0.0	0.0
Capital										
Equity	49.3	48.7	48.1	50.4	50.7	50.7	53.1	53.6	49.3	48.6
Liabilities	47.4	48.2	44.1	42.0	44.0	43.9	43.0	42.4	47.5	48.3
Short-term	28.8	30.0	27.8	27.2	27.7	28.0	28.6	28.8	28.8	30.0
of which:										
Liabilities to banks	1.5	1.7	3.3	3.4	4.8	4.7	7.0	7.1	1.4	1.6
Trade payables	0.2	0.2	2.1	2.4	1.4	1.4	0.8	0.8	0.2	0.2
Liabilities to affiliated companies	25.3	25.9	14.9	14.3	17.0	17.3	17.5	17.7	25.5	26.1
Long-term	18.6	18.2	16.3	14.8	16.3	15.9	14.4	13.6	18.7	18.3
of which:										
Liabilities to banks	4.8	4.9	8.1	7.5	9.6	9.5	7.1	6.9	4.7	4.8
Liabilities to affiliated companies	9.4	8.5	5.5	4.8	5.1	4.9	5.8	5.1	9.5	8.6
Provisions	3.3	3.1	7.5	7.4	5.1	5.1	3.9	3.9	3.2	3.1
of which: Provisions for pensions	1.4	1.4	3.2	3.1	2.0	2.0	1.6	1.7	1.4	1.4
Other ratios	Percentage of sales									
Annual result before taxes on income	37.9	49.1	9.3	16.9	23.9	23.5	38.9	33.7	38.4	51.9
Annual result and depreciation	54.7	65.4	16.7	19.7	26.4	25.4	45.1	39.6	56.8	69.8
Trade receivables	4.6	4.0	4.9	4.5	5.4	5.6	4.4	4.4	4.6	3.9
	Percentage of the balance sheet total									
Sales	3.6	3.5	55.8	59.2	35.9	35.2	13.8	15.3	3.2	3.2
Annual result and interest paid	1.7	2.2	4.7	9.3	8.5	8.0	5.3	5.1	1.6	2.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	4.2	4.9	23.9	31.7	23.6	22.1	15.2	14.9	3.9	4.6
	Percentage of fixed assets									
Long-term equity and liabilities	97.1	94.8	140.4	143.8	115.8	116.8	113.0	113.4	96.8	94.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	98.9	92.4	180.0	186.8	141.6	143.0	133.3	133.4	98.0	91.4
Cash resources, short-term receivables and inventories	99.3	92.8	185.0	191.2	145.3	147.1	135.5	135.9	98.4	91.7
	Percentage of cost of materials									
Trade payables	19.2	19.2	26.7	25.0	10.6	10.1	21.1	15.3	19.4	20.0
Memo item:										
Balance sheet total in € billion	1 500.95	1 564.51	0.55	0.60	4.42	4.75	31.34	33.39	1 464.65	1 525.77
Sales in € billion	53.36	55.43	0.31	0.35	1.59	1.67	4.32	5.10	47.14	48.29
Number of enterprises	5 352	5 352	1 457	1 457	889	889	1 317	1 317	1 689	1 689

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	0.3	0.4
	75	9.2	9.0	0.0	0.0	3.0	3.2	10.6	10.6	26.1	26.2
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.6	11.0
	50	30.0	30.1	0.0	0.0	26.4	26.0	31.7	30.7	44.5	45.7
	75	69.9	70.2	63.9	64.7	66.7	65.6	65.4	64.7	79.2	80.7
Depreciation	25	0.0	0.0	0.0	0.0	0.0	0.2	0.4	0.3	0.5	0.5
	50	2.7	2.8	0.0	0.0	3.5	4.7	6.7	6.9	6.0	5.8
	75	19.1	19.5	0.6	0.8	20.0	21.1	26.4	26.2	28.4	28.5
Annual result	25	-13.2	-14.5	0.3	0.3	0.0	-3.6	-26.4	-26.7	-80.3	-70.2
	50	15.5	14.9	12.1	13.4	21.6	16.0	20.9	20.8	10.8	12.3
	75	84.6	87.5	65.0	66.2	92.5	83.3	93.4	93.9	100.1	108.2
		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	0.0	0.0	0.0	0.8	0.7	0.6	0.6	0.2	0.2
	75	4.6	4.4	0.0	0.0	17.9	18.3	18.0	17.6	2.2	2.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	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	28.4	28.6	42.9	47.1	16.4	17.8	25.2	26.2	30.4	29.4
	50	61.8	62.3	85.7	87.0	54.5	52.5	55.6	56.2	55.7	56.0
	75	89.5	89.7	95.7	95.7	84.0	84.1	83.9	84.4	80.2	80.8
Short-term liabilities	25	2.5	2.5	0.0	0.0	3.3	3.1	4.5	4.7	5.4	5.4
	50	13.4	13.3	4.4	4.4	16.0	14.8	18.3	17.8	17.2	17.9
	75	38.9	39.1	25.0	24.0	43.7	45.8	45.5	45.6	40.3	39.5
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	0.7	1.0	0.0	0.0
	75	12.7	13.5	0.0	0.0	21.1	22.6	21.4	21.5	16.3	17.3
		Percentage of sales									
Annual result before taxes on income	25	-4.5	-5.9	0.4	0.5	0.6	-0.4	-11.0	-10.1	-38.2	-38.4
	50	22.7	21.8	14.9	16.2	29.2	23.4	30.8	30.1	20.5	19.3
	75	97.6	98.0	70.0	72.7	98.5	96.1	98.5	99.2	118.2	124.9
Annual result and depreciation	25	0.5	0.6	0.9	1.4	6.2	4.3	2.7	1.5	-12.6	-9.7
	50	36.9	37.4	20.0	25.4	46.0	41.6	54.3	49.0	37.2	40.1
	75	101.5	106.0	78.9	81.1	107.1	113.8	115.2	118.2	168.2	169.0
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	3.1	2.5	1.4	1.6	1.0	1.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	-0.1	0.0	0.1	0.4	0.4	0.3	-0.4	-0.5	-0.8	-0.8
	50	2.9	2.8	3.5	3.6	4.6	4.0	2.8	2.6	1.4	1.5
	75	8.1	8.0	7.5	7.9	12.5	11.9	9.7	9.0	5.9	5.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-3.4	-3.3	-6.7	-6.5	-2.8	-2.8	-2.7	-2.5	-2.4	-2.3
	50	4.5	4.7	4.2	5.2	7.5	7.5	5.4	5.7	2.8	3.4
	75	30.5	31.2	50.0	60.0	36.0	33.0	28.2	27.6	20.3	18.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	83.8	84.0	84.4	89.1	78.3	79.5	82.2	82.3	85.8	85.1
	50	108.0	108.2	121.8	124.2	108.9	110.9	107.4	108.3	105.0	104.9
	75	166.8	168.8	296.1	333.3	197.0	193.1	159.7	160.5	142.8	143.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	65.1	65.2	108.4	111.6	52.4	53.7	60.1	56.8	65.2	62.1
	50	164.9	167.8	480.0	485.2	148.1	145.9	132.5	141.3	140.1	134.5
	75	813.4	781.5	2 312.5	2 200.0	796.4	761.5	539.8	536.0	447.3	440.8
		Percentage of cost of materials									
Trade payables	25	4.8	4.7	0.0	0.0	3.9	4.8	5.4	5.3	6.2	5.7
	50	19.6	19.3	8.6	12.0	24.4	20.8	20.4	21.5	20.6	20.5
	75	91.9	84.4	67.3	50.0	119.4	98.2	91.9	102.3	90.4	83.6

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.9	99.8	99.5	100.4	102.9	100.9	99.2	99.7	99.8	99.8
Change in finished goods	0.1	0.2	0.5	- 0.4	- 2.9	- 0.9	0.8	0.3	0.2	0.2
Interest and similar income	17.0	16.7	2.0	1.4	2.4	1.8	5.8	4.5	18.5	18.5
Other income	129.9	127.2	16.9	17.8	21.0	20.1	47.3	41.6	141.3	140.3
of which: Income from long-term equity investments	60.7	57.1	7.2	9.4	11.2	12.4	28.9	26.7	65.4	62.1
Total income	246.8	243.9	118.9	119.3	123.4	121.8	153.0	146.1	259.8	258.8
Expenses	Percentage of gross revenue									
Cost of materials	36.1	35.2	14.7	16.9	42.4	44.2	30.3	38.0	36.5	34.8
Personnel expenses	33.7	34.2	62.5	59.0	29.8	30.0	35.9	32.1	33.5	34.4
Depreciation	30.3	34.6	10.2	5.1	5.5	4.9	14.7	12.9	32.6	38.0
of which: Depreciation of tangible fixed assets	5.0	5.5	2.4	2.4	2.5	2.6	6.2	5.2	5.0	5.7
Interest and similar expenses	28.7	26.4	1.9	1.7	2.7	2.6	7.8	6.8	31.5	29.3
Operating taxes	0.1	0.1	0.1	0.2	0.1	0.1	0.3	0.3	0.1	0.1
Other expenses	81.2	67.5	24.6	23.6	24.8	22.8	33.2	29.9	87.5	73.2
Total expenses before taxes on income	210.1	198.1	114.0	106.5	105.4	104.7	122.1	120.0	221.7	209.8
Annual result before taxes on income	36.7	45.8	4.8	12.7	18.0	17.1	31.0	26.1	38.1	49.1
Taxes on income	19.3	15.8	2.4	2.7	3.9	4.3	9.9	8.5	20.8	17.1
Annual result	17.4	30.0	2.5	10.1	14.1	12.9	21.1	17.6	17.3	32.0
Profit and loss transfers (parent company)	82.5	80.0	0.4	2.0	5.0	4.6	24.0	18.4	90.6	89.4
Profit and loss transfers (subsidiary)	12.2	19.7	1.8	2.0	1.6	0.1	5.6	7.8	13.2	21.8
Profit for the year	87.7	90.2	1.1	10.1	17.6	17.3	39.4	28.3	94.7	99.6
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.2	0.8	0.7	0.5	0.5	0.5	0.5	0.2	0.2
Tangible fixed assets	1.3	1.3	10.1	10.1	10.0	10.1	8.9	8.8	1.1	1.1
of which: Land and buildings	0.9	0.9	6.0	5.9	7.5	7.8	6.9	6.7	0.8	0.8
Inventories	0.1	0.1	1.6	1.3	1.0	1.2	0.7	0.8	0.1	0.1
of which: Finished goods and merchandise	0.0	0.0	0.7	1.0	0.5	0.5	0.1	0.1	0.0	0.0
Cash	4.0	3.7	13.4	13.1	9.8	9.4	6.4	5.9	3.9	3.7
Receivables	29.7	29.5	44.9	46.6	37.9	39.1	36.9	37.5	29.6	29.3
Short-term	23.1	23.1	39.7	41.4	31.8	33.1	30.9	31.7	22.9	22.9
of which:										
Trade receivables	0.2	0.1	2.9	3.0	2.2	2.2	0.7	0.8	0.1	0.1
Receivables from affiliated companies	21.9	21.4	30.6	32.3	24.8	25.7	26.7	27.6	21.8	21.2
Long-term	6.6	6.4	5.2	5.2	6.1	5.9	6.0	5.8	6.7	6.5
of which: Loans to affiliated companies	6.2	6.1	4.2	4.2	4.3	4.3	5.1	4.8	6.2	6.1
Securities	2.4	2.7	1.0	1.0	1.9	2.2	1.6	1.7	2.4	2.7
Other long-term equity investments	62.2	62.4	27.9	26.9	38.5	37.4	44.9	44.6	62.6	62.8
of which: Goodwill	0.0	0.0	0.4	0.3	0.2	0.2	0.2	0.2	0.0	0.0
Capital	Percentage of the balance sheet total									
Equity	49.1	48.3	49.7	51.4	53.8	53.8	58.9	58.8	48.9	48.0
Liabilities	47.5	48.5	41.9	40.4	39.9	39.9	36.6	36.7	47.7	48.7
Short-term	28.6	30.0	26.8	26.1	23.9	24.5	22.7	23.5	28.7	30.1
of which:										
Liabilities to banks	1.2	1.5	3.0	3.0	4.5	4.2	4.9	5.4	1.1	1.5
Trade payables	0.2	0.2	2.3	2.6	1.7	1.7	0.8	0.8	0.2	0.2
Liabilities to affiliated companies	25.4	25.9	14.2	13.0	13.7	14.2	13.6	14.2	25.7	26.2
Long-term	18.9	18.5	15.1	14.3	16.0	15.4	14.0	13.2	18.9	18.6
of which:										
Liabilities to banks	4.8	4.8	7.0	6.7	9.5	9.1	6.8	6.6	4.7	4.8
Liabilities to affiliated companies	9.5	8.6	5.4	5.0	4.9	4.6	5.7	4.9	9.6	8.7
Provisions	3.4	3.2	8.1	8.0	6.2	6.1	4.4	4.4	3.4	3.2
of which: Provisions for pensions	1.4	1.4	3.6	3.5	2.5	2.4	1.8	1.9	1.4	1.4
Other ratios	Percentage of sales									
Annual result before taxes on income	36.8	45.9	4.9	12.7	17.5	17.0	31.2	26.2	38.2	49.2
Annual result and depreciation	47.7	64.7	12.7	15.1	19.1	17.6	36.1	30.6	50.0	70.2
Trade receivables	4.9	4.2	4.9	4.7	5.1	5.4	5.0	5.0	4.9	4.0
	Percentage of the balance sheet total									
Sales	3.2	3.3	58.9	62.8	42.5	41.7	13.2	15.2	2.9	2.9
Annual result and interest paid	1.5	1.8	2.6	7.4	7.0	6.4	3.8	3.7	1.4	1.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	3.3	4.4	20.4	26.8	22.3	19.9	13.7	13.2	3.1	4.2
	Percentage of fixed assets									
Long-term equity and liabilities	96.4	94.5	152.8	158.6	127.3	128.5	122.1	121.9	96.0	93.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	97.7	91.9	198.7	209.4	175.4	175.0	167.6	163.6	96.5	90.7
Cash resources, short-term receivables and inventories	98.0	92.2	204.5	214.5	179.8	179.8	170.8	167.1	96.8	90.9
	Percentage of cost of materials									
Trade payables	18.8	18.8	26.3	24.6	9.5	9.0	19.9	13.8	19.1	19.8
Memo item:										
Balance sheet total in € billion	1 303.55	1 355.43	0.46	0.50	3.27	3.54	22.78	24.40	1 277.05	1 326.99
Sales in € billion	42.01	44.23	0.27	0.32	1.39	1.48	3.01	3.71	37.35	38.73
Number of enterprises	4 302	4 302	1 344	1 344	669	669	951	951	1 338	1 338

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	0.5	0.5
	75	10.0	10.1	0.0	0.0	4.1	5.4	13.6	13.6	29.1	27.9
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	3.3	2.2	13.4	13.8
	50	36.2	36.1	0.0	0.0	37.5	37.0	43.1	39.8	48.0	50.1
	75	76.6	76.0	67.7	68.2	70.3	70.4	72.7	74.6	88.0	89.1
Depreciation	25	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.5	0.5
	50	1.7	1.8	0.0	0.0	2.1	2.8	5.1	4.9	6.6	6.4
	75	15.5	16.2	0.0	0.0	12.3	14.7	24.1	24.2	28.2	30.0
Annual result	25	-22.2	-25.6	0.2	0.2	-2.9	-11.1	-50.9	-53.5	-118.0	-105.2
	50	8.0	8.4	11.0	11.1	11.9	9.8	7.3	6.1	2.2	4.2
	75	73.7	78.4	66.7	65.6	86.0	72.4	74.0	78.4	90.3	103.2
		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	0.2	0.2	0.3	0.3	0.1	0.1
	75	2.1	2.1	0.0	0.0	7.8	8.0	9.7	9.5	1.8	1.8
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	0.0	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	34.4	34.9	49.8	52.7	20.1	20.8	32.6	34.4	33.6	32.7
	50	67.9	68.7	87.6	88.2	58.7	57.8	63.6	65.0	57.9	58.2
	75	91.7	91.4	96.0	95.9	87.2	86.9	88.2	88.1	81.5	81.7
Short-term liabilities	25	1.8	1.8	0.0	0.0	2.2	2.5	3.2	3.3	4.6	4.5
	50	10.2	10.2	3.9	3.7	12.1	11.9	12.7	12.8	15.0	15.8
	75	31.7	31.9	21.5	20.9	37.1	40.6	33.2	34.4	35.0	36.4
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	0.0	0.0	0.0	0.0	0.0	0.0
	75	9.7	9.5	0.0	0.0	18.6	19.7	18.1	17.9	15.1	16.1
		Percentage of sales									
Annual result before taxes on income	25	-9.9	-11.9	0.3	0.4	0.0	-3.4	-23.2	-28.5	-65.2	-60.5
	50	13.4	13.6	13.6	13.6	18.5	15.3	14.4	13.0	10.3	12.5
	75	94.3	94.9	70.0	74.5	93.4	90.9	95.2	97.5	111.9	123.1
Annual result and depreciation	25	0.0	0.0	0.7	1.0	3.7	1.9	-8.2	-9.9	-26.6	-19.4
	50	26.5	27.2	17.9	20.1	33.2	28.5	33.5	29.3	28.4	31.9
	75	100.0	100.0	75.0	80.0	100.0	101.0	104.4	106.0	163.3	173.9
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	1.2	1.1	0.0	0.0	3.8	2.7	2.3	1.9	1.0	1.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	-0.4	-0.4	0.0	0.3	0.0	-0.1	-1.4	-1.7	-1.3	-1.2
	50	2.3	2.3	3.3	3.5	4.0	3.3	1.7	1.6	1.0	1.1
	75	7.0	6.7	6.9	7.1	11.0	10.8	7.9	7.2	5.0	4.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-4.7	-4.5	-7.1	-6.9	-5.4	-4.8	-5.6	-5.5	-3.1	-3.1
	50	2.7	3.2	3.8	4.0	5.1	4.5	2.8	3.2	1.8	2.0
	75	30.0	31.4	50.0	60.0	33.2	29.8	27.1	27.5	18.6	17.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	90.2	90.7	88.6	93.0	89.3	91.0	93.7	93.5	88.7	88.1
	50	114.1	114.1	129.2	140.2	120.0	121.4	117.7	118.8	107.9	106.7
	75	183.4	185.9	338.2	422.4	250.0	223.4	177.8	178.0	147.0	146.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	78.3	79.9	122.2	133.3	66.5	68.3	78.3	78.3	67.5	64.6
	50	223.1	224.3	611.1	600.0	199.5	204.2	195.2	192.6	157.9	149.1
	75	1 083.7	1 001.9	2 466.7	2 300.0	1 222.4	1 010.9	838.4	762.4	550.6	499.6
		Percentage of cost of materials									
Trade payables	25	4.9	4.6	0.0	0.0	7.1	4.9	5.5	5.4	6.0	5.7
	50	19.6	18.6	7.1	10.0	26.2	21.7	21.8	20.4	19.4	19.4
	75	78.4	70.0	55.6	46.2	120.4	71.2	81.0	94.6	71.1	72.4

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.1	99.3	101.1	100.0	98.6	100.1	100.9	100.1	100.0	99.2
Change in finished goods	- 0.1	0.7	- 1.1	0.0	1.4	- 0.1	- 0.9	- 0.1	0.0	0.8
Interest and similar income	10.7	12.3	1.6	1.3	6.5	4.9	4.0	3.6	11.7	13.7
Other income	80.3	75.9	31.9	43.4	62.6	67.1	49.3	49.9	85.0	80.0
of which: Income from long-term equity investments	46.1	58.2	18.8	28.2	51.0	52.6	41.2	41.7	46.8	60.8
Total income	191.0	188.2	133.5	144.6	169.2	172.0	153.3	153.6	196.7	193.7
Expenses										
Cost of materials	19.9	21.4	8.7	9.3	14.7	12.8	21.4	21.6	19.9	21.6
Personnel expenses	26.4	28.4	32.0	31.6	29.0	29.3	28.3	28.7	26.1	28.3
Depreciation	41.9	10.6	11.4	11.1	12.1	14.4	12.6	13.4	46.5	10.1
of which: Depreciation of tangible fixed assets	4.7	4.9	10.9	10.7	10.7	11.6	9.7	9.7	3.9	4.1
Interest and similar expenses	19.8	20.7	3.6	3.1	9.0	8.4	7.4	6.9	21.8	23.0
Operating taxes	0.2	0.2	1.3	1.2	0.7	0.5	0.3	0.3	0.1	0.2
Other expenses	40.7	45.5	35.7	36.8	35.9	34.5	26.3	29.1	42.8	48.2
Total expenses before taxes on income	149.0	126.9	92.8	93.2	101.5	99.8	96.2	100.0	157.2	131.5
Annual result before taxes on income	42.0	61.3	40.7	51.5	67.7	72.1	57.0	53.6	39.5	62.3
Taxes on income	3.1	4.4	7.6	5.7	3.5	3.4	3.4	3.5	3.1	4.5
Annual result	38.9	56.9	33.1	45.7	64.2	68.7	53.7	50.1	36.4	57.7
Profit and loss transfers (parent company)	31.3	14.7	3.2	2.5	6.6	8.6	7.8	6.9	35.0	15.9
Profit and loss transfers (subsidiary)	0.1	0.0	0.1	0.0	- 0.4	0.4	1.2	0.7	- 0.1	- 0.1
Profit for the year	70.1	71.6	36.3	48.3	71.2	76.9	60.3	56.3	71.5	73.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.2	0.2	0.2	0.2	0.7	0.8	0.2	0.2
Tangible fixed assets	3.1	3.0	38.1	36.8	30.0	30.2	18.8	18.6	2.2	2.1
of which: Land and buildings	2.4	2.3	25.3	23.9	25.2	25.3	14.0	14.2	1.7	1.6
Inventories	0.3	0.4	0.5	0.5	0.9	1.1	0.5	0.5	0.3	0.3
of which: Finished goods and merchandise	0.1	0.2	0.4	0.4	0.6	0.3	0.2	0.2	0.1	0.2
Cash	2.8	2.6	10.6	11.3	7.0	7.4	5.0	5.2	2.7	2.5
Receivables	35.9	33.0	26.2	22.4	27.0	26.3	37.3	37.4	35.8	32.9
Short-term	27.5	24.8	24.3	19.9	24.3	23.9	32.9	32.6	27.3	24.5
of which:										
Trade receivables	0.2	0.2	2.0	1.3	1.2	1.2	0.4	0.5	0.2	0.2
Receivables from affiliated companies	25.8	23.5	18.0	15.0	19.6	19.5	23.1	22.8	26.0	23.5
Long-term	8.3	8.2	1.9	2.5	2.7	2.4	4.4	4.8	8.5	8.4
of which: Loans to affiliated companies	8.1	7.7	1.5	1.8	1.9	1.7	3.5	4.0	8.3	7.9
Securities	1.8	1.7	0.0	0.0	0.6	0.6	1.1	1.1	1.8	1.7
Other long-term equity investments	55.9	59.0	24.1	28.4	34.1	34.1	36.5	36.2	56.9	60.2
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	51.1	51.4	40.5	45.1	41.9	41.7	37.5	39.3	51.8	52.0
Liabilities										
Short-term	46.7	46.4	54.6	50.8	55.6	55.4	59.8	57.9	46.0	45.8
of which:										
Liabilities to banks	3.2	3.1	5.3	5.5	5.6	6.2	12.3	11.8	2.7	2.7
Trade payables	0.3	0.2	1.1	1.2	0.8	0.8	0.8	0.8	0.2	0.2
Liabilities to affiliated companies	24.3	26.0	18.7	21.0	26.6	26.2	27.7	27.2	24.2	25.9
Long-term	16.7	16.0	21.8	17.6	17.2	17.3	15.5	14.8	16.7	16.1
of which:										
Liabilities to banks	5.0	5.3	13.2	11.5	10.0	10.6	7.9	7.7	4.9	5.2
Liabilities to affiliated companies	8.7	7.7	6.1	3.6	5.6	5.9	6.3	5.8	8.9	7.8
Provisions	2.2	2.2	4.8	4.0	2.2	2.1	2.6	2.6	2.2	2.2
of which: Provisions for pensions	1.1	1.1	1.1	1.1	0.7	0.6	1.1	1.0	1.1	1.1
Other ratios	Percentage of sales									
Annual result before taxes on income	41.9	61.8	40.3	51.5	68.6	72.1	56.5	53.5	39.5	62.8
Annual result and depreciation	80.7	68.0	44.0	56.9	77.4	83.1	65.6	63.5	82.9	68.4
Trade receivables	3.6	3.4	4.9	3.2	7.2	7.2	2.9	3.0	3.6	3.3
Percentage of the balance sheet total										
Sales	5.7	5.4	40.8	40.3	17.3	16.3	15.4	15.5	5.2	4.8
Annual result and interest paid	3.4	4.2	14.9	19.7	12.8	12.6	9.3	8.8	3.0	3.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.1	7.9	36.8	52.6	26.2	26.7	17.6	17.8	9.5	7.2
Percentage of fixed assets										
Long-term equity and liabilities	101.7	97.1	98.8	93.8	88.5	88.5	88.6	90.4	102.4	97.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	106.5	95.7	106.5	94.0	82.0	82.7	86.6	88.8	108.1	96.2
Cash resources, short-term receivables and inventories	107.5	96.8	107.9	95.4	84.4	85.5	87.7	89.9	109.1	97.4
Percentage of cost of materials										
Trade payables	22.0	21.6	31.6	31.9	31.1	37.0	24.8	22.6	21.5	21.2
Memo item:										
Balance sheet total in € billion	197.40	209.08	0.09	0.10	1.15	1.21	8.56	8.99	187.60	198.78
Sales in € billion	11.35	11.19	0.04	0.04	0.20	0.20	1.32	1.40	9.79	9.56
Number of enterprises	1 050	1 050	113	113	220	220	366	366	351	351

I. Enterprises by economic sector

cont'd: 15 Activities of head offices

	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
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	0.0	0.0
	75	6.1	4.6	1.2	2.0	1.4	0.3	5.1	4.5	18.3	16.0
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1	0.8
	50	8.4	9.5	0.0	0.0	0.0	0.0	5.1	6.4	32.2	34.5
	75	47.3	49.8	19.2	22.6	38.4	42.5	38.5	41.1	60.9	60.9
Depreciation	25	0.6	0.7	0.6	0.5	1.0	2.8	1.4	1.1	0.4	0.3
	50	8.2	8.4	6.8	6.9	14.5	16.0	12.6	11.1	4.1	4.3
	75	29.5	28.6	24.0	32.6	30.4	30.5	29.6	29.8	29.0	22.0
Annual result	25	5.3	4.4	4.6	11.3	5.6	6.7	11.1	12.3	-0.1	-6.5
	50	47.5	43.3	26.4	31.9	46.6	38.5	55.0	53.5	46.8	43.2
	75	109.0	105.8	60.7	66.3	120.7	116.9	106.4	114.9	148.8	126.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
	50	2.1	1.9	11.8	10.5	15.9	15.7	7.8	6.4	0.3	0.2
	75	31.9	31.1	69.4	66.7	60.3	60.9	35.4	35.4	4.0	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	0.0	0.0	0.0	0.0
Equity	25	13.4	14.1	8.4	4.1	11.1	13.1	10.7	12.6	18.5	18.6
	50	37.4	39.2	35.4	39.4	38.3	38.0	31.8	33.9	45.8	45.3
	75	68.3	69.5	79.7	78.0	67.1	70.3	58.2	60.9	75.2	76.5
Short-term liabilities	25	10.8	10.1	6.4	4.9	7.3	7.2	16.5	14.1	10.4	9.6
	50	33.0	32.8	24.5	20.6	35.3	32.9	39.4	38.7	29.5	28.7
	75	61.2	60.6	54.8	70.8	62.2	62.2	68.4	67.4	54.9	53.2
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	1.2	1.3	0.0	0.0	0.8	1.0	5.7	4.8	0.2	0.1
	75	25.8	24.8	16.4	19.6	28.7	31.4	29.1	29.5	22.2	20.3
		Percentage of sales									
Annual result before taxes on income	25	7.6	8.1	5.2	12.4	6.9	9.3	17.2	16.7	2.8	0.4
	50	51.3	49.1	28.0	33.8	50.4	44.3	58.6	57.7	49.7	47.8
	75	110.2	113.0	69.7	70.6	117.0	116.9	110.3	123.6	151.2	134.6
Annual result and depreciation	25	21.9	21.6	13.0	28.3	30.2	29.2	33.8	37.3	11.9	7.1
	50	75.6	72.7	60.9	65.9	71.3	70.0	80.9	78.1	76.0	71.9
	75	134.9	133.8	90.5	85.5	147.2	140.2	153.3	149.4	182.4	156.7
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	0.0	0.0	0.0	0.0
	75	0.8	0.9	2.3	2.2	1.7	1.4	0.5	0.5	0.8	1.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.2	1.2	1.4	2.3	1.8	2.0	1.3	1.4	0.6	0.5
	50	5.3	5.1	7.9	7.7	5.7	6.5	5.4	5.1	4.6	3.8
	75	12.4	11.9	21.7	24.7	16.1	14.8	12.1	11.5	9.5	8.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.2	1.4	0.1	-0.2	3.0	2.5	1.5	2.2	0.5	0.5
	50	10.9	10.4	14.2	16.5	12.9	12.7	11.2	10.2	8.3	7.7
	75	31.7	30.7	45.6	53.1	47.3	42.1	31.1	28.3	24.8	23.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	63.2	61.7	58.7	44.3	56.8	59.9	58.1	57.9	76.0	76.6
	50	93.9	93.6	95.9	92.0	91.1	89.8	88.9	87.8	99.4	99.9
	75	121.2	121.8	134.4	124.2	124.8	122.4	108.3	113.0	131.7	128.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	38.3	37.8	14.7	23.2	25.3	30.2	34.8	34.9	57.4	55.2
	50	93.9	90.6	119.9	100.0	78.2	81.0	85.6	83.1	101.6	105.1
	75	187.7	191.4	311.1	318.2	197.1	192.8	128.1	147.9	212.1	207.8
		Percentage of cost of materials									
Trade payables	25	4.7	5.2	4.6	4.2	0.6	2.8	4.7	4.4	7.5	6.3
	50	19.0	23.9	18.0	32.2	13.0	20.1	16.6	23.9	25.0	23.6
	75	128.6	140.0	100.0	100.0	104.6	124.3	126.1	165.1	170.0	167.4

II. Enterprises by selected legal form

1. Public 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	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	98.7	96.4	98.9	98.6	98.9	98.8	99.5	99.7
Change in finished goods	0.5	0.3	1.3	3.6	1.1	1.4	1.1	1.2	0.5	0.3
Interest and similar income	0.7	0.8	2.0	2.0	0.3	0.3	0.3	0.4	0.7	0.8
Other income	7.6	8.7	25.6	31.6	5.7	5.6	4.0	4.1	7.7	8.8
of which: Income from long-term equity investments	2.7	2.9	0.9	0.9	1.5	1.3	0.9	0.8	2.7	2.9
Total income	108.3	109.5	127.6	133.7	106.0	105.8	104.4	104.5	108.4	109.6
Expenses										
Cost of materials	69.9	70.4	29.5	29.7	38.0	37.0	45.0	44.9	70.3	70.9
Personnel expenses	14.4	14.4	42.8	41.9	38.0	38.9	32.3	32.8	14.1	14.1
Depreciation	3.4	3.6	8.9	8.6	4.2	4.2	3.9	3.9	3.4	3.6
of which: Depreciation of tangible fixed assets	2.9	3.1	7.8	7.5	3.6	3.7	3.3	3.4	2.9	3.1
Interest and similar expenses	2.7	2.2	4.2	3.4	1.1	1.1	0.8	0.8	2.7	2.2
Operating taxes	0.1	0.0	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	14.7	14.4	47.0	54.4	19.7	20.7	17.9	17.7	14.6	14.4
Total expenses before taxes on income	105.1	105.1	132.5	138.2	101.0	102.0	100.0	100.2	105.2	105.2
Annual result before taxes on income	3.2	4.4	-4.9	-4.5	5.0	3.9	4.4	4.3	3.2	4.4
Taxes on income	1.1	1.1	0.2	1.4	1.8	1.7	1.6	1.6	1.1	1.1
Annual result	2.1	3.3	-5.1	-5.9	3.2	2.2	2.8	2.7	2.1	3.3
Profit and loss transfers (parent company)	2.8	2.5	0.3	0.0	0.8	0.8	0.2	0.2	2.9	2.5
Profit and loss transfers (subsidiary)	0.9	1.1	1.2	0.8	0.5	0.5	0.5	0.4	0.9	1.1
Profit for the year	4.1	4.7	-6.0	-6.7	3.5	2.4	2.5	2.4	4.1	4.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.4	2.3	2.4	2.6	2.2	1.2	1.3	1.4	1.4
Tangible fixed assets	14.1	13.9	27.0	26.1	25.0	24.6	26.8	26.4	14.0	13.8
of which: Land and buildings	4.7	4.7	14.4	13.9	13.6	13.6	12.5	12.3	4.6	4.6
Inventories	5.8	5.8	5.2	5.4	14.3	13.6	19.9	19.5	5.7	5.6
of which: Finished goods and merchandise	2.8	2.7	2.7	2.3	5.0	4.9	4.9	4.8	2.8	2.7
Cash	4.7	3.7	19.1	13.4	17.5	15.7	13.7	13.2	4.6	3.6
Receivables	28.6	28.8	30.8	36.4	27.1	27.5	25.7	26.4	28.6	28.8
Short-term	22.1	21.7	21.9	23.3	24.8	25.0	21.7	22.2	22.1	21.7
of which:										
Trade receivables	3.4	3.2	4.7	5.1	12.8	12.9	10.7	10.5	3.4	3.1
Receivables from affiliated companies	16.6	16.5	13.5	13.9	7.8	7.8	8.4	8.9	16.7	16.6
Long-term	6.5	7.0	9.0	13.1	2.3	2.5	4.0	4.2	6.5	7.1
of which: Loans to affiliated companies	6.2	6.8	7.7	12.1	1.6	1.7	3.4	3.5	6.3	6.8
Securities	3.6	3.7	1.4	1.3	2.5	2.3	2.4	2.3	3.6	3.7
Other long-term equity investments	41.3	42.3	13.6	14.3	10.2	13.2	9.6	10.1	41.7	42.7
of which: Goodwill	0.3	0.3	0.1	0.1	0.5	0.4	0.2	0.2	0.3	0.3
Capital										
Equity	32.9	33.1	52.6	49.9	45.4	43.1	46.6	46.0	32.8	32.9
Liabilities	50.5	50.4	41.6	43.5	41.9	44.4	40.7	41.3	50.6	50.5
Short-term	31.1	31.3	25.3	21.8	27.9	30.3	30.3	30.3	31.1	31.4
of which:										
Liabilities to banks	1.3	1.5	2.9	2.8	6.6	7.0	5.6	5.8	1.2	1.5
Trade payables	3.4	3.2	3.3	3.7	5.2	5.2	4.7	4.6	3.4	3.2
Liabilities to affiliated companies	21.9	22.4	6.5	7.6	5.8	7.5	6.0	6.0	22.1	22.6
Long-term	19.4	19.1	16.4	21.7	14.0	14.1	10.5	11.0	19.5	19.2
of which:										
Liabilities to banks	3.2	3.4	9.4	10.6	9.1	9.7	7.9	7.7	3.2	3.3
Liabilities to affiliated companies	11.7	10.9	1.6	5.3	2.5	2.5	1.3	1.5	11.8	11.0
Provisions	15.8	15.8	4.9	5.2	11.0	10.4	10.3	10.3	15.9	15.8
of which: Provisions for pensions	5.8	6.0	1.1	1.1	3.0	3.0	3.0	3.1	5.8	6.0
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	4.4	-5.0	-4.7	5.0	3.9	4.4	4.3	3.2	4.4
Annual result and depreciation	5.5	7.0	3.8	2.8	7.4	6.5	6.8	6.7	5.5	7.0
Trade receivables	5.1	4.7	11.9	12.6	12.3	12.9	11.1	10.9	5.0	4.6
Percentage of the balance sheet total										
Sales	68.0	66.6	39.5	40.3	104.1	99.8	96.2	95.6	67.7	66.3
Annual result and interest paid	3.3	3.7	-0.4	-1.1	4.4	3.3	3.5	3.4	3.3	3.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	6.0	7.3	5.4	3.1	20.8	15.6	16.4	15.8	5.9	7.3
Percentage of fixed assets										
Long-term equity and liabilities	88.6	86.9	132.5	127.9	147.6	135.3	139.4	138.3	88.2	86.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	90.6	85.4	163.8	170.2	153.1	135.1	119.8	119.5	90.2	85.0
Cash resources, short-term receivables and inventories	109.3	103.9	184.4	194.7	204.3	180.1	185.4	183.8	108.5	103.0
Percentage of cost of materials										
Trade payables	7.1	6.8	27.7	29.6	13.0	14.0	10.6	10.6	7.1	6.8
Memo item:										
Balance sheet total in € billion	1 302.14	1 362.80	0.35	0.37	1.76	1.94	12.84	13.37	1 287.19	1 347.13
Sales in € billion	886.02	907.35	0.14	0.15	1.83	1.93	12.35	12.78	871.70	892.49
Number of enterprises	1 650	1 650	143	143	338	338	503	503	666	666

* 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							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.3	25.8	0.8	1.7	16.1	14.9	22.7	22.2	42.5	42.0
	50	46.8	45.7	18.8	20.9	34.1	34.4	42.3	41.8	59.6	59.5
	75	69.1	68.6	46.8	42.2	54.5	53.2	63.2	63.5	78.6	78.1
Personnel expenses	25	13.2	13.8	15.6	13.3	23.5	24.6	16.6	16.6	8.1	8.3
	50	27.4	28.0	35.8	38.2	37.1	38.6	31.5	31.3	18.3	18.9
	75	43.8	44.3	54.3	55.8	53.1	53.6	46.6	47.7	31.4	31.7
Depreciation	25	1.1	1.1	1.2	1.0	0.9	0.9	1.1	1.1	1.1	1.1
	50	2.3	2.3	2.8	2.9	2.0	1.9	2.2	2.1	2.6	2.6
	75	4.7	4.8	9.0	9.5	4.6	4.2	4.5	4.6	4.6	4.7
Annual result	25	0.5	0.5	- 0.8	0.2	0.9	0.8	0.7	0.6	0.3	0.3
	50	2.9	2.9	3.7	4.4	3.0	3.0	3.4	2.9	2.5	2.6
	75	7.1	6.7	12.7	11.3	7.3	7.5	6.9	6.6	6.4	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.3	3.3	1.2	1.0	2.6	2.5	3.7	3.4	4.8	4.8
	50	11.5	11.6	6.0	5.4	8.9	8.4	12.7	12.1	14.4	14.4
	75	30.7	31.7	32.9	31.6	23.9	24.2	30.4	31.7	32.5	34.7
Inventories	25	1.0	0.8	0.0	0.0	0.2	0.2	1.2	0.8	1.9	1.7
	50	10.6	9.9	0.6	0.4	7.4	6.7	14.1	13.5	11.6	11.0
	75	28.2	28.4	18.8	14.7	30.1	29.1	31.7	33.0	26.4	26.3
Equity	25	23.3	23.8	7.3	13.7	21.0	20.2	23.0	24.8	26.8	26.9
	50	41.0	41.4	41.2	42.9	40.5	38.0	42.3	43.7	40.4	41.3
	75	59.8	59.7	63.8	66.1	62.3	63.2	60.6	61.1	56.3	56.1
Short-term liabilities	25	14.4	13.7	9.1	7.2	13.4	12.7	14.2	14.4	15.8	14.6
	50	27.4	27.1	27.6	24.8	28.2	27.4	28.2	28.0	26.7	26.7
	75	45.9	46.6	54.0	48.9	48.4	51.3	46.2	47.7	43.5	43.9
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	4.4	0.0	0.0	4.3	4.6	7.4	5.7	3.4	4.1
	75	22.8	23.2	21.4	16.7	22.0	23.3	24.6	24.4	21.7	22.8
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.7	- 1.2	0.1	1.3	1.2	1.1	0.9	0.6	0.6
	50	4.0	3.9	4.8	5.2	4.1	4.1	4.8	4.2	3.5	3.4
	75	9.3	8.8	14.3	13.1	10.2	9.3	9.3	9.2	8.3	8.0
Annual result and depreciation	25	2.7	2.8	3.6	3.7	3.3	3.1	3.0	3.2	2.3	2.1
	50	7.2	7.2	8.7	8.7	7.3	7.2	7.6	7.3	6.6	6.4
	75	13.8	13.6	22.1	24.1	14.5	14.3	13.5	13.2	12.5	12.6
Trade receivables	25	3.9	3.7	1.2	1.3	5.0	4.7	4.9	5.1	3.3	3.2
	50	8.4	8.0	8.1	6.7	9.8	8.9	9.7	9.6	7.0	7.0
	75	13.8	13.5	13.8	14.4	15.8	15.4	15.0	15.1	11.6	11.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.9	0.4	1.6	2.6	2.5	2.1	2.1	1.6	1.6
	50	5.3	5.4	4.9	6.9	6.7	6.3	5.4	5.7	4.9	4.7
	75	10.8	10.6	14.2	18.3	13.2	11.6	11.6	11.6	8.8	8.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.9	3.3	- 3.0	- 18.8	1.9	- 0.2	5.4	5.3	4.4	4.1
	50	15.8	15.4	10.5	8.5	15.1	14.2	17.9	18.8	15.0	15.2
	75	39.9	37.9	45.5	32.7	47.8	44.8	47.3	53.1	31.9	30.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.8	103.7	87.4	93.2	114.8	109.6	116.2	113.9	95.1	98.1
	50	164.9	163.9	161.3	175.2	216.7	219.2	177.9	175.0	138.7	137.7
	75	325.2	337.8	714.3	692.3	605.2	568.8	369.9	347.3	233.2	227.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	76.2	74.9	51.9	72.2	82.5	82.7	76.0	76.7	76.8	73.1
	50	141.9	142.1	181.0	198.2	179.3	164.9	151.7	147.8	124.6	129.3
	75	293.5	299.3	547.4	765.6	374.9	378.4	312.1	305.5	225.2	233.5
		Percentage of cost of materials									
Trade payables	25	5.4	4.9	3.9	3.3	6.2	6.3	5.4	5.0	5.1	4.4
	50	9.9	9.3	15.4	12.6	12.7	13.2	10.3	9.2	8.6	8.2
	75	17.9	17.1	39.9	30.6	23.4	24.8	19.7	17.0	14.2	13.3

* 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

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.6	98.1	97.7	98.5	98.4	99.0	99.4	99.6	99.7
Change in finished goods	0.5	0.4	1.9	2.3	1.5	1.6	1.0	0.6	0.4	0.3
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	2.8	2.9	5.1	5.1	3.5	3.7	2.7	2.7	2.7	2.9
of which: Income from long-term equity investments	0.5	0.5	0.2	0.2	0.1	0.2	0.3	0.3	0.5	0.6
Total income	102.9	103.1	105.3	105.3	103.7	103.8	102.9	102.9	102.9	103.1
Expenses										
Cost of materials	69.6	69.3	37.6	38.0	48.5	48.1	55.6	55.1	73.2	73.0
Personnel expenses	15.3	15.7	37.2	36.7	29.9	30.2	25.1	25.5	12.8	13.1
Depreciation	2.5	2.6	4.0	3.9	3.2	3.3	3.0	3.1	2.4	2.5
of which: Depreciation of tangible fixed assets	2.4	2.3	3.9	3.8	3.1	3.1	2.8	2.8	2.2	2.2
Interest and similar expenses	0.9	0.8	1.0	0.9	0.7	0.7	0.7	0.7	0.9	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	11.6	11.8	22.0	21.5	17.3	17.4	14.5	14.7	10.7	11.0
Total expenses before taxes on income	99.9	100.2	102.0	101.2	99.8	99.8	98.9	99.2	100.1	100.4
Annual result before taxes on income	3.0	2.9	3.3	4.1	3.9	4.1	3.9	3.7	2.8	2.7
Taxes on income	0.7	0.7	1.4	1.5	1.3	1.3	1.1	1.1	0.6	0.6
Annual result	2.3	2.2	1.9	2.6	2.7	2.8	2.8	2.6	2.2	2.1
Profit and loss transfers (parent company)	0.5	0.6	0.3	0.2	0.1	0.1	0.1	0.1	0.6	0.7
Profit and loss transfers (subsidiary)	1.5	1.5	-0.2	-0.2	0.2	0.2	0.8	0.8	1.7	1.8
Profit for the year	1.2	1.2	2.4	3.1	2.6	2.6	2.1	1.9	1.0	1.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.9	1.7	0.9	0.9	0.7	0.7	1.1	1.1	2.1	1.9
Tangible fixed assets	24.2	24.6	34.2	33.0	30.5	29.7	29.7	29.6	22.8	23.3
of which: Land and buildings	8.2	8.2	11.8	11.4	11.9	11.4	12.0	11.8	7.2	7.4
Inventories	17.1	17.1	18.3	19.8	24.6	25.6	22.5	22.4	15.7	15.7
of which: Finished goods and merchandise	6.6	6.6	6.2	6.1	8.0	7.9	8.3	8.2	6.3	6.2
Cash	6.4	6.3	14.6	14.6	13.2	13.1	10.8	10.9	5.2	5.0
Receivables	35.5	35.6	27.4	27.2	26.6	26.3	29.3	29.3	37.1	37.4
Short-term	32.9	32.8	26.5	26.0	25.4	25.0	27.5	27.4	34.4	34.3
of which:										
Trade receivables	11.1	10.8	12.7	12.2	13.3	12.7	13.0	12.4	10.6	10.3
Receivables from affiliated companies	18.8	18.9	7.8	7.5	7.9	8.2	11.2	11.6	20.8	20.9
Long-term	2.5	2.8	0.9	1.2	1.2	1.3	1.8	1.9	2.7	3.1
of which: Loans to affiliated companies	2.1	2.0	0.5	0.8	0.6	0.7	1.1	1.2	2.4	2.2
Securities	1.9	1.7	0.7	0.7	0.9	0.8	1.1	1.1	2.1	1.9
Other long-term equity investments	12.7	12.4	3.1	3.1	2.9	3.1	5.1	5.0	14.6	14.4
of which: Goodwill	0.8	0.7	0.7	0.6	0.5	0.5	0.6	0.5	0.9	0.8
Capital										
Equity	33.4	34.0	31.1	32.6	36.5	36.4	38.9	38.8	32.2	33.0
Liabilities	48.8	48.0	60.9	59.7	54.4	54.7	48.8	48.9	48.4	47.4
Short-term	37.5	37.3	41.2	41.4	39.6	40.0	37.1	36.9	37.4	37.2
of which:										
Liabilities to banks	3.0	3.1	8.6	7.9	7.1	6.9	5.4	5.3	2.3	2.4
Trade payables	7.9	7.5	8.5	8.3	8.4	7.8	7.8	7.4	7.9	7.5
Liabilities to affiliated companies	16.8	16.9	6.7	6.8	7.0	7.0	10.9	10.8	18.5	18.7
Long-term	11.3	10.7	19.6	18.3	14.8	14.6	11.7	12.0	11.0	10.2
of which:										
Liabilities to banks	4.8	4.9	12.5	12.1	10.0	9.7	7.3	7.4	4.0	4.2
Liabilities to affiliated companies	5.5	4.9	5.0	4.1	3.5	3.4	3.4	3.6	6.0	5.2
Provisions	16.9	17.0	7.4	7.1	8.4	8.2	11.3	11.3	18.4	18.6
of which: Provisions for pensions	6.2	6.5	1.7	1.6	2.1	2.0	3.2	3.3	7.0	7.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	2.9	3.4	4.2	4.0	4.1	4.0	3.7	2.8	2.7
Annual result and depreciation	4.9	4.8	6.0	6.6	6.0	6.1	5.9	5.7	4.6	4.5
Trade receivables	7.3	7.2	10.0	9.8	9.4	9.2	9.3	8.9	6.9	6.7
Percentage of the balance sheet total										
Sales	151.3	150.3	127.1	125.0	141.4	138.4	139.8	139.0	154.1	153.3
Annual result and interest paid	4.8	4.4	3.7	4.5	4.8	4.9	4.9	4.5	4.8	4.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.2	12.0	14.0	15.7	16.8	16.8	16.3	15.7	11.4	11.2
Percentage of fixed assets										
Long-term equity and liabilities	119.2	119.4	132.8	136.2	148.6	149.9	140.3	140.7	114.5	114.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	106.1	105.9	100.6	98.9	98.5	96.0	104.2	104.6	106.9	106.8
Cash resources, short-term receivables and inventories	151.6	151.8	145.0	146.8	160.6	160.0	164.7	165.3	148.8	148.8
Percentage of cost of materials										
Trade payables	7.5	7.2	17.4	17.0	12.0	11.5	10.0	9.6	7.0	6.7
Memo item:										
Balance sheet total in € billion	1 489.51	1 534.40	10.81	12.16	57.40	61.64	223.17	233.37	1 198.13	1 227.23
Sales in € billion	2 253.11	2 306.82	13.74	15.20	81.15	85.29	312.06	324.37	1 846.16	1 881.96
Number of enterprises	53 677	53 677	16 436	16 436	16 727	16 727	13 632	13 632	6 882	6 882

* 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							
		Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.4	25.1	10.0	10.0	27.2	26.6	36.7	36.2	46.7	46.3
	50	48.3	47.7	33.2	32.5	48.1	47.2	57.6	57.0	66.2	65.9
	75	69.1	68.7	52.9	52.4	67.0	66.8	75.2	75.0	81.9	81.9
Personnel expenses	25	12.6	13.0	19.3	19.7	15.3	15.4	10.4	10.6	6.4	6.6
	50	26.2	26.6	34.9	35.0	28.0	28.6	20.8	21.3	14.4	14.8
	75	41.9	42.5	50.2	50.3	41.3	42.0	35.1	36.0	26.2	27.2
Depreciation	25	0.6	0.7	0.8	0.8	0.7	0.7	0.6	0.6	0.5	0.5
	50	1.7	1.7	2.0	2.0	1.6	1.6	1.5	1.6	1.5	1.5
	75	3.8	3.8	4.4	4.3	3.5	3.6	3.6	3.7	3.6	3.7
Annual result	25	0.3	0.4	-0.4	0.2	0.4	0.5	0.4	0.4	0.3	0.2
	50	2.2	2.3	2.3	2.8	2.2	2.2	2.2	2.1	2.0	1.8
	75	5.6	5.8	7.0	7.5	5.3	5.4	5.2	5.1	5.0	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.3	3.3	2.9	2.9	3.5	3.5	3.5	3.6	3.2	3.2
	50	12.5	12.4	12.0	11.7	12.0	11.9	13.0	13.3	13.9	13.8
	75	33.8	33.9	33.2	32.4	33.2	33.5	35.3	35.4	34.1	34.8
Inventories	25	0.7	0.7	0.0	0.0	1.3	1.3	1.8	1.7	2.8	2.7
	50	13.7	13.8	5.4	5.9	16.6	16.6	20.6	19.6	16.8	16.4
	75	39.5	39.9	30.4	31.3	44.6	44.9	43.3	43.1	36.5	36.3
Equity	25	12.0	13.3	5.8	8.6	13.1	14.2	15.7	16.3	14.8	15.3
	50	31.1	32.6	27.2	29.8	31.2	32.7	34.3	35.4	31.9	32.6
	75	54.3	56.1	53.6	56.0	54.1	55.8	55.9	57.2	53.1	54.2
Short-term liabilities	25	19.6	18.6	19.3	18.2	20.1	19.0	19.0	18.3	19.7	19.1
	50	40.2	38.7	42.3	40.2	41.0	39.5	38.6	37.4	37.6	36.9
	75	66.6	65.0	72.6	69.1	66.7	65.5	63.3	62.4	61.0	60.8
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	2.6	2.5	3.2	3.6	5.1	5.1	1.7	1.5	0.0	0.0
	75	22.4	22.3	26.0	25.7	24.7	24.8	20.3	20.6	13.0	12.1
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.5	-0.3	0.4	0.6	0.7	0.7	0.6	0.4	0.4
	50	2.9	3.1	3.1	3.7	3.0	3.1	3.0	2.9	2.6	2.4
	75	7.5	7.7	9.2	9.7	7.2	7.4	6.9	6.8	6.4	6.2
Annual result and depreciation	25	2.0	2.1	1.5	2.3	2.2	2.3	2.2	2.0	1.7	1.5
	50	5.4	5.6	6.0	6.7	5.6	5.7	5.2	5.1	4.7	4.4
	75	11.3	11.5	13.5	13.9	10.9	11.1	10.5	10.4	9.6	9.4
Trade receivables	25	3.2	3.0	2.3	2.3	3.6	3.3	3.7	3.4	3.2	3.1
	50	7.4	7.0	6.9	6.6	7.6	7.1	7.6	7.2	7.3	7.0
	75	12.8	12.3	13.3	12.9	12.7	12.2	12.6	12.2	12.2	12.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	1.8	0.4	1.5	2.0	2.1	1.9	1.8	1.6	1.5
	50	5.4	5.5	5.7	6.6	5.5	5.5	5.3	5.0	5.2	4.7
	75	11.8	12.0	14.5	15.5	11.3	11.5	10.5	10.3	10.3	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.2	2.6	-7.4	-2.8	3.0	3.0	4.6	4.2	4.9	4.6
	50	14.5	14.9	11.4	14.0	14.9	14.9	16.2	15.8	15.5	14.7
	75	38.8	40.2	39.3	44.6	40.6	41.6	40.1	38.9	32.7	33.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.6	103.2	84.9	95.0	108.7	110.6	105.4	105.4	99.5	98.7
	50	194.1	201.7	186.5	205.0	219.4	228.1	192.5	194.0	163.6	165.7
	75	517.0	546.7	533.3	589.7	584.6	622.0	498.3	494.5	379.2	382.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	56.7	57.4	53.7	56.3	54.0	54.3	58.7	59.2	64.5	64.3
	50	116.2	119.9	123.3	129.4	114.1	116.3	112.0	115.4	116.0	119.7
	75	246.7	260.8	289.1	313.6	242.4	255.2	228.0	241.0	215.2	220.0
		Percentage of cost of materials									
Trade payables	25	4.4	4.1	4.7	4.3	4.9	4.5	4.4	4.0	3.4	3.1
	50	9.4	8.8	12.2	11.2	9.8	9.1	8.5	8.1	7.2	6.9
	75	18.6	17.6	29.3	27.4	19.0	18.1	15.0	14.3	12.5	12.0

* 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

3. Cooperative societies

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	101.3	99.2	100.9	100.2	100.1	99.9	99.9	99.9
Change in finished goods	0.1	0.1	-1.3	0.8	-0.9	-0.2	-0.1	0.1	0.1	0.1
Interest and similar income	0.1	0.1	0.9	1.1	0.3	0.3	0.2	0.2	0.1	0.1
Other income	1.3	1.2	20.1	21.6	13.0	13.6	2.0	2.1	0.9	0.8
of which: Income from long-term equity investments	0.2	0.2	0.2	0.2	0.5	0.7	0.4	0.3	0.2	0.2
Total income	101.4	101.3	121.0	122.7	113.3	113.9	102.2	102.3	101.0	100.9
Expenses										
Cost of materials	84.8	84.5	49.9	51.6	57.3	56.2	79.0	78.5	86.0	85.7
Personnel expenses	8.0	8.0	27.6	26.9	24.5	25.2	11.0	11.4	7.3	7.3
Depreciation	1.5	1.6	13.3	13.7	9.2	9.6	2.3	2.2	1.2	1.3
of which: Depreciation of tangible fixed assets	1.5	1.5	13.0	13.6	9.1	9.5	2.1	2.1	1.2	1.2
Interest and similar expenses	0.3	0.3	4.0	4.0	1.9	1.8	0.4	0.3	0.3	0.3
Operating taxes	0.1	0.1	0.6	0.6	0.5	0.6	0.2	0.2	0.0	0.0
Other expenses	5.6	5.6	22.3	24.3	17.0	17.1	7.3	7.5	5.1	5.1
Total expenses before taxes on income	100.2	100.0	117.6	121.2	110.4	110.5	100.1	100.2	100.0	99.7
Annual result before taxes on income	1.2	1.3	3.5	1.6	2.9	3.4	2.1	2.1	1.0	1.2
Taxes on income	0.3	0.3	1.4	0.9	1.0	0.9	0.5	0.5	0.2	0.2
Annual result	0.9	1.1	2.0	0.7	1.9	2.5	1.6	1.6	0.8	1.0
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.2	0.1	0.1	0.1	0.2	0.1
Profit and loss transfers (subsidiary)	0.0	0.0	-0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit for the year	1.1	1.2	2.8	0.7	2.2	2.6	1.7	1.7	1.0	1.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.8	0.1	0.1	0.2	0.2	0.4	0.4	0.8	0.9
Tangible fixed assets	34.6	34.5	62.4	60.9	65.1	65.7	34.7	34.9	29.6	29.5
of which: Land and buildings	19.9	20.1	33.0	33.3	45.2	45.9	24.6	24.8	15.1	15.4
Inventories	15.7	16.1	7.7	7.6	10.2	10.0	13.1	12.9	17.1	17.8
of which: Finished goods and merchandise	13.8	14.3	3.9	3.4	4.9	4.8	10.7	10.5	15.9	16.5
Cash	8.7	8.0	7.8	8.4	7.9	7.6	15.1	14.4	7.6	6.8
Receivables	32.0	32.2	15.1	16.3	11.8	11.8	27.2	26.7	36.2	36.3
Short-term	29.4	29.5	11.2	8.0	10.3	10.3	24.0	23.0	33.4	33.8
of which:										
Trade receivables	15.6	15.2	2.5	2.7	3.2	2.9	12.0	11.0	18.3	17.9
Receivables from affiliated companies	6.2	6.8	6.5	2.8	4.3	4.3	2.6	3.0	7.1	7.9
Long-term	2.7	2.7	4.0	8.3	1.5	1.5	3.2	3.7	2.7	2.6
of which: Loans to affiliated companies	1.4	1.4	0.1	7.1	0.7	0.7	0.5	0.5	1.7	1.6
Securities	1.4	1.3	1.2	1.1	1.3	1.3	4.0	4.0	0.9	0.8
Other long-term equity investments	6.7	6.9	5.3	5.4	3.1	3.2	5.4	6.6	7.4	7.5
of which: Goodwill	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2
Capital										
Equity	44.9	45.4	48.3	47.0	59.1	59.6	51.4	54.0	41.6	41.9
Liabilities										
Short-term	32.1	32.2	21.7	21.1	15.6	14.5	29.1	27.6	35.3	35.7
of which:										
Liabilities to banks	6.5	6.4	8.9	9.7	7.7	7.3	3.6	3.6	6.9	6.7
Trade payables	13.2	13.8	3.5	3.6	2.9	2.8	10.3	9.3	15.4	16.4
Liabilities to affiliated companies	2.1	2.2	1.5	1.3	0.9	0.8	2.2	2.1	2.3	2.4
Long-term	14.6	14.3	27.4	28.8	21.9	22.6	12.4	11.8	13.7	13.3
of which:										
Liabilities to banks	10.3	10.3	19.2	17.8	20.2	20.7	11.6	11.4	8.5	8.5
Liabilities to affiliated companies	0.5	0.5	2.9	1.4	0.2	0.2	0.0	0.0	0.6	0.6
Provisions	8.2	7.9	2.1	1.9	2.7	2.6	6.8	6.4	9.3	9.1
of which: Provisions for pensions	2.7	2.8	0.1	0.1	0.1	0.2	1.7	1.7	3.3	3.4
Other ratios	Percentage of sales									
Annual result before taxes on income	1.2	1.3	3.4	1.6	2.9	3.4	2.1	2.1	1.0	1.2
Annual result and depreciation	2.4	2.6	15.1	14.5	11.0	12.0	3.9	3.9	2.0	2.3
Trade receivables	6.7	6.4	8.1	9.6	7.1	6.7	8.1	7.5	6.5	6.3
	Percentage of the balance sheet total									
Sales	234.4	237.0	30.6	28.3	44.5	43.1	148.5	146.3	281.7	285.0
Annual result and interest paid	2.8	3.3	1.8	1.3	1.7	1.8	2.9	2.9	3.0	3.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.1	13.4	10.5	9.2	14.9	15.8	17.2	18.0	11.3	12.8
	Percentage of fixed assets									
Long-term equity and liabilities	137.9	137.4	104.3	100.4	115.5	116.0	141.6	139.4	143.9	143.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	121.0	118.4	88.9	78.5	123.2	129.0	138.8	139.4	118.5	115.4
Cash resources, short-term receivables and inventories	169.8	168.6	124.4	114.4	188.6	197.9	183.8	186.1	167.1	165.3
	Percentage of cost of materials									
Trade payables	6.6	6.9	23.0	24.4	11.6	11.7	8.8	8.1	6.4	6.7
Memo item:										
Balance sheet total in € billion	15.04	15.48	0.27	0.28	1.55	1.56	2.09	2.12	11.14	11.52
Sales in € billion	35.25	36.68	0.08	0.08	0.69	0.67	3.10	3.11	31.38	32.83
Number of enterprises	502	502	89	89	139	139	125	125	149	149

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	52.5	51.8	9.6	11.4	48.4	44.7	66.8	67.0	83.0	83.5
	50	75.3	74.8	48.1	49.6	57.0	55.2	82.3	81.2	88.2	88.4
	75	88.1	88.1	69.2	70.6	68.5	68.2	89.0	89.0	93.0	93.3
Personnel expenses	25	5.5	5.6	3.9	6.3	15.9	16.2	5.7	5.6	3.2	3.2
	50	11.8	12.0	23.9	23.4	24.5	25.3	9.7	9.9	6.1	5.9
	75	24.5	25.1	38.4	37.3	31.6	32.1	16.2	16.6	8.7	8.8
Depreciation	25	1.0	1.0	4.0	3.9	3.7	4.4	0.8	0.8	0.4	0.4
	50	2.1	2.1	12.6	12.4	9.5	10.3	1.4	1.5	1.1	1.2
	75	10.8	10.8	23.8	22.9	15.0	15.2	3.1	2.9	1.7	1.8
Annual result	25	0.0	0.0	- 1.1	- 3.7	- 1.1	- 0.6	0.1	0.1	0.1	0.1
	50	0.6	0.6	1.8	2.0	0.9	1.8	0.6	0.7	0.4	0.4
	75	2.9	3.0	11.2	9.9	6.3	6.5	1.9	1.7	0.9	0.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	22.1	22.4	23.1	25.0	44.3	45.1	14.0	14.2	16.5	15.6
	50	38.5	40.1	64.2	65.8	66.8	67.6	31.1	32.7	28.9	30.1
	75	66.3	67.3	76.6	79.0	77.3	78.3	41.0	40.7	42.3	41.9
Inventories	25	2.7	2.6	0.0	0.0	6.3	6.1	1.4	2.4	4.2	3.8
	50	11.0	10.3	4.0	3.8	10.0	9.8	15.1	12.6	16.7	16.4
	75	22.4	21.2	12.8	12.3	14.9	15.2	27.4	27.5	24.6	24.5
Equity	25	38.4	38.1	39.4	32.4	45.4	46.9	39.2	42.3	30.7	29.7
	50	52.0	51.7	55.4	50.8	60.9	60.8	53.5	53.9	43.4	44.2
	75	68.1	68.8	75.7	70.6	76.1	74.2	67.8	69.0	58.5	57.6
Short-term liabilities	25	10.8	10.4	6.2	7.2	7.5	7.4	15.0	13.5	22.2	22.6
	50	22.5	21.3	13.2	15.2	12.3	11.4	27.3	27.0	37.1	38.0
	75	40.2	40.9	33.1	37.4	22.7	19.6	40.6	41.4	48.0	49.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	9.6	9.7	0.0	0.0	0.0	0.0
	50	13.3	13.2	12.4	11.4	23.9	23.9	7.2	8.0	9.7	10.4
	75	31.2	31.3	36.5	38.9	37.7	37.8	21.8	20.6	24.2	25.3
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.0	- 0.5	- 4.3	- 0.6	- 0.5	0.2	0.2	0.2	0.1
	50	0.8	0.9	2.5	2.2	1.3	2.3	0.9	0.9	0.6	0.5
	75	3.5	3.7	13.5	10.6	7.0	7.4	2.4	2.2	1.4	1.2
Annual result and depreciation	25	1.5	1.4	2.7	1.9	3.6	4.5	1.4	1.4	0.7	0.8
	50	3.4	3.4	15.5	12.1	10.7	11.1	2.8	2.8	1.9	1.9
	75	12.6	12.1	35.1	36.1	20.6	20.1	4.8	4.9	2.8	2.9
Trade receivables	25	3.5	3.5	2.0	2.9	3.5	3.6	3.3	3.1	4.0	3.9
	50	5.9	5.9	5.4	6.3	5.8	6.0	5.4	5.3	6.4	6.2
	75	9.3	9.4	12.3	14.3	8.8	8.8	9.0	8.5	8.9	9.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.6	0.4	0.0	- 1.1	0.1	0.2	0.6	0.6	1.2	1.0
	50	2.1	2.0	2.7	1.8	1.7	1.9	2.2	2.6	2.2	1.9
	75	4.1	3.8	5.4	4.1	3.7	3.7	4.5	4.3	3.7	3.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.9	3.1	- 6.1	- 5.0	5.7	4.3	1.5	3.8	3.7	4.2
	50	10.9	10.5	7.0	5.2	13.3	13.5	11.5	11.9	10.6	10.2
	75	26.5	24.7	21.6	15.4	36.6	29.8	28.7	31.6	19.6	19.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	107.3	106.0	100.7	84.9	103.9	103.3	117.9	116.5	113.1	113.1
	50	131.5	130.3	119.0	108.3	120.1	119.1	158.6	160.4	143.2	138.6
	75	188.0	193.2	157.8	150.0	145.4	141.1	208.7	205.9	200.5	204.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	76.6	73.3	52.7	39.7	64.3	61.0	86.0	89.2	80.8	85.1
	50	125.1	124.5	177.1	133.0	129.9	147.0	124.4	126.4	113.5	107.7
	75	233.8	227.7	451.6	335.5	275.8	269.4	213.8	225.7	182.0	177.0
		Percentage of cost of materials									
Trade payables	25	3.9	3.7	3.9	4.9	4.8	5.1	3.1	2.9	3.9	3.8
	50	6.6	6.7	9.9	14.7	7.9	9.1	6.1	4.9	5.5	5.8
	75	12.0	12.3	40.1	55.5	15.2	15.7	10.2	9.7	8.5	8.1

* 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

II. Enterprises by selected legal form

4. Kapitalgesellschaften & Co

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.5	98.9	98.5	98.6	98.3	98.8	99.2	99.5	99.6
Change in finished goods	0.6	0.5	1.1	1.5	1.4	1.7	1.2	0.8	0.5	0.4
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.3	2.1	4.3	4.6	2.5	2.6	1.8	2.0	2.3	2.1
of which: Income from long-term equity investments	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Total income	102.4	102.3	104.5	104.8	102.6	102.7	102.0	102.1	102.5	102.3
Expenses										
Cost of materials	68.9	68.5	31.5	31.5	48.5	48.0	57.8	57.3	71.5	71.1
Personnel expenses	14.2	14.5	24.3	24.2	24.6	24.8	21.6	22.0	12.7	13.0
Depreciation	2.6	2.6	11.8	11.4	4.8	4.7	3.2	3.2	2.4	2.4
of which: Depreciation of tangible fixed assets	2.4	2.5	11.7	11.4	4.7	4.7	3.0	3.0	2.2	2.3
Interest and similar expenses	0.8	0.7	3.2	2.9	1.3	1.3	0.9	0.8	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	12.4	12.8	22.2	21.9	16.9	17.1	13.9	14.1	12.0	12.4
Total expenses before taxes on income	99.0	99.2	93.3	92.3	96.2	96.1	97.4	97.6	99.3	99.6
Annual result before taxes on income	3.4	3.1	11.2	12.5	6.3	6.6	4.5	4.5	3.1	2.7
Taxes on income	0.6	0.5	1.6	1.8	1.0	1.1	0.8	0.8	0.5	0.5
Annual result	2.9	2.5	9.5	10.8	5.3	5.5	3.7	3.7	2.6	2.2
Profit and loss transfers (parent company)	0.3	0.3	0.0	0.1	0.2	0.3	0.0	0.0	0.3	0.4
Profit and loss transfers (subsidiary)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Profit for the year	3.0	2.7	9.5	10.8	5.4	5.7	3.7	3.6	2.8	2.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.9	2.2	0.9	1.1	0.7	0.8	1.2	1.1	2.0	2.4
Tangible fixed assets	26.9	26.7	65.6	63.9	46.1	44.7	31.4	30.8	24.4	24.4
of which: Land and buildings	8.6	8.6	8.3	8.4	11.8	11.7	11.2	11.0	8.0	8.1
Inventories	21.3	21.7	6.4	7.5	20.5	22.1	29.5	30.0	20.2	20.4
of which: Finished goods and merchandise	9.2	9.1	2.0	2.2	7.4	7.6	10.7	10.9	9.1	9.0
Cash	7.4	7.1	9.8	10.2	9.7	10.0	9.8	10.2	6.8	6.3
Receivables	31.6	31.6	14.0	14.0	19.0	18.3	23.9	23.5	33.9	33.9
Short-term	29.8	29.2	13.3	13.2	18.4	17.6	22.9	22.5	31.9	31.2
of which:										
Trade receivables	10.4	10.0	5.0	5.2	9.4	9.1	12.9	12.1	10.2	9.8
Receivables from affiliated companies	15.9	15.9	4.9	5.2	6.3	5.7	6.9	7.3	18.2	18.1
Long-term	1.8	2.4	0.7	0.8	0.6	0.7	1.0	1.0	2.0	2.7
of which: Loans to affiliated companies	1.3	1.9	0.4	0.5	0.3	0.3	0.6	0.6	1.5	2.2
Securities	1.0	0.9	0.1	0.1	0.5	0.4	0.8	0.7	1.0	0.9
Other long-term equity investments	9.5	9.5	1.7	1.7	2.7	2.9	3.1	3.3	11.1	11.0
of which: Goodwill	0.5	0.4	0.3	0.3	0.2	0.2	0.3	0.3	0.5	0.5
Capital										
Equity	25.8	25.4	20.8	22.9	20.8	21.1	23.2	23.6	26.5	26.0
Liabilities	60.7	60.8	75.1	72.8	73.5	73.2	67.0	66.8	58.7	58.9
Short-term	47.2	47.9	36.9	33.4	44.2	46.5	51.3	53.4	46.8	47.3
of which:										
Liabilities to banks	5.2	5.4	14.5	12.4	10.6	11.5	8.3	8.7	4.2	4.3
Trade payables	9.8	10.0	3.5	3.6	6.7	6.3	7.6	7.1	10.4	10.7
Liabilities to affiliated companies	21.3	21.1	11.3	8.9	12.7	13.1	18.2	18.5	22.5	22.2
Long-term	13.6	12.9	38.2	39.4	29.3	26.7	15.7	13.4	11.9	11.6
of which:										
Liabilities to banks	7.8	7.9	33.0	35.2	23.0	20.7	9.8	8.6	6.3	6.6
Liabilities to affiliated companies	4.5	3.8	4.3	3.3	5.1	4.7	4.6	4.0	4.4	3.7
Provisions	12.9	13.2	3.1	3.4	5.3	5.4	9.2	9.0	14.2	14.5
of which: Provisions for pensions	4.2	4.4	0.1	0.1	0.7	0.7	2.1	2.1	4.8	5.0
Other ratios	Percentage of sales									
Annual result before taxes on income	3.5	3.1	11.3	12.7	6.4	6.7	4.6	4.5	3.1	2.7
Annual result and depreciation	5.5	5.2	21.6	22.5	10.2	10.4	7.0	6.9	5.0	4.6
Trade receivables	6.2	6.0	9.1	8.9	8.3	8.0	8.4	8.0	5.7	5.7
Percentage of the balance sheet total										
Sales	169.4	166.5	55.1	58.4	112.6	113.2	153.9	152.2	176.9	173.5
Annual result and interest paid	6.2	5.5	7.1	8.1	7.5	7.8	7.2	6.9	5.9	5.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	13.9	12.7	17.1	19.7	16.5	17.1	16.1	16.0	13.3	11.8
Percentage of fixed assets										
Long-term equity and liabilities	107.0	103.1	85.7	92.3	100.6	98.2	111.0	107.1	107.4	103.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	79.6	76.1	62.7	70.2	63.7	59.7	64.7	62.0	83.4	79.8
Cash resources, short-term receivables and inventories	124.8	121.3	80.0	92.7	110.1	107.1	122.2	118.3	126.6	123.0
Percentage of cost of materials										
Trade payables	8.3	8.7	20.0	19.4	12.1	11.5	8.5	8.1	8.2	8.7
Memo item:										
Balance sheet total in € billion	390.85	404.57	4.87	4.92	17.36	17.79	54.03	55.87	314.59	325.99
Sales in € billion	661.91	673.80	2.68	2.87	19.54	20.13	83.13	85.04	556.56	565.75
Number of enterprises	12 807	12 807	3 168	3 168	3 884	3 884	3 584	3 584	2 171	2 171

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	28.6	28.1	1.2	1.4	28.3	27.9	42.5	41.5	50.7	50.7
	50	50.1	49.5	25.4	24.4	47.9	47.3	57.9	57.4	67.5	66.6
	75	69.5	68.9	46.6	46.1	65.0	64.7	74.5	73.9	80.3	79.8
Personnel expenses	25	9.2	9.6	0.0	0.5	12.6	12.9	10.7	11.0	7.7	8.0
	50	19.9	20.4	21.5	21.9	23.4	24.0	19.6	20.1	14.5	15.0
	75	32.5	33.0	36.7	36.9	35.3	35.6	30.6	31.4	23.9	24.5
Depreciation	25	0.9	0.9	1.2	1.2	0.9	0.9	0.8	0.8	0.7	0.7
	50	2.0	2.0	3.4	3.3	2.0	2.0	1.7	1.8	1.5	1.5
	75	4.7	4.8	14.0	12.6	4.7	4.9	3.5	3.7	3.0	3.1
Annual result	25	1.0	1.0	1.3	2.5	1.4	1.3	1.0	0.8	0.6	0.4
	50	3.7	3.8	8.1	8.8	4.2	4.3	2.8	2.8	2.2	1.9
	75	8.9	9.1	18.7	19.3	8.5	8.6	6.0	6.0	5.2	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.5	6.3	5.7	5.7	6.6	6.3	6.6	6.6	7.0	6.9
	50	20.8	20.8	25.6	24.8	21.3	21.2	19.0	19.3	19.5	19.7
	75	45.8	46.6	64.2	64.2	49.8	48.9	39.0	39.6	35.1	35.9
Inventories	25	1.6	1.6	0.0	0.0	2.2	2.3	9.8	9.7	10.4	10.7
	50	19.5	19.5	1.7	1.6	20.1	20.7	29.6	29.3	25.1	24.7
	75	42.3	42.9	20.4	21.0	46.9	47.0	48.0	48.3	41.8	42.0
Equity	25	4.1	4.7	0.5	1.2	3.3	3.7	6.5	6.7	8.9	9.3
	50	15.9	17.0	11.5	13.8	13.6	14.4	18.3	18.9	21.2	22.3
	75	33.6	35.1	33.2	35.8	30.9	32.0	34.4	35.8	36.6	37.1
Short-term liabilities	25	31.1	30.3	21.9	20.3	32.8	32.2	35.4	34.7	33.5	33.0
	50	55.5	54.5	51.2	48.7	57.7	57.0	56.6	56.1	53.6	53.7
	75	77.6	76.6	80.6	78.5	79.2	78.5	75.9	76.0	74.1	72.0
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	11.7	11.1	14.7	15.3	15.5	14.9	10.5	9.9	4.1	3.7
	75	36.2	36.2	51.9	49.9	40.2	40.8	31.5	30.8	23.9	24.2
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.3	1.8	3.0	1.8	1.7	1.3	1.1	0.8	0.6
	50	4.5	4.6	9.5	10.4	5.0	5.1	3.5	3.4	2.7	2.3
	75	10.5	10.8	21.4	22.1	10.2	10.4	7.2	7.1	6.3	5.9
Annual result and depreciation	25	3.4	3.3	6.2	7.4	4.1	4.0	3.0	2.8	2.0	1.9
	50	7.6	7.7	16.1	16.5	8.2	8.2	5.9	5.7	4.7	4.3
	75	15.7	15.9	37.6	39.7	14.9	15.2	10.8	10.7	9.3	8.8
Trade receivables	25	2.7	2.6	1.2	1.5	3.1	2.8	3.8	3.4	2.7	2.7
	50	6.5	6.1	5.4	5.0	6.5	6.1	7.1	6.6	6.3	6.0
	75	11.2	10.7	11.7	11.4	11.4	10.9	11.2	10.7	10.3	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.3	3.3	3.1	3.9	3.7	3.7	3.3	3.1	2.8	2.2
	50	8.1	8.0	10.7	12.3	8.9	8.8	7.3	7.0	6.6	5.9
	75	16.7	16.7	27.9	30.3	17.7	17.7	13.2	12.9	11.5	10.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.8	8.1	7.5	9.5	8.6	8.6	7.7	7.8	7.3	6.6
	50	18.3	18.7	21.6	24.7	19.3	19.5	17.4	16.9	15.7	14.8
	75	38.8	39.6	56.3	64.5	40.7	41.8	33.4	32.4	29.1	28.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	63.5	65.5	43.2	51.4	60.5	62.6	71.6	70.7	74.9	75.1
	50	110.6	112.1	100.7	102.9	106.9	108.1	123.3	123.3	122.3	121.7
	75	229.0	239.4	200.0	223.2	234.4	246.0	248.8	254.5	224.6	232.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	39.7	38.8	41.4	42.4	35.6	34.2	39.1	38.0	46.1	45.5
	50	72.7	72.4	90.7	93.5	66.6	65.6	66.3	65.3	75.5	75.9
	75	125.5	129.1	168.4	177.4	116.4	119.6	112.5	115.6	117.6	120.1
		Percentage of cost of materials									
Trade payables	25	4.4	4.2	4.9	4.6	4.9	4.5	4.2	3.9	4.0	3.9
	50	8.6	8.1	12.8	12.1	9.8	9.0	7.5	7.2	7.2	7.0
	75	16.0	15.4	32.3	29.7	18.4	17.7	12.7	12.1	10.8	10.7

* 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

II. Enterprises by selected legal form

5. Limited partnerships

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.8	98.9	98.8	99.9	99.8	99.7	99.9	99.4	99.8
Change in finished goods	0.5	0.2	1.1	1.2	0.1	0.2	0.3	0.1	0.6	0.2
Interest and similar income	0.2	0.2	0.3	0.3	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.7	2.8	8.5	6.1	3.9	3.4	1.5	1.8	2.8	2.9
of which: Income from long-term equity investments	1.5	1.4	0.0	0.0	0.7	0.8	0.4	0.4	1.7	1.6
Total income	102.8	103.0	108.8	106.4	104.0	103.5	101.6	102.0	103.0	103.1
Expenses										
Cost of materials	65.2	64.7	35.4	36.8	52.2	52.0	64.6	64.9	65.8	65.2
Personnel expenses	14.9	15.1	21.3	19.3	20.0	20.6	15.9	16.1	14.5	14.8
Depreciation	2.5	2.5	14.8	12.7	5.9	6.1	2.6	2.5	2.3	2.3
of which: Depreciation of tangible fixed assets	2.2	2.3	14.8	12.6	5.6	5.9	2.4	2.4	1.9	2.1
Interest and similar expenses	0.6	0.7	3.8	3.9	1.4	1.3	0.5	0.5	0.6	0.7
Operating taxes	0.1	0.1	0.1	0.2	0.1	0.1	0.2	0.2	0.1	0.1
Other expenses	12.0	12.4	20.8	20.9	16.8	16.7	11.8	12.3	11.9	12.3
Total expenses before taxes on income	95.3	95.5	96.2	93.8	96.4	96.9	95.7	96.5	95.1	95.3
Annual result before taxes on income	7.6	7.4	12.5	12.6	7.6	6.6	5.9	5.4	7.9	7.8
Taxes on income	1.0	0.9	1.3	1.5	1.0	0.9	0.8	0.8	1.0	0.9
Annual result	6.6	6.6	11.2	11.0	6.6	5.7	5.0	4.6	6.9	7.0
Profit and loss transfers (parent company)	0.9	0.4	0.0	0.0	0.0	0.0	0.0	0.0	1.1	0.5
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	-0.1	-0.1	0.0	0.0	0.0	0.0
Profit for the year	7.5	7.0	11.2	11.0	6.7	5.8	5.1	4.7	7.9	7.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	0.9	0.6	0.4	0.4	0.3	0.4	0.9	0.8
Tangible fixed assets	23.4	24.3	69.6	72.6	52.3	51.6	35.2	34.9	19.9	21.1
of which: Land and buildings	11.1	11.6	17.2	18.4	15.2	15.2	19.5	18.6	9.7	10.4
Inventories	18.9	19.0	8.3	6.3	14.3	15.1	24.5	24.1	18.5	18.6
of which: Finished goods and merchandise	12.7	12.5	3.3	3.8	10.7	11.4	18.7	18.4	12.2	11.9
Cash	6.1	7.1	6.5	7.8	7.8	8.4	10.0	10.5	5.5	6.5
Receivables	27.9	28.5	12.8	10.9	19.7	19.3	24.3	24.5	28.9	29.7
Short-term	25.0	24.6	12.3	10.1	17.2	16.9	23.1	23.1	25.8	25.3
of which:										
Trade receivables	9.0	8.4	3.4	3.2	7.5	7.1	13.8	13.1	8.4	7.9
Receivables from affiliated companies	13.3	13.3	7.1	5.1	6.5	6.5	4.5	5.4	14.9	14.7
Long-term	2.9	3.9	0.4	0.9	2.5	2.4	1.1	1.4	3.2	4.4
of which: Loans to affiliated companies	2.3	3.4	0.2	0.5	1.7	1.6	0.9	1.1	2.5	3.8
Securities	0.8	0.7	0.0	0.0	1.2	0.6	0.6	0.7	0.8	0.7
Other long-term equity investments	21.9	19.4	0.8	0.6	3.5	3.6	4.8	4.7	25.2	22.3
of which: Goodwill	0.1	0.4	0.1	0.1	0.2	0.2	0.3	0.3	0.1	0.4
Capital										
Equity	45.0	44.5	23.4	23.7	26.6	27.6	37.8	38.3	47.0	46.3
Liabilities										
Short-term	37.3	36.5	32.0	29.7	35.0	33.1	44.6	43.1	36.5	35.8
of which:										
Liabilities to banks	4.9	4.4	14.3	14.9	9.4	10.0	10.6	9.0	3.8	3.4
Trade payables	6.4	6.3	3.5	3.2	5.3	6.1	9.4	8.9	6.1	6.0
Liabilities to affiliated companies	18.4	19.5	10.7	7.1	14.7	12.0	17.8	18.3	18.8	20.1
Long-term	9.6	10.5	42.7	44.2	33.9	34.5	11.3	12.3	7.9	8.9
of which:										
Liabilities to banks	6.0	7.0	38.2	40.1	30.1	30.8	7.8	8.4	4.2	5.4
Liabilities to affiliated companies	3.3	3.1	2.6	2.3	2.1	2.1	2.3	2.4	3.5	3.2
Provisions	7.8	8.2	1.6	1.9	3.8	3.8	6.2	6.1	8.3	8.8
of which: Provisions for pensions	2.6	2.7	0.1	0.1	0.0	0.0	1.7	1.7	2.9	3.0
Other ratios	Percentage of sales									
Annual result before taxes on income	7.6	7.5	12.6	12.7	7.6	6.6	5.9	5.4	7.9	7.9
Annual result and depreciation	9.1	9.1	26.3	24.0	12.5	11.9	7.7	7.1	9.2	9.3
Trade receivables	6.2	5.8	7.6	6.9	7.6	6.9	6.9	6.6	6.1	5.6
Percentage of the balance sheet total										
Sales	143.5	144.2	45.2	46.2	99.2	103.0	199.6	200.5	139.3	139.7
Annual result and interest paid	10.4	10.5	6.9	7.0	7.9	7.3	11.1	10.2	10.5	10.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	26.8	27.0	16.9	16.2	18.9	19.1	29.3	27.9	27.1	27.6
Percentage of fixed assets										
Long-term equity and liabilities	115.6	118.0	92.3	91.2	102.5	106.0	120.7	124.6	116.2	118.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	84.0	87.2	58.7	60.0	71.6	76.7	74.6	78.1	86.4	89.4
Cash resources, short-term receivables and inventories	134.7	139.2	84.5	81.4	112.4	122.3	129.5	134.0	137.1	141.3
Percentage of cost of materials										
Trade payables	6.8	6.7	21.9	18.6	10.3	11.3	7.3	6.8	6.7	6.5
Memo item:										
Balance sheet total in € billion	24.88	25.31	0.30	0.29	0.87	0.86	2.78	2.85	20.92	21.30
Sales in € billion	35.69	36.49	0.14	0.14	0.87	0.89	5.56	5.72	29.14	29.75
Number of enterprises	679	679	143	143	160	160	232	232	144	144

* 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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
...	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	38.3	36.8	4.4	1.7	23.7	23.4	54.3	52.4	56.8	56.8
	50	62.8	63.3	37.3	35.1	53.8	54.4	70.2	70.6	71.9	72.2
	75	75.1	75.5	57.4	57.2	74.0	74.4	78.6	78.0	78.5	77.0
Personnel expenses	25	7.4	7.7	0.9	0.2	8.5	8.3	8.2	8.3	7.7	7.8
	50	12.7	13.0	14.0	13.4	17.0	16.5	12.7	12.8	11.4	11.3
	75	23.5	24.5	30.8	27.7	29.3	30.2	21.3	22.4	16.4	16.8
Depreciation	25	0.9	0.9	1.0	1.2	1.1	1.0	0.9	0.8	0.9	0.9
	50	1.7	1.7	3.8	3.8	2.3	2.2	1.4	1.4	1.3	1.3
	75	4.3	4.3	13.7	17.3	5.7	5.4	2.6	2.6	2.3	2.2
Annual result	25	1.8	1.7	2.3	2.3	1.8	1.3	1.6	1.6	2.3	2.1
	50	5.2	4.8	9.1	9.2	5.2	4.0	4.0	4.0	5.7	5.2
	75	10.5	9.7	21.9	19.8	10.3	9.5	7.7	6.8	9.1	8.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.2	8.9	10.0	9.0	8.9	9.3	7.6	8.3	10.2	10.5
	50	25.4	25.4	42.9	43.5	24.6	27.2	22.1	23.0	23.3	23.0
	75	48.8	50.0	75.0	74.7	58.7	60.7	44.6	43.6	33.3	35.6
Inventories	25	3.7	4.2	0.0	0.0	1.2	1.1	8.8	8.8	14.2	13.8
	50	17.2	16.7	3.3	3.2	12.9	11.9	21.7	21.0	20.0	19.3
	75	37.8	37.4	26.6	29.3	42.3	42.8	38.2	38.2	37.2	35.5
Equity	25	13.3	12.9	0.9	0.1	7.4	8.6	18.4	18.7	25.8	28.7
	50	34.2	34.8	23.9	23.1	23.4	24.4	37.9	37.3	39.0	38.6
	75	50.5	52.0	54.3	55.8	51.0	50.0	50.2	53.5	48.9	50.1
Short-term liabilities	25	23.5	23.3	16.1	14.1	18.6	18.9	29.5	28.9	32.2	31.4
	50	45.1	44.4	32.0	32.7	38.9	37.8	47.8	46.4	47.6	47.8
	75	61.6	60.6	61.1	61.3	64.6	65.6	61.6	59.5	60.0	59.2
Liabilities to banks	25	0.0	0.0	0.9	0.0	0.0	1.8	0.0	0.0	0.0	0.0
	50	11.8	11.3	28.6	26.7	18.5	20.0	9.9	9.1	3.0	5.0
	75	36.1	35.2	54.2	59.0	48.9	51.5	29.1	24.7	13.7	15.2
		Percentage of sales									
Annual result before taxes on income	25	2.2	2.0	2.5	2.3	2.1	1.6	1.8	1.9	2.8	2.5
	50	6.1	5.7	10.0	11.2	5.9	4.6	4.7	4.5	6.6	6.2
	75	12.2	11.2	23.9	21.9	11.9	10.5	8.8	7.8	10.5	10.1
Annual result and depreciation	25	4.5	4.3	8.5	8.5	4.9	4.1	3.6	3.7	4.5	4.4
	50	8.8	8.2	16.2	18.0	8.7	8.4	6.8	6.5	8.6	7.9
	75	16.0	15.5	35.9	41.3	18.0	16.7	11.3	10.7	12.4	11.9
Trade receivables	25	3.0	2.6	1.2	1.0	2.1	2.1	4.2	4.0	3.6	3.5
	50	6.1	5.6	5.3	4.3	6.0	5.4	6.5	6.1	6.0	5.5
	75	9.4	9.1	11.0	10.5	10.0	9.7	9.0	8.4	8.2	8.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.9	4.7	4.0	5.0	4.8	4.1	5.2	4.9	5.9	5.9
	50	11.5	10.3	12.7	12.9	10.6	8.7	10.6	9.9	12.4	12.8
	75	20.6	20.4	29.1	29.8	19.4	16.6	17.8	17.4	21.9	21.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	10.3	9.7	6.0	7.2	9.8	8.1	12.6	10.5	12.6	15.2
	50	24.1	23.7	21.1	20.7	23.2	19.7	25.2	23.6	30.9	33.8
	75	54.8	53.4	61.0	58.7	55.5	45.9	53.0	48.6	52.7	57.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	85.1	87.6	63.5	74.5	74.4	77.6	87.3	91.4	94.9	94.7
	50	122.5	125.7	100.8	107.6	123.7	117.9	132.4	143.7	126.2	130.7
	75	270.0	275.0	247.0	225.0	317.5	310.2	377.3	348.8	197.4	214.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.1	43.2	31.2	31.0	37.9	37.7	50.7	52.5	60.7	61.0
	50	84.7	85.5	76.6	77.0	78.8	82.4	87.8	87.1	86.3	86.9
	75	140.8	150.5	180.7	178.6	158.1	170.8	137.8	139.2	118.2	124.4
		Percentage of cost of materials									
Trade payables	25	3.5	3.3	5.5	4.8	4.0	3.0	2.6	2.4	4.1	4.0
	50	6.8	6.5	14.1	11.6	8.1	8.7	5.6	5.2	6.4	6.1
	75	13.9	12.4	34.3	26.6	16.8	18.4	9.8	9.1	8.2	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

6. General partnerships

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.1	99.2	98.9	99.9	100.2	99.4	100.3	99.6	100.0
Change in finished goods	0.4	- 0.1	0.8	1.1	0.1	- 0.2	0.6	- 0.3	0.4	0.0
Interest and similar income	0.2	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.3	0.1
Other income	2.5	2.6	5.4	5.9	2.3	2.3	1.9	2.2	2.6	2.4
of which: Income from long-term equity investments	0.7	0.7	0.0	0.0	0.2	0.2	0.1	0.4	1.4	1.2
Total income	102.7	102.6	105.5	106.0	102.3	102.3	102.0	102.3	102.9	102.5
Expenses										
Cost of materials	50.7	50.6	33.1	33.3	44.1	43.7	51.3	51.5	55.2	54.7
Personnel expenses	14.8	14.9	23.1	23.5	20.6	21.4	18.1	18.6	9.4	9.2
Depreciation	4.4	5.6	7.9	7.6	4.4	4.3	3.2	3.2	4.8	7.2
of which: Depreciation of tangible fixed assets	4.3	5.5	7.9	7.6	4.3	4.2	3.1	3.1	4.7	7.1
Interest and similar expenses	1.5	1.6	1.9	1.7	0.7	0.6	1.3	1.3	1.9	2.1
Operating taxes	0.1	0.1	0.3	0.3	0.2	0.1	0.0	0.0	0.0	0.0
Other expenses	19.3	18.3	21.8	20.9	18.0	18.0	16.2	15.7	21.5	19.6
Total expenses before taxes on income	90.9	91.0	88.1	87.3	87.9	88.2	90.2	90.4	92.8	92.9
Annual result before taxes on income	11.8	11.6	17.4	18.6	14.4	14.1	11.8	11.9	10.1	9.7
Taxes on income	1.1	0.9	1.6	1.7	0.9	0.9	0.8	0.7	1.2	0.9
Annual result	10.8	10.7	15.9	16.9	13.5	13.2	11.0	11.1	8.9	8.8
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	- 0.1	0.0	0.0	0.1	0.0	0.0
Profit and loss transfers (subsidiary)	0.1	0.1	0.1	0.1	0.3	0.4	0.0	0.0	0.0	0.0
Profit for the year	10.7	10.7	15.8	16.8	13.2	12.9	11.0	11.2	8.9	8.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.4	0.4	0.6	0.5	0.6	0.4	0.2	0.3
Tangible fixed assets	55.9	53.0	60.0	59.1	47.5	47.9	28.3	28.3	63.0	59.1
of which: Land and buildings	6.5	6.5	31.6	30.9	22.5	23.5	10.3	9.8	1.5	1.5
Inventories	7.0	7.5	13.6	14.0	12.1	11.8	14.8	13.9	4.0	4.8
of which: Finished goods and merchandise	4.6	5.2	6.6	6.4	8.8	8.8	10.2	10.4	2.5	3.3
Cash	10.1	12.5	8.3	8.1	10.8	10.4	8.4	9.1	10.5	14.0
Receivables	23.1	23.1	15.0	15.6	23.2	23.9	44.7	44.9	18.7	18.3
Short-term	22.7	22.6	14.5	15.1	22.6	22.6	43.9	44.2	18.5	18.0
of which:										
Trade receivables	14.4	13.4	7.6	7.7	16.2	15.4	16.8	16.3	14.1	12.9
Receivables from affiliated companies	7.1	7.6	3.9	3.8	3.5	3.8	24.2	24.4	3.8	4.3
Long-term	0.4	0.4	0.6	0.5	0.5	1.3	0.8	0.8	0.2	0.2
of which: Loans to affiliated companies	0.2	0.2	0.2	0.2	0.0	0.0	0.2	0.2	0.2	0.2
Securities	1.0	1.0	0.3	0.4	1.4	1.4	0.1	0.2	1.2	1.2
Other long-term equity investments	2.3	2.3	1.7	1.8	3.7	3.3	2.6	2.6	2.2	2.2
of which: Goodwill	0.6	0.6	1.1	1.2	2.2	1.9	2.1	2.1	0.0	0.0
Capital										
Equity	32.7	33.5	24.5	24.1	37.0	38.8	40.8	41.8	31.0	31.5
Liabilities										
Short-term	22.3	41.6	35.5	36.5	32.3	32.2	28.4	28.4	18.5	46.4
of which:										
Liabilities to banks	4.4	4.9	13.1	13.0	11.2	11.5	13.3	13.9	0.7	1.1
Trade payables	4.0	4.3	7.2	7.7	9.1	9.0	8.1	8.3	2.1	2.4
Liabilities to affiliated companies	10.0	29.4	4.1	3.9	5.1	5.8	2.2	2.4	12.8	41.2
Long-term	31.6	9.7	36.5	35.4	26.6	25.1	26.1	25.6	33.1	1.7
of which:										
Liabilities to banks	7.9	7.7	34.0	32.9	25.0	23.3	15.9	15.6	1.8	1.7
Liabilities to affiliated companies	23.3	1.6	1.4	1.4	0.6	0.8	9.4	9.0	31.2	0.0
Provisions	13.3	15.1	3.1	3.5	3.9	3.6	4.1	3.7	17.4	20.4
of which: Provisions for pensions	1.5	1.6	0.3	0.3	0.2	0.2	0.6	0.6	1.9	2.1
Other ratios	Percentage of sales									
Annual result before taxes on income	11.9	11.6	17.6	18.8	14.4	14.1	11.9	11.8	10.2	9.7
Annual result and depreciation	15.3	16.3	24.0	24.8	17.9	17.5	14.2	14.3	13.8	16.0
Trade receivables	16.2	14.3	7.9	7.7	9.0	8.5	10.3	10.0	23.8	19.9
Percentage of the balance sheet total										
Sales	88.7	93.6	96.3	101.2	180.7	180.5	163.7	163.4	59.2	64.6
Annual result and interest paid	10.9	11.5	17.2	19.0	25.6	25.0	20.2	20.3	6.4	7.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	23.7	28.2	34.4	37.0	62.0	62.3	45.8	47.4	13.9	18.9
Percentage of fixed assets										
Long-term equity and liabilities	111.4	79.6	97.4	96.3	118.6	117.6	209.8	211.7	100.5	57.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	151.2	86.6	64.4	63.6	103.7	102.4	184.8	188.1	163.3	71.6
Cash resources, short-term receivables and inventories	182.7	104.6	102.7	102.1	141.3	139.0	237.2	237.0	184.9	82.0
Percentage of cost of materials										
Trade payables	8.7	9.1	22.4	22.5	11.4	11.4	9.6	9.9	6.3	6.9
Memo item:										
Balance sheet total in € billion	6.90	6.96	0.39	0.40	0.60	0.63	1.11	1.16	4.79	4.78
Sales in € billion	6.12	6.52	0.38	0.40	1.09	1.13	1.82	1.89	2.84	3.09
Number of enterprises	857	857	497	497	255	255	87	87	18	18

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	6.1	6.4	3.3	3.3	9.2	10.8	20.7	20.0	7.1	6.4
	50	32.5	31.4	27.4	25.4	39.8	40.7	54.5	53.0	68.6	70.1
	75	59.7	60.0	46.4	46.1	72.6	72.1	77.8	76.1	91.9	93.9
Personnel expenses	25	5.5	5.9	3.0	3.2	8.9	9.1	8.0	8.1	1.0	1.0
	50	16.8	17.3	15.8	16.7	21.0	22.3	16.7	17.4	3.3	3.4
	75	30.7	31.8	29.7	30.2	32.2	33.9	29.2	29.0	15.5	16.9
Depreciation	25	1.1	1.1	1.7	1.6	0.7	0.7	0.7	0.7	0.2	0.2
	50	2.9	2.8	3.9	3.7	2.1	2.1	1.6	1.5	0.9	1.1
	75	7.6	7.9	10.0	11.0	5.1	5.0	3.9	4.6	2.4	2.5
Annual result	25	4.9	5.0	9.0	9.4	3.6	3.9	1.6	1.4	1.2	0.7
	50	13.4	13.8	16.8	17.2	8.4	8.1	4.3	4.3	3.9	2.7
	75	26.3	25.6	27.4	28.4	23.7	20.1	21.0	21.0	10.3	8.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.7	9.6	14.4	15.2	8.5	8.0	6.9	5.9	2.1	1.7
	50	32.0	33.2	42.3	44.8	28.5	27.7	19.9	18.4	13.1	12.7
	75	65.9	66.0	73.8	73.6	55.5	60.0	40.4	39.3	29.7	26.9
Inventories	25	0.0	0.0	0.0	0.0	0.3	0.3	1.9	2.2	0.0	0.0
	50	5.4	5.4	4.2	4.3	6.4	6.5	12.6	11.9	8.6	9.2
	75	24.8	22.8	20.7	18.2	26.4	26.7	32.5	33.2	24.3	22.7
Equity	25	1.4	4.3	- 4.6	- 2.4	7.9	11.2	16.9	19.1	9.4	5.7
	50	28.6	29.2	25.8	25.1	32.7	34.9	38.1	40.9	21.3	18.9
	75	57.1	58.3	53.0	55.4	61.0	61.1	62.2	66.3	44.1	40.2
Short-term liabilities	25	16.1	15.7	14.3	14.8	17.7	15.5	17.2	16.5	22.2	25.6
	50	35.0	32.4	34.9	32.4	36.1	32.2	31.2	28.0	44.3	51.9
	75	64.3	62.6	66.9	65.7	59.4	57.7	65.4	63.6	77.8	79.3
Liabilities to banks	25	1.8	1.8	5.4	5.4	0.8	1.2	0.7	0.6	0.0	0.0
	50	29.2	27.5	34.7	34.2	24.0	24.7	23.0	21.1	0.0	0.0
	75	58.1	58.0	66.7	63.9	52.9	52.7	42.7	43.2	8.1	5.2
		Percentage of sales									
Annual result before taxes on income	25	5.5	5.6	10.0	10.9	4.3	4.3	2.0	1.7	1.4	0.5
	50	14.4	15.4	18.3	19.3	9.9	9.1	4.9	5.2	4.7	3.2
	75	28.9	29.0	30.6	31.4	24.8	21.5	21.0	21.0	11.8	9.4
Annual result and depreciation	25	9.1	9.5	15.5	16.1	7.0	7.2	3.6	3.3	2.6	1.8
	50	20.3	20.7	26.5	25.9	13.3	13.1	7.3	7.2	6.2	4.6
	75	37.2	36.5	42.3	43.3	28.8	26.9	28.8	26.3	12.5	10.1
Trade receivables	25	1.5	1.5	0.8	1.0	2.5	2.2	3.5	4.3	5.0	5.5
	50	5.3	4.9	4.0	3.9	6.4	6.0	8.9	8.2	7.4	7.3
	75	10.9	10.4	9.7	9.3	11.1	11.1	14.3	13.9	14.8	14.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	10.1	9.9	10.5	10.6	11.1	12.1	6.7	5.6	5.8	4.2
	50	25.5	26.7	29.5	32.3	25.1	24.9	14.0	14.1	8.1	7.9
	75	59.9	61.1	73.5	71.6	54.9	58.7	41.7	40.4	20.0	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	13.7	13.7	13.0	14.9	15.7	13.5	12.5	11.9	9.3	7.3
	50	42.4	42.0	42.9	44.9	47.3	42.1	32.3	32.9	21.0	16.1
	75	114.3	126.1	105.8	126.0	132.9	128.7	128.1	144.6	53.8	51.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	66.5	70.8	52.3	58.1	83.3	92.4	108.6	125.8	93.9	60.0
	50	116.3	121.0	100.5	103.3	132.2	144.6	159.9	173.7	155.9	165.4
	75	246.4	270.0	186.5	187.0	305.0	356.0	426.3	482.4	314.4	323.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	39.7	40.9	29.3	30.4	56.6	57.0	64.8	55.6	88.6	81.6
	50	93.8	103.3	76.5	81.8	112.0	120.2	121.9	142.6	112.4	112.4
	75	225.0	231.3	198.6	200.0	267.4	270.6	311.6	368.0	153.5	146.2
		Percentage of cost of materials									
Trade payables	25	4.1	3.9	3.7	3.6	4.6	4.1	4.9	4.5	2.6	5.1
	50	11.1	10.4	11.8	11.5	10.5	10.0	9.7	9.8	7.7	7.6
	75	25.8	26.1	30.5	29.6	22.8	21.2	22.8	20.0	19.3	14.0

* 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

7. Sole proprietorships

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.5	99.5	99.0	99.3	99.2	99.7	100.0	100.1	99.6
Change in finished goods	0.3	0.5	0.5	1.0	0.7	0.8	0.3	0.0	-0.1	0.4
Interest and similar income	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.1
Other income	1.7	1.7	3.5	3.8	1.7	1.8	1.5	1.4	0.6	0.6
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	101.7	101.8	103.5	103.9	101.7	101.8	101.6	101.4	100.7	100.6
Expenses										
Cost of materials	65.8	65.5	37.5	37.4	58.0	58.1	71.1	71.3	87.0	87.4
Personnel expenses	13.7	13.9	24.1	24.5	17.8	17.8	12.4	12.3	4.0	3.7
Depreciation	2.8	2.8	6.0	6.0	3.6	3.6	1.9	1.9	0.8	0.8
of which: Depreciation of tangible fixed assets	2.8	2.8	6.0	6.0	3.6	3.5	1.9	1.8	0.8	0.8
Interest and similar expenses	0.6	0.6	1.3	1.2	0.7	0.7	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	0.0	0.0
Other expenses	12.9	13.0	21.3	21.0	15.2	15.1	11.3	11.3	6.5	7.0
Total expenses before taxes on income	95.9	95.9	90.4	90.3	95.5	95.4	97.2	97.2	98.5	99.0
Annual result before taxes on income	5.8	5.8	13.1	13.6	6.3	6.4	4.4	4.2	2.2	1.6
Taxes on income	0.7	0.7	1.3	1.4	0.8	0.8	0.6	0.6	0.3	0.2
Annual result	5.1	5.1	11.8	12.2	5.5	5.6	3.7	3.6	1.9	1.4
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	5.1	5.1	11.7	12.2	5.5	5.6	3.7	3.6	1.9	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.2	0.3	0.2	0.2	0.4	0.4	0.2	0.2
Tangible fixed assets	45.5	44.2	62.4	60.9	48.0	47.0	38.1	37.9	21.1	19.0
of which: Land and buildings	20.5	19.9	30.6	30.0	20.1	19.6	17.2	17.0	8.8	7.9
Inventories	23.6	25.0	12.1	13.5	22.8	24.0	25.6	26.4	42.4	44.3
of which: Finished goods and merchandise	14.9	14.9	6.1	6.3	15.6	15.7	22.5	23.3	16.7	15.1
Cash	7.8	7.7	8.0	8.1	7.6	7.6	8.9	8.2	6.1	6.5
Receivables	20.3	20.2	14.7	14.7	18.3	18.3	23.8	23.5	29.3	29.0
Short-term	19.6	19.7	14.3	14.3	18.0	18.0	22.5	23.1	28.2	27.8
of which:										
Trade receivables	13.7	13.8	9.2	9.1	12.3	12.4	15.2	14.9	23.1	23.0
Receivables from affiliated companies	1.9	2.0	1.1	0.9	2.0	1.8	2.6	3.8	1.8	1.5
Long-term	0.7	0.5	0.4	0.4	0.3	0.3	1.3	0.4	1.2	1.1
of which: Loans to affiliated companies	0.4	0.1	0.0	0.0	0.0	0.0	1.0	0.1	0.8	0.8
Securities	0.1	0.1	0.1	0.1	0.0	0.0	0.3	0.3	0.0	0.0
Other long-term equity investments	2.0	2.0	1.7	1.6	2.4	2.3	2.5	2.8	0.7	1.0
of which: Goodwill	1.1	1.1	0.8	0.6	1.9	1.8	0.8	1.2	0.2	0.2
Capital										
Equity	26.5	25.8	20.5	21.4	23.4	22.8	33.1	32.4	33.7	30.5
Liabilities										
Short-term	69.4	70.3	74.5	73.9	72.6	73.3	63.1	64.1	62.8	66.6
of which:										
Liabilities to banks	16.9	17.7	18.5	17.8	16.7	15.7	15.9	17.1	16.4	22.9
Trade payables	15.5	15.0	8.8	8.9	14.0	14.4	17.9	16.6	26.8	24.3
Liabilities to affiliated companies	2.0	2.0	2.9	2.6	1.3	1.4	2.0	2.7	2.4	1.5
Long-term	24.0	23.7	31.1	30.1	27.9	28.0	20.8	21.1	7.0	6.8
of which:										
Liabilities to banks	22.2	21.9	28.2	27.4	25.7	25.9	20.2	20.2	6.6	5.8
Liabilities to affiliated companies	0.4	0.5	0.8	0.8	0.5	0.5	0.2	0.3	0.1	0.2
Provisions	3.7	3.5	4.4	4.2	3.4	3.5	3.5	3.4	3.5	2.9
of which: Provisions for pensions	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.3	0.3
Other ratios	Percentage of sales									
Annual result before taxes on income	5.8	5.9	13.2	13.8	6.3	6.5	4.4	4.2	2.2	1.6
Annual result and depreciation	8.0	8.0	17.9	18.4	9.1	9.2	5.7	5.5	2.7	2.2
Trade receivables	5.8	6.0	6.1	6.1	6.0	6.1	5.8	5.5	5.4	6.1
Percentage of the balance sheet total										
Sales	236.6	230.2	149.6	148.8	203.7	201.7	262.9	269.2	426.4	374.5
Annual result and interest paid	13.5	13.2	19.6	20.1	12.7	12.8	11.0	10.8	8.8	5.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	28.6	27.7	37.4	38.8	27.0	26.8	25.6	24.9	19.1	12.9
Percentage of fixed assets										
Long-term equity and liabilities	104.2	105.5	79.7	81.5	100.8	102.1	127.1	128.7	176.8	176.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	60.3	58.9	51.3	51.2	57.4	56.7	74.4	73.3	61.5	57.3
Cash resources, short-term receivables and inventories	112.2	112.5	79.2	82.1	108.5	109.8	135.0	134.7	137.5	131.4
Percentage of cost of materials										
Trade payables	9.9	9.9	15.6	15.9	11.8	12.2	9.5	8.7	7.2	7.4
Memo item:										
Balance sheet total in € billion	5.95	6.44	1.56	1.67	2.11	2.31	1.38	1.46	0.89	1.00
Sales in € billion	14.08	14.83	2.34	2.49	4.30	4.66	3.64	3.93	3.80	3.76
Number of enterprises	4 559	4 559	3 271	3 271	1 064	1 064	200	200	24	24

* 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							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	13.2	13.3	7.4	6.9	31.8	31.2	56.6	58.1	79.1	80.4
	50	37.2	36.7	30.1	30.1	66.1	65.4	77.0	77.7	85.1	85.4
	75	66.1	65.3	50.9	49.7	77.4	77.4	86.6	87.5	92.3	91.6
Personnel expenses	25	8.1	8.2	8.9	9.4	8.3	8.3	3.5	3.7	1.7	1.8
	50	18.3	18.7	21.3	21.8	14.0	13.5	8.9	9.0	3.4	3.4
	75	32.0	32.1	33.3	33.6	28.6	28.3	17.2	17.9	6.3	6.9
Depreciation	25	1.2	1.2	1.6	1.6	0.8	0.7	0.4	0.4	0.2	0.2
	50	2.9	2.9	3.6	3.5	1.8	1.8	1.1	1.0	0.5	0.4
	75	6.7	6.6	7.7	7.5	4.6	4.6	2.3	2.2	1.0	1.1
Annual result	25	4.0	4.2	6.0	6.5	2.6	2.7	1.6	1.3	0.3	0.4
	50	8.9	9.3	12.6	13.0	4.5	4.9	3.0	3.0	0.7	0.8
	75	18.4	18.6	22.0	22.3	7.4	7.8	5.6	5.1	1.9	1.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	14.3	13.8	17.4	17.1	9.9	9.8	8.1	7.7	5.2	5.0
	50	41.1	40.9	46.5	46.0	29.0	29.1	20.9	20.6	15.1	14.0
	75	69.7	69.6	73.2	72.9	60.0	58.7	45.6	47.0	30.1	31.5
Inventories	25	0.0	0.0	0.0	0.0	2.7	2.7	5.9	6.4	4.0	8.4
	50	6.7	7.2	3.9	4.2	17.2	17.5	19.9	19.4	18.9	21.4
	75	27.5	28.8	21.8	23.4	38.4	37.7	40.6	44.1	35.0	37.6
Equity	25	- 15.9	- 12.7	- 25.4	- 21.7	- 0.5	1.1	7.4	8.0	7.9	6.1
	50	13.5	15.3	11.8	14.1	15.2	16.1	23.6	24.3	16.4	13.2
	75	40.3	41.2	41.6	42.5	36.1	37.4	47.4	47.8	36.8	32.4
Short-term liabilities	25	22.5	21.1	20.4	19.3	26.1	24.4	29.9	27.8	51.6	54.9
	50	48.5	47.6	47.8	46.7	50.2	48.4	47.5	49.7	75.1	76.0
	75	83.7	81.3	87.0	84.3	76.9	75.0	74.4	73.7	86.9	83.2
Liabilities to banks	25	11.2	10.4	10.9	9.9	12.4	12.5	9.0	9.1	6.1	4.8
	50	40.3	40.1	41.4	41.5	40.3	37.8	28.1	28.5	16.0	17.0
	75	69.1	68.8	72.4	72.3	64.7	64.3	50.7	54.0	22.1	22.4
		Percentage of sales									
Annual result before taxes on income	25	4.3	4.7	6.5	7.1	2.9	3.1	1.8	1.6	0.4	0.5
	50	10.1	10.5	13.9	14.4	5.2	5.7	3.6	3.4	0.8	0.9
	75	20.5	20.6	24.4	24.8	8.6	8.9	6.3	5.9	2.2	2.1
Annual result and depreciation	25	7.4	7.9	10.9	11.7	4.9	5.0	2.7	2.9	0.7	0.8
	50	15.3	15.8	20.2	20.5	7.9	8.4	5.3	5.0	1.5	1.8
	75	27.8	27.9	32.6	32.7	13.5	13.9	8.5	8.9	3.5	3.4
Trade receivables	25	0.9	1.0	0.6	0.6	2.0	1.9	2.0	2.0	2.4	3.0
	50	4.2	4.1	3.9	3.6	5.2	5.2	4.6	4.5	4.5	5.0
	75	8.4	8.3	8.5	8.2	8.3	8.3	8.5	8.2	7.8	8.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	11.0	11.1	13.9	14.0	8.5	8.4	5.5	6.0	3.2	2.9
	50	23.8	24.9	30.8	31.6	15.1	15.8	12.8	12.0	4.3	5.0
	75	51.4	53.3	66.4	67.0	26.2	28.4	21.0	22.7	9.3	8.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	16.4	17.2	18.5	19.9	13.9	14.2	11.5	10.1	7.0	8.5
	50	37.6	38.0	44.2	46.1	27.5	27.3	24.8	23.5	14.0	14.5
	75	86.9	90.8	102.4	106.5	53.9	56.8	50.8	51.1	19.8	18.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	26.1	31.0	10.7	19.9	52.7	59.4	85.3	84.2	67.5	69.0
	50	93.4	95.2	85.1	89.5	105.8	108.9	125.3	139.5	105.9	100.3
	75	166.5	174.5	145.1	150.4	216.6	219.8	278.5	286.6	200.1	223.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	26.7	27.0	24.7	25.0	32.4	31.4	42.9	42.3	56.1	59.1
	50	62.5	62.7	59.8	60.7	65.4	65.3	72.4	73.9	70.7	81.4
	75	141.5	145.0	150.0	152.1	126.3	132.4	123.6	124.5	105.0	102.0
		Percentage of cost of materials									
Trade payables	25	4.4	4.2	4.0	4.0	5.2	5.1	5.3	4.6	4.3	4.6
	50	10.1	10.1	10.5	10.2	10.2	10.3	8.6	7.5	8.5	8.0
	75	23.7	22.6	27.1	25.0	19.4	19.2	12.5	12.9	12.0	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

III. East German 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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.5	98.6	98.0	98.5	98.0	98.8	99.1	99.6	99.9
Change in finished goods	0.7	0.5	1.4	2.0	1.5	2.0	1.2	0.9	0.4	0.1
Interest and similar income	0.2	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2
Other income	2.8	3.0	8.3	8.5	4.8	4.9	3.0	3.0	2.4	2.6
of which: Income from long-term equity investments	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
Total income	103.0	103.1	108.5	108.7	104.9	105.0	103.1	103.1	102.6	102.7
Expenses										
Cost of materials	66.4	66.2	38.5	38.5	48.6	48.5	55.3	54.7	73.4	73.4
Personnel expenses	16.9	17.3	34.9	35.0	29.0	29.2	24.9	25.6	12.0	12.3
Depreciation	3.8	3.8	6.3	6.0	4.9	4.8	4.4	4.5	3.4	3.3
of which: Depreciation of tangible fixed assets	3.6	3.6	6.3	6.0	4.8	4.7	4.3	4.3	3.2	3.2
Interest and similar expenses	0.8	0.7	1.4	1.3	1.0	0.9	0.8	0.7	0.7	0.7
Operating taxes	0.1	0.1	0.2	0.3	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	11.1	11.3	21.8	21.6	16.8	16.8	13.3	13.5	9.3	9.5
Total expenses before taxes on income	99.0	99.4	103.2	102.8	100.3	100.4	98.8	99.1	98.8	99.2
Annual result before taxes on income	4.0	3.7	5.2	5.9	4.6	4.6	4.3	4.0	3.7	3.5
Taxes on income	0.8	0.9	1.2	1.4	1.2	1.2	1.0	1.0	0.7	0.7
Annual result	3.2	2.9	4.0	4.5	3.4	3.4	3.3	2.9	3.1	2.8
Profit and loss transfers (parent company)	0.1	0.2	0.2	0.2	0.1	0.1	0.0	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	1.3	1.1	0.0	0.0	0.2	0.1	0.7	0.7	1.6	1.4
Profit for the year	2.1	2.0	4.2	4.7	3.3	3.4	2.6	2.3	1.6	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.6	0.6	0.5	0.5	0.5	0.8	0.8	1.7	2.2
Tangible fixed assets	43.0	42.4	51.8	50.1	46.9	45.6	44.4	43.6	41.5	41.0
of which: Land and buildings	15.7	15.4	22.0	21.4	20.6	20.0	17.0	16.7	14.1	13.8
Inventories	15.6	16.0	13.2	14.6	19.7	21.0	19.9	20.3	13.0	13.1
of which: Finished goods and merchandise	5.0	5.1	4.2	4.2	5.6	5.7	5.7	5.9	4.7	4.7
Cash	8.0	7.8	12.4	12.5	11.4	11.5	9.6	9.7	6.5	6.1
Receivables	25.1	25.0	18.0	18.3	18.3	18.1	20.7	21.1	28.6	28.3
Short-term	22.9	22.8	17.2	17.5	17.1	16.9	19.6	19.9	25.7	25.3
of which:										
Trade receivables	9.5	9.1	8.2	8.3	8.3	8.0	9.9	9.9	9.5	8.9
Receivables from affiliated companies	10.8	10.9	4.8	4.9	5.8	5.8	7.1	7.4	13.7	13.7
Long-term	2.2	2.3	0.8	0.9	1.2	1.2	1.1	1.3	2.9	3.0
of which: Loans to affiliated companies	1.6	1.7	0.3	0.4	0.7	0.8	0.6	0.8	2.2	2.3
Securities	1.6	1.5	0.5	0.5	0.8	0.7	1.7	1.7	1.6	1.6
Other long-term equity investments	5.0	5.4	2.7	2.6	1.9	2.0	2.5	2.4	6.7	7.5
of which: Goodwill	0.3	0.3	0.3	0.3	0.2	0.3	0.2	0.2	0.3	0.3
Capital										
Equity	44.7	44.4	33.4	33.6	40.0	39.9	43.7	43.8	46.4	45.9
Liabilities	45.0	44.9	61.1	60.9	54.0	54.2	48.2	48.0	41.4	41.3
Short-term	30.9	31.0	33.7	35.0	32.5	33.6	33.8	34.0	29.1	29.0
of which:										
Liabilities to banks	4.2	4.6	8.9	9.0	6.8	6.6	5.7	5.7	2.9	3.5
Trade payables	7.9	7.3	6.1	6.0	6.0	5.8	7.2	6.8	8.6	7.8
Liabilities to affiliated companies	9.7	10.2	6.3	6.2	5.4	5.6	7.8	8.0	11.5	12.2
Long-term	14.2	14.0	27.4	25.9	21.5	20.6	14.5	14.1	12.3	12.3
of which:										
Liabilities to banks	9.1	8.9	21.3	19.9	16.3	15.8	9.9	9.9	7.1	6.9
Liabilities to affiliated companies	3.8	3.8	4.4	4.3	4.2	3.9	3.5	3.1	3.9	4.1
Provisions	9.5	9.8	4.8	4.8	5.5	5.4	7.5	7.5	11.3	11.8
of which: Provisions for pensions	1.4	1.5	0.6	0.6	0.6	0.7	0.8	0.8	1.8	2.0
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	3.8	5.3	6.1	4.7	4.7	4.4	4.0	3.8	3.5
Annual result and depreciation	7.0	6.7	10.5	10.8	8.4	8.4	7.8	7.5	6.5	6.1
Trade receivables	7.3	7.1	9.0	8.9	8.0	7.8	8.8	8.8	6.7	6.3
Percentage of the balance sheet total										
Sales	129.3	128.0	91.1	93.1	102.9	102.2	113.2	113.0	142.5	140.6
Annual result and interest paid	5.1	4.6	5.0	5.5	4.6	4.5	4.6	4.2	5.4	4.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	19.2	18.0	17.7	18.6	17.8	17.7	18.9	18.3	19.6	17.8
Percentage of fixed assets										
Long-term equity and liabilities	114.0	113.1	109.5	110.7	122.3	123.3	117.1	118.3	111.4	109.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	100.8	99.1	88.3	86.6	88.8	85.7	87.1	87.6	110.9	108.6
Cash resources, short-term receivables and inventories	151.5	150.6	127.4	128.3	149.4	148.2	146.1	147.2	155.6	153.9
Percentage of cost of materials										
Trade payables	9.1	8.5	17.0	16.4	11.9	11.4	11.3	11.0	8.1	7.5
Memo item:										
Balance sheet total in € billion	169.84	175.86	3.39	3.56	17.62	18.51	46.98	48.49	101.85	105.30
Sales in € billion	219.53	225.03	3.09	3.31	18.12	18.92	53.16	54.79	145.16	148.01
Number of enterprises	10 525	10 525	3 599	3 599	3 791	3 791	2 371	2 371	764	764

* 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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.1	25.3	12.4	12.5	29.8	28.8	37.4	36.6	49.2	49.3
	50	47.3	46.6	34.6	33.2	48.7	48.0	56.4	55.8	68.0	66.9
	75	65.7	65.8	53.3	52.3	64.9	65.1	73.1	72.4	80.1	79.7
Personnel expenses	25	13.4	13.7	16.6	17.2	15.6	15.7	11.6	12.1	7.2	7.4
	50	26.1	26.7	31.7	32.0	27.2	27.7	21.4	22.1	13.2	13.8
	75	40.1	40.6	46.8	46.7	39.0	39.4	34.2	35.1	23.3	23.9
Depreciation	25	1.2	1.2	1.2	1.2	1.1	1.1	1.2	1.2	1.2	1.2
	50	2.7	2.7	2.9	2.9	2.5	2.4	2.7	2.8	2.6	2.8
	75	6.1	6.2	7.1	7.1	6.0	6.0	5.7	5.9	5.4	5.3
Annual result	25	0.4	0.5	0.1	0.5	0.6	0.6	0.6	0.5	0.2	0.2
	50	2.6	2.8	3.2	3.7	2.5	2.6	2.4	2.4	2.0	1.8
	75	6.8	6.9	9.8	10.1	6.0	6.1	5.6	5.5	5.7	5.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.0	9.1	6.9	7.0	8.8	8.7	11.6	11.7	14.4	14.9
	50	27.5	27.4	25.2	25.1	25.7	25.8	30.4	30.9	31.3	32.0
	75	55.2	54.5	57.5	57.1	55.1	53.9	53.3	52.9	52.7	53.0
Inventories	25	0.9	1.0	0.0	0.0	2.2	2.3	1.7	1.7	2.8	2.6
	50	12.0	12.0	5.5	5.3	14.7	14.6	19.4	18.7	16.3	15.5
	75	35.0	35.4	23.8	24.0	39.8	40.4	39.5	39.4	34.1	34.6
Equity	25	12.3	13.4	6.6	8.3	13.6	14.5	16.1	17.1	18.4	18.3
	50	32.1	33.5	27.2	29.3	32.0	33.9	36.0	36.6	37.6	37.8
	75	56.3	57.5	53.3	55.3	56.1	57.4	60.0	60.7	58.2	58.3
Short-term liabilities	25	17.3	17.0	17.1	17.0	17.4	16.7	17.2	17.3	17.3	17.6
	50	36.5	35.6	36.6	36.2	37.2	35.6	36.1	34.8	35.8	35.2
	75	64.1	63.0	67.7	64.8	62.8	62.6	63.0	62.3	58.8	60.0
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	9.3	9.2	9.3	10.2	11.3	10.8	8.7	7.6	3.0	2.3
	75	31.3	31.4	36.5	36.7	32.8	32.2	26.8	26.9	19.7	20.0
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.2	0.7	0.8	0.8	0.8	0.8	0.4	0.3
	50	3.5	3.7	4.0	4.8	3.4	3.4	3.2	3.2	2.6	2.2
	75	8.7	8.9	12.0	12.2	7.9	8.0	7.2	6.9	7.1	6.5
Annual result and depreciation	25	3.0	3.3	2.8	3.7	3.3	3.4	3.0	3.1	2.5	2.2
	50	7.3	7.6	8.1	9.3	7.3	7.2	6.9	6.8	6.2	6.0
	75	14.7	14.7	19.1	19.5	13.4	13.6	12.9	12.4	11.8	11.1
Trade receivables	25	2.8	2.7	2.1	2.1	3.3	3.2	3.3	3.1	2.2	2.1
	50	6.6	6.3	6.4	6.0	6.8	6.4	6.7	6.5	6.2	5.9
	75	11.2	11.0	11.9	11.6	10.9	10.6	11.0	11.0	10.9	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.9	1.3	1.8	2.0	2.0	1.9	1.8	1.2	1.3
	50	5.4	5.5	6.3	7.2	5.4	5.3	4.8	4.6	4.6	4.4
	75	11.9	12.2	16.0	17.2	10.8	10.9	9.9	10.0	9.1	8.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	4.7	-1.0	1.4	5.3	5.1	6.5	6.4	7.1	7.8
	50	17.1	17.4	15.4	17.4	16.9	16.8	18.9	18.7	18.0	17.7
	75	42.9	44.1	46.7	50.0	41.8	42.3	42.9	42.2	36.7	37.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	90.3	91.6	75.9	81.6	97.8	98.1	92.7	93.4	88.9	88.6
	50	135.0	138.3	131.7	136.8	146.6	150.2	131.4	134.7	120.5	117.5
	75	281.7	289.3	324.0	331.7	310.1	324.2	238.6	239.7	198.2	194.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.5	47.0	46.7	47.6	45.5	45.4	46.3	47.3	52.5	50.4
	50	102.0	103.4	110.4	113.4	100.1	101.5	95.6	98.6	99.2	98.3
	75	216.5	223.8	258.1	266.7	209.2	218.4	191.2	199.0	177.8	181.4
		Percentage of cost of materials									
Trade payables	25	4.9	4.7	4.8	4.5	5.1	4.9	4.9	4.8	4.5	4.5
	50	9.8	9.4	11.7	11.1	9.9	9.4	8.8	8.4	7.9	8.1
	75	19.0	17.9	28.7	27.4	18.3	17.5	14.8	14.1	12.7	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

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	
	Cylindered sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.5	98.3	97.7	98.3	98.2	98.8	99.2	99.5	99.9
Change in finished goods	0.8	0.5	1.7	2.3	1.7	1.8	1.2	0.8	0.5	0.1
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2
Other income	3.0	3.0	8.6	9.0	5.2	5.3	3.1	3.1	2.5	2.6
of which: Income from long-term equity investments	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
Total income	103.1	103.2	108.8	109.1	105.4	105.5	103.3	103.3	102.7	102.7
Expenses										
Cost of materials	66.6	66.2	39.3	39.3	48.0	47.9	54.6	53.9	73.9	73.7
Personnel expenses	17.4	17.9	38.0	37.9	30.6	31.0	26.0	26.8	12.1	12.4
Depreciation	3.8	3.8	5.0	5.0	4.7	4.7	4.5	4.6	3.3	3.3
of which: Depreciation of tangible fixed assets	3.5	3.6	5.0	4.9	4.6	4.6	4.3	4.4	3.1	3.1
Interest and similar expenses	0.8	0.7	1.1	1.0	0.9	0.8	0.7	0.7	0.8	0.7
Operating taxes	0.1	0.1	0.2	0.3	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	10.7	10.9	21.4	21.4	16.8	16.8	13.2	13.3	8.8	9.0
Total expenses before taxes on income	99.2	99.5	105.1	104.9	101.2	101.3	99.1	99.5	98.9	99.2
Annual result before taxes on income	3.9	3.7	3.7	4.2	4.2	4.2	4.2	3.8	3.8	3.6
Taxes on income	0.8	0.9	1.2	1.5	1.3	1.3	1.0	1.1	0.7	0.8
Annual result	3.1	2.8	2.5	2.8	2.9	3.0	3.1	2.7	3.1	2.8
Profit and loss transfers (parent company)	0.2	0.2	0.3	0.2	0.1	0.1	0.0	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	1.5	1.3	0.0	0.0	0.2	0.2	0.8	0.8	1.9	1.7
Profit for the year	1.8	1.7	2.7	3.0	2.9	2.9	2.3	2.0	1.4	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.5	0.5	0.6	0.5	0.5	0.8	0.8	1.6	2.1
Tangible fixed assets	43.2	42.7	45.3	44.1	45.6	44.6	44.8	44.1	42.0	41.7
of which: Land and buildings	16.3	16.0	22.6	21.6	21.8	21.2	17.5	17.1	14.8	14.4
Inventories	15.1	15.3	15.9	17.3	20.4	21.4	19.3	19.5	12.3	12.3
of which: Finished goods and merchandise	4.7	4.7	4.9	4.8	5.4	5.5	5.1	5.2	4.3	4.3
Cash	8.3	8.1	14.2	14.1	12.0	12.0	9.9	10.0	6.7	6.4
Receivables	24.9	24.5	19.5	19.6	18.2	18.1	20.4	20.9	28.2	27.5
Short-term	22.5	22.3	18.8	18.7	16.9	16.8	19.2	19.5	25.0	24.7
of which:										
Trade receivables	9.5	9.1	9.5	9.4	8.4	8.1	9.9	10.0	9.5	8.8
Receivables from affiliated companies	10.5	10.7	4.7	4.8	5.3	5.5	6.8	7.0	13.2	13.5
Long-term	2.4	2.2	0.7	0.8	1.4	1.3	1.2	1.4	3.2	2.8
of which: Loans to affiliated companies	1.7	1.6	0.3	0.5	0.8	0.9	0.7	0.8	2.4	2.1
Securities	1.8	1.7	0.7	0.6	0.9	0.9	2.0	2.0	1.9	1.8
Other long-term equity investments	5.2	5.7	3.3	3.1	2.0	2.1	2.5	2.4	7.0	7.9
of which: Goodwill	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3
Capital										
Equity	46.6	46.4	37.9	37.4	43.8	43.6	45.8	45.8	47.7	47.5
Liabilities	42.9	42.8	56.1	56.6	49.8	50.1	45.8	45.8	40.1	39.7
Short-term	29.5	29.4	35.3	36.8	31.6	32.6	32.2	32.2	27.8	27.3
of which:										
Liabilities to banks	3.8	3.9	7.8	8.2	6.1	6.0	5.2	5.1	2.7	2.8
Trade payables	7.7	7.1	6.5	6.3	5.8	5.6	7.1	6.8	8.4	7.5
Liabilities to affiliated companies	9.0	9.7	6.3	6.3	4.8	4.8	6.8	7.0	10.9	11.8
Long-term	13.4	13.4	20.7	19.8	18.2	17.6	13.6	13.5	12.3	12.4
of which:										
Liabilities to banks	8.5	8.4	13.7	12.8	13.6	13.3	9.4	9.5	7.2	6.9
Liabilities to affiliated companies	3.7	3.8	5.1	5.1	3.6	3.4	3.1	2.9	3.9	4.2
Provisions	9.6	9.9	5.4	5.3	5.8	5.7	7.7	7.8	11.2	11.8
of which: Provisions for pensions	1.5	1.6	0.8	0.8	0.8	0.8	0.9	0.9	1.9	2.1
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	3.7	3.7	4.3	4.3	4.3	4.2	3.8	3.8	3.6
Annual result and depreciation	6.9	6.6	7.6	7.9	7.8	7.8	7.7	7.4	6.5	6.1
Trade receivables	7.6	7.3	9.5	9.3	8.2	8.0	9.1	9.1	6.9	6.5
Percentage of the balance sheet total										
Sales	125.6	124.6	99.8	100.6	102.5	101.5	109.5	109.2	137.6	136.3
Annual result and interest paid	4.9	4.4	3.6	3.9	4.0	3.9	4.3	3.7	5.3	4.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	19.2	18.0	15.9	16.4	18.1	17.8	19.1	18.2	19.5	18.0
Percentage of fixed assets										
Long-term equity and liabilities	114.8	114.4	118.5	118.8	126.0	126.8	118.3	119.6	111.5	110.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	104.7	104.2	94.0	90.3	92.8	90.0	91.2	92.2	114.6	114.3
Cash resources, short-term receivables and inventories	155.9	156.5	139.0	137.4	157.2	155.6	151.1	152.8	158.8	159.4
Percentage of cost of materials										
Trade payables	9.2	8.5	16.2	15.5	11.6	11.3	11.8	11.5	8.2	7.4
Memo item:										
Balance sheet total in € billion	148.12	153.21	2.40	2.56	14.79	15.57	41.72	43.05	89.21	92.04
Sales in € billion	186.02	190.87	2.40	2.57	15.15	15.81	45.70	47.00	122.77	125.48
Number of enterprises	8 551	8 551	2 724	2 724	3 156	3 156	2 031	2 031	640	640

* 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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	27.2	26.4	14.9	14.7	29.9	29.2	36.4	36.0	47.0	47.5
	50	47.5	46.7	35.7	34.6	48.2	47.5	55.8	55.2	66.7	65.8
	75	65.2	65.1	54.0	53.2	63.4	63.5	72.3	71.4	80.1	79.4
Personnel expenses	25	15.1	15.5	21.1	21.3	17.5	17.7	12.4	12.8	7.2	7.4
	50	28.1	28.4	34.8	35.1	28.9	29.4	22.6	23.3	13.7	14.5
	75	42.6	42.9	49.5	49.6	40.2	41.1	35.9	37.2	24.3	25.2
Depreciation	25	1.1	1.1	1.0	1.0	1.1	1.1	1.2	1.2	1.3	1.3
	50	2.6	2.6	2.5	2.5	2.5	2.4	2.8	2.8	3.0	3.0
	75	5.7	5.8	5.7	5.8	5.8	5.8	5.7	6.0	5.6	5.7
Annual result	25	0.3	0.4	-0.3	0.1	0.5	0.5	0.5	0.5	0.2	0.2
	50	2.2	2.3	2.1	2.8	2.2	2.2	2.3	2.3	2.1	1.8
	75	5.8	5.9	6.7	7.2	5.5	5.6	5.4	5.3	5.8	5.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.1	8.1	5.4	5.3	8.5	8.3	11.3	11.0	14.4	15.2
	50	24.9	25.0	18.8	19.1	24.0	24.4	30.3	30.8	32.2	32.7
	75	51.8	51.6	47.8	47.4	53.2	52.3	53.6	53.3	54.4	55.0
Inventories	25	1.1	1.2	0.0	0.0	2.3	2.3	1.3	1.4	2.3	2.2
	50	12.6	12.5	6.7	6.7	14.9	14.6	18.4	17.8	14.8	14.4
	75	36.0	36.3	27.3	27.3	39.8	40.4	38.7	38.7	33.7	33.5
Equity	25	14.9	16.1	9.2	11.2	16.4	17.6	18.4	19.0	20.9	19.5
	50	35.6	37.1	30.8	32.9	36.4	37.7	38.4	39.3	40.6	41.7
	75	59.1	60.4	56.0	57.9	58.8	60.4	62.0	62.6	61.3	61.9
Short-term liabilities	25	16.4	16.0	17.0	16.8	16.4	15.6	15.9	15.7	15.8	15.9
	50	34.6	33.5	36.1	35.3	34.8	33.4	33.2	32.7	32.2	31.1
	75	61.9	60.3	66.6	63.5	60.9	59.4	60.0	58.7	55.4	56.4
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	7.2	7.1	5.1	5.9	9.4	9.2	7.5	6.5	3.1	2.4
	75	26.3	27.1	26.9	28.6	28.3	28.3	24.9	25.4	19.5	19.5
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.5	-0.2	0.2	0.7	0.7	0.7	0.7	0.4	0.3
	50	3.0	3.2	2.8	3.7	3.1	3.1	3.1	3.1	2.7	2.2
	75	7.6	7.8	8.8	9.5	7.5	7.5	7.0	6.8	7.1	6.6
Annual result and depreciation	25	2.7	3.0	1.9	2.9	3.0	3.1	2.9	3.1	2.8	2.3
	50	6.7	6.9	6.3	7.3	7.0	6.9	6.8	6.8	6.5	6.2
	75	13.2	13.2	14.6	15.1	12.9	13.0	12.9	12.3	12.0	11.3
Trade receivables	25	3.0	2.9	2.5	2.4	3.5	3.3	3.4	3.1	2.3	2.2
	50	6.8	6.6	6.8	6.6	6.9	6.5	6.9	6.7	6.3	6.0
	75	11.5	11.2	12.4	12.2	11.0	10.8	11.2	11.2	11.2	10.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	1.6	0.4	1.0	1.8	1.8	1.8	1.7	1.2	1.3
	50	4.8	4.7	4.9	5.8	4.8	4.6	4.6	4.3	4.5	4.2
	75	10.1	10.5	12.2	13.0	9.5	9.7	9.2	9.2	8.9	8.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.0	3.6	-5.5	-2.6	4.1	4.1	5.8	5.9	7.2	7.8
	50	15.7	15.8	11.4	13.6	15.9	15.5	18.5	18.2	19.3	17.9
	75	40.5	41.8	38.0	42.5	41.2	41.9	43.2	42.2	36.7	37.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.7	98.4	89.3	93.8	103.7	103.4	96.6	97.4	94.1	94.1
	50	148.8	151.6	158.7	165.9	158.7	164.0	138.1	139.5	123.4	119.5
	75	311.9	321.3	394.9	407.1	335.0	353.2	248.5	248.7	201.2	201.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.7	51.0	51.3	52.7	49.6	48.6	50.1	51.5	55.2	54.1
	50	110.1	112.7	122.2	126.9	108.5	108.7	104.0	105.6	106.8	107.7
	75	235.9	248.8	283.9	298.5	228.8	243.6	212.9	214.8	192.0	197.5
		Percentage of cost of materials									
Trade payables	25	4.9	4.7	4.8	4.3	5.0	4.8	5.1	5.0	4.6	4.6
	50	9.7	9.3	11.3	10.6	9.6	9.2	9.0	8.7	8.0	8.3
	75	18.6	17.5	27.8	26.2	17.9	17.2	15.3	14.6	13.0	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

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Cylindred sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Income statement	Percentage of gross revenue									
Income	99.7	99.4	99.6	99.1	99.0	97.3	99.0	99.0	100.0	99.9
Sales	0.3	0.6	0.4	0.9	1.0	2.7	1.0	1.0	0.0	0.1
Change in finished goods	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Interest and similar income	2.1	2.6	7.2	7.0	2.3	2.6	2.0	2.2	2.0	2.5
Other income	0.3	0.3	0.1	0.2	0.1	0.2	0.2	0.1	0.3	0.3
of which: Income from long-term equity investments	102.2	102.7	107.4	107.2	102.4	102.7	102.1	102.3	102.1	102.6
Total income	Expenses									
Expenses	65.6	66.2	35.6	35.9	51.3	51.7	59.3	59.3	70.6	71.7
Cost of materials	14.2	14.4	24.2	24.6	20.4	20.4	18.3	18.5	11.7	11.8
Personnel expenses	4.1	4.0	10.8	9.9	5.7	5.6	4.1	4.1	3.6	3.5
Depreciation	4.0	3.9	10.8	9.9	5.6	5.6	4.0	3.9	3.6	3.5
of which: Depreciation of tangible fixed assets	0.8	0.7	2.7	2.3	1.6	1.5	1.0	0.9	0.5	0.5
Interest and similar expenses	0.1	0.1	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1
Operating taxes	13.2	13.2	23.2	22.3	16.6	16.6	14.1	14.2	12.2	12.1
Other expenses	98.0	98.6	96.8	95.3	95.8	95.9	96.9	97.0	98.6	99.6
Total expenses before taxes on income	4.3	4.1	10.6	11.9	6.6	6.8	5.1	5.2	3.5	3.0
Annual result before taxes on income	0.6	0.6	1.1	1.3	0.9	0.9	0.9	0.8	0.5	0.5
Taxes on income	3.6	3.4	9.5	10.7	5.7	5.8	4.3	4.4	3.0	2.5
Annual result	0.0	0.0	-0.3	0.0	0.1	0.0	0.0	0.0	0.1	0.1
Profit and loss transfers (parent company)	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Profit and loss transfers (subsidiary)	3.7	3.4	9.2	10.6	5.7	5.8	4.2	4.3	3.0	2.5
Profit for the year	Balance sheet									
Balance sheet	Percentage of the balance sheet total									
Assets	1.7	1.8	0.6	0.5	0.3	0.3	0.8	0.8	2.5	2.6
Intangible fixed assets	42.0	40.2	67.7	65.6	53.5	50.9	41.3	40.1	37.7	36.0
Tangible fixed assets	11.6	11.7	20.5	20.9	13.9	13.7	13.6	13.3	9.5	9.9
of which: Land and buildings	19.1	20.1	6.6	7.6	16.2	19.0	24.8	25.9	18.3	18.9
Inventories	7.6	8.0	2.4	2.5	6.2	6.7	10.4	11.1	7.1	7.4
of which: Finished goods and merchandise	6.1	5.5	8.1	8.4	8.3	8.6	7.2	7.1	5.0	4.0
Cash	26.7	28.2	14.3	15.2	18.7	18.1	22.9	23.2	31.1	33.5
Receivables	26.1	25.7	13.3	14.2	18.2	17.6	22.4	22.8	30.4	29.6
Short-term	of which:									
of which:	9.1	9.0	5.2	5.6	7.5	7.4	9.9	9.3	9.5	9.5
Trade receivables	13.5	12.5	4.9	5.3	8.0	7.2	9.6	10.6	17.1	15.1
Receivables from affiliated companies	0.7	2.5	1.0	0.9	0.5	0.5	0.5	0.4	0.7	3.9
Long-term	0.5	2.4	0.3	0.3	0.2	0.3	0.2	0.3	0.6	3.8
of which: Loans to affiliated companies	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.0	0.0
Securities	3.8	3.7	1.2	1.1	1.6	1.7	2.5	2.5	5.0	4.7
Other long-term equity investments	0.4	0.4	0.4	0.4	0.6	0.6	0.2	0.3	0.5	0.4
of which: Goodwill	Capital									
Capital	31.6	30.9	22.6	23.8	20.2	20.2	26.7	28.0	37.0	35.0
Equity	59.1	59.8	73.4	71.9	75.9	75.9	67.3	66.2	50.8	52.6
Liabilities	39.8	41.8	29.8	30.3	37.3	39.2	46.1	47.7	38.5	40.8
Short-term	of which:									
of which:	6.7	9.2	11.5	11.0	10.1	9.8	9.4	10.6	4.5	8.3
Liabilities to banks	8.7	8.6	5.1	5.3	7.2	6.8	7.4	7.0	9.9	10.0
Trade payables	14.5	14.1	6.1	6.2	8.7	9.9	16.1	15.8	15.8	15.0
Liabilities to affiliated companies	19.3	18.0	43.6	41.6	38.6	36.7	21.2	18.5	12.3	11.8
Long-term	of which:									
of which:	13.0	12.4	39.7	38.0	30.4	29.4	14.1	12.5	6.6	6.7
Liabilities to banks	4.9	4.1	2.8	2.3	7.3	6.4	6.3	5.2	3.9	3.2
Liabilities to affiliated companies	9.0	9.1	3.2	3.3	3.8	3.8	5.7	5.5	12.0	12.2
Provisions	1.0	1.1	0.1	0.0	0.1	0.1	0.5	0.5	1.5	1.6
of which: Provisions for pensions	Other ratios									
Other ratios	Percentage of sales									
Annual result before taxes on income	4.3	4.1	10.7	12.0	6.7	7.0	5.2	5.3	3.5	3.0
Annual result and depreciation	7.7	7.5	20.4	20.7	11.5	11.8	8.4	8.6	6.6	6.1
Trade receivables	5.9	6.0	7.4	7.6	7.2	7.0	7.0	6.5	5.4	5.6
	Percentage of the balance sheet total									
Sales	154.3	150.9	70.0	74.1	104.8	105.9	141.9	143.0	177.1	169.8
Annual result and interest paid	6.8	6.3	8.5	9.7	7.7	8.0	7.6	7.7	6.2	5.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.2	17.7	20.6	22.7	16.9	17.5	18.2	18.9	20.2	16.9
	Percentage of fixed assets									
Long-term equity and liabilities	107.9	103.7	94.0	95.9	105.1	106.3	107.0	107.1	110.7	102.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	81.1	74.9	71.8	74.9	71.3	67.0	64.3	62.8	92.1	82.3
Cash resources, short-term receivables and inventories	129.1	122.9	94.0	100.0	114.8	115.5	118.2	117.3	139.7	128.5
	Percentage of cost of materials									
Trade payables	8.6	8.6	20.4	19.9	13.2	12.1	8.7	8.2	7.9	8.2
Memo item:	Balance sheet total in € billion									
Balance sheet total in € billion	21.72	22.65	0.99	1.00	2.83	2.94	5.26	5.44	12.64	13.27
Sales in € billion	33.51	34.16	0.69	0.74	2.97	3.11	7.46	7.79	22.39	22.52
Number of enterprises	1 974	1 974	875	875	635	635	340	340	124	124

* 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							
		Cylindered sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	19.4	19.2	5.4	5.4	27.9	27.2	44.3	42.0	59.4	57.0
	50	45.8	46.0	29.4	29.1	51.5	51.6	61.6	60.5	72.7	72.8
	75	68.7	68.7	50.7	49.7	72.4	72.9	77.7	76.7	80.2	80.6
Personnel expenses	25	8.6	8.9	7.2	7.5	9.7	9.9	8.9	9.1	7.4	7.4
	50	17.9	18.1	20.7	21.9	18.3	18.2	15.5	15.6	11.6	11.7
	75	30.8	31.1	34.4	35.2	30.1	30.5	26.9	27.7	18.0	18.2
Depreciation	25	1.3	1.3	2.1	2.0	1.2	1.1	1.1	1.2	0.8	0.8
	50	3.3	3.2	4.8	4.8	2.6	2.7	2.2	2.4	1.4	1.4
	75	8.3	8.4	13.7	13.6	6.9	6.7	5.3	5.2	3.7	3.2
Annual result	25	1.7	1.9	3.1	3.6	1.8	1.9	1.0	0.9	0.1	0.3
	50	5.3	5.5	9.3	10.0	4.3	4.4	3.3	3.2	1.8	2.1
	75	12.5	12.9	19.6	19.5	8.5	8.7	6.9	6.4	5.3	5.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.5	15.1	18.9	20.2	11.1	12.2	14.0	14.0	14.6	14.7
	50	39.2	38.8	51.4	52.6	35.1	34.8	31.5	30.9	27.8	28.4
	75	67.0	66.5	74.6	74.9	63.4	61.9	51.5	49.6	43.2	45.8
Inventories	25	0.3	0.3	0.0	0.0	1.7	2.1	7.6	7.0	9.3	9.3
	50	9.6	9.8	2.0	1.9	13.9	14.8	24.8	23.3	21.5	21.3
	75	30.2	31.2	15.6	15.5	39.7	39.1	43.4	44.1	37.3	37.0
Equity	25	3.5	4.0	0.7	1.2	2.5	3.4	7.4	7.5	11.5	14.0
	50	18.9	19.4	18.8	18.2	16.1	17.6	22.0	22.5	25.2	25.1
	75	40.2	41.0	42.5	43.2	35.3	36.3	41.3	42.9	40.3	41.2
Short-term liabilities	25	22.5	22.2	17.1	18.1	24.8	22.9	32.4	30.8	37.2	39.2
	50	46.2	44.3	38.0	39.3	48.8	46.8	53.9	54.2	53.5	52.8
	75	72.9	73.8	70.5	71.9	72.9	74.2	75.1	75.8	75.3	74.3
Liabilities to banks	25	1.9	1.6	4.2	4.6	3.5	3.0	0.7	0.4	0.0	0.0
	50	24.9	23.0	31.4	33.0	26.6	24.9	15.7	14.3	2.1	1.7
	75	53.9	53.8	62.9	62.3	55.2	54.8	37.7	39.3	23.7	24.0
		Percentage of sales									
Annual result before taxes on income	25	2.0	2.2	3.5	4.0	2.1	2.3	1.3	1.2	0.2	0.4
	50	6.2	6.4	10.3	11.0	5.0	5.2	3.8	3.8	2.2	2.5
	75	14.0	14.7	21.6	21.5	10.0	10.1	8.1	7.7	6.6	6.3
Annual result and depreciation	25	5.3	5.2	8.8	9.1	4.9	4.7	3.4	3.3	1.4	1.5
	50	11.2	11.3	18.3	18.6	9.5	9.1	7.1	7.0	5.2	4.9
	75	22.6	22.9	34.2	34.8	16.8	17.4	13.3	12.9	9.8	10.3
Trade receivables	25	1.9	1.8	1.1	0.9	2.8	2.5	3.0	3.0	1.2	1.3
	50	5.5	5.2	4.7	4.4	6.0	5.8	6.1	5.8	5.4	5.4
	75	9.9	9.5	10.0	10.0	9.5	9.0	10.1	9.3	8.7	9.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.1	4.4	5.0	5.7	4.6	4.8	3.5	3.1	1.4	1.5
	50	10.1	10.6	14.1	15.7	9.3	9.4	7.6	7.4	5.7	6.1
	75	22.6	23.5	31.5	34.1	18.0	19.1	14.2	13.7	11.1	12.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.8	10.6	9.6	12.3	10.8	10.7	10.0	8.8	7.0	6.4
	50	23.3	25.0	27.7	31.1	21.9	23.4	20.8	20.9	15.9	16.7
	75	51.8	54.4	70.9	77.0	44.8	45.1	40.6	42.2	37.0	34.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	59.0	61.0	52.1	50.3	63.3	65.4	64.8	65.5	60.7	59.8
	50	101.6	102.3	97.3	98.1	105.6	107.2	108.0	107.2	99.1	96.0
	75	162.0	167.3	140.8	150.0	184.5	186.2	170.9	188.2	159.5	157.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	35.1	33.6	36.0	34.2	34.9	31.6	33.1	33.1	36.3	38.8
	50	71.1	71.6	81.0	81.0	68.7	70.2	60.0	62.6	69.3	67.7
	75	140.4	140.2	172.8	174.0	132.3	133.2	115.1	112.5	112.6	109.7
		Percentage of cost of materials									
Trade payables	25	4.8	4.7	4.9	5.3	5.6	5.3	3.8	3.9	3.4	4.0
	50	10.2	10.0	12.7	12.5	11.0	10.3	8.0	7.0	7.5	7.2
	75	21.4	20.5	32.9	33.0	20.4	19.1	12.2	11.7	11.8	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

III. East German enterprises by economic sector

2. Manufacturing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.5	98.3	99.1	97.9	98.2	98.8	98.8	99.3	99.8
Change in finished goods	0.9	0.5	1.7	0.9	2.1	1.8	1.2	1.2	0.7	0.2
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	2.1	2.4	4.2	3.7	2.4	2.8	2.3	2.3	2.0	2.4
of which: Income from long-term equity investments	0.2	0.1	0.0	0.0	0.1	0.1	0.3	0.2	0.1	0.1
Total income	102.2	102.5	104.3	103.8	102.5	103.0	102.4	102.4	102.1	102.6
Expenses										
Cost of materials	64.0	63.5	39.2	39.0	46.5	46.6	54.6	54.0	68.5	68.1
Personnel expenses	16.2	16.9	35.7	35.8	30.4	31.0	24.0	24.9	12.4	13.0
Depreciation	4.1	4.1	4.9	4.7	4.2	4.2	4.3	4.5	4.0	3.9
of which: Depreciation of tangible fixed assets	3.9	3.9	4.9	4.7	4.1	4.1	4.1	4.3	3.7	3.8
Interest and similar expenses	0.7	0.7	1.1	1.0	0.8	0.7	0.7	0.7	0.7	0.7
Operating taxes	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.8	13.3	18.8	18.9	15.5	15.6	14.7	15.2	12.0	12.5
Total expenses before taxes on income	97.8	98.5	99.8	99.5	97.5	98.2	98.5	99.4	97.6	98.3
Annual result before taxes on income	4.4	4.0	4.5	4.3	5.1	4.8	3.9	2.9	4.5	4.3
Taxes on income	0.9	1.0	1.1	1.0	1.3	1.3	1.0	1.0	0.8	0.9
Annual result	3.5	3.0	3.4	3.3	3.8	3.5	2.9	2.0	3.7	3.3
Profit and loss transfers (parent company)	0.2	0.2	-0.1	-0.1	0.1	0.0	0.0	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	1.7	1.4	0.2	0.1	0.3	0.3	0.6	0.5	2.2	1.8
Profit for the year	2.0	1.8	3.1	3.1	3.6	3.2	2.3	1.5	1.7	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.3	0.5	0.6	0.8	0.8	1.0	0.9	1.6	1.5
Tangible fixed assets	33.4	32.7	42.8	43.3	37.8	37.3	37.1	36.7	31.8	30.9
of which: Land and buildings	12.0	12.0	18.7	18.7	17.2	16.8	14.5	14.5	10.7	10.8
Inventories	22.1	21.9	22.3	22.2	26.7	28.0	28.7	29.1	19.5	19.1
of which: Finished goods and merchandise	5.7	5.6	6.3	6.6	5.5	5.6	6.5	6.6	5.5	5.3
Cash	5.8	5.2	11.4	11.4	11.2	11.3	7.2	7.2	4.9	3.9
Receivables	30.6	31.2	21.4	20.8	20.2	19.4	22.7	22.8	34.1	35.0
Short-term	29.1	29.2	20.1	19.3	19.3	18.5	21.6	21.6	32.4	32.6
of which:										
Trade receivables	8.5	7.9	11.1	10.4	11.3	10.6	10.8	10.5	7.5	6.8
Receivables from affiliated companies	18.1	18.6	5.2	4.8	5.2	5.1	8.3	8.8	22.4	23.0
Long-term	1.5	2.0	1.3	1.6	0.9	1.0	1.0	1.1	1.7	2.4
of which: Loans to affiliated companies	1.3	1.7	1.0	1.2	0.4	0.5	0.9	0.9	1.5	2.1
Securities	0.2	0.2	0.3	0.2	1.1	1.0	0.4	0.3	0.0	0.1
Other long-term equity investments	6.2	7.2	0.8	0.9	1.8	1.8	2.7	2.6	7.8	9.1
of which: Goodwill	0.4	0.4	0.5	0.4	0.2	0.2	0.2	0.1	0.5	0.5
Capital										
Equity	46.2	46.1	32.8	33.5	44.0	44.6	42.4	42.8	47.7	47.3
Liabilities										
Short-term	33.4	33.6	40.8	38.4	35.2	35.6	37.3	37.6	32.0	32.1
of which:										
Liabilities to banks	4.0	4.6	9.4	9.0	6.6	6.4	6.4	6.3	3.0	3.8
Trade payables	7.9	7.5	7.9	7.4	7.0	6.7	7.4	7.0	8.2	7.7
Liabilities to affiliated companies	13.8	14.3	7.2	6.4	7.4	7.0	11.4	11.6	15.2	15.8
Long-term	12.0	11.3	20.6	22.6	14.3	13.9	13.5	12.7	11.3	10.5
of which:										
Liabilities to banks	6.3	6.3	14.0	14.6	9.5	9.4	7.5	7.5	5.7	5.6
Liabilities to affiliated companies	4.6	4.0	4.9	6.3	3.4	2.8	4.7	4.1	4.7	4.0
Provisions	8.1	8.5	5.7	5.3	6.4	5.9	6.6	6.7	8.8	9.4
of which: Provisions for pensions	1.6	1.7	0.6	0.5	1.0	1.0	0.9	1.0	1.8	2.0
Other ratios	Percentage of sales									
Annual result before taxes on income	4.4	4.0	4.6	4.3	5.2	4.8	4.0	3.0	4.5	4.3
Annual result and depreciation	7.6	7.1	8.5	8.1	8.1	7.8	7.3	6.6	7.7	7.2
Trade receivables	6.3	6.0	8.9	8.3	8.8	8.3	8.1	8.0	5.5	5.1
Percentage of the balance sheet total										
Sales	135.9	131.2	125.1	126.3	129.1	126.8	133.0	130.4	137.5	131.8
Annual result and interest paid	5.7	4.9	5.7	5.5	6.0	5.4	4.9	3.5	6.0	5.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	21.6	19.1	19.1	18.5	23.4	22.4	19.3	17.1	22.3	19.6
Percentage of fixed assets										
Long-term equity and liabilities	140.3	136.6	118.7	122.1	141.6	143.8	135.5	136.0	142.0	136.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	104.7	102.7	77.7	80.3	88.3	85.3	77.8	77.2	116.8	114.2
Cash resources, short-term receivables and inventories	170.7	168.0	132.3	138.0	164.1	164.0	154.7	154.7	177.9	173.8
Percentage of cost of materials										
Trade payables	9.1	9.0	15.8	14.9	11.4	11.1	10.1	9.8	8.6	8.6
Memo item:										
Balance sheet total in € billion	61.89	63.97	0.39	0.41	3.43	3.56	14.43	14.79	43.64	45.20
Sales in € billion	84.10	83.92	0.49	0.52	4.42	4.52	19.19	19.29	59.99	59.59
Number of enterprises	2 566	2 566	504	504	886	886	825	825	351	351

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.1	34.9	23.5	23.0	33.8	33.1	42.7	42.2	53.1	52.4
	50	49.4	49.1	37.6	34.9	45.9	45.5	54.5	53.8	64.6	63.6
	75	61.7	61.3	50.2	49.1	56.9	56.3	64.0	64.5	74.9	73.9
Personnel expenses	25	18.0	18.4	25.0	24.7	22.4	23.3	16.4	17.4	9.1	9.8
	50	26.9	27.6	35.2	35.3	31.1	32.0	23.9	24.7	14.8	15.8
	75	36.9	37.8	45.6	46.2	39.4	40.4	31.8	33.0	22.1	22.7
Depreciation	25	1.8	1.8	1.7	1.7	1.7	1.7	1.9	1.9	1.7	1.7
	50	3.3	3.3	3.5	3.3	3.0	3.0	3.5	3.5	3.4	3.2
	75	5.6	5.7	6.4	6.3	5.7	5.6	5.5	5.7	5.3	5.2
Annual result	25	0.5	0.4	0.1	0.3	0.8	0.6	0.5	0.3	0.1	0.1
	50	2.6	2.6	2.7	3.4	2.7	2.7	2.6	2.3	2.5	2.0
	75	6.3	5.9	8.3	8.5	6.1	5.8	5.9	5.0	6.1	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.6	15.8	11.6	11.6	14.2	13.8	19.1	19.6	20.0	19.1
	50	33.4	33.2	31.8	29.9	32.6	32.7	35.2	35.0	32.9	32.3
	75	52.0	52.0	56.8	59.0	53.2	52.4	50.9	50.9	48.2	49.5
Inventories	25	10.7	10.6	4.4	4.5	10.6	10.4	14.6	14.4	12.7	12.0
	50	22.3	22.6	13.5	14.4	22.4	23.1	25.9	25.9	23.0	21.8
	75	37.2	37.4	33.6	32.4	37.7	39.2	38.5	38.1	34.4	35.4
Equity	25	17.7	18.7	8.0	9.7	20.1	21.0	20.3	21.7	19.5	18.5
	50	38.5	40.2	28.7	31.4	41.6	43.0	41.5	41.6	40.2	41.0
	75	61.1	62.3	53.8	55.8	63.1	64.2	62.0	63.4	61.1	60.1
Short-term liabilities	25	16.8	16.9	17.1	16.8	15.1	14.7	18.1	18.2	18.0	19.5
	50	33.0	32.5	36.4	35.6	31.1	29.8	33.2	32.8	34.7	34.1
	75	57.1	55.7	67.3	62.7	53.0	52.1	55.5	56.0	56.0	55.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0
	50	9.1	8.8	11.9	12.6	11.8	11.4	9.1	8.2	1.6	1.0
	75	27.2	27.4	36.1	36.2	28.1	28.5	25.6	25.4	17.4	18.2
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.5	0.1	0.4	1.0	0.8	0.6	0.4	0.2	0.1
	50	3.4	3.3	3.4	4.1	3.7	3.6	3.3	3.1	3.1	2.4
	75	8.1	7.7	9.7	10.1	8.3	7.9	7.5	6.5	7.2	7.0
Annual result and depreciation	25	3.8	3.6	2.8	3.7	4.3	4.0	3.7	3.4	3.2	3.0
	50	7.5	7.3	7.6	8.4	7.8	7.7	7.4	6.8	6.7	7.0
	75	13.0	12.7	15.9	15.7	12.9	12.8	12.7	11.9	11.7	11.2
Trade receivables	25	3.5	3.0	2.8	2.4	4.5	4.0	3.6	3.2	1.6	1.4
	50	7.0	6.4	6.5	5.8	7.3	6.8	7.3	6.6	5.8	5.5
	75	11.4	10.9	11.2	10.5	11.4	10.9	11.6	11.2	11.1	10.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.8	1.4	1.7	2.5	2.2	1.9	1.5	1.2	1.1
	50	5.5	5.0	6.2	6.7	5.7	5.3	5.1	4.3	5.2	4.5
	75	10.8	10.8	14.7	16.4	10.7	10.4	10.0	9.5	9.4	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.4	5.4	0.0	2.7	5.6	4.5	7.4	5.9	7.5	7.9
	50	18.9	17.8	16.1	16.8	18.8	16.7	19.8	19.4	19.2	18.7
	75	43.6	42.9	40.6	47.5	46.5	43.0	45.2	41.5	37.8	40.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.1	96.4	78.6	84.4	102.4	102.5	96.8	99.3	95.0	88.6
	50	144.1	145.3	131.8	134.0	154.4	158.0	143.7	144.2	133.3	132.5
	75	247.1	250.7	294.4	304.1	284.1	298.4	227.7	226.6	200.5	201.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.4	43.4	39.6	39.8	44.9	43.6	45.5	43.8	47.5	46.7
	50	91.1	90.8	98.7	99.1	97.5	96.5	82.8	81.9	91.9	86.8
	75	202.5	203.0	225.2	230.0	228.3	244.0	168.6	178.5	178.2	178.6
		Percentage of cost of materials									
Trade payables	25	5.0	4.8	4.6	4.7	5.2	4.6	5.1	4.9	5.0	5.1
	50	9.1	8.8	10.7	10.3	9.2	8.6	8.4	8.1	8.8	9.1
	75	16.3	14.9	22.5	21.8	16.3	15.1	14.3	13.2	15.0	13.7

III. East German enterprises by economic sector

cont'd: 2. 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	
	Cylindered sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	98.9	99.5	98.4	98.6	97.8	98.2	98.7	98.8	99.1	99.8
Change in finished goods	1.1	0.5	1.6	1.4	2.2	1.8	1.3	1.2	0.9	0.2
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	2.0	2.2	4.6	3.9	2.5	3.0	2.3	2.2	1.8	2.2
of which: Income from long-term equity investments	0.2	0.2	0.0	0.1	0.1	0.1	0.3	0.2	0.2	0.1
Total income	102.1	102.4	104.7	104.1	102.6	103.1	102.5	102.3	102.0	102.3
Expenses										
Cost of materials	64.8	63.9	39.4	39.2	46.5	46.6	54.6	53.9	69.8	68.9
Personnel expenses	16.2	17.0	37.4	37.3	30.9	31.6	24.4	25.3	12.1	12.8
Depreciation	3.7	3.8	4.8	4.5	4.2	4.2	4.3	4.5	3.5	3.5
of which: Depreciation of tangible fixed assets	3.5	3.6	4.7	4.5	4.0	4.1	4.0	4.2	3.3	3.4
Interest and similar expenses	0.7	0.7	1.1	1.0	0.7	0.7	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	12.1	12.8	19.1	19.1	15.5	15.5	14.5	15.0	11.0	11.7
Total expenses before taxes on income	97.6	98.2	101.8	101.3	97.9	98.6	98.6	99.5	97.2	97.7
Annual result before taxes on income	4.6	4.1	2.9	2.8	4.8	4.5	3.9	2.8	4.8	4.6
Taxes on income	1.0	1.0	1.0	0.9	1.3	1.3	1.1	1.0	0.9	1.0
Annual result	3.6	3.1	1.9	1.8	3.4	3.2	2.8	1.7	3.9	3.6
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.1	0.0	0.0	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	2.0	1.6	0.2	0.1	0.3	0.3	0.7	0.6	2.6	2.1
Profit for the year	1.7	1.7	1.7	1.7	3.2	2.9	2.2	1.2	1.5	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.0	0.5	0.6	0.9	0.8	1.0	0.9	1.2	1.0
Tangible fixed assets	32.5	32.1	41.2	41.6	37.7	37.2	36.0	35.8	30.7	30.3
of which: Land and buildings	12.0	12.0	17.3	16.8	17.2	16.7	14.1	14.3	10.8	10.7
Inventories	22.4	22.1	22.9	23.2	26.8	28.0	28.9	29.4	19.6	19.0
of which: Finished goods and merchandise	5.8	5.6	6.6	6.7	5.4	5.4	6.1	6.3	5.8	5.4
Cash	6.2	5.5	12.1	12.0	11.4	11.4	7.4	7.4	5.2	4.3
Receivables	30.5	30.6	21.7	21.1	20.1	19.4	23.0	22.9	34.1	34.4
Short-term	28.8	29.2	20.4	19.3	19.1	18.4	21.8	21.7	32.2	32.8
of which:										
Trade receivables	8.8	8.0	11.6	10.7	11.4	10.6	10.9	10.7	7.7	6.9
Receivables from affiliated companies	17.8	18.9	5.0	4.5	5.0	4.9	8.4	8.7	22.4	23.8
Long-term	1.6	1.4	1.3	1.7	0.9	1.0	1.1	1.3	1.9	1.5
of which: Loans to affiliated companies	1.4	1.1	1.0	1.4	0.4	0.5	0.9	0.9	1.6	1.2
Securities	0.2	0.3	0.3	0.3	1.1	1.1	0.4	0.4	0.1	0.1
Other long-term equity investments	6.9	8.1	0.7	0.7	1.7	1.7	2.9	2.8	8.9	10.6
of which: Goodwill	0.4	0.3	0.4	0.3	0.1	0.1	0.2	0.2	0.5	0.4
Capital										
Equity	48.4	48.7	34.2	34.8	46.0	46.6	44.0	44.1	50.4	50.6
Liabilities										
Short-term	44.0	43.0	59.6	59.6	47.4	47.3	49.3	49.0	41.7	40.4
of which:										
Liabilities to banks	32.5	32.2	39.5	37.5	33.8	33.9	36.3	36.7	31.0	30.5
Trade payables	3.9	3.7	9.1	8.9	6.2	6.2	6.0	6.0	3.0	2.7
Liabilities to affiliated companies	8.1	7.6	8.1	7.6	6.7	6.5	7.3	6.9	8.5	7.9
Long-term	13.2	13.8	6.6	5.6	6.8	6.2	10.3	10.5	14.8	15.8
of which:										
Liabilities to banks	11.5	10.8	20.0	22.0	13.6	13.4	13.0	12.3	10.7	10.0
Liabilities to affiliated companies	6.3	6.2	13.1	13.6	9.0	8.9	7.2	7.2	5.8	5.5
Provisions	4.3	3.8	5.0	6.7	3.2	2.8	4.4	4.0	4.4	3.9
of which: Provisions for pensions	7.3	7.7	6.0	5.4	6.5	6.0	6.6	6.8	7.7	8.3
of which: Provisions for pensions	1.6	1.7	0.7	0.6	1.0	1.1	0.9	0.9	1.9	2.1
Other ratios	Percentage of sales									
Annual result before taxes on income	4.6	4.2	3.0	2.8	4.9	4.6	4.0	2.8	4.8	4.6
Annual result and depreciation	7.4	6.9	6.7	6.4	7.8	7.5	7.2	6.3	7.5	7.1
Trade receivables	6.4	6.1	9.2	8.7	9.0	8.5	8.4	8.4	5.5	5.1
Percentage of the balance sheet total										
Sales	137.1	132.6	125.0	123.7	126.6	124.5	130.2	128.1	140.6	135.0
Annual result and interest paid	5.9	5.0	3.7	3.6	5.4	5.0	4.6	3.1	6.4	5.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	22.4	20.1	15.7	14.9	23.1	22.2	19.2	16.6	23.7	21.2
Percentage of fixed assets										
Long-term equity and liabilities	145.5	143.1	125.5	128.5	145.3	148.1	140.6	140.0	147.4	143.8
Percentage of short-term liabilities										
Cash resources and short-term receivables	108.0	108.1	82.6	84.0	92.0	89.6	81.4	79.9	120.9	122.2
Cash resources, short-term receivables and inventories	176.9	176.8	140.7	145.8	171.5	172.3	161.2	160.1	184.3	184.6
Percentage of cost of materials										
Trade payables	9.0	8.9	16.2	15.5	11.1	10.9	10.2	9.9	8.5	8.4
Memo item:										
Balance sheet total in € billion	51.45	53.07	0.31	0.33	3.04	3.16	12.62	12.93	35.48	36.64
Sales in € billion	70.56	70.37	0.39	0.41	3.85	3.94	16.44	16.55	49.88	49.46
Number of enterprises	2 173	2 173	393	393	768	768	710	710	302	302

III East German enterprises by economic sector

cont'd: 2 Manufacturing

	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.6	35.6	25.5	23.9	34.3	33.5	42.7	42.2	53.2	52.5
	50	49.7	49.2	37.6	34.9	45.9	45.3	54.5	53.8	64.4	63.6
	75	61.7	61.3	50.7	49.3	56.6	56.1	64.0	64.5	74.7	73.9
Personnel expenses	25	18.5	19.1	27.1	27.3	23.2	24.1	17.1	18.0	9.4	9.9
	50	27.5	28.1	37.5	37.4	32.0	32.6	24.2	24.8	15.2	15.8
	75	37.5	38.4	47.4	49.3	39.4	40.9	32.2	33.5	22.2	23.1
Depreciation	25	1.8	1.8	1.6	1.6	1.7	1.7	1.9	1.9	1.7	1.7
	50	3.2	3.2	3.1	2.9	3.0	3.0	3.4	3.4	3.3	3.2
	75	5.5	5.5	5.9	5.7	5.6	5.4	5.3	5.6	5.3	5.2
Annual result	25	0.4	0.2	-0.5	-0.3	0.7	0.6	0.4	0.3	0.1	0.0
	50	2.4	2.3	2.0	2.5	2.5	2.5	2.5	2.2	2.6	1.8
	75	5.7	5.4	5.4	5.7	5.6	5.6	5.6	4.8	6.2	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	14.8	15.4	10.0	9.7	14.2	13.8	17.3	18.0	19.9	19.1
	50	32.6	32.2	28.1	27.1	31.8	31.6	34.8	34.2	32.8	32.1
	75	50.8	50.9	52.5	51.9	52.1	51.5	50.3	50.3	47.2	48.4
Inventories	25	11.2	11.4	4.8	5.3	10.7	10.8	14.7	14.5	12.7	12.1
	50	23.1	23.0	15.6	16.8	22.9	23.3	26.1	26.2	23.0	21.9
	75	37.3	37.8	36.3	36.0	37.3	38.5	38.5	38.5	34.6	35.4
Equity	25	19.6	20.9	9.8	13.2	23.3	24.8	22.0	23.1	18.9	18.4
	50	41.5	42.3	30.7	34.1	44.7	45.7	42.9	44.0	42.5	42.7
	75	63.1	64.3	56.8	58.4	65.4	66.3	64.4	65.1	62.6	65.0
Short-term liabilities	25	16.1	16.1	17.0	16.3	14.2	13.7	16.6	17.4	17.8	18.7
	50	31.6	30.4	34.5	34.1	29.6	28.3	31.3	30.7	33.2	31.6
	75	54.9	54.0	64.5	60.2	51.1	49.3	53.0	53.0	54.8	55.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0
	50	8.3	7.6	7.9	8.6	10.9	10.9	8.9	7.1	1.5	1.0
	75	25.5	25.6	28.9	31.4	26.2	27.2	24.8	25.3	16.3	15.4
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.4	-0.5	-0.1	0.9	0.7	0.5	0.4	0.2	0.0
	50	3.2	3.1	2.4	3.1	3.5	3.3	3.3	3.0	3.2	2.3
	75	7.6	7.1	6.8	7.9	8.0	7.4	7.5	6.5	7.3	7.1
Annual result and depreciation	25	3.6	3.4	2.1	3.1	4.3	4.0	3.4	3.3	3.3	2.9
	50	7.2	7.0	6.2	6.8	7.6	7.5	7.3	6.6	6.8	7.0
	75	12.3	11.9	12.4	12.9	12.5	11.8	12.5	11.8	11.8	11.2
Trade receivables	25	3.8	3.3	3.4	2.8	4.7	4.2	4.0	3.4	1.6	1.4
	50	7.2	6.7	7.0	6.2	7.3	6.9	7.8	7.0	5.9	5.3
	75	11.8	11.1	11.7	10.4	11.8	11.3	12.0	11.5	11.2	10.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.5	0.6	0.8	2.3	1.9	1.7	1.3	1.2	0.8
	50	5.1	4.6	4.5	5.2	5.3	5.0	5.0	4.1	5.2	4.4
	75	10.0	10.1	11.4	11.5	9.9	9.7	9.7	8.9	9.9	10.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.1	4.3	-4.4	-2.8	4.1	3.6	6.5	5.4	7.2	7.8
	50	17.8	16.7	10.8	13.9	18.1	16.5	19.4	18.6	19.6	19.0
	75	42.3	41.2	35.1	38.2	45.2	42.9	46.5	40.8	41.2	42.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	102.1	101.9	91.3	93.5	108.1	110.1	104.5	103.2	95.4	93.5
	50	151.6	152.9	150.7	152.7	162.4	166.6	150.4	150.3	138.7	133.8
	75	263.8	264.2	336.1	339.9	298.4	316.3	238.5	236.0	207.6	208.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.5	45.7	42.9	42.1	47.5	45.7	46.9	45.4	48.6	48.6
	50	97.9	96.6	103.8	105.8	103.4	101.4	88.9	86.0	94.4	93.8
	75	217.8	218.5	236.5	246.8	249.5	257.5	183.8	187.5	184.2	188.4
		Percentage of cost of materials									
Trade payables	25	5.1	4.8	4.7	4.4	5.1	4.6	5.1	5.1	5.4	5.2
	50	9.0	8.8	10.9	10.3	9.0	8.5	8.5	8.2	8.9	9.3
	75	16.3	14.9	22.7	23.0	16.2	15.1	14.5	13.3	15.0	13.7

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

	Quartile value	cont'd: Non-corporations									
		Total			Enterprises with sales of ... € million						
		Cylindere sample 2018/2019			Less than 2	2 but less than 10	10 but less than 50	50 and more			
...	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	33.2	32.2	19.7	20.8	28.5	28.5	42.6	40.9	50.7	51.8
	50	48.2	48.8	38.5	35.6	45.0	47.1	54.6	54.1	66.3	63.3
	75	60.9	60.2	48.0	48.9	58.2	58.9	64.4	65.2	75.0	73.9
Personnel expenses	25	14.7	15.6	18.7	18.6	19.4	17.2	13.9	14.1	8.3	8.8
	50	23.0	23.8	28.1	27.3	25.7	27.8	21.5	22.4	14.3	15.8
	75	33.6	34.2	36.8	38.0	36.7	39.1	28.8	30.3	20.7	21.7
Depreciation	25	1.9	2.0	2.7	2.4	1.5	1.5	2.0	2.0	1.6	1.7
	50	3.8	3.7	4.6	4.5	3.1	3.2	4.2	4.0	3.4	3.1
	75	6.5	6.6	9.0	7.7	6.5	6.6	6.4	5.8	5.4	5.2
Annual result	25	1.4	1.5	3.0	3.7	1.1	1.8	0.9	0.7	0.1	1.0
	50	4.4	4.4	8.7	8.8	4.2	4.6	3.1	2.8	2.4	2.5
	75	10.1	9.9	17.4	16.4	9.7	9.0	6.7	6.4	4.8	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	21.5	20.9	18.3	20.2	14.8	14.4	24.5	24.5	23.2	23.6
	50	40.0	37.7	49.0	43.4	39.3	40.4	37.9	37.3	33.4	35.1
	75	62.8	59.1	71.7	68.6	57.4	57.1	55.4	54.2	56.0	51.9
Inventories	25	6.8	6.9	3.5	2.7	6.8	7.1	14.2	13.5	12.9	11.1
	50	18.9	19.3	8.7	7.4	20.2	21.5	23.4	24.3	22.6	21.5
	75	34.0	33.9	21.3	22.7	39.7	43.2	38.9	35.2	31.8	33.9
Equity	25	10.7	10.4	3.9	2.4	6.8	6.9	13.6	13.5	21.0	21.7
	50	25.4	26.7	22.4	23.1	22.6	24.0	26.1	30.1	28.8	30.0
	75	45.0	46.9	44.6	46.6	45.1	46.6	46.7	48.9	42.4	43.5
Short-term liabilities	25	24.2	24.8	17.6	22.7	24.0	21.6	27.9	27.5	27.6	32.4
	50	44.1	44.2	42.2	40.6	47.4	46.0	45.9	46.5	40.5	44.5
	75	68.7	65.8	76.0	67.1	66.8	69.3	70.2	69.2	57.8	55.8
Liabilities to banks	25	0.6	0.2	5.0	4.8	2.0	0.0	0.3	0.0	0.0	0.0
	50	16.1	15.8	30.6	25.4	17.9	15.9	13.6	12.5	3.4	4.3
	75	36.2	36.3	53.1	48.4	39.4	39.1	30.9	27.3	22.8	24.4
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.7	4.6	4.7	1.6	1.9	1.0	1.0	0.5	1.2
	50	4.9	5.3	10.8	9.7	4.9	5.3	3.5	3.3	2.6	3.2
	75	11.9	11.5	19.1	18.0	11.6	11.2	8.1	6.9	5.3	5.9
Annual result and depreciation	25	5.0	4.8	8.9	9.3	4.6	4.3	4.8	4.2	3.0	3.5
	50	9.9	10.1	17.2	15.0	9.8	10.1	8.0	7.7	6.0	7.0
	75	18.1	17.5	26.5	23.2	17.8	16.9	13.7	14.0	10.1	10.7
Trade receivables	25	2.0	2.0	1.5	1.4	3.2	3.3	1.5	2.0	1.3	1.3
	50	5.7	5.2	4.3	4.1	6.8	5.7	5.7	5.2	5.5	5.8
	75	9.4	9.0	9.4	11.0	9.3	8.9	9.8	9.3	8.8	9.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.8	3.7	7.0	6.5	4.5	4.6	3.0	2.5	2.4	3.1
	50	8.5	7.9	14.8	15.5	8.6	8.4	5.8	6.6	5.3	5.8
	75	17.1	16.2	29.9	28.9	14.7	14.6	13.5	12.1	8.1	8.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	11.3	11.2	15.7	17.0	11.4	9.1	11.2	9.1	9.1	11.3
	50	22.6	24.1	29.3	35.2	21.1	19.3	22.5	22.4	16.7	18.7
	75	46.6	50.3	72.1	80.0	48.1	43.2	44.3	51.7	29.7	28.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	66.2	68.0	60.1	65.3	70.3	63.1	68.6	68.1	80.9	78.4
	50	104.8	111.0	95.4	100.4	112.3	113.4	104.9	110.1	112.1	121.2
	75	157.0	167.3	143.5	162.9	168.7	178.7	147.8	160.9	166.8	157.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	34.8	32.8	28.5	28.9	37.7	30.6	31.2	32.6	41.4	41.0
	50	66.1	67.0	72.8	80.0	71.3	66.4	58.9	64.4	66.9	57.4
	75	119.6	134.7	160.9	159.2	121.4	143.8	96.8	116.3	102.5	96.5
		Percentage of cost of materials									
Trade payables	25	4.7	4.6	4.4	5.5	5.6	4.9	4.8	4.1	3.6	4.2
	50	9.1	8.5	10.0	10.3	10.7	9.3	7.9	6.9	8.5	7.5
	75	16.7	15.6	21.9	20.8	18.4	15.1	11.9	11.8	11.8	12.6

III. East German enterprises by economic sector

3. Construction

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	94.5	96.6	95.8	95.1	95.9	94.7	94.3	97.6	92.6	97.8
Change in finished goods	5.5	3.4	4.2	4.9	4.1	5.3	5.7	2.4	7.4	2.2
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	2.1	2.1	2.7	2.9	2.2	2.3	1.9	1.8	2.1	2.3
of which: Income from long-term equity investments	0.2	0.3	0.2	0.1	0.1	0.1	0.2	0.2	0.5	0.9
Total income	102.2	102.2	102.8	103.0	102.3	102.4	102.0	101.9	102.3	102.4
Expenses										
Cost of materials	59.8	59.0	44.2	44.8	54.0	53.6	61.7	60.6	68.5	67.5
Personnel expenses	23.9	23.9	34.4	33.6	27.0	27.2	22.2	22.3	19.8	19.8
Depreciation	2.2	2.3	2.8	2.7	2.4	2.4	2.0	2.4	2.1	2.0
of which: Depreciation of tangible fixed assets	2.0	2.1	2.8	2.7	2.3	2.3	1.9	1.9	1.8	1.8
Interest and similar expenses	0.4	0.4	0.5	0.5	0.4	0.5	0.5	0.4	0.3	0.3
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2
Other expenses	10.4	10.5	15.3	14.8	12.7	12.5	10.1	10.3	6.1	6.8
Total expenses before taxes on income	96.8	96.2	97.4	96.6	96.7	96.3	96.7	96.1	96.8	96.5
Annual result before taxes on income	5.4	6.0	5.4	6.5	5.6	6.1	5.3	5.9	5.4	5.9
Taxes on income	1.3	1.5	1.3	1.4	1.5	1.6	1.3	1.6	1.0	1.2
Annual result	4.1	4.5	4.2	5.0	4.2	4.5	4.0	4.3	4.4	4.7
Profit and loss transfers (parent company)	0.0	0.2	0.0	0.0	0.0	0.0	0.1	0.4	0.0	0.0
Profit and loss transfers (subsidiary)	0.6	0.5	0.0	0.0	0.2	0.1	0.4	0.6	1.8	1.0
Profit for the year	3.6	4.2	4.2	5.0	4.0	4.4	3.7	4.1	2.6	3.7
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	12.3	12.2	21.0	20.0	15.8	15.6	10.7	10.5	9.8	10.0
of which: Land and buildings	4.3	4.3	4.8	4.4	5.3	5.5	3.9	3.6	4.1	4.2
Inventories	53.4	52.4	36.3	38.7	49.3	49.6	55.5	54.2	56.7	55.1
of which: Finished goods and merchandise	2.4	2.7	2.1	2.2	1.2	1.9	3.9	4.1	0.5	0.5
Cash	13.7	15.2	17.1	17.7	15.7	16.2	12.9	14.7	12.6	14.3
Receivables	17.6	17.0	23.2	21.5	17.3	16.7	18.7	18.3	14.3	13.4
Short-term	17.0	16.5	22.8	21.0	17.0	16.3	17.9	17.6	14.0	13.2
of which:										
Trade receivables	9.8	9.0	14.9	13.8	10.9	10.1	10.3	9.4	6.5	5.6
Receivables from affiliated companies	4.8	5.1	2.3	2.4	3.2	3.3	5.3	5.9	6.0	6.3
Long-term	0.5	0.5	0.4	0.5	0.3	0.4	0.8	0.7	0.3	0.3
of which: Loans to affiliated companies	0.2	0.3	0.1	0.2	0.1	0.2	0.4	0.4	0.1	0.1
Securities	0.9	1.1	0.6	0.7	0.8	0.8	0.7	0.9	1.6	2.1
Other long-term equity investments	1.7	1.7	0.8	0.7	0.6	0.7	1.0	1.0	4.7	4.8
of which: Goodwill	0.1	0.1	0.3	0.2	0.1	0.0	0.1	0.0	0.2	0.1
Capital										
Equity	19.8	20.3	25.2	25.3	24.3	23.9	18.6	19.6	16.0	16.4
Liabilities										
Short-term	66.2	65.4	55.5	58.1	60.9	61.2	67.9	66.2	70.8	70.5
of which:										
Liabilities to banks	3.0	2.6	5.9	6.1	4.2	3.4	3.2	2.8	0.6	0.6
Trade payables	6.5	5.9	9.0	7.9	7.1	6.3	6.8	6.0	4.8	4.9
Liabilities to affiliated companies	3.6	3.5	2.2	2.5	2.0	2.3	4.5	4.4	3.9	3.3
Long-term	5.4	5.4	10.8	8.8	7.7	8.3	5.1	5.0	2.3	2.2
of which:										
Liabilities to banks	4.3	4.3	6.9	6.2	6.2	6.9	4.1	3.9	1.6	1.4
Liabilities to affiliated companies	0.6	0.5	1.7	1.4	0.8	0.8	0.4	0.2	0.4	0.6
Provisions	8.6	8.8	8.3	7.7	7.0	6.7	8.4	9.1	10.7	10.8
of which: Provisions for pensions	0.9	0.9	2.0	1.6	0.8	0.9	0.9	0.9	0.9	0.9
Other ratios	Percentage of sales									
Annual result before taxes on income	5.8	6.2	5.7	6.8	5.9	6.5	5.6	6.0	5.9	6.0
Annual result and depreciation	6.7	7.1	7.3	8.2	6.9	7.3	6.4	6.9	7.0	6.8
Trade receivables	9.0	8.2	9.3	9.2	8.9	8.9	10.0	8.9	6.6	5.4
Percentage of the balance sheet total										
Sales	109.2	109.2	161.1	149.8	122.0	114.1	102.8	105.4	97.9	102.8
Annual result and interest paid	5.3	5.5	7.9	8.7	5.9	6.0	4.9	5.1	5.0	5.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.0	11.9	20.4	21.4	14.0	13.8	9.6	11.1	9.5	10.1
Percentage of fixed assets										
Long-term equity and liabilities	175.9	180.2	169.6	166.5	194.3	195.2	188.7	199.5	129.0	128.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	47.6	49.7	72.8	67.4	54.9	54.3	46.0	49.5	39.8	41.9
Cash resources, short-term receivables and inventories	128.3	129.8	138.3	134.0	135.9	135.3	127.8	131.3	119.8	120.0
Percentage of cost of materials										
Trade payables	9.5	8.9	12.1	11.2	10.4	9.7	10.1	9.2	6.7	7.0
Memo item:										
Balance sheet total in € billion	10.69	11.73	0.45	0.54	2.78	3.13	5.11	5.53	2.35	2.53
Sales in € billion	11.67	12.81	0.72	0.80	3.39	3.58	5.26	5.83	2.30	2.60
Number of enterprises	1 812	1 812	784	784	737	737	267	267	24	24

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.0	36.4	30.5	29.7	41.0	40.1	51.5	49.3	52.9	52.7
	50	49.3	48.4	41.7	41.7	52.0	50.8	60.4	59.5	65.4	66.1
	75	61.7	61.2	53.3	53.4	62.9	63.1	71.7	69.9	82.9	78.3
Personnel expenses	25	20.9	20.7	24.8	25.2	20.5	20.7	14.8	15.2	9.0	8.8
	50	30.2	30.1	34.4	34.6	28.7	29.1	23.0	23.0	23.0	21.1
	75	39.0	38.9	43.8	44.2	36.5	37.2	30.2	30.6	30.6	30.0
Depreciation	25	0.9	1.0	1.1	1.1	0.9	0.9	0.6	0.8	0.5	0.4
	50	1.9	1.9	2.2	2.2	1.7	1.8	1.6	1.6	1.3	1.2
	75	3.4	3.4	3.6	3.9	3.2	3.1	3.1	3.3	3.1	3.1
Annual result	25	0.9	1.1	0.5	1.0	1.1	1.1	1.2	1.5	1.6	1.5
	50	3.0	3.4	3.0	3.5	2.9	3.1	3.1	3.4	3.1	3.7
	75	6.9	7.2	8.3	8.3	6.0	6.7	6.4	6.5	5.4	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.2	5.3	6.7	6.5	5.1	5.2	3.5	3.2	2.3	2.3
	50	13.7	13.2	16.6	16.5	13.4	12.7	8.3	8.7	10.6	11.6
	75	28.8	28.8	37.0	35.8	25.0	26.0	18.9	17.3	17.2	20.6
Inventories	25	7.1	6.5	2.7	2.4	10.7	10.2	28.3	26.6	41.7	38.1
	50	30.6	29.5	15.4	15.7	37.6	39.4	52.9	50.9	56.0	52.5
	75	58.8	59.0	41.2	44.9	63.6	63.2	69.9	68.3	74.9	66.0
Equity	25	8.9	9.5	7.2	8.6	10.5	10.6	7.8	8.8	5.3	5.0
	50	22.2	23.6	24.9	25.8	22.9	23.4	17.7	20.0	13.1	14.4
	75	42.3	44.8	46.0	48.3	43.2	45.6	31.5	32.9	24.1	24.1
Short-term liabilities	25	32.9	30.8	25.6	24.0	35.7	32.5	49.0	46.3	51.6	46.1
	50	57.1	55.8	48.8	49.3	57.4	57.0	68.5	64.6	66.4	68.6
	75	77.3	76.4	75.1	73.6	76.7	76.6	80.1	79.5	80.0	80.5
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	4.6	4.7	7.5	7.4	4.3	4.3	2.1	1.5	1.4	1.3
	75	17.3	18.0	25.6	27.0	14.5	15.4	8.7	7.5	3.9	4.2
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.7	0.8	1.4	1.6	1.7	1.6	2.4	2.2	1.8
	50	4.1	4.7	4.0	4.8	4.3	4.6	4.3	5.0	4.1	5.7
	75	9.4	10.1	10.6	10.8	8.6	9.6	8.8	9.2	8.1	7.7
Annual result and depreciation	25	3.2	3.8	2.8	4.0	3.5	3.7	3.4	4.2	3.6	3.3
	50	6.7	7.4	6.7	7.9	6.6	6.9	6.7	7.7	6.4	7.1
	75	12.5	13.0	14.2	14.4	11.9	12.8	11.4	12.0	11.5	12.5
Trade receivables	25	3.9	3.6	3.4	3.0	4.2	3.9	5.2	3.9	2.2	1.6
	50	7.6	7.3	7.1	6.6	7.8	7.6	8.2	8.1	7.7	4.4
	75	12.5	11.9	12.2	11.7	12.4	11.8	13.4	12.4	12.1	11.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.6	2.1	3.0	2.3	2.4	2.0	2.4	2.8	1.6
	50	5.7	6.0	7.2	8.0	5.4	5.2	4.5	5.2	3.7	4.4
	75	12.6	14.0	16.9	19.3	10.9	11.0	9.0	10.2	8.1	6.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	4.6	2.2	4.0	4.9	4.6	4.9	5.2	7.4	5.3
	50	13.9	14.6	14.9	18.7	14.2	12.9	12.4	12.6	10.6	13.8
	75	40.0	44.1	48.6	54.8	38.6	40.3	26.9	28.2	17.1	32.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	107.7	111.4	97.9	101.0	121.9	122.3	108.6	109.0	101.7	86.4
	50	195.3	200.3	172.3	182.0	210.1	214.7	194.6	215.4	137.0	128.3
	75	395.7	410.7	381.8	404.6	415.4	418.5	409.9	447.0	242.4	245.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	35.6	35.6	43.9	43.7	34.0	31.1	26.6	31.8	29.2	24.2
	50	76.0	77.0	95.2	99.6	70.7	73.0	48.0	54.0	45.7	43.4
	75	163.5	176.2	202.3	226.0	154.3	164.8	97.6	111.6	64.8	69.0
		Percentage of cost of materials									
Trade payables	25	5.0	4.4	4.6	3.8	5.0	4.5	5.8	5.6	4.9	4.8
	50	9.1	8.0	9.5	8.1	8.8	7.7	9.3	8.4	8.6	8.6
	75	15.7	14.3	19.2	16.5	14.4	13.5	13.4	12.3	12.6	12.0

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.9	99.8	99.3	99.9	99.7	99.9	100.0	99.6	99.9
Change in finished goods	0.3	0.1	0.2	0.7	0.1	0.3	0.1	0.0	0.4	0.1
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.0	1.0	2.9	2.7	1.6	1.7	0.9	0.9	0.9	1.0
of which: Income from long-term equity investments	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.0	0.2	0.2
Total income	101.1	101.1	103.0	102.8	101.7	101.8	101.0	100.9	101.0	101.0
Expenses										
Cost of materials	79.5	79.4	57.0	56.7	69.6	69.6	76.6	76.3	82.8	82.8
Personnel expenses	8.6	8.6	21.9	22.0	14.8	15.0	10.7	11.0	6.4	6.4
Depreciation	1.5	1.8	2.6	2.6	2.0	2.0	1.5	1.5	1.5	2.0
of which: Depreciation of tangible fixed assets	1.4	1.6	2.6	2.6	1.9	1.9	1.4	1.4	1.4	1.6
Interest and similar expenses	0.4	0.4	0.7	0.7	0.5	0.5	0.4	0.4	0.4	0.5
Operating taxes	0.0	0.1	0.2	0.4	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.4	8.6	16.9	16.9	11.5	11.5	8.6	8.8	7.7	7.9
Total expenses before taxes on income	98.5	99.0	99.3	99.3	98.5	98.6	97.8	98.0	98.8	99.5
Annual result before taxes on income	2.6	2.1	3.7	3.6	3.2	3.2	3.2	2.9	2.2	1.6
Taxes on income	0.6	0.5	0.8	0.8	0.8	0.8	0.7	0.7	0.5	0.4
Annual result	2.0	1.6	2.9	2.8	2.4	2.4	2.5	2.3	1.7	1.1
Profit and loss transfers (parent company)	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	0.0
Profit and loss transfers (subsidiary)	0.2	0.3	0.0	-0.1	0.1	0.1	0.6	0.6	0.1	0.2
Profit for the year	1.7	1.3	2.9	2.8	2.3	2.4	1.9	1.8	1.5	0.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	5.3	8.4	0.5	0.4	0.5	0.5	0.4	0.3	9.0	14.1
Tangible fixed assets	22.1	21.1	31.3	30.8	26.7	26.5	24.1	24.3	19.8	18.2
of which: Land and buildings	9.6	8.9	11.7	11.7	11.5	11.2	11.6	11.5	8.1	7.1
Inventories	31.1	29.8	29.0	29.3	33.9	34.5	38.0	38.2	26.9	24.8
of which: Finished goods and merchandise	28.1	27.3	25.4	24.2	29.3	29.8	35.1	35.6	24.2	22.9
Cash	8.8	7.4	13.8	14.3	11.5	11.4	8.3	8.4	8.3	6.0
Receivables	27.8	28.8	23.6	23.5	24.0	24.0	26.6	26.2	29.3	31.1
Short-term	26.9	27.9	23.3	23.2	23.0	23.0	26.0	25.4	28.3	30.2
of which:										
Trade receivables	14.1	14.2	13.5	12.8	13.4	13.4	14.3	13.7	14.1	14.6
Receivables from affiliated companies	8.5	9.5	3.5	4.0	4.1	3.9	6.0	6.2	10.9	12.4
Long-term	0.9	0.9	0.3	0.3	1.0	1.0	0.6	0.7	1.0	0.9
of which: Loans to affiliated companies	0.5	0.5	0.0	0.0	0.5	0.4	0.2	0.4	0.6	0.6
Securities	0.3	0.3	0.1	0.2	0.6	0.6	0.5	0.4	0.2	0.1
Other long-term equity investments	4.3	3.9	1.0	0.8	2.4	2.2	1.9	1.9	6.0	5.2
of which: Goodwill	0.4	0.3	0.2	0.2	1.0	0.9	0.3	0.4	0.3	0.2
Capital										
Equity	29.7	28.3	30.7	31.6	34.3	34.6	34.4	34.5	26.2	23.9
Liabilities										
Short-term	48.5	48.2	46.0	45.2	45.7	45.6	50.2	50.1	48.2	47.8
of which:										
Liabilities to banks	14.1	14.6	13.6	12.4	14.4	15.0	18.5	19.5	11.8	12.2
Trade payables	15.7	14.9	14.5	13.3	14.1	13.9	15.7	14.5	16.0	15.3
Liabilities to affiliated companies	13.2	13.5	5.2	5.6	8.3	7.8	9.7	10.0	16.3	16.5
Long-term	16.1	18.2	17.2	17.0	14.0	13.9	9.3	9.5	20.1	23.2
of which:										
Liabilities to banks	12.8	13.8	10.3	10.4	11.3	10.9	7.4	7.5	16.0	17.6
Liabilities to affiliated companies	2.6	3.6	4.0	3.6	1.7	1.8	1.0	1.3	3.6	5.1
Provisions	5.4	5.1	5.8	5.9	5.7	5.7	5.4	5.2	5.3	4.9
of which: Provisions for pensions	0.7	0.7	1.1	1.4	1.4	1.4	0.7	0.7	0.5	0.5
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	2.1	3.7	3.6	3.2	3.2	3.2	2.9	2.2	1.6
Annual result and depreciation	3.5	3.4	5.5	5.4	4.4	4.4	4.0	3.8	3.2	3.1
Trade receivables	5.0	5.3	6.3	6.0	5.9	6.0	5.5	5.4	4.6	5.1
	Percentage of the balance sheet total									
Sales	282.9	268.7	214.0	212.8	227.0	224.7	261.6	254.7	307.9	285.6
Annual result and interest paid	6.8	5.5	7.7	7.3	6.6	6.7	7.5	6.8	6.5	4.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.3	14.4	21.3	21.2	18.3	18.4	18.2	16.9	14.9	12.6
	Percentage of fixed assets									
Long-term equity and liabilities	142.1	137.0	148.1	154.9	161.9	164.7	163.7	162.6	129.9	123.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	74.1	73.7	80.6	83.2	76.4	76.2	69.0	68.1	76.1	75.8
Cash resources, short-term receivables and inventories	138.1	135.6	143.7	148.2	150.6	151.9	144.7	144.3	132.0	127.8
	Percentage of cost of materials									
Trade payables	6.9	7.0	11.8	11.0	8.9	8.8	7.8	7.5	6.2	6.5
Memo item:										
Balance sheet total in € billion	13.94	15.41	0.22	0.24	1.68	1.78	4.12	4.36	7.92	9.04
Sales in € billion	39.44	41.41	0.47	0.50	3.81	3.99	10.79	11.11	24.37	25.81
Number of enterprises	1 900	1 900	513	513	761	761	465	465	161	161

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 2018/2019		Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	56.2	55.2	38.8	37.8	58.4	57.6	72.1	71.7	73.6	73.6
	50	72.8	72.8	55.9	54.2	72.9	73.0	78.1	77.5	80.6	80.7
	75	80.3	80.4	70.0	70.4	79.4	79.7	83.2	83.2	88.6	88.7
Personnel expenses	25	8.2	8.3	10.8	10.5	9.3	9.1	7.1	7.5	3.3	3.4
	50	12.8	13.1	19.6	20.8	13.4	13.7	10.0	10.3	8.3	8.6
	75	20.0	20.8	30.8	30.7	20.2	20.4	13.4	13.9	12.3	12.8
Depreciation	25	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.4	0.4
	50	1.3	1.3	1.5	1.4	1.4	1.3	1.2	1.2	1.0	0.9
	75	2.4	2.3	3.4	3.1	2.5	2.4	2.0	1.9	1.6	1.6
Annual result	25	0.4	0.4	-0.1	0.2	0.5	0.6	0.5	0.4	0.2	0.2
	50	1.7	1.7	1.9	2.5	1.8	1.8	1.6	1.6	1.1	1.0
	75	4.2	4.2	6.3	6.5	4.2	3.9	3.8	3.7	2.3	2.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.7	6.4	3.8	3.6	7.9	7.2	8.5	8.2	6.7	5.5
	50	17.4	17.4	15.6	15.2	17.0	17.2	18.8	18.5	19.6	18.5
	75	34.5	34.6	37.8	40.6	33.4	33.8	33.4	33.3	34.0	35.7
Inventories	25	13.5	13.6	6.6	6.3	14.5	14.9	22.7	21.3	15.0	14.1
	50	31.3	31.8	22.0	22.9	32.3	33.0	37.0	37.4	33.3	32.7
	75	50.8	51.0	49.3	47.3	52.7	52.9	50.8	51.6	45.5	47.7
Equity	25	10.5	11.3	4.9	5.6	12.8	13.6	12.1	12.5	10.4	12.0
	50	28.7	29.2	26.3	28.6	29.3	30.0	29.2	28.8	26.2	28.4
	75	51.6	52.5	54.9	55.3	51.0	52.5	53.7	54.4	41.3	43.9
Short-term liabilities	25	25.7	25.3	22.3	23.1	25.3	23.8	28.3	28.2	40.4	40.0
	50	48.0	46.7	44.6	42.0	46.5	43.5	53.4	52.1	57.4	56.3
	75	71.1	71.0	70.7	69.8	68.0	68.6	73.1	74.5	77.8	74.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.2	0.8	0.1	0.1	0.0	0.0
	50	14.0	14.0	9.6	11.8	15.8	15.3	17.3	17.3	7.7	8.9
	75	38.7	38.7	30.8	33.8	40.2	40.0	42.1	42.7	33.9	32.6
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	0.0	0.2	0.7	0.7	0.7	0.6	0.3	0.3
	50	2.2	2.3	2.4	3.1	2.4	2.4	2.1	2.1	1.5	1.1
	75	5.2	5.3	7.1	7.8	5.4	5.3	4.7	4.5	3.4	3.0
Annual result and depreciation	25	1.8	1.9	1.5	1.9	2.1	2.1	1.9	1.9	0.9	1.0
	50	4.0	4.0	4.8	5.4	4.1	4.1	3.6	3.5	2.7	2.3
	75	7.4	7.6	10.0	10.3	7.6	7.4	6.2	6.3	4.8	4.4
Trade receivables	25	2.0	2.0	1.4	1.0	2.2	2.1	2.4	2.5	1.5	1.7
	50	4.5	4.4	4.3	4.0	4.8	4.7	4.4	4.5	4.4	4.3
	75	7.6	7.6	8.2	8.4	7.8	7.5	7.0	7.1	6.6	6.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.5	1.1	1.4	2.8	2.8	2.7	2.5	1.7	1.8
	50	5.9	6.0	6.3	7.7	6.2	6.1	5.3	5.1	4.6	4.5
	75	12.6	13.2	16.5	18.5	12.5	12.5	11.0	11.2	9.5	8.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	5.1	-4.2	-1.1	6.0	6.5	6.0	6.0	4.8	4.9
	50	15.0	15.3	11.7	13.9	16.0	17.1	16.2	15.2	13.6	13.3
	75	36.4	37.9	40.9	42.9	38.4	39.4	34.2	33.4	30.1	30.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.5	93.9	76.4	85.0	106.9	102.0	84.3	84.1	79.3	82.5
	50	174.9	179.0	181.1	187.9	196.0	199.0	161.2	161.0	126.5	125.3
	75	401.9	397.6	552.6	641.7	410.3	419.4	311.0	321.8	243.5	231.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.6	37.1	36.8	36.1	38.4	37.8	38.2	35.8	35.4	37.2
	50	76.7	77.5	85.2	91.1	79.6	78.0	68.0	68.1	76.0	79.0
	75	153.8	157.4	195.5	196.3	171.0	162.0	124.4	131.5	116.0	112.3
		Percentage of cost of materials									
Trade payables	25	3.0	2.7	3.8	3.2	3.1	2.9	2.4	2.2	2.3	2.3
	50	6.9	6.5	8.7	8.1	7.1	6.7	5.4	5.5	5.8	5.2
	75	12.3	12.0	17.9	15.1	11.9	11.6	10.4	10.2	10.4	9.6

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							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.6	97.9	97.5	98.1	98.0	98.8	99.2	99.2	99.7
Change in finished goods	0.9	0.4	2.1	2.5	1.9	2.0	1.2	0.8	0.8	0.3
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.2	0.4	0.4
Other income	3.3	3.2	5.7	5.9	2.8	3.0	2.2	2.1	3.4	3.3
of which: Income from long-term equity investments	0.8	0.9	0.2	0.2	0.1	0.2	0.3	0.3	0.9	1.0
Total income	103.6	103.5	105.9	106.1	102.9	103.2	102.3	102.3	103.8	103.7
Expenses										
Cost of materials	66.6	66.9	37.7	37.9	48.5	47.8	54.9	54.3	68.4	68.7
Personnel expenses	17.2	17.3	34.1	33.5	28.7	29.4	25.2	25.6	16.1	16.1
Depreciation	2.6	2.8	5.3	5.2	3.7	3.7	2.8	2.8	2.6	2.7
of which: Depreciation of tangible fixed assets	2.4	2.5	5.2	5.1	3.5	3.6	2.6	2.6	2.3	2.4
Interest and similar expenses	1.2	1.1	1.5	1.4	0.8	0.8	0.7	0.7	1.2	1.1
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	11.8	12.4	21.4	21.2	16.7	17.0	14.5	14.7	11.4	12.0
Total expenses before taxes on income	99.5	100.5	100.3	99.3	98.5	98.8	98.1	98.2	99.7	100.7
Annual result before taxes on income	4.1	3.1	5.6	6.8	4.5	4.4	4.2	4.0	4.1	2.9
Taxes on income	1.0	0.8	1.3	1.4	1.1	1.1	1.0	1.0	1.0	0.7
Annual result	3.1	2.3	4.3	5.4	3.3	3.2	3.2	3.0	3.1	2.2
Profit and loss transfers (parent company)	0.7	1.2	0.3	0.3	0.1	0.1	0.1	0.1	0.8	1.3
Profit and loss transfers (subsidiary)	1.3	1.2	-0.1	0.0	0.3	0.2	0.8	0.6	1.3	1.3
Profit for the year	2.6	2.3	4.8	5.7	3.2	3.1	2.5	2.5	2.5	2.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.5	0.6	1.4	0.6	0.6	1.0	1.0	1.7	1.6
Tangible fixed assets	19.5	19.3	44.4	42.2	36.2	35.2	27.2	27.7	18.4	18.2
of which: Land and buildings	8.0	8.0	12.6	11.7	13.5	12.7	11.4	11.2	7.6	7.7
Inventories	14.3	13.7	16.2	17.7	24.7	26.1	26.9	27.0	13.0	12.3
of which: Finished goods and merchandise	5.4	5.1	5.2	5.1	8.0	8.0	9.1	9.2	5.0	4.7
Cash	5.3	4.5	11.5	11.6	11.0	11.2	10.8	10.8	4.7	3.8
Receivables	28.3	29.2	21.0	21.0	22.7	22.0	27.6	26.8	28.4	29.6
Short-term	26.4	26.1	20.1	20.1	21.8	21.1	25.9	25.1	26.6	26.3
of which:										
Trade receivables	7.4	6.7	9.4	9.1	11.6	11.1	13.0	12.1	6.8	6.1
Receivables from affiliated companies	16.2	16.7	5.6	5.5	6.6	6.7	9.7	9.7	17.0	17.5
Long-term	1.8	3.1	1.0	0.9	0.9	0.8	1.6	1.7	1.9	3.2
of which: Loans to affiliated companies	1.7	2.9	0.6	0.6	0.5	0.5	1.2	1.2	1.7	3.1
Securities	3.6	3.9	1.4	1.4	1.2	1.2	0.8	0.9	3.9	4.2
Other long-term equity investments	26.9	27.2	4.3	4.1	3.2	3.2	5.3	5.3	29.3	29.5
of which: Goodwill	0.6	0.5	0.4	0.4	0.4	0.3	0.4	0.5	0.6	0.5
Capital										
Equity	31.8	31.7	28.1	30.2	33.5	33.4	34.5	34.4	31.6	31.5
Liabilities	50.2	50.8	65.2	63.3	58.7	58.9	53.5	53.7	49.7	50.4
Short-term	35.1	35.4	40.5	40.3	41.2	42.5	40.8	40.7	34.4	34.8
of which:										
Liabilities to banks	2.6	2.8	10.0	10.2	9.2	9.2	6.4	6.0	2.1	2.4
Trade payables	5.9	5.4	6.9	6.9	7.7	7.2	7.6	7.0	5.7	5.2
Liabilities to affiliated companies	18.6	19.3	7.0	6.8	8.6	8.6	11.8	12.0	19.4	20.2
Long-term	15.1	15.4	24.7	23.0	17.5	16.4	12.7	13.0	15.2	15.6
of which:										
Liabilities to banks	5.3	6.4	16.4	16.1	12.4	11.3	8.1	8.4	4.9	6.1
Liabilities to affiliated companies	6.5	6.2	5.9	4.6	4.0	3.9	3.5	3.4	6.8	6.5
Provisions	17.1	16.7	5.6	5.6	7.2	7.0	11.2	11.1	17.8	17.4
of which: Provisions for pensions	7.8	8.0	1.6	1.6	1.9	1.9	3.8	3.8	8.3	8.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.1	3.1	5.8	7.0	4.6	4.5	4.3	4.1	4.1	2.9
Annual result and depreciation	5.7	5.1	9.8	10.9	7.1	7.1	6.0	5.9	5.7	4.9
Trade receivables	6.5	6.0	9.4	9.2	9.2	9.0	9.3	8.7	6.1	5.6
	Percentage of the balance sheet total									
Sales	114.4	111.4	99.9	99.5	125.9	123.4	139.1	138.6	112.1	108.9
Annual result and interest paid	4.9	3.8	5.9	7.0	5.3	5.1	5.5	5.2	4.8	3.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.4	8.8	16.3	18.6	16.1	15.9	15.3	14.9	10.0	8.3
	Percentage of fixed assets									
Long-term equity and liabilities	103.4	101.9	106.7	110.6	126.3	126.5	143.5	141.2	100.8	99.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	91.6	88.8	79.6	80.0	80.0	76.5	91.1	89.2	92.0	89.1
Cash resources, short-term receivables and inventories	132.4	127.4	119.7	123.8	139.9	137.8	157.0	155.6	129.8	124.5
	Percentage of cost of materials									
Trade payables	7.7	7.2	17.8	17.7	12.4	12.0	9.8	9.2	7.4	6.9
Memo item:										
Balance sheet total in € billion	490.40	526.12	1.79	1.96	8.56	9.09	38.16	39.51	441.89	475.56
Sales in € billion	560.83	585.91	1.78	1.95	10.78	11.21	53.09	54.75	495.18	518.00
Number of enterprises	8 032	8 032	2 070	2 070	2 171	2 171	2 258	2 258	1 533	1 533

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	29.3	28.6	10.3	10.7	28.3	26.7	38.1	36.8	45.4	44.8
	50	49.6	48.9	33.1	32.2	48.1	47.1	55.7	54.7	61.1	60.4
	75	68.7	68.3	52.7	51.9	66.8	65.8	73.1	72.6	77.3	77.1
Personnel expenses	25	12.7	13.0	15.3	14.8	14.8	15.3	12.2	12.4	9.7	9.8
	50	24.8	25.2	30.6	30.0	27.6	28.2	22.8	23.3	18.9	19.5
	75	38.3	39.2	45.1	45.1	40.1	40.9	34.9	35.4	29.8	30.7
Depreciation	25	0.8	0.8	0.9	0.9	0.7	0.7	0.7	0.7	0.8	0.8
	50	1.8	1.8	2.2	2.2	1.8	1.8	1.6	1.7	1.8	1.8
	75	3.9	4.0	4.9	4.7	4.0	4.0	3.5	3.7	3.4	3.7
Annual result	25	0.6	0.6	0.3	1.1	0.6	0.7	0.7	0.5	0.6	0.4
	50	2.8	2.8	3.9	4.7	2.7	2.7	2.6	2.5	2.6	2.2
	75	6.7	6.7	11.5	11.8	6.1	6.0	5.5	5.4	5.8	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.2	4.1	3.8	3.5	3.8	3.8	4.3	4.3	5.8	5.7
	50	14.2	13.9	13.9	13.2	13.1	13.1	13.7	13.7	17.0	17.2
	75	36.0	36.7	43.2	41.3	36.7	38.4	33.1	34.1	34.0	35.3
Inventories	25	2.1	2.1	0.0	0.0	1.9	1.9	5.6	5.5	8.0	7.6
	50	20.2	20.0	8.4	7.5	22.5	21.7	27.0	26.7	21.2	21.2
	75	43.6	44.3	35.8	37.1	49.2	49.9	47.0	46.9	37.5	37.3
Equity	25	9.1	10.3	0.3	2.9	8.8	9.4	12.0	13.1	16.0	16.0
	50	26.8	28.4	19.9	23.0	24.9	26.6	30.0	30.8	31.5	32.3
	75	49.0	51.1	46.4	49.4	48.5	51.0	49.9	51.7	50.9	52.1
Short-term liabilities	25	21.9	20.8	21.7	20.8	23.7	22.1	21.0	20.5	21.3	19.9
	50	43.6	42.3	48.4	45.5	46.9	45.7	42.5	41.2	37.9	37.4
	75	70.0	67.5	80.3	74.7	72.2	70.0	66.8	66.1	59.2	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	6.0	5.5	9.2	8.5	8.4	7.4	5.2	4.5	1.9	1.6
	75	28.1	27.5	39.2	37.8	31.3	30.5	25.0	24.6	19.4	19.3
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.8	0.4	1.4	0.9	1.0	0.9	0.7	0.8	0.5
	50	3.7	3.6	5.0	5.8	3.6	3.6	3.4	3.1	3.3	2.8
	75	8.5	8.5	13.5	14.2	8.0	7.9	7.3	7.1	7.1	6.3
Annual result and depreciation	25	2.6	2.6	2.5	3.7	2.7	2.8	2.6	2.4	2.5	2.1
	50	6.3	6.3	8.5	9.3	6.4	6.2	5.6	5.4	5.6	5.1
	75	12.7	12.6	19.9	20.2	12.4	11.8	10.5	10.5	10.6	9.9
Trade receivables	25	3.4	3.2	1.9	1.9	3.4	3.2	4.4	3.8	3.9	3.7
	50	7.3	6.8	6.1	5.7	7.4	6.9	8.0	7.3	7.4	6.9
	75	12.3	11.8	12.2	11.7	12.4	12.0	12.7	11.8	11.8	11.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.2	1.7	2.9	2.3	2.4	2.4	2.0	2.3	1.8
	50	6.3	6.1	7.8	9.4	6.2	6.0	5.8	5.4	6.0	5.0
	75	13.4	13.2	20.6	22.6	12.7	12.2	11.3	10.8	11.1	10.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.7	4.7	0.6	2.9	4.2	4.0	5.9	5.7	6.9	5.7
	50	16.2	16.3	15.7	19.2	15.9	15.3	16.7	16.0	16.5	15.2
	75	38.9	38.8	49.4	52.7	38.8	37.6	36.4	34.1	33.0	32.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.9	92.3	52.6	69.6	91.4	93.8	99.3	100.0	99.4	99.1
	50	166.1	172.1	139.1	156.2	192.0	196.7	180.0	182.2	155.6	155.3
	75	414.3	434.0	416.3	487.5	516.5	534.0	417.6	419.3	312.4	305.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.5	47.9	37.5	39.5	43.1	42.7	51.4	50.6	61.3	60.3
	50	95.7	97.5	96.0	100.0	88.6	91.0	94.3	94.1	103.2	105.7
	75	199.6	204.4	227.2	232.6	193.7	203.2	189.3	192.3	189.9	194.9
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	4.6	4.4	5.0	4.8	4.5	4.1	4.2	3.8
	50	9.0	8.5	12.2	11.3	10.2	9.5	8.0	7.7	7.3	6.9
	75	17.4	16.6	30.4	29.1	19.4	19.0	14.6	13.6	11.7	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

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Percentage of gross revenue										
Income	99.1	99.6	97.7	97.3	98.0	98.0	98.9	99.2	99.1	99.7
Sales	0.9	0.4	2.3	2.7	2.0	2.0	1.1	0.8	0.9	0.3
Change in finished goods	0.4	0.4	0.2	0.2	0.1	0.1	0.2	0.2	0.4	0.4
Interest and similar income	3.8	3.7	6.8	6.9	3.0	3.2	2.3	2.2	4.0	3.9
Other income	0.9	1.0	0.2	0.2	0.1	0.1	0.3	0.3	1.0	1.1
of which: Income from long-term equity investments	104.2	104.1	107.0	107.1	103.1	103.4	102.5	102.4	104.4	104.3
Total income	Expenses									
Cost of materials	65.6	65.9	38.5	38.9	48.5	47.7	54.5	54.0	67.3	67.7
Personnel expenses	18.1	18.1	37.5	36.5	29.7	30.5	25.7	26.0	16.9	16.9
Depreciation	2.8	2.9	4.6	4.4	3.3	3.4	2.8	2.8	2.8	2.9
of which: Depreciation of tangible fixed assets	2.5	2.7	4.5	4.4	3.2	3.3	2.6	2.7	2.5	2.6
Interest and similar expenses	1.3	1.2	1.3	1.2	0.7	0.7	0.7	0.7	1.4	1.3
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	12.1	12.8	21.6	21.4	16.8	17.1	14.7	14.9	11.7	12.5
Total expenses before taxes on income	100.0	101.0	103.7	102.6	99.2	99.6	98.4	98.6	100.2	101.3
Annual result before taxes on income	4.1	3.1	3.3	4.5	4.0	3.8	4.1	3.8	4.2	3.0
Taxes on income	1.2	0.9	1.3	1.4	1.2	1.2	1.1	1.1	1.2	0.8
Annual result	3.0	2.2	2.0	3.2	2.8	2.6	2.9	2.7	3.0	2.1
Profit and loss transfers (parent company)	1.0	1.4	0.5	0.4	0.1	0.1	0.2	0.1	1.1	1.6
Profit and loss transfers (subsidiary)	1.7	1.6	-0.2	-0.1	0.3	0.2	1.0	0.7	1.8	1.7
Profit for the year	2.3	2.1	2.6	3.6	2.6	2.5	2.1	2.1	2.3	2.1
Balance sheet										
Percentage of the balance sheet total										
Assets	1.7	1.6	0.6	0.7	0.6	0.7	1.1	1.1	1.8	1.7
Intangible fixed assets	18.2	17.9	37.4	35.4	31.5	30.9	26.8	27.4	17.2	16.9
Tangible fixed assets	7.0	7.1	12.4	11.2	12.5	11.7	11.2	11.1	6.6	6.7
of which: Land and buildings	13.0	12.3	17.6	19.2	25.8	27.1	25.9	26.0	11.8	10.9
Inventories	4.9	4.6	5.6	5.5	8.3	8.1	8.7	8.7	4.5	4.2
of which: Finished goods and merchandise	5.1	4.1	12.9	13.0	11.9	12.2	10.9	10.8	4.5	3.5
Cash	28.2	29.3	23.4	23.5	24.4	23.5	28.4	27.6	28.3	29.6
Receivables	26.5	26.5	22.1	22.3	23.5	22.6	26.6	25.8	26.5	26.7
Short-term	7.1	6.4	10.2	10.1	12.3	11.7	12.9	12.1	6.5	5.8
of which:	16.9	17.6	6.4	6.3	7.3	7.3	10.5	10.2	17.6	18.4
Trade receivables	1.7	2.8	1.3	1.3	0.9	0.9	1.8	1.9	1.8	2.9
Receivables from affiliated companies	1.6	2.6	0.8	0.8	0.6	0.6	1.3	1.3	1.6	2.8
Long-term	4.0	4.3	1.9	2.0	1.5	1.4	0.8	0.9	4.3	4.7
of which: Loans to affiliated companies	29.0	29.5	5.6	5.4	3.7	3.7	5.6	5.7	31.4	31.9
Securities	0.7	0.5	0.5	0.4	0.4	0.3	0.5	0.6	0.7	0.5
Other long-term equity investments	Capital									
of which: Goodwill	32.1	32.1	31.9	33.7	36.8	36.7	37.3	37.0	31.6	31.6
Equity	48.7	49.3	60.3	58.7	54.4	54.8	50.1	50.4	48.4	49.1
Liabilities	33.8	34.1	40.1	39.1	39.5	40.6	37.9	37.8	33.3	33.7
Short-term	2.3	2.5	7.6	8.0	8.4	8.5	6.1	5.8	1.9	2.2
of which:	5.1	4.5	7.1	6.8	7.9	7.3	7.5	7.1	4.8	4.3
Liabilities to banks	19.1	19.9	7.2	6.8	6.8	6.6	9.8	10.0	20.1	21.0
Trade payables	14.9	15.2	20.2	19.6	14.9	14.2	12.3	12.6	15.1	15.4
Liabilities to affiliated companies	4.2	5.5	12.6	12.6	10.1	9.3	7.8	8.2	3.8	5.2
Long-term	6.9	6.6	4.7	4.2	3.7	3.7	3.2	3.1	7.2	6.9
of which:	18.2	17.7	6.6	6.5	7.9	7.7	11.6	11.5	18.9	18.4
Liabilities to banks	8.4	8.6	2.2	2.2	2.3	2.3	4.0	4.1	8.8	9.1
Liabilities to affiliated companies	Other ratios									
Provisions	4.2	3.1	3.4	4.7	4.1	3.9	4.1	3.9	4.2	3.0
of which: Provisions for pensions	5.9	5.2	6.8	7.8	6.3	6.2	5.8	5.6	5.9	5.1
Annual result before taxes on income	6.9	6.4	10.0	9.9	9.5	9.3	9.5	8.9	6.5	6.0
Annual result and depreciation	Percentage of the balance sheet total									
Trade receivables	102.9	100.5	101.6	102.1	129.8	126.1	135.8	135.7	99.9	97.3
Sales	4.5	3.4	3.5	4.6	4.7	4.2	5.0	4.7	4.4	3.3
Annual result and interest paid	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.6	8.1	12.4	15.0	15.9	15.2	15.2	14.6	9.1	7.6
of which:	Percentage of fixed assets									
Long-term equity and liabilities	102.0	101.2	118.1	125.9	142.2	142.2	149.7	146.5	99.1	98.4
of which:	Percentage of short-term liabilities									
Cash resources and short-term receivables	94.7	92.7	89.4	92.3	90.3	86.1	100.1	97.7	94.3	92.4
Cash resources, short-term receivables and inventories	133.3	128.6	133.3	141.5	155.7	152.9	168.5	166.4	129.7	124.8
of which:	Percentage of cost of materials									
Trade payables	7.4	6.8	17.8	16.7	12.3	11.8	10.0	9.6	7.1	6.5
of which:	Memo item:									
Balance sheet total in € billion	414.16	445.87	1.27	1.39	6.47	6.92	30.20	31.34	376.22	406.22
Sales in € billion	426.36	448.00	1.29	1.42	8.40	8.72	41.02	42.52	375.66	395.33
Number of enterprises	6 026	6 026	1 449	1 449	1 678	1 678	1 743	1 743	1 156	1 156

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	29.3	28.7	11.3	11.6	28.9	27.2	36.6	35.9	45.0	44.4
	50	50.2	49.7	34.5	33.2	48.5	47.1	56.0	55.1	61.6	61.1
	75	69.1	68.9	53.4	53.3	66.4	65.6	73.6	73.1	78.0	77.8
Personnel expenses	25	13.1	13.5	19.1	19.1	15.4	15.9	11.7	11.8	9.3	9.5
	50	25.9	26.1	34.9	34.1	28.5	29.0	22.8	23.4	18.4	19.2
	75	40.2	41.0	48.8	49.3	41.3	42.1	35.5	36.2	30.0	31.4
Depreciation	25	0.7	0.7	0.8	0.8	0.6	0.7	0.7	0.7	0.8	0.7
	50	1.7	1.7	1.9	1.9	1.6	1.6	1.6	1.6	1.8	1.8
	75	3.7	3.8	4.3	4.0	3.6	3.8	3.4	3.6	3.6	3.7
Annual result	25	0.4	0.4	-0.3	0.5	0.4	0.5	0.5	0.4	0.4	0.3
	50	2.4	2.4	2.2	2.9	2.3	2.3	2.4	2.2	2.4	2.1
	75	5.7	5.6	7.0	7.5	5.6	5.1	5.3	5.1	5.6	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.6	3.5	2.9	2.6	3.1	3.2	3.7	3.9	5.0	5.2
	50	12.0	11.8	10.4	9.7	10.6	11.0	12.4	12.0	15.4	15.9
	75	30.8	32.1	28.2	28.5	30.7	32.6	31.3	32.7	33.7	35.8
Inventories	25	1.8	1.8	0.0	0.0	1.9	1.9	3.9	3.9	6.4	5.3
	50	20.1	19.6	9.7	8.6	22.9	22.2	25.7	25.4	19.4	19.1
	75	44.3	44.9	39.6	40.4	49.6	50.5	47.2	47.1	36.3	35.6
Equity	25	12.2	13.8	3.5	7.1	12.2	13.0	15.4	16.8	19.0	19.5
	50	31.1	33.1	23.8	27.6	29.3	31.5	34.8	35.2	36.3	36.8
	75	53.4	55.4	50.0	53.2	53.7	55.1	53.8	56.5	55.1	57.4
Short-term liabilities	25	19.7	18.3	21.1	19.1	21.1	19.4	18.8	18.1	18.6	17.2
	50	39.9	38.8	45.8	42.4	43.7	42.4	38.2	37.0	33.8	32.6
	75	66.5	63.2	78.5	72.0	69.1	66.7	63.0	61.6	54.9	53.3
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	3.6	3.2	3.8	3.5	6.1	5.3	3.7	3.2	0.6	0.4
	75	23.5	23.3	27.8	26.4	26.8	26.1	22.4	22.3	17.7	16.7
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.6	-0.3	0.6	0.6	0.7	0.8	0.6	0.7	0.5
	50	3.1	3.1	3.0	3.8	3.1	3.2	3.2	2.9	3.1	2.8
	75	7.5	7.3	9.0	9.3	7.3	7.1	7.0	6.9	7.1	6.2
Annual result and depreciation	25	2.2	2.3	1.4	2.6	2.4	2.4	2.5	2.2	2.3	1.9
	50	5.6	5.6	5.7	6.7	5.7	5.7	5.4	5.1	5.5	5.0
	75	11.3	11.2	13.4	13.7	11.3	10.9	10.4	10.3	10.6	9.9
Trade receivables	25	3.6	3.4	2.4	2.3	3.5	3.4	4.4	3.8	4.0	3.7
	50	7.6	7.0	6.7	6.5	7.6	7.1	8.1	7.4	7.6	7.1
	75	12.8	12.2	13.4	12.7	12.7	12.3	13.0	12.2	12.2	11.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.9	0.6	1.9	1.9	2.0	2.2	1.9	1.9	1.7
	50	5.4	5.3	5.3	6.7	5.4	5.3	5.4	5.0	5.6	4.7
	75	11.4	11.2	13.9	15.0	11.3	10.5	10.5	10.2	10.9	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.2	3.3	-5.2	-0.4	2.8	2.3	5.4	4.9	6.1	5.1
	50	14.4	14.4	10.7	13.3	13.9	12.8	16.1	15.7	15.9	15.3
	75	37.3	36.9	37.2	40.5	38.0	34.4	37.9	36.5	35.7	34.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	102.0	104.8	75.4	90.2	104.3	109.0	109.3	108.4	105.4	105.3
	50	198.3	208.4	185.0	222.4	231.3	247.9	204.6	208.5	170.0	171.8
	75	500.0	524.5	557.5	643.5	616.6	639.3	488.9	479.3	339.4	345.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	53.4	53.9	43.4	47.8	47.6	47.6	56.5	56.4	68.8	70.6
	50	109.7	112.4	111.5	115.6	103.9	105.1	107.7	106.3	119.3	124.1
	75	230.2	240.0	258.2	280.0	232.9	239.9	216.5	231.4	219.2	222.2
		Percentage of cost of materials									
Trade payables	25	4.5	4.1	4.8	4.4	4.8	4.8	4.5	4.0	4.0	3.6
	50	9.1	8.6	12.5	11.7	10.1	9.4	8.2	7.9	7.3	6.8
	75	17.6	16.9	30.8	31.3	19.5	19.0	15.1	14.2	12.5	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

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							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
	Cylindred sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.5	98.4	98.1	98.3	98.1	98.3	99.2	99.4	99.5
Change in finished goods	0.7	0.5	1.6	1.9	1.7	1.9	1.7	0.8	0.6	0.5
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.2
Other income	1.7	1.5	2.9	3.3	2.1	2.4	1.6	1.6	1.7	1.5
of which: Income from long-term equity investments	0.4	0.5	0.2	0.2	0.3	0.4	0.3	0.3	0.5	0.5
Total income	101.9	101.7	102.9	103.4	102.2	102.5	101.7	101.8	101.9	101.6
Expenses										
Cost of materials	70.0	70.0	35.8	35.1	48.4	48.1	55.9	55.4	72.0	72.0
Personnel expenses	14.5	14.8	25.2	25.2	25.3	25.3	23.7	24.1	13.3	13.7
Depreciation	1.9	2.1	7.2	7.2	4.8	4.8	2.7	2.8	1.8	2.0
of which: Depreciation of tangible fixed assets	1.8	1.9	7.1	7.1	4.7	4.7	2.5	2.6	1.6	1.7
Interest and similar expenses	0.6	0.6	1.8	1.8	1.2	1.2	0.8	0.8	0.6	0.6
Operating taxes	0.0	0.0	0.3	0.3	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	10.8	11.0	20.9	20.9	16.3	16.6	13.7	13.8	10.4	10.5
Total expenses before taxes on income	98.0	98.6	91.2	90.4	96.1	96.1	96.9	97.0	98.1	98.8
Annual result before taxes on income	3.9	3.0	11.7	13.0	6.1	6.4	4.8	4.7	3.8	2.8
Taxes on income	0.5	0.5	1.3	1.4	0.9	0.9	0.8	0.8	0.5	0.4
Annual result	3.4	2.6	10.4	11.6	5.2	5.5	4.0	3.9	3.3	2.4
Profit and loss transfers (parent company)	0.1	0.3	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.4
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Profit for the year	3.5	2.9	10.3	11.5	5.2	5.5	4.1	4.0	3.3	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	0.6	3.1	0.4	0.4	0.7	0.7	0.8	0.9
Tangible fixed assets	26.7	27.2	61.5	58.8	50.7	48.9	28.5	28.9	25.4	26.0
of which: Land and buildings	13.4	13.4	13.1	13.2	16.7	15.9	11.9	11.9	13.5	13.5
Inventories	21.3	21.4	12.8	13.7	21.0	22.7	30.7	31.0	20.2	20.2
of which: Finished goods and merchandise	8.4	8.3	4.3	4.2	7.3	7.5	10.7	11.0	8.2	8.0
Cash	6.3	6.4	8.2	8.1	7.9	8.3	10.5	10.6	5.7	5.8
Receivables	28.5	28.4	15.3	14.8	17.4	17.2	24.6	23.7	29.4	29.5
Short-term	26.2	23.9	15.1	14.7	16.5	16.4	23.4	22.7	26.9	24.3
of which:										
Trade receivables	9.0	8.2	7.6	6.8	9.5	9.4	13.4	11.9	8.4	7.8
Receivables from affiliated companies	12.2	11.7	3.6	3.5	4.7	4.9	6.8	7.5	13.2	12.5
Long-term	2.3	4.5	0.2	0.2	0.9	0.7	1.2	1.0	2.5	5.1
of which: Loans to affiliated companies	2.1	4.3	0.1	0.1	0.3	0.3	0.9	0.6	2.4	4.9
Securities	1.1	1.3	0.1	0.0	0.3	0.4	0.7	0.8	1.2	1.4
Other long-term equity investments	14.9	14.3	0.9	0.8	1.8	1.7	4.0	3.9	16.8	16.0
of which: Goodwill	0.1	0.1	0.3	0.2	0.4	0.4	0.2	0.1	0.0	0.1
Capital										
Equity	30.2	29.6	18.9	21.5	23.1	23.0	23.7	24.4	31.3	30.5
Liabilities										
Short-term	58.3	59.2	77.2	74.6	72.0	72.0	66.5	66.1	56.8	57.9
of which:										
Liabilities to banks	42.0	42.4	41.4	43.3	46.4	48.7	51.9	51.6	40.7	41.1
Trade payables	4.2	4.1	15.6	15.7	11.5	11.8	7.7	7.1	3.5	3.5
Liabilities to affiliated companies	10.4	10.1	6.2	6.9	7.1	7.1	8.0	6.8	10.9	10.6
Long-term	15.7	15.8	6.5	6.7	14.1	14.9	19.4	19.8	15.4	15.4
of which:										
Liabilities to banks	16.3	16.8	35.8	31.3	25.6	23.3	14.6	14.5	16.1	16.8
Liabilities to affiliated companies	11.2	11.6	25.8	24.9	19.7	17.7	9.0	9.1	11.1	11.6
Provisions	4.4	4.4	9.0	5.7	4.9	4.7	4.6	4.4	4.3	4.3
of which: Provisions for pensions	11.3	11.0	3.2	3.2	4.8	4.7	9.7	9.3	11.8	11.4
	4.8	4.7	0.1	0.1	0.7	0.7	3.0	2.9	5.2	5.0
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	3.1	11.9	13.2	6.3	6.6	4.9	4.7	3.8	2.8
Annual result and depreciation	5.4	4.8	17.9	19.1	10.2	10.5	6.8	6.8	5.1	4.4
Trade receivables	5.1	4.8	7.9	7.3	8.3	8.2	8.8	7.9	4.6	4.4
	Percentage of the balance sheet total									
Sales	176.4	171.9	95.6	93.2	113.8	114.5	151.7	149.7	182.0	176.9
Annual result and interest paid	7.2	5.6	11.9	12.7	7.4	7.8	7.5	7.2	7.1	5.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.0	12.8	23.4	25.3	16.7	17.5	15.7	15.6	14.8	12.2
	Percentage of fixed assets									
Long-term equity and liabilities	112.5	106.8	86.6	84.1	91.5	90.4	119.3	119.7	112.9	106.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	77.9	71.8	56.5	52.6	53.0	51.0	66.1	65.3	80.8	73.7
Cash resources, short-term receivables and inventories	128.6	122.2	87.3	84.3	98.4	97.6	125.3	125.4	130.5	123.0
	Percentage of cost of materials									
Trade payables	8.4	8.3	17.9	20.7	12.6	12.6	9.2	8.2	8.2	8.2
Memo item:										
Balance sheet total in € billion	76.24	80.25	0.52	0.56	2.09	2.17	7.96	8.17	65.68	69.34
Sales in € billion	134.46	137.92	0.50	0.53	2.38	2.49	12.07	12.23	119.52	122.68
Number of enterprises	2 006	2 006	621	621	493	493	515	515	377	377

* 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	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
		Cylindered sample 2018/2019									
		Of the enterprises captured ...									
... %		had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	28.8	28.5	7.3	7.1	26.7	26.2	40.8	39.4	46.7	46.0
	50	48.2	47.1	30.6	30.5	47.2	47.1	54.9	53.4	59.2	58.6
	75	67.0	66.3	50.2	48.2	68.1	66.5	72.2	71.6	76.7	76.2
Personnel expenses	25	11.4	11.9	5.9	8.5	12.9	12.7	13.3	13.4	11.3	11.8
	50	22.2	23.0	22.2	23.1	25.2	25.0	22.7	23.2	19.8	20.7
	75	33.5	34.2	35.2	34.9	36.8	37.3	32.7	34.0	29.1	30.0
Depreciation	25	1.0	1.1	1.4	1.4	1.1	1.1	0.9	0.9	0.8	0.9
	50	2.3	2.2	3.2	3.1	2.2	2.3	1.8	1.9	1.8	1.9
	75	4.5	4.6	7.2	6.7	5.2	5.3	3.5	3.8	3.2	3.5
Annual result	25	1.5	1.5	3.9	5.4	1.6	1.8	1.1	0.8	1.0	0.5
	50	4.8	4.8	10.9	11.7	4.3	4.6	3.1	3.2	3.3	2.4
	75	10.4	10.9	20.7	20.9	8.2	8.4	6.5	6.5	6.4	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.8	7.7	9.1	7.6	8.2	9.2	6.8	6.8	8.5	8.1
	50	23.3	23.4	34.0	33.5	24.2	23.3	19.4	19.8	20.7	20.7
	75	50.0	50.0	68.7	66.8	53.4	54.7	39.9	39.5	34.6	35.1
Inventories	25	3.2	3.0	0.0	0.0	2.2	2.2	12.4	11.2	15.8	14.4
	50	20.5	21.2	5.7	5.8	20.3	20.2	31.4	29.9	26.9	26.0
	75	41.8	42.5	26.0	27.7	46.8	47.3	46.9	46.5	41.7	42.3
Equity	25	3.3	3.7	-6.2	-3.4	3.3	3.2	7.0	7.9	9.8	9.1
	50	16.1	16.9	9.8	12.3	11.9	12.3	18.8	18.9	22.4	22.5
	75	33.2	34.0	36.7	36.8	29.1	29.3	33.9	35.6	36.1	34.0
Short-term liabilities	25	31.0	30.3	23.6	24.5	34.5	33.1	33.8	33.0	31.3	32.0
	50	54.0	53.1	53.0	52.3	57.9	56.1	54.5	53.0	50.7	51.0
	75	78.0	76.6	87.5	82.8	79.9	79.0	75.6	74.8	69.9	67.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.2	0.7	0.0	0.0	0.0	0.0
	50	15.2	14.8	28.2	27.0	19.6	17.6	9.4	8.9	7.6	6.4
	75	41.3	40.0	64.4	60.5	48.8	47.4	32.8	31.1	24.0	24.7
		Percentage of sales									
Annual result before taxes on income	25	1.9	1.9	4.5	6.0	1.8	2.2	1.4	1.1	1.2	0.7
	50	5.5	5.7	12.5	13.2	5.0	5.5	4.0	3.8	4.0	2.7
	75	12.2	12.5	23.0	22.8	9.8	9.9	7.8	7.5	7.3	6.6
Annual result and depreciation	25	4.2	4.2	8.9	10.2	4.3	4.6	3.3	2.8	3.1	2.4
	50	8.9	9.2	17.7	18.6	8.3	9.2	6.4	6.4	6.0	5.3
	75	17.2	17.5	32.1	32.0	15.4	14.8	10.9	11.2	10.4	9.9
Trade receivables	25	2.9	2.6	1.0	1.1	3.1	2.9	4.4	3.8	3.8	3.8
	50	6.5	5.9	4.5	3.9	6.4	6.0	7.9	7.1	6.9	6.6
	75	10.9	10.4	9.8	9.5	11.5	10.7	11.7	10.7	10.7	10.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.2	4.2	7.0	8.5	4.4	5.0	3.3	3.0	3.8	2.4
	50	9.9	9.9	19.7	21.0	9.5	10.0	7.6	7.1	7.6	6.1
	75	20.2	20.7	51.4	51.7	18.5	18.3	13.7	13.0	11.9	11.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.6	9.2	11.6	14.9	9.9	10.1	8.2	7.3	9.3	7.2
	50	21.5	20.6	33.2	32.2	21.0	20.6	18.3	16.7	17.2	15.1
	75	42.4	42.9	80.8	88.1	40.0	41.2	33.9	30.7	28.9	27.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	53.3	60.7	22.7	33.1	50.2	49.9	68.5	73.2	83.7	77.0
	50	107.1	108.4	88.9	91.2	104.2	107.0	123.6	128.4	132.4	123.9
	75	219.3	221.2	177.0	189.1	224.3	227.5	243.5	246.8	223.8	205.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.1	36.1	26.2	27.2	33.3	33.0	41.7	39.1	48.2	47.5
	50	69.2	67.1	71.6	67.8	61.6	61.6	71.1	67.4	73.3	72.5
	75	121.0	119.7	158.9	147.4	105.4	113.5	115.7	113.8	115.8	110.8
		Percentage of cost of materials									
Trade payables	25	4.7	4.4	4.2	4.2	5.3	4.7	4.6	4.3	4.7	4.4
	50	8.8	8.3	11.8	10.7	10.6	9.7	7.5	7.1	7.3	6.9
	75	16.6	15.7	29.7	25.0	19.3	19.0	13.1	12.3	10.4	10.5

* 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

1. Baden-Württemberg

b) Manufacturing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.0	99.8	99.4	99.2	98.0	99.2	98.7	99.6	99.0	99.8
Change in finished goods	1.0	0.2	0.6	0.8	2.0	0.8	1.3	0.4	1.0	0.2
Interest and similar income	0.5	0.4	0.1	0.1	0.1	0.1	0.2	0.2	0.5	0.4
Other income	4.3	3.7	2.8	2.5	2.0	2.4	2.2	2.1	4.5	3.8
of which: Income from long-term equity investments	1.1	0.9	0.0	0.0	0.1	0.1	0.4	0.3	1.2	1.0
Total income	104.7	104.1	102.9	102.6	102.1	102.6	102.4	102.3	105.0	104.3
Expenses	Percentage of gross revenue									
Cost of materials	57.3	57.1	36.7	35.5	43.8	43.4	50.0	49.2	58.3	58.1
Personnel expenses	21.9	22.7	35.8	35.7	32.4	33.4	28.0	28.7	21.1	21.9
Depreciation	3.1	3.6	3.7	4.0	3.0	3.2	2.9	3.1	3.1	3.7
of which: Depreciation of tangible fixed assets	2.9	3.2	3.7	4.0	3.0	3.2	2.7	2.9	2.9	3.2
Interest and similar expenses	1.4	1.4	1.0	1.0	0.8	0.9	0.9	0.9	1.5	1.4
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.9	16.0	19.4	19.5	17.1	17.6	15.8	16.2	14.8	16.0
Total expenses before taxes on income	98.7	100.9	96.7	95.8	97.3	98.6	97.7	98.2	98.9	101.2
Annual result before taxes on income	6.0	3.2	6.2	6.8	4.8	3.9	4.7	4.1	6.1	3.1
Taxes on income	1.3	1.1	1.4	1.3	1.2	1.2	1.1	1.1	1.3	1.1
Annual result	4.7	2.1	4.8	5.4	3.6	2.7	3.6	3.0	4.8	2.0
Profit and loss transfers (parent company)	1.2	2.4	0.1	0.1	0.0	0.0	0.1	0.1	1.3	2.6
Profit and loss transfers (subsidiary)	2.2	1.7	0.0	0.1	0.4	0.2	0.8	0.6	2.4	1.9
Profit for the year	3.7	2.8	5.0	5.5	3.3	2.6	2.9	2.6	3.8	2.8
Balance sheet	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.9	1.8	0.7	0.8	0.9	0.8	1.0	1.1	1.9	1.9
Tangible fixed assets	16.4	15.9	32.0	31.5	24.8	25.1	23.6	25.0	15.8	15.2
of which: Land and buildings	5.8	5.7	11.1	10.1	9.6	9.1	8.9	9.0	5.6	5.4
Inventories	16.3	14.7	27.7	27.7	34.8	35.4	28.8	28.5	15.3	13.7
of which: Finished goods and merchandise	4.9	4.5	11.0	10.5	10.7	11.2	8.4	8.4	4.6	4.2
Cash	3.7	4.2	13.5	13.9	11.4	11.4	10.0	10.1	3.2	3.8
Receivables	30.1	32.3	23.4	22.6	25.2	24.2	29.2	28.3	30.2	32.6
Short-term	28.3	29.0	23.2	22.4	23.7	22.8	27.4	26.3	28.4	29.2
of which:										
Trade receivables	6.8	5.7	13.6	13.5	14.0	13.1	12.8	11.8	6.3	5.3
Receivables from affiliated companies	19.6	21.1	4.5	4.5	6.8	6.7	11.7	11.4	20.2	21.9
Long-term	1.7	3.3	0.1	0.1	1.5	1.4	1.8	2.0	1.7	3.4
of which: Loans to affiliated companies	1.6	3.2	0.1	0.0	0.9	0.9	1.3	1.3	1.6	3.3
Securities	4.5	5.2	1.0	1.8	0.5	0.5	1.3	1.3	4.8	5.4
Other long-term equity investments	26.8	25.6	1.2	1.1	1.9	2.1	5.6	5.2	28.5	27.1
of which: Goodwill	0.5	0.4	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4
Capital	Percentage of the balance sheet total									
Equity	32.1	32.2	23.9	28.4	33.4	33.7	35.7	35.9	31.8	32.0
Liabilities	49.7	50.1	67.0	62.1	56.9	56.9	51.1	51.1	49.5	50.0
Short-term	35.0	35.2	47.2	42.7	43.2	42.4	38.9	38.6	34.7	35.0
of which:										
Liabilities to banks	2.4	2.4	12.4	10.6	10.3	9.8	6.5	5.9	2.0	2.1
Trade payables	5.0	4.2	9.2	8.4	8.6	7.9	6.9	6.2	4.8	4.1
Liabilities to affiliated companies	21.2	23.1	7.3	6.7	10.6	11.1	14.7	15.6	21.7	23.6
Long-term	14.7	14.9	19.7	19.3	13.7	14.5	12.2	12.6	14.8	15.0
of which:										
Liabilities to banks	3.7	4.9	12.8	13.0	8.6	8.3	5.9	6.5	3.5	4.7
Liabilities to affiliated companies	9.5	9.1	4.8	4.8	3.9	4.5	4.9	4.6	9.8	9.5
Provisions	18.0	17.4	8.7	9.1	9.4	9.3	13.1	12.9	18.4	17.8
of which: Provisions for pensions	9.0	9.1	3.6	3.6	3.2	3.2	5.9	6.1	9.2	9.3
Other ratios	Percentage of sales									
Annual result before taxes on income	6.1	3.2	6.2	6.8	4.9	4.0	4.7	4.1	6.2	3.1
Annual result and depreciation	7.9	5.7	8.6	9.5	6.8	6.0	6.6	6.1	8.0	5.7
Trade receivables	7.0	6.4	9.3	9.3	9.7	9.1	9.3	8.6	6.7	6.1
	Percentage of the balance sheet total									
Sales	97.2	89.5	146.7	146.2	145.0	144.0	138.7	137.2	94.0	86.2
Annual result and interest paid	6.0	3.1	8.7	9.5	6.6	5.2	6.3	5.5	6.0	3.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.9	8.1	20.1	24.2	17.9	15.7	16.8	15.6	11.6	7.6
	Percentage of fixed assets									
Long-term equity and liabilities	109.7	111.3	137.2	148.2	171.2	173.0	164.3	160.4	107.1	109.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.1	98.0	79.0	86.7	81.8	81.1	97.9	96.2	92.8	98.3
Cash resources, short-term receivables and inventories	139.6	139.7	137.7	151.6	162.3	164.6	172.0	170.1	137.0	137.4
	Percentage of cost of materials									
Trade payables	8.9	8.3	17.0	16.1	13.3	12.5	9.8	9.2	8.8	8.2
Memo item:										
Balance sheet total in € billion	252.94	277.25	0.20	0.21	2.05	2.08	15.55	15.82	235.13	259.14
Sales in € billion	245.90	248.27	0.30	0.31	2.97	3.00	21.58	21.70	221.05	223.26
Number of enterprises	2 465	2 465	300	300	549	549	874	874	742	742

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							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.3	35.5	21.6	21.1	31.7	30.5	39.2	38.0	43.9	43.2
	50	48.2	47.6	34.4	33.8	43.6	42.1	49.3	48.9	54.1	53.7
	75	59.4	58.4	47.2	45.2	54.9	53.9	60.0	58.9	64.2	63.5
Personnel expenses	25	19.9	20.7	23.8	23.5	23.1	24.3	20.2	20.9	16.9	17.4
	50	28.2	29.2	35.3	35.5	31.7	33.1	28.2	29.1	24.3	24.9
	75	37.0	38.5	44.8	44.9	41.0	42.0	35.7	37.0	31.5	33.0
Depreciation	25	1.2	1.3	1.1	1.2	1.2	1.2	1.2	1.2	1.3	1.3
	50	2.3	2.4	2.5	2.6	2.3	2.3	2.2	2.3	2.4	2.4
	75	3.9	4.1	4.8	4.8	4.1	4.1	3.9	4.0	3.7	4.1
Annual result	25	0.7	0.4	0.2	0.8	0.6	0.5	0.7	0.2	1.1	0.4
	50	3.2	2.8	3.5	3.7	2.9	2.3	2.9	2.7	3.5	2.9
	75	7.0	6.6	10.0	9.8	6.7	6.7	6.2	5.9	7.3	6.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.2	7.4	4.6	4.5	5.8	5.9	7.3	7.7	8.9	9.0
	50	18.9	19.0	15.1	15.7	16.2	16.7	20.1	19.9	19.2	19.9
	75	35.5	36.0	42.2	39.0	36.6	37.6	36.4	36.4	33.1	34.2
Inventories	25	16.2	15.3	7.0	6.6	17.6	15.9	18.0	17.7	16.4	15.5
	50	28.6	27.7	20.7	21.0	35.2	32.8	30.7	30.2	25.2	24.4
	75	43.9	43.9	41.9	42.2	52.2	52.8	45.2	44.8	37.0	36.6
Equity	25	13.3	14.0	1.1	4.9	12.2	13.0	14.0	15.6	18.3	17.6
	50	30.8	31.6	20.8	22.3	29.6	29.3	33.9	34.0	32.1	33.0
	75	51.7	53.9	46.6	50.1	49.7	53.9	52.6	54.2	53.4	55.1
Short-term liabilities	25	20.0	18.4	21.4	18.8	22.6	19.1	18.5	18.1	20.0	18.7
	50	38.1	36.7	45.1	44.5	42.4	38.8	36.9	35.7	35.4	33.8
	75	61.0	59.3	78.5	73.5	63.8	62.7	60.2	58.7	53.7	54.1
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	6.9	6.1	14.1	12.5	12.2	10.7	6.7	6.3	1.7	1.3
	75	26.4	25.4	40.0	38.3	32.6	32.2	25.1	24.5	17.8	17.0
		Percentage of sales									
Annual result before taxes on income	25	1.0	0.6	0.4	0.9	0.8	0.7	0.9	0.4	1.5	0.6
	50	4.1	3.6	4.4	4.4	3.7	3.3	4.0	3.4	4.7	3.7
	75	8.9	8.4	12.3	11.8	9.1	8.5	7.9	7.7	9.0	8.3
Annual result and depreciation	25	3.3	2.9	2.7	3.5	3.1	3.3	3.2	2.7	3.7	2.8
	50	6.9	6.6	7.7	8.3	6.8	6.2	6.7	6.2	7.2	6.7
	75	12.6	12.0	16.8	15.5	13.1	12.1	11.5	11.5	12.1	11.4
Trade receivables	25	4.2	3.9	2.8	3.2	4.2	4.0	4.7	4.1	4.2	4.0
	50	7.6	6.9	6.3	6.0	7.6	6.7	8.3	7.3	7.6	7.1
	75	11.8	11.2	11.2	10.9	12.4	11.7	12.1	11.2	11.5	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.0	1.7	3.0	2.5	2.4	2.4	1.8	3.1	1.9
	50	6.7	5.8	7.5	8.1	6.7	5.8	6.2	5.7	6.8	5.4
	75	12.8	12.0	18.6	17.8	13.8	12.1	11.6	10.8	12.1	11.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.8	4.8	-0.8	4.1	4.3	3.0	6.5	5.6	8.0	5.8
	50	17.9	16.6	14.9	18.3	16.6	14.2	18.1	16.7	19.0	16.7
	75	39.0	37.9	42.4	39.4	39.8	39.3	39.0	37.3	37.8	36.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	101.3	101.0	49.0	70.0	104.3	106.1	105.1	102.8	107.9	105.3
	50	172.5	172.1	140.1	156.5	203.4	206.9	177.4	176.4	160.4	156.8
	75	333.6	338.1	333.9	407.9	448.6	480.3	324.9	318.8	281.4	276.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.9	50.6	34.9	34.6	42.0	42.3	52.4	50.6	62.7	60.7
	50	90.0	92.9	82.7	79.5	77.3	81.1	89.0	92.1	100.9	101.5
	75	196.2	208.4	221.7	253.2	187.9	207.7	188.0	196.1	199.7	210.8
		Percentage of cost of materials									
Trade payables	25	4.7	4.4	4.9	4.7	5.3	4.9	4.6	4.2	4.7	4.3
	50	8.2	7.7	11.3	10.7	9.4	8.9	7.6	7.4	7.7	6.9
	75	14.1	13.3	23.3	21.8	17.4	16.3	12.8	12.5	11.3	11.4

IV. Enterprises by federal state and economic sector

2. Bavaria

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	
	Cylindere sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	98.5	98.2	98.6	98.5	98.9	99.6	99.6	99.7
Change in finished goods	0.5	0.3	1.5	1.8	1.4	1.5	1.1	0.4	0.4	0.3
Interest and similar income	0.2	0.3	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.3
Other income	3.8	5.3	4.3	4.5	2.8	2.9	2.4	2.3	4.0	5.7
of which: Income from long-term equity investments	1.1	1.4	0.3	0.3	0.3	0.2	0.3	0.3	1.3	1.6
Total income	104.0	105.6	104.5	104.7	102.9	103.1	102.5	102.5	104.2	106.1
Expenses										
Cost of materials	65.6	66.3	34.8	34.6	46.7	46.2	54.5	53.8	67.7	68.7
Personnel expenses	16.8	16.8	32.7	32.7	29.2	29.6	24.8	25.4	15.4	15.3
Depreciation	3.0	3.1	6.1	5.9	3.5	3.6	3.0	3.1	3.0	3.1
of which: Depreciation of tangible fixed assets	2.7	2.8	6.0	5.8	3.4	3.4	2.8	2.8	2.7	2.8
Interest and similar expenses	1.1	0.9	1.4	1.3	0.8	0.8	0.6	0.6	1.2	1.0
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.7	13.3	22.4	22.2	17.6	17.7	15.0	15.3	13.3	12.8
Total expenses before taxes on income	100.3	100.5	97.6	96.9	97.9	97.8	97.9	98.2	100.7	100.9
Annual result before taxes on income	3.7	5.1	6.9	7.8	5.1	5.2	4.7	4.2	3.5	5.1
Taxes on income	1.0	1.1	1.5	1.6	1.3	1.3	1.1	1.1	1.0	1.1
Annual result	2.7	4.0	5.5	6.2	3.8	3.9	3.5	3.1	2.5	4.0
Profit and loss transfers (parent company)	1.0	0.5	0.0	0.0	0.2	0.3	0.1	0.1	1.2	0.6
Profit and loss transfers (subsidiary)	0.8	1.2	- 0.1	- 0.2	0.1	0.1	0.7	0.5	0.9	1.3
Profit for the year	2.9	3.3	5.6	6.5	3.9	4.1	2.9	2.6	2.9	3.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.9	2.0	1.0	1.0	0.9	0.9	1.1	1.2	2.0	2.1
Tangible fixed assets	20.6	20.0	47.9	46.1	33.3	32.7	28.0	28.1	19.3	18.7
of which: Land and buildings	7.8	7.5	17.0	17.8	12.6	12.3	12.0	11.8	7.2	6.9
Inventories	16.4	15.8	11.9	13.3	22.9	23.7	24.3	23.8	15.5	14.8
of which: Finished goods and merchandise	6.7	6.6	4.7	4.7	8.4	8.2	8.9	8.9	6.5	6.3
Cash	7.2	7.0	13.0	12.5	12.3	12.0	12.3	12.2	6.5	6.3
Receivables	29.3	29.6	21.8	22.7	25.2	24.9	27.5	28.0	29.6	29.9
Short-term	27.1	27.4	20.0	20.3	23.9	23.5	25.7	26.1	27.3	27.7
of which:										
Trade receivables	8.3	7.8	8.9	8.8	12.8	12.2	13.0	12.5	7.7	7.2
Receivables from affiliated companies	16.2	17.1	7.5	7.6	7.6	7.5	9.4	10.1	17.1	18.1
Long-term	2.2	2.2	1.8	2.4	1.3	1.4	1.8	1.9	2.3	2.3
of which: Loans to affiliated companies	1.7	1.6	1.1	1.7	0.6	0.7	1.1	1.1	1.8	1.7
Securities	4.8	4.7	0.4	0.5	1.0	1.0	1.3	1.3	5.3	5.1
Other long-term equity investments	19.2	20.5	3.2	3.3	3.8	4.1	4.9	4.8	21.2	22.6
of which: Goodwill	0.6	0.5	1.0	0.8	0.5	0.5	0.6	0.6	0.6	0.5
Capital										
Equity	34.3	33.7	31.0	32.1	33.8	34.2	37.7	37.9	33.9	33.3
Liabilities	46.2	47.3	62.3	61.3	57.1	57.0	50.4	49.9	45.4	46.8
Short-term	37.9	39.0	33.3	35.2	38.5	39.0	39.2	38.8	37.7	39.0
of which:										
Liabilities to banks	2.4	2.4	8.4	8.9	7.1	7.3	5.8	5.8	1.9	1.9
Trade payables	6.8	6.5	6.3	6.2	7.9	7.3	7.5	7.2	6.7	6.4
Liabilities to affiliated companies	18.0	19.8	7.0	7.0	7.8	7.9	11.8	11.7	19.0	21.0
Long-term	8.3	8.3	29.0	26.1	18.6	18.0	11.2	11.2	7.6	7.7
of which:										
Liabilities to banks	3.6	3.4	22.9	20.3	14.1	13.5	7.1	7.1	2.9	2.7
Liabilities to affiliated companies	3.4	3.7	4.3	3.9	3.2	3.1	3.4	3.3	3.4	3.8
Provisions	18.3	17.6	6.1	5.9	8.3	8.1	10.8	11.1	19.4	18.6
of which: Provisions for pensions	6.2	6.2	1.5	1.4	2.0	2.0	2.9	3.1	6.7	6.6
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	5.1	7.0	7.9	5.1	5.3	4.7	4.3	3.5	5.2
Annual result and depreciation	5.7	7.1	11.7	12.4	7.4	7.6	6.6	6.2	5.6	7.2
Trade receivables	6.7	6.6	9.1	8.9	9.4	9.2	9.1	8.7	6.4	6.3
Percentage of the balance sheet total										
Sales	122.6	117.9	97.1	98.4	135.9	132.0	143.0	143.5	120.3	115.0
Annual result and interest paid	4.7	5.8	6.8	7.6	6.3	6.3	6.0	5.3	4.5	5.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.0	14.1	20.3	22.0	18.7	18.7	18.9	17.8	11.2	13.7
Percentage of fixed assets										
Long-term equity and liabilities	105.3	102.7	113.5	112.3	136.5	135.9	141.5	141.7	101.7	99.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	96.7	94.1	99.7	93.8	95.1	91.8	98.1	100.0	96.6	93.6
Cash resources, short-term receivables and inventories	140.1	134.7	135.5	131.4	154.6	152.6	160.0	161.4	137.5	131.6
Percentage of cost of materials										
Trade payables	8.4	8.3	18.3	17.8	12.3	11.8	9.5	9.3	8.2	8.1
Memo item:										
Balance sheet total in € billion	633.30	683.96	2.80	3.01	14.60	15.65	58.31	60.59	557.58	604.72
Sales in € billion	776.74	806.26	2.72	2.96	19.84	20.66	83.38	86.94	670.79	695.70
Number of enterprises	12 802	12 802	3 257	3 257	3 930	3 930	3 673	3 673	1 942	1 942

* 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							
		Cylindered sample 2018/2019		Less than 2	2 but less than 10	10 but less than 50	50 and more				
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.6	24.2	5.4	5.1	24.5	24.0	36.9	36.2	46.0	45.3
	50	48.2	47.1	28.2	27.8	46.1	45.0	55.4	55.0	64.2	63.9
	75	68.9	67.9	50.4	49.3	65.8	65.0	74.5	73.8	79.7	79.3
Personnel expenses	25	11.4	11.8	12.3	12.7	15.2	15.2	10.7	11.1	7.7	7.8
	50	23.8	24.1	28.8	28.6	27.7	28.3	21.5	22.1	15.5	16.0
	75	38.6	39.1	45.2	45.6	40.5	41.6	34.3	35.3	26.7	27.9
Depreciation	25	0.7	0.7	1.0	1.0	0.7	0.7	0.6	0.6	0.6	0.6
	50	1.8	1.8	2.6	2.5	1.6	1.6	1.6	1.6	1.6	1.7
	75	4.2	4.2	6.5	6.2	3.7	3.8	3.6	3.6	3.4	3.5
Annual result	25	0.6	0.6	0.3	1.0	0.7	0.7	0.6	0.6	0.4	0.5
	50	3.0	3.1	4.8	5.7	2.9	3.0	2.7	2.6	2.5	2.2
	75	7.5	7.7	13.9	14.6	6.8	6.9	6.0	5.9	5.7	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.6	3.6	3.6	3.4	3.5	3.5	3.6	3.6	4.1	4.0
	50	14.1	14.1	16.9	16.8	11.8	12.0	13.6	14.1	15.5	15.4
	75	38.5	38.6	50.6	50.1	36.3	36.4	35.6	35.6	34.1	34.3
Inventories	25	0.9	0.9	0.0	0.0	1.6	1.5	2.9	2.7	4.3	4.5
	50	14.6	14.2	2.8	2.9	16.7	16.6	22.2	21.4	19.3	18.3
	75	39.0	39.4	23.3	24.4	43.6	44.0	43.6	43.8	37.6	37.4
Equity	25	10.3	11.3	1.7	4.6	10.9	11.9	14.6	14.6	13.8	14.6
	50	30.0	31.4	24.9	26.5	29.6	30.9	33.4	34.9	31.7	32.3
	75	54.1	55.8	52.9	56.1	53.0	54.6	55.8	57.2	53.9	55.1
Short-term liabilities	25	19.2	18.4	15.7	15.5	19.7	18.7	20.3	18.9	20.8	21.0
	50	39.4	38.7	37.7	37.3	40.4	39.5	39.3	38.3	39.8	39.9
	75	66.1	64.9	71.6	69.2	66.2	64.8	64.3	63.0	63.8	62.7
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	3.9	3.8	8.3	7.4	6.8	6.7	2.7	2.3	0.0	0.0
	75	27.1	26.5	40.1	38.7	29.5	28.8	21.3	22.1	14.3	13.4
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	0.5	1.2	1.0	1.0	0.9	0.8	0.7	0.7
	50	4.0	4.0	5.9	7.1	3.9	4.0	3.6	3.4	3.1	3.0
	75	9.6	9.7	16.2	17.4	8.7	9.0	7.9	7.5	7.4	7.3
Annual result and depreciation	25	2.6	2.7	3.1	3.9	2.8	2.8	2.5	2.3	2.1	2.1
	50	6.7	6.8	10.3	11.1	6.6	6.6	5.8	5.7	5.2	5.1
	75	13.9	14.2	23.8	24.9	12.7	12.9	11.3	11.1	10.7	10.6
Trade receivables	25	2.9	2.8	1.4	1.5	3.3	3.1	3.7	3.5	3.0	3.0
	50	7.0	6.6	5.9	5.5	7.3	6.8	7.4	7.1	6.9	6.8
	75	12.2	11.9	12.2	11.4	12.6	12.4	12.4	11.9	11.5	11.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.3	1.8	2.8	2.6	2.5	2.3	2.1	2.0	2.0
	50	6.8	6.8	8.3	9.9	7.0	7.0	6.1	5.8	5.9	5.7
	75	14.6	14.8	22.5	24.3	14.6	14.5	12.3	11.8	11.5	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	4.5	0.0	2.4	4.7	4.5	5.2	5.0	6.3	6.1
	50	17.5	17.7	17.4	20.5	17.5	17.2	17.4	17.2	17.5	16.7
	75	44.1	45.9	53.1	61.4	45.4	45.8	42.1	41.6	36.2	35.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.5	93.2	69.3	73.3	97.3	100.0	100.9	102.3	91.0	90.6
	50	165.9	170.8	133.7	142.1	194.8	200.1	186.7	185.3	145.9	147.0
	75	447.0	457.9	367.5	412.1	544.5	570.4	483.4	471.7	314.6	310.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.6	52.5	46.4	43.7	51.8	51.5	53.8	55.4	58.4	58.0
	50	108.3	111.2	113.0	116.3	107.0	108.4	107.1	112.2	106.9	107.8
	75	232.4	244.3	280.3	300.0	233.8	246.3	220.9	225.2	202.2	204.1
		Percentage of cost of materials									
Trade payables	25	4.4	4.1	4.2	4.0	4.8	4.5	4.4	4.0	3.7	3.6
	50	9.0	8.6	11.7	10.7	9.8	9.3	8.4	7.9	7.4	7.1
	75	17.6	16.7	29.8	26.3	19.1	18.5	14.7	14.1	12.1	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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors*

Ratios	Corporations									
	Total	Enterprises with sales of ... € million								50 and more
		Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.7	98.3	97.9	98.7	98.5	98.8	99.6	99.7	99.7
Change in finished goods	0.4	0.3	1.7	2.1	1.3	1.5	1.2	0.4	0.3	0.3
Interest and similar income	0.3	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.4
Other income	4.3	6.1	4.6	4.8	2.9	3.1	2.6	2.4	4.5	6.6
of which: Income from long-term equity investments	1.3	1.7	0.2	0.3	0.3	0.2	0.3	0.3	1.5	1.9
Total income	104.5	106.5	104.8	105.0	103.1	103.3	102.7	102.6	104.8	107.0
Expenses										
Cost of materials	66.2	67.1	35.8	35.7	46.2	45.7	53.9	53.2	68.3	69.4
Personnel expenses	17.1	17.0	37.4	37.1	30.9	31.2	25.4	26.1	15.7	15.5
Depreciation	2.9	3.1	4.3	4.2	3.1	3.1	2.9	3.0	2.8	3.1
of which: Depreciation of tangible fixed assets	2.6	2.7	4.2	4.0	2.9	3.0	2.7	2.7	2.5	2.7
Interest and similar expenses	1.2	1.0	1.1	1.0	0.7	0.7	0.6	0.6	1.3	1.1
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.3	12.9	23.1	23.0	17.8	18.0	15.3	15.7	13.0	12.3
Total expenses before taxes on income	100.8	101.1	101.8	101.1	98.8	98.8	98.2	98.7	101.2	101.4
Annual result before taxes on income	3.7	5.4	3.0	3.9	4.3	4.5	4.5	3.9	3.6	5.6
Taxes on income	1.1	1.2	1.4	1.5	1.4	1.4	1.2	1.2	1.1	1.2
Annual result	2.6	4.2	1.6	2.4	2.9	3.1	3.2	2.7	2.6	4.4
Profit and loss transfers (parent company)	1.2	0.6	0.0	0.0	0.1	0.1	0.1	0.1	1.3	0.7
Profit and loss transfers (subsidiary)	0.9	1.4	-0.3	-0.4	0.0	0.1	0.9	0.6	1.0	1.5
Profit for the year	2.9	3.4	1.9	2.9	3.0	3.1	2.4	2.1	2.9	3.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	1.4	1.4	1.0	1.0	1.3	1.3	1.5	1.5
Tangible fixed assets	19.6	19.0	33.1	32.2	27.9	27.8	26.2	26.6	18.7	18.0
of which: Land and buildings	7.6	7.3	11.6	13.0	10.5	10.2	10.9	10.9	7.2	6.9
Inventories	15.5	14.9	15.2	16.5	23.6	24.3	23.4	22.7	14.6	14.0
of which: Finished goods and merchandise	6.2	6.1	5.7	5.5	8.3	8.1	8.6	8.5	5.9	5.8
Cash	7.1	6.9	15.9	14.7	13.6	13.1	13.0	12.8	6.4	6.2
Receivables	29.7	30.0	29.1	29.8	27.9	27.5	28.8	29.4	29.8	30.1
Short-term	27.5	27.9	26.3	26.2	26.3	25.8	26.8	27.3	27.6	28.0
of which:										
Trade receivables	7.8	7.3	11.6	11.1	13.8	13.1	13.0	12.6	7.1	6.7
Receivables from affiliated companies	17.2	18.2	9.8	9.9	8.5	8.6	10.4	11.1	18.0	19.1
Long-term	2.2	2.1	2.8	3.6	1.6	1.7	2.0	2.1	2.2	2.1
of which: Loans to affiliated companies	1.7	1.5	1.8	2.8	0.9	0.9	1.2	1.2	1.7	1.6
Securities	5.5	5.3	0.6	0.7	1.3	1.2	1.4	1.3	6.0	5.8
Other long-term equity investments	20.5	22.1	4.0	4.1	4.1	4.5	5.3	5.1	22.4	24.0
of which: Goodwill	0.4	0.3	1.2	0.9	0.5	0.5	0.6	0.5	0.4	0.3
Capital										
Equity	35.2	34.8	33.9	34.9	38.6	38.4	41.0	41.0	34.6	34.1
Liabilities	44.2	45.4	57.3	56.9	51.0	51.6	46.5	46.0	43.8	45.1
Short-term	36.5	37.6	36.1	36.5	37.1	37.4	36.1	35.5	36.5	37.8
of which:										
Liabilities to banks	2.0	2.0	7.0	6.3	6.3	6.2	4.7	4.9	1.6	1.7
Trade payables	6.3	5.8	7.8	7.3	8.1	7.4	7.4	7.1	6.2	5.7
Liabilities to affiliated companies	17.7	19.7	6.9	6.5	6.6	6.9	10.2	10.2	18.7	20.9
Long-term	7.7	7.8	21.2	20.4	13.9	14.2	10.4	10.5	7.2	7.3
of which:										
Liabilities to banks	3.2	3.0	13.6	12.9	10.0	10.1	6.3	6.4	2.7	2.5
Liabilities to affiliated companies	3.2	3.6	5.4	5.1	2.5	2.6	3.4	3.3	3.2	3.6
Provisions	19.3	18.5	8.1	7.5	9.5	9.2	11.4	11.8	20.3	19.3
of which: Provisions for pensions	6.7	6.6	2.5	2.3	2.6	2.6	3.3	3.4	7.2	7.0
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	5.4	3.1	4.0	4.4	4.6	4.5	3.9	3.6	5.6
Annual result and depreciation	5.5	7.3	6.0	6.8	6.1	6.3	6.2	5.7	5.4	7.5
Trade receivables	6.7	6.5	10.2	9.9	9.9	9.7	9.4	9.0	6.3	6.2
Percentage of the balance sheet total										
Sales	116.3	111.3	113.2	112.6	139.7	134.7	139.1	140.2	113.7	108.1
Annual result and interest paid	4.5	5.8	3.1	4.0	5.1	5.2	5.4	4.6	4.4	6.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.1	13.9	13.5	15.1	17.8	17.6	18.8	17.3	10.4	13.6
Percentage of fixed assets										
Long-term equity and liabilities	106.6	104.3	138.3	137.9	155.1	154.0	152.7	152.3	102.5	100.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	102.2	99.6	117.5	112.8	108.5	105.1	111.6	114.0	101.2	98.2
Cash resources, short-term receivables and inventories	144.7	139.2	159.6	158.0	172.1	170.1	176.3	178.1	141.1	135.1
Percentage of cost of materials										
Trade payables	8.2	7.8	18.9	17.7	12.3	11.9	9.8	9.5	7.9	7.5
Memo item:										
Balance sheet total in € billion	541.79	587.99	1.57	1.75	10.62	11.50	45.90	47.74	483.70	527.00
Sales in € billion	630.22	654.28	1.78	1.97	14.83	15.50	63.85	66.94	549.75	569.88
Number of enterprises	9 328	9 328	2 094	2 094	2 930	2 930	2 820	2 820	1 484	1 484

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.5	25.0	6.8	6.8	24.6	23.8	35.0	34.9	44.7	44.0
	50	48.7	47.7	30.4	30.0	45.0	44.3	55.4	55.0	64.3	64.1
	75	69.6	68.7	52.0	50.7	65.1	64.5	74.5	74.0	80.6	80.3
Personnel expenses	25	12.3	12.7	18.2	18.7	16.4	16.6	10.6	11.0	7.2	7.3
	50	25.5	25.9	35.8	35.1	29.4	29.8	21.7	22.3	15.5	16.0
	75	41.0	41.9	51.9	51.8	42.4	43.7	35.6	36.7	27.5	28.7
Depreciation	25	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.5	0.5
	50	1.6	1.6	2.0	1.9	1.5	1.5	1.5	1.5	1.5	1.6
	75	3.7	3.7	4.7	4.5	3.3	3.3	3.5	3.5	3.6	3.6
Annual result	25	0.3	0.4	-0.6	0.1	0.5	0.5	0.5	0.4	0.3	0.4
	50	2.4	2.5	2.4	3.2	2.4	2.5	2.5	2.3	2.2	2.1
	75	6.0	6.2	7.7	8.3	5.7	5.9	5.8	5.6	5.6	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.7	2.7	2.0	1.9	2.9	2.9	3.0	2.9	3.2	3.1
	50	10.4	10.5	9.6	9.4	9.3	9.5	11.0	11.3	13.6	13.1
	75	30.5	30.8	30.1	30.3	29.0	28.5	31.5	31.8	32.5	32.6
Inventories	25	0.9	0.9	0.0	0.0	1.4	1.3	2.1	1.9	3.0	2.9
	50	14.8	14.4	3.7	4.1	16.7	16.4	20.8	20.1	17.4	16.4
	75	39.9	40.3	28.0	27.7	44.1	44.6	43.9	44.1	36.1	35.7
Equity	25	14.0	14.9	5.5	8.5	14.8	15.7	17.1	17.5	16.2	16.4
	50	34.0	35.3	28.2	30.2	33.9	34.9	36.8	38.3	34.2	35.1
	75	57.3	58.6	56.2	59.4	56.3	57.7	58.6	59.6	57.8	57.8
Short-term liabilities	25	18.0	17.3	16.5	16.2	18.4	17.5	18.1	17.1	18.7	18.8
	50	37.1	36.4	38.2	38.2	38.0	36.6	36.7	35.1	35.9	35.9
	75	62.9	61.9	70.3	67.6	62.6	61.4	60.4	59.6	60.2	59.5
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	1.1	1.0	1.3	0.9	3.5	3.7	0.7	0.7	0.0	0.0
	75	19.7	19.7	26.4	24.4	23.1	22.3	17.2	17.8	11.4	10.4
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	-0.4	0.2	0.7	0.7	0.7	0.6	0.6	0.6
	50	3.2	3.3	3.0	4.0	3.2	3.4	3.4	3.1	2.9	2.9
	75	8.1	8.3	10.0	10.9	7.9	8.1	7.9	7.3	7.2	7.3
Annual result and depreciation	25	2.1	2.1	1.4	2.2	2.3	2.3	2.3	2.1	1.8	1.9
	50	5.7	5.8	6.4	7.1	5.8	5.8	5.6	5.4	5.0	5.0
	75	11.7	11.9	14.3	15.7	11.2	11.7	11.0	10.7	10.6	10.8
Trade receivables	25	3.2	3.0	2.1	2.0	3.5	3.3	3.8	3.5	2.9	3.0
	50	7.5	7.1	6.8	6.5	7.8	7.3	7.6	7.5	7.1	7.0
	75	13.0	12.5	13.4	12.8	13.4	13.1	12.9	12.3	12.0	11.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.8	0.3	1.2	2.2	2.1	1.9	1.7	1.8	1.8
	50	5.7	5.8	5.5	6.7	6.0	6.1	5.7	5.2	5.4	5.2
	75	12.2	12.3	14.7	16.6	12.5	12.4	11.3	10.8	10.8	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.5	2.7	-9.0	-3.2	3.0	2.8	4.3	3.6	5.3	5.5
	50	15.3	15.6	10.6	13.6	15.8	15.5	16.9	16.3	17.2	16.7
	75	41.3	42.6	38.5	46.2	43.6	44.8	43.3	42.9	37.0	36.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	105.6	107.4	88.7	95.0	115.3	119.1	114.5	115.2	99.1	98.4
	50	205.0	208.9	182.7	203.0	246.0	256.3	217.1	210.8	157.1	158.4
	75	554.1	574.4	555.9	614.9	668.8	688.1	560.7	544.0	349.9	345.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.9	61.9	56.8	59.0	59.9	60.4	61.9	63.3	64.8	64.4
	50	125.5	129.9	133.4	139.2	125.7	129.8	122.4	128.4	120.1	119.9
	75	268.0	279.1	340.1	357.0	272.5	283.0	250.9	258.5	228.0	233.6
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	4.3	4.2	4.7	4.5	4.3	3.9	3.5	3.3
	50	9.1	8.7	12.0	11.0	9.7	9.2	8.6	8.1	7.4	7.0
	75	17.7	16.9	31.0	27.3	18.8	18.5	15.2	14.5	12.6	12.0

* 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: 2. Bavaria

a) 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	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Cylindered sample 2018/2019									
Income	Percentage of gross revenue									
Sales	99.4	99.6	98.7	98.9	98.3	98.5	99.1	99.5	99.5	99.7
Change in finished goods	0.6	0.4	1.3	1.1	1.7	1.5	0.9	0.5	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	1.7	1.6	3.8	3.9	2.4	2.3	1.8	1.9	1.6	1.5
of which: Income from long-term equity investments	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.2	0.3
Expenses	101.8	101.8	103.9	104.0	102.5	102.4	101.9	102.1	101.8	101.7
Cost of materials	63.1	63.1	32.8	32.5	48.3	47.6	56.2	55.6	65.1	65.2
Personnel expenses	15.7	15.9	23.8	23.8	24.2	24.7	22.6	23.1	14.2	14.4
Depreciation	3.7	3.5	9.5	9.3	4.7	4.8	3.2	3.3	3.7	3.4
of which: Depreciation of tangible fixed assets	3.5	3.4	9.4	9.3	4.6	4.7	3.0	3.1	3.5	3.3
Interest and similar expenses	0.6	0.6	2.1	2.0	1.1	1.0	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	0.1
Other expenses	15.0	15.0	21.2	20.7	16.8	16.8	13.9	14.0	15.1	15.1
Total expenses before taxes on income	98.3	98.2	89.5	88.4	95.1	95.0	96.6	96.7	98.7	98.7
Annual result before taxes on income	3.6	3.5	14.4	15.6	7.3	7.4	5.3	5.3	3.0	3.0
Taxes on income	0.6	0.6	1.5	1.8	0.9	1.0	0.7	0.8	0.6	0.6
Annual result	2.9	2.9	12.8	13.8	6.4	6.4	4.5	4.6	2.4	2.4
Profit and loss transfers (parent company)	0.4	0.4	0.0	0.0	0.4	0.8	0.0	0.0	0.5	0.5
Profit and loss transfers (subsidiary)	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.2	0.3	0.3
Profit for the year	3.1	3.0	12.7	13.7	6.6	7.0	4.5	4.4	2.6	2.6
Balance sheet	Percentage of the balance sheet total									
Assets										
Intangible fixed assets	4.4	5.3	0.4	0.4	0.6	0.8	0.6	0.6	5.3	6.4
Tangible fixed assets	26.5	26.3	66.9	65.4	47.5	46.6	34.4	33.9	23.4	23.3
of which: Land and buildings	9.0	9.0	23.9	24.4	18.2	18.3	15.9	15.3	7.1	7.2
Inventories	21.8	21.6	7.7	8.8	21.1	22.1	27.7	27.7	21.1	20.7
of which: Finished goods and merchandise	9.8	9.7	3.3	3.5	8.4	8.5	10.1	10.3	10.0	9.8
Cash	7.7	7.5	9.3	9.4	9.0	9.0	10.0	10.2	7.2	7.0
Receivables	26.8	27.0	12.5	12.9	18.1	17.6	22.6	22.8	28.3	28.4
Short-term	24.4	24.3	12.1	12.3	17.6	17.0	21.4	21.7	25.5	25.3
of which:										
Trade receivables	11.1	11.0	5.4	5.5	10.0	9.6	12.8	12.2	11.0	10.9
Receivables from affiliated companies	10.1	10.4	4.5	4.5	5.1	4.8	5.6	6.4	11.2	11.4
Long-term	2.4	2.6	0.4	0.6	0.5	0.6	1.2	1.1	2.7	3.0
of which: Loans to affiliated companies	1.7	2.0	0.1	0.2	0.1	0.1	0.8	0.6	2.0	2.3
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	11.6	11.2	2.3	2.2	2.9	3.0	3.3	3.4	13.6	13.0
of which: Goodwill	1.6	1.3	0.7	0.6	0.5	0.5	0.6	0.6	1.8	1.5
Capital										
Equity	28.7	27.1	27.2	28.3	21.2	22.7	25.8	26.4	29.6	27.4
Liabilities	58.0	59.4	68.7	67.4	73.4	72.0	65.2	64.5	55.8	57.8
Short-term	46.0	47.6	29.7	33.4	42.1	43.5	50.9	51.0	45.6	47.5
of which:										
Liabilities to banks	4.5	4.4	10.3	12.5	9.2	10.4	9.6	9.3	3.3	3.2
Trade payables	9.8	10.9	4.3	4.6	7.4	7.0	7.7	7.3	10.3	11.8
Liabilities to affiliated companies	19.7	20.4	7.2	7.6	11.1	10.7	17.7	17.3	20.7	21.6
Long-term	12.0	11.8	39.0	33.9	31.3	28.5	14.2	13.5	10.2	10.3
of which:										
Liabilities to banks	6.0	5.9	34.8	30.5	24.9	22.9	10.2	9.7	3.8	3.9
Liabilities to affiliated companies	4.7	4.5	2.8	2.3	5.1	4.5	3.4	3.2	4.9	4.8
Provisions	12.4	12.7	3.6	3.8	5.1	5.0	8.7	8.7	13.6	13.9
of which: Provisions for pensions	3.3	3.4	0.1	0.1	0.5	0.4	1.6	1.7	3.8	3.9
Other ratios	Percentage of sales									
Annual result before taxes on income	3.6	3.5	14.6	15.8	7.5	7.5	5.3	5.4	3.1	3.0
Annual result and depreciation	6.7	6.4	22.6	23.4	11.3	11.4	7.8	7.9	6.2	5.9
Trade receivables	7.0	6.9	7.0	7.0	8.0	7.7	8.1	7.8	6.7	6.7
Percentage of the balance sheet total										
Sales	160.1	158.4	76.5	78.8	125.7	124.5	157.4	155.7	163.8	161.9
Annual result and interest paid	5.7	5.7	11.6	12.6	9.6	9.4	8.3	8.3	5.0	4.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	16.9	15.6	27.2	29.6	20.4	20.8	19.2	19.4	16.1	14.4
Percentage of fixed assets										
Long-term equity and liabilities	97.5	92.9	94.6	90.8	102.5	100.8	104.4	105.7	96.3	90.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	70.6	67.6	72.2	65.0	63.4	59.9	62.8	63.7	72.4	68.8
Cash resources, short-term receivables and inventories	118.1	112.9	98.2	91.5	113.5	110.7	117.2	118.1	118.7	112.4
Percentage of cost of materials										
Trade payables	9.6	10.9	17.0	17.9	12.1	11.6	8.6	8.4	9.6	11.1
Memo item:										
Balance sheet total in € billion	91.51	95.97	1.23	1.26	3.98	4.14	12.41	12.85	73.89	77.71
Sales in € billion	146.52	151.97	0.94	0.99	5.01	5.16	19.53	20.00	121.04	125.82
Number of enterprises	3 474	3 474	1 163	1 163	1 000	1 000	853	853	458	458

* 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: Non-corporations									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	21.9	21.8	2.0	2.3	23.9	24.2	40.0	38.9	49.7	48.4
	50	46.9	45.4	24.6	24.6	47.9	47.1	55.3	54.8	63.9	63.1
	75	67.4	66.4	47.8	45.5	68.0	67.6	74.4	73.2	77.6	77.1
Personnel expenses	25	9.4	9.6	3.0	3.1	11.5	12.0	11.1	11.4	9.5	9.5
	50	19.8	20.3	18.6	18.5	23.4	23.9	20.8	21.4	15.6	16.0
	75	32.3	32.8	33.4	33.7	34.6	35.5	31.6	32.5	24.7	25.9
Depreciation	25	1.1	1.1	1.7	1.6	1.0	1.0	0.8	0.9	0.9	0.9
	50	2.4	2.4	4.3	4.2	2.2	2.1	1.9	1.9	1.8	1.8
	75	5.8	5.9	12.0	12.4	5.2	5.2	4.0	4.0	3.2	3.2
Annual result	25	1.9	1.9	5.1	5.7	2.0	1.9	1.1	1.3	0.9	0.8
	50	5.4	5.6	12.7	13.8	4.8	4.8	3.3	3.5	3.1	2.7
	75	12.8	13.4	24.2	25.7	9.9	9.7	6.7	6.7	6.8	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.7	8.4	13.9	12.5	7.8	6.9	7.4	7.0	7.8	7.8
	50	28.0	27.9	44.1	44.2	24.9	25.0	22.5	22.6	21.4	21.9
	75	57.6	57.2	76.1	75.8	56.6	55.5	45.5	46.0	37.9	39.4
Inventories	25	0.9	0.9	0.0	0.0	1.8	1.9	7.1	6.5	9.8	9.9
	50	14.2	13.9	1.6	1.7	16.7	17.1	25.5	25.0	24.6	24.0
	75	36.6	37.2	17.7	17.4	40.4	41.8	42.3	42.9	41.4	42.7
Equity	25	3.3	4.7	- 3.3	- 1.3	3.2	4.7	7.2	7.6	8.5	9.9
	50	19.5	21.3	16.9	20.1	16.0	18.3	22.2	23.5	23.1	24.8
	75	41.9	44.0	45.5	49.0	37.5	39.8	42.9	44.4	43.1	43.1
Short-term liabilities	25	22.5	22.1	14.0	14.0	24.5	24.6	29.0	27.6	31.9	29.5
	50	46.6	46.0	36.6	34.6	48.6	49.4	49.9	49.0	50.5	50.4
	75	73.3	71.9	75.1	73.4	75.0	72.9	72.3	70.1	71.4	69.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.0	1.3	0.0	0.0	0.0	0.0
	50	18.1	17.2	30.4	29.3	23.0	22.3	11.3	10.6	3.2	2.8
	75	45.0	45.2	63.1	62.9	47.3	47.5	33.1	32.6	20.0	20.5
		Percentage of sales									
Annual result before taxes on income	25	2.3	2.2	5.5	6.5	2.6	2.3	1.2	1.5	1.1	1.0
	50	6.2	6.5	14.0	15.6	5.7	5.6	4.0	4.1	3.8	3.1
	75	14.6	15.3	27.7	29.1	11.6	11.2	8.0	8.1	7.9	7.3
Annual result and depreciation	25	4.8	4.7	10.6	11.7	5.0	4.6	3.3	3.4	2.6	2.5
	50	10.3	10.3	22.1	23.5	9.0	9.3	6.5	6.4	5.9	5.3
	75	21.5	22.2	41.2	43.3	17.4	17.5	12.0	12.1	11.3	10.3
Trade receivables	25	2.2	2.1	0.8	0.7	2.9	2.6	3.6	3.3	3.3	3.2
	50	5.8	5.6	3.9	3.8	6.2	5.8	6.6	6.2	6.5	6.3
	75	10.3	10.0	9.6	9.2	10.5	10.2	10.7	10.5	10.2	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.4	4.6	6.5	7.1	4.8	4.5	3.5	3.8	3.2	2.7
	50	10.8	10.5	19.0	21.1	11.1	10.8	8.1	8.3	7.9	6.9
	75	24.5	24.8	48.6	52.1	22.8	22.6	15.1	14.8	13.2	11.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.5	9.5	11.4	12.9	10.2	9.3	7.9	8.9	7.7	7.6
	50	22.2	23.1	30.7	33.6	22.9	23.0	19.0	19.6	18.3	16.7
	75	51.5	54.8	80.0	91.1	48.9	48.7	38.5	38.7	33.1	32.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	61.8	65.4	40.3	42.5	64.3	69.2	71.6	73.4	67.7	68.9
	50	106.1	108.8	98.6	100.0	108.7	110.0	119.2	122.5	110.1	113.5
	75	204.5	220.0	158.0	170.6	231.2	251.5	236.2	249.5	207.1	213.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.9	35.7	32.7	29.1	37.2	35.0	40.0	40.9	45.4	42.6
	50	74.3	74.4	81.8	80.4	69.7	71.2	72.2	72.2	75.8	75.2
	75	145.9	151.7	203.3	218.6	133.0	129.2	127.3	137.4	132.3	129.4
		Percentage of cost of materials									
Trade payables	25	4.6	4.2	3.9	3.7	5.1	4.6	4.4	4.1	4.6	4.4
	50	8.7	8.4	10.9	10.0	9.9	9.6	7.7	7.4	7.5	7.2
	75	17.3	16.3	27.1	24.6	20.0	18.4	12.8	12.6	10.7	10.4

* 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

2. Bavaria
b) Manufacturing

Ratios	All legal forms									
	Total	Enterprises with sales of ... € million								50 and more
		Less than 2	2 but less than 10	10 but less than 50						
	Cylindered sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	99.1	98.2	98.7	98.4	98.8	99.8	99.6	99.7
Change in finished goods	0.5	0.3	0.9	1.8	1.3	1.6	1.2	0.2	0.4	0.3
Interest and similar income	0.3	0.5	0.2	0.2	0.2	0.2	0.1	0.2	0.3	0.5
Other income	4.9	7.9	3.0	3.2	2.4	2.7	1.9	2.1	5.2	8.4
of which: Income from long-term equity investments	1.7	2.2	0.1	0.1	0.2	0.2	0.3	0.3	1.9	2.4
Total income	105.2	108.3	103.2	103.4	102.5	102.8	102.0	102.2	105.5	108.9
Expenses										
Cost of materials	62.2	63.4	36.3	36.8	45.1	44.6	51.0	50.2	63.4	64.8
Personnel expenses	18.6	18.7	35.0	34.3	31.7	32.6	26.2	27.1	17.8	17.7
Depreciation	3.2	3.7	4.3	4.4	3.1	3.2	3.2	3.4	3.2	3.7
of which: Depreciation of tangible fixed assets	2.9	3.3	4.3	4.4	3.0	3.1	3.0	3.1	2.9	3.3
Interest and similar expenses	1.7	1.5	1.1	1.0	0.7	0.7	0.7	0.7	1.8	1.5
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	15.1	14.4	20.5	20.0	17.0	17.4	15.7	16.2	15.1	14.2
Total expenses before taxes on income	101.0	101.7	97.3	96.6	97.8	98.6	96.8	97.5	101.4	102.1
Annual result before taxes on income	4.2	6.6	5.9	6.8	4.7	4.2	5.2	4.7	4.1	6.8
Taxes on income	1.2	1.4	1.3	1.4	1.3	1.2	1.3	1.2	1.2	1.4
Annual result	3.0	5.2	4.6	5.5	3.4	3.0	4.0	3.5	2.9	5.4
Profit and loss transfers (parent company)	1.7	0.8	0.1	0.0	0.4	0.9	0.1	0.1	1.8	0.9
Profit and loss transfers (subsidiary)	0.9	1.5	0.2	0.0	-0.1	-0.2	0.8	0.5	0.9	1.6
Profit for the year	3.8	4.6	4.6	5.5	4.0	4.0	3.2	3.0	3.8	4.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.1	1.0	1.0	0.7	0.8	1.0	1.1	1.1	1.1
Tangible fixed assets	16.0	15.0	34.7	35.6	27.3	27.4	26.6	27.3	15.3	14.2
of which: Land and buildings	5.3	5.1	14.8	14.5	10.5	11.0	10.5	10.6	4.9	4.7
Inventories	16.4	15.4	20.4	21.3	28.8	29.8	27.9	27.6	15.6	14.6
of which: Finished goods and merchandise	6.4	6.0	7.7	7.5	8.6	8.9	7.7	7.8	6.3	5.9
Cash	6.2	6.0	12.0	11.3	12.3	12.0	11.9	11.8	5.9	5.7
Receivables	28.9	29.2	26.9	25.1	25.6	24.6	26.4	26.1	29.1	29.4
Short-term	26.9	27.5	25.0	23.9	24.3	23.4	24.5	24.1	27.0	27.7
of which:										
Trade receivables	5.9	5.3	12.1	11.4	12.9	12.1	12.5	11.8	5.4	4.9
Receivables from affiliated companies	18.8	20.2	9.5	9.2	8.4	8.4	9.3	9.5	19.5	20.9
Long-term	2.0	1.7	1.8	1.2	1.3	1.2	1.9	2.0	2.0	1.7
of which: Loans to affiliated companies	1.8	1.5	0.4	0.4	0.8	0.6	1.2	1.3	1.8	1.5
Securities	5.8	5.8	0.6	0.7	1.7	1.5	1.3	1.3	6.1	6.0
Other long-term equity investments	25.1	27.2	3.7	4.2	3.2	3.4	4.5	4.4	26.5	28.7
of which: Goodwill	0.2	0.2	1.2	1.0	0.2	0.2	0.3	0.3	0.2	0.2
Capital										
Equity	32.5	32.0	30.9	30.5	38.7	38.9	40.9	40.6	32.0	31.5
Liabilities	44.9	46.6	60.2	61.8	51.5	51.4	47.2	47.1	44.7	46.5
Short-term	38.3	39.5	37.6	38.0	37.3	36.8	35.9	35.8	38.4	39.8
of which:										
Liabilities to banks	1.5	1.6	9.3	9.4	7.2	7.6	5.4	5.8	1.2	1.3
Trade payables	6.0	5.2	8.0	7.6	7.0	6.4	6.5	6.3	5.9	5.1
Liabilities to affiliated companies	21.3	23.6	6.5	7.0	9.5	9.0	12.5	12.5	22.0	24.3
Long-term	6.6	7.1	22.6	23.7	14.2	14.6	11.3	11.4	6.3	6.8
of which:										
Liabilities to banks	2.2	2.1	17.2	17.9	10.5	10.2	6.8	6.8	1.9	1.7
Liabilities to affiliated companies	3.3	4.2	4.3	4.2	2.5	2.9	3.8	3.8	3.3	4.2
Provisions	21.3	20.2	8.8	7.5	9.6	9.5	11.7	12.0	22.0	20.7
of which: Provisions for pensions	8.4	8.1	2.5	2.6	3.4	3.4	3.9	4.1	8.8	8.4
Other ratios	Percentage of sales									
Annual result before taxes on income	4.3	6.7	6.0	7.0	4.8	4.3	5.3	4.7	4.2	6.9
Annual result and depreciation	6.3	9.0	9.0	10.0	6.6	6.3	7.3	6.8	6.2	9.2
Trade receivables	5.8	5.6	9.4	8.8	8.8	8.6	8.7	8.3	5.5	5.4
Percentage of the balance sheet total										
Sales	102.3	93.5	128.9	129.8	145.6	141.0	143.3	141.6	99.5	90.5
Annual result and interest paid	4.9	6.3	7.4	8.6	6.2	5.3	6.8	5.9	4.7	6.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.5	13.5	20.3	22.4	19.6	18.1	22.1	20.4	9.9	13.2
Percentage of fixed assets										
Long-term equity and liabilities	102.3	100.0	134.4	133.3	168.1	168.7	162.1	158.8	99.3	97.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	95.6	93.9	98.9	92.8	100.0	97.7	103.0	102.1	95.2	93.5
Cash resources, short-term receivables and inventories	138.5	132.8	153.2	148.8	177.3	178.7	180.7	179.1	135.9	130.2
Percentage of cost of materials										
Trade payables	9.3	8.7	16.9	15.6	10.6	10.1	8.8	8.9	9.3	8.7
Memo item:										
Balance sheet total in € billion	358.33	396.58	0.29	0.31	3.23	3.37	19.28	19.83	335.53	373.08
Sales in € billion	366.72	370.76	0.37	0.40	4.70	4.76	27.63	28.08	334.01	337.53
Number of enterprises	3 199	3 199	395	395	874	874	1 175	1 175	755	755

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
...	...	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	35.8	35.2	19.3	18.9	32.8	31.5	39.6	38.6	44.0	43.2
	50	48.2	47.2	33.5	33.5	44.2	43.8	50.0	49.2	55.5	54.5
	75	60.7	59.9	48.1	46.6	55.9	56.0	61.7	60.7	67.1	66.3
Personnel expenses	25	17.8	18.5	19.1	18.9	22.9	23.9	18.1	18.8	13.3	14.1
	50	27.1	28.1	33.2	31.6	31.9	32.7	26.6	27.5	20.6	21.7
	75	36.4	37.2	45.5	45.7	40.2	41.8	34.7	35.9	28.7	30.4
Depreciation	25	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.4
	50	2.3	2.4	2.9	2.7	2.1	2.1	2.4	2.4	2.4	2.5
	75	4.1	4.3	5.6	5.6	3.9	4.1	4.0	4.3	3.9	4.1
Annual result	25	0.7	0.4	0.3	0.3	0.8	0.3	0.7	0.6	0.7	0.5
	50	3.4	3.2	3.4	4.4	2.9	2.7	3.5	3.2	3.9	3.3
	75	7.4	7.2	10.2	12.6	6.6	6.2	7.0	6.8	8.2	7.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.8	6.7	5.2	4.9	5.9	5.5	7.5	7.6	8.0	8.1
	50	19.9	20.3	20.6	21.0	17.3	17.7	20.8	22.1	20.1	20.1
	75	39.5	40.3	47.9	47.9	39.6	40.6	41.3	41.4	35.9	36.3
Inventories	25	12.1	11.6	2.7	3.1	12.2	12.7	15.9	15.4	12.0	11.1
	50	25.1	24.7	14.3	13.2	27.8	27.7	28.2	27.7	22.2	21.1
	75	41.5	42.1	38.0	39.3	46.4	48.3	43.9	43.2	35.7	34.8
Equity	25	14.9	15.1	2.3	4.9	14.1	15.2	17.8	17.6	16.9	17.1
	50	33.8	34.6	23.1	24.3	33.7	34.6	36.5	37.7	34.1	34.2
	75	56.7	57.9	51.3	53.9	57.6	59.8	57.6	58.5	56.9	56.8
Short-term liabilities	25	17.6	17.3	15.6	17.1	17.1	16.4	17.3	16.8	19.3	19.0
	50	35.5	34.0	40.0	38.2	35.3	33.2	35.0	33.1	35.1	35.0
	75	57.9	57.5	67.7	68.1	56.6	56.8	56.7	55.9	56.0	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	4.9	5.1	14.3	15.8	10.4	11.0	5.4	5.8	0.0	0.0
	75	24.9	25.6	42.6	43.9	28.4	30.2	23.6	24.0	11.1	11.3
		Percentage of sales									
Annual result before taxes on income	25	1.0	0.6	0.3	0.4	1.0	0.5	1.1	0.8	1.1	0.7
	50	4.4	4.1	4.1	5.2	3.9	3.6	4.6	4.1	4.9	4.1
	75	9.6	9.2	11.8	14.8	8.4	8.2	9.5	8.8	9.9	9.1
Annual result and depreciation	25	3.4	3.0	2.4	3.0	3.4	2.8	3.5	3.2	3.6	2.9
	50	7.2	7.1	7.4	9.4	6.9	6.5	7.2	7.1	7.6	7.2
	75	13.2	13.0	17.4	19.1	12.1	12.0	12.9	12.4	13.5	13.0
Trade receivables	25	3.9	3.5	3.0	2.3	3.9	3.5	4.3	4.0	3.7	3.5
	50	7.3	6.9	6.1	5.6	7.3	6.8	7.7	7.3	7.5	7.1
	75	11.6	11.3	11.2	10.2	11.6	11.6	11.9	11.5	11.0	10.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.0	1.0	1.7	2.6	1.7	2.5	2.3	2.2	2.0
	50	7.0	6.4	7.5	8.6	6.4	5.9	6.9	6.3	7.7	6.5
	75	13.8	13.0	19.0	21.1	13.0	12.5	12.9	12.0	13.9	12.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.4	4.7	1.5	4.5	4.7	3.3	6.0	5.7	6.6	5.7
	50	19.1	17.4	16.0	17.9	18.0	15.7	19.6	18.4	20.1	19.1
	75	44.7	42.9	47.7	59.2	43.7	38.2	46.0	44.5	42.2	38.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	98.1	99.2	74.0	74.9	103.7	104.3	105.4	104.9	95.0	93.7
	50	164.6	166.8	142.3	144.3	191.3	191.0	177.6	176.1	147.7	146.8
	75	354.1	347.9	359.4	352.4	467.9	465.5	366.8	351.1	255.0	250.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.2	50.4	41.0	35.6	49.8	46.0	52.7	52.0	59.6	60.2
	50	100.7	103.0	92.0	97.8	100.3	99.0	96.5	102.6	107.2	109.8
	75	223.1	228.6	244.6	257.5	243.3	249.0	214.5	223.2	206.3	211.6
		Percentage of cost of materials									
Trade payables	25	4.7	4.3	4.8	4.3	4.5	4.2	4.5	4.1	5.0	4.7
	50	8.3	7.7	12.1	9.5	8.3	7.9	7.8	7.3	8.2	7.6
	75	13.9	13.4	24.5	23.4	14.5	14.6	12.4	12.0	12.5	11.8

IV. Enterprises by federal state and economic sector

3. Berlin
 All economic sectors*

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income										
Percentage of gross revenue										
Sales	99.2	99.0	98.6	96.7	97.6	97.8	99.3	100.0	99.2	99.0
Change in finished goods	0.8	1.0	1.4	3.3	2.4	2.2	0.7	0.0	0.8	1.0
Interest and similar income	0.3	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.3	0.4
Other income	3.8	3.5	11.3	11.1	8.1	8.1	3.7	3.6	3.6	3.3
of which: Income from long-term equity investments	0.4	0.3	0.1	0.0	0.1	0.1	0.2	0.3	0.4	0.3
Total income	104.1	103.9	111.6	111.3	108.2	108.2	103.9	103.7	103.9	103.6
Expenses										
Cost of materials	64.3	63.2	34.3	35.6	46.6	46.2	46.8	46.8	67.6	66.5
Personnel expenses	17.8	18.7	38.9	37.8	33.1	32.9	30.5	30.9	15.3	16.2
Depreciation	2.6	2.3	4.1	3.7	3.0	3.0	2.6	2.6	2.5	2.2
of which: Depreciation of tangible fixed assets	2.1	2.1	4.0	3.6	2.8	2.7	2.4	2.3	2.0	2.0
Interest and similar expenses	0.6	0.6	1.0	0.9	0.7	0.7	0.5	0.5	0.6	0.6
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.0	0.0	0.0
Other expenses	15.7	16.3	29.1	28.4	20.5	21.2	18.8	19.0	15.0	15.6
Total expenses before taxes on income	101.1	101.1	107.8	106.5	103.9	104.1	99.4	99.8	101.2	101.1
Annual result before taxes on income	3.0	2.8	3.8	4.8	4.3	4.2	4.5	4.0	2.7	2.5
Taxes on income	0.7	0.6	1.7	1.6	1.4	1.4	1.2	1.2	0.6	0.5
Annual result	2.3	2.1	2.1	3.2	2.9	2.7	3.3	2.8	2.1	2.0
Profit and loss transfers (parent company)	0.3	0.2	0.2	0.0	0.0	0.0	0.2	0.2	0.3	0.2
Profit and loss transfers (subsidiary)	1.3	1.1	0.0	0.0	0.0	-0.1	1.2	1.0	1.4	1.1
Profit for the year	1.2	1.2	2.4	3.2	3.0	2.9	2.3	2.0	1.0	1.0
Balance sheet										
Assets										
Percentage of the balance sheet total										
Intangible fixed assets	1.2	1.3	1.5	1.3	2.1	1.8	1.5	1.6	1.1	1.2
Tangible fixed assets	27.6	27.3	28.6	25.3	22.7	21.8	25.2	25.3	28.1	27.7
of which: Land and buildings	12.2	12.3	11.6	10.5	8.8	8.2	14.7	14.9	12.0	12.2
Inventories	12.1	13.1	14.5	18.4	22.5	23.7	16.3	15.5	11.2	12.4
of which: Finished goods and merchandise	3.9	4.5	4.5	5.5	4.3	4.3	5.5	5.5	3.7	4.4
Cash	8.1	7.3	20.4	18.8	17.8	17.6	15.3	15.1	6.8	6.0
Receivables	34.6	34.4	31.0	32.4	29.7	30.0	34.6	34.9	34.7	34.5
Short-term	31.9	30.6	30.3	30.7	28.6	28.7	33.1	33.4	31.9	30.4
of which:										
Trade receivables	9.3	8.6	13.7	14.5	14.1	14.0	13.5	13.1	8.6	7.8
Receivables from affiliated companies	18.8	17.9	9.4	8.7	9.5	9.4	15.9	16.5	19.6	18.5
Long-term	2.6	3.8	0.7	1.7	1.1	1.3	1.5	1.5	2.8	4.2
of which: Loans to affiliated companies	2.1	3.4	0.2	1.2	0.4	0.7	1.2	1.0	2.3	3.7
Securities	1.8	1.5	1.5	1.5	1.9	1.4	1.6	1.6	1.9	1.5
Other long-term equity investments	14.3	14.8	1.5	1.4	2.4	2.7	5.0	5.3	15.9	16.4
of which: Goodwill	0.4	0.3	0.6	0.5	0.5	0.4	0.6	0.7	0.4	0.3
Capital										
Equity	40.0	38.9	29.9	30.5	29.4	28.1	39.4	38.7	40.5	39.4
Liabilities	43.7	45.6	63.3	63.0	59.5	60.9	47.3	48.1	42.6	44.6
Short-term	32.5	34.2	45.2	44.7	46.2	47.5	37.7	37.7	31.3	33.2
of which:										
Liabilities to banks	2.0	2.0	9.0	7.8	6.7	6.2	3.1	2.9	1.7	1.7
Trade payables	6.8	6.9	9.6	9.1	9.3	9.3	7.9	7.9	6.6	6.6
Liabilities to affiliated companies	11.7	12.5	5.6	7.0	7.0	8.0	13.3	13.4	11.7	12.5
Long-term	11.2	11.4	18.1	18.3	13.3	13.4	9.6	10.4	11.3	11.4
of which:										
Liabilities to banks	4.2	4.8	10.6	10.6	8.0	7.2	4.4	5.0	4.0	4.7
Liabilities to affiliated companies	5.9	5.7	3.8	3.3	3.1	4.0	4.2	4.3	6.3	5.9
Provisions	15.1	14.3	6.0	5.7	10.0	10.0	11.3	11.2	15.8	14.9
of which: Provisions for pensions	3.1	3.1	0.5	0.4	1.7	1.7	2.3	2.4	3.2	3.3
Other ratios										
Percentage of sales										
Annual result before taxes on income	3.0	2.8	3.8	5.0	4.4	4.2	4.5	4.0	2.7	2.5
Annual result and depreciation	4.9	4.5	6.3	7.2	6.1	5.8	6.0	5.4	4.6	4.2
Trade receivables	7.2	6.9	11.0	11.6	10.3	10.1	9.2	8.9	6.8	6.5
Percentage of the balance sheet total										
Sales	128.4	124.1	125.0	125.2	136.8	138.0	145.9	148.0	126.1	120.8
Annual result and interest paid	3.7	3.4	4.0	5.3	5.1	4.8	5.6	5.0	3.5	3.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.0	10.3	15.9	17.7	15.7	14.8	19.2	17.4	11.1	9.4
Percentage of fixed assets										
Long-term equity and liabilities	116.2	110.9	144.4	158.5	149.5	150.5	149.3	147.4	112.6	106.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	125.6	112.4	112.8	111.3	101.3	98.3	129.3	129.7	126.5	110.9
Cash resources, short-term receivables and inventories	162.9	150.7	145.1	152.4	150.0	148.3	172.5	170.8	162.4	148.1
Percentage of cost of materials										
Trade payables	8.2	8.7	22.1	19.8	14.3	14.3	11.4	11.4	7.6	8.2
Memo item:										
Balance sheet total in € billion	95.22	101.16	0.65	0.76	2.83	3.10	9.65	10.22	82.10	87.08
Sales in € billion	122.29	125.52	0.81	0.95	3.87	4.28	14.07	15.12	103.54	105.17
Number of enterprises	2 864	2 864	1 090	1 090	839	839	650	650	285	285

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	14.8	15.2	6.5	6.2	20.5	21.1	20.2	19.5	29.0	30.1
	50	39.4	38.9	28.3	28.4	45.3	45.5	46.6	46.9	56.6	56.8
	75	64.3	63.8	50.1	49.4	67.8	68.1	71.8	72.0	79.5	79.3
Personnel expenses	25	12.8	13.4	16.3	16.8	14.0	14.0	11.7	12.0	6.5	6.2
	50	27.6	27.7	32.2	32.7	26.9	27.2	25.9	26.0	14.3	14.4
	75	47.8	47.6	51.7	50.6	45.0	44.5	50.2	50.7	35.0	36.3
Depreciation	25	0.6	0.6	0.8	0.8	0.6	0.6	0.5	0.6	0.6	0.5
	50	1.5	1.5	1.9	1.9	1.3	1.4	1.4	1.4	1.3	1.2
	75	3.6	3.6	4.4	4.6	3.0	3.0	3.3	3.2	3.2	3.2
Annual result	25	0.2	0.4	-0.5	0.3	0.4	0.5	0.2	0.4	0.1	0.1
	50	2.7	3.0	3.5	4.5	2.6	2.8	2.6	2.7	1.9	1.8
	75	8.0	7.9	10.7	10.4	6.9	7.2	5.9	6.1	5.4	5.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.4	2.4	2.3	2.2	2.6	2.7	2.3	2.5	2.4	2.3
	50	9.6	9.5	10.7	10.9	9.4	8.9	8.9	8.9	8.5	8.9
	75	29.5	28.4	32.1	29.9	25.7	25.2	29.6	30.0	28.1	26.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.5
	50	3.5	4.3	0.9	1.4	6.0	7.2	5.6	5.9	8.6	7.9
	75	26.9	28.5	17.7	19.9	32.9	36.0	33.3	32.3	29.3	26.1
Equity	25	6.5	8.4	3.4	7.4	5.8	7.1	10.8	12.2	8.9	9.4
	50	26.4	28.4	25.9	29.7	23.9	26.0	30.5	30.8	29.5	29.1
	75	52.0	53.6	52.7	55.5	47.4	49.3	55.5	56.6	50.8	53.1
Short-term liabilities	25	20.2	19.2	19.4	18.6	24.7	22.7	17.2	17.3	19.9	17.6
	50	44.4	42.9	46.0	41.6	48.1	47.9	40.3	39.6	40.1	40.9
	75	73.2	71.4	74.4	71.5	75.8	73.5	67.7	68.0	70.3	67.2
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	0.3	0.0	1.2	2.5	2.2	0.0	0.0	0.0	0.0
	75	15.9	16.3	22.7	23.9	17.8	17.7	10.0	9.6	6.4	5.4
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.6	-0.4	0.6	0.6	0.8	0.4	0.5	0.3	0.2
	50	3.6	4.0	4.3	5.6	3.5	3.9	3.3	3.3	2.4	2.3
	75	10.1	10.0	13.5	13.1	9.2	9.2	7.8	7.8	6.7	6.6
Annual result and depreciation	25	1.8	2.1	1.4	2.9	2.1	2.2	1.8	1.9	1.4	1.0
	50	6.2	6.5	7.8	8.8	5.9	6.1	5.4	5.3	4.3	4.3
	75	14.0	13.9	19.0	17.7	13.2	12.6	10.9	10.7	10.1	9.5
Trade receivables	25	2.3	2.4	1.4	2.1	3.1	3.1	2.5	2.4	1.6	1.6
	50	7.2	7.1	7.4	7.5	7.6	7.3	7.4	7.1	5.3	4.7
	75	13.5	13.7	15.2	16.1	13.7	12.9	12.7	12.6	10.6	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.2	1.8	0.0	1.6	1.7	2.0	1.4	1.8	1.0	1.1
	50	6.7	7.3	8.2	9.4	6.6	7.1	6.3	6.0	5.2	4.4
	75	16.4	17.2	22.4	23.8	15.8	16.7	12.8	12.8	10.8	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-0.7	1.0	-14.4	-6.6	1.9	1.9	1.7	3.2	3.7	3.1
	50	15.1	16.4	12.7	16.6	16.0	16.6	16.2	16.8	15.7	15.6
	75	48.0	54.3	53.7	66.3	46.4	54.0	47.9	47.3	37.8	36.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.3	96.2	72.7	95.0	94.6	99.9	98.4	98.2	88.6	84.7
	50	181.0	192.3	173.3	205.6	196.2	208.2	183.6	186.2	140.8	140.0
	75	550.0	583.7	571.4	623.9	573.5	645.3	600.8	566.2	389.9	374.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	63.2	64.4	60.0	65.9	52.8	53.4	72.2	74.2	74.1	73.6
	50	128.2	129.5	131.7	138.2	118.5	119.9	132.4	132.0	136.8	132.3
	75	269.9	279.2	300.0	316.1	236.0	242.5	316.2	304.7	244.8	260.4
		Percentage of cost of materials									
Trade payables	25	5.5	5.1	5.6	5.1	6.3	5.8	5.2	4.9	3.6	3.3
	50	11.7	11.1	15.2	13.3	12.6	11.4	10.1	10.0	8.5	7.7
	75	24.7	23.3	36.2	32.7	23.8	23.1	18.4	19.6	14.9	14.3

* 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

4. Brandenburg
All economic sectors*

Ratios	All legal forms										
			Enterprises with sales of ... € million								
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2018/2019										
Cylindered sample 2018/2019											
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement											
Income statement											
Percentage of gross revenue											
Sales	99.5	100.2	98.4	98.0	98.4	98.4	98.3	99.2	100.1	100.9	
Change in finished goods	0.5	-0.2	1.6	2.0	1.6	1.7	0.8	-0.1	-0.9		
Interest and similar income	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.3	0.2		
Other income	3.0	3.1	9.4	9.7	4.8	4.6	3.2	3.0	2.5	2.8	
of which: Income from long-term equity investments	0.2	0.3	0.0	0.1	0.1	0.3	0.3	0.2	0.3		
Total income	103.3	103.4	109.5	109.8	105.0	104.8	103.5	103.2	102.8	103.0	
Expenses											
Expenses											
Cost of materials	58.7	58.7	38.1	37.9	48.1	48.2	52.3	52.0	62.8	63.0	
Personnel expenses	19.2	19.5	35.8	36.0	28.7	28.3	26.5	26.8	15.1	15.3	
Depreciation	4.1	3.9	6.1	6.0	5.1	5.0	4.7	4.7	3.7	3.4	
of which: Depreciation of tangible fixed assets	3.8	3.8	6.1	5.9	5.0	4.9	4.7	4.6	3.3	3.4	
Interest and similar expenses	0.9	0.9	1.6	1.5	1.3	1.2	1.0	1.0	0.8	0.7	
Operating taxes	0.1	0.1	0.2	0.4	0.2	0.2	0.1	0.1	0.1	0.1	
Other expenses	14.8	14.6	23.2	22.1	17.5	17.1	14.1	13.9	14.5	14.3	
Total expenses before taxes on income	97.8	97.6	105.0	103.8	100.8	100.0	98.7	98.4	97.0	96.8	
Annual result before taxes on income	5.4	5.7	4.4	6.0	4.2	4.8	4.8	4.8	5.8	6.2	
Taxes on income	0.9	1.0	1.2	1.4	1.2	1.2	1.0	1.1	0.8	0.9	
Annual result	4.6	4.8	3.2	4.6	3.0	3.6	3.8	3.7	5.1	5.3	
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.2	0.1	0.0	0.3	0.2	0.4	
Profit and loss transfers (subsidiary)	2.5	2.5	-0.1	-0.1	0.0	0.1	0.5	0.8	3.5	3.4	
Profit for the year	2.2	2.7	3.4	4.6	3.2	3.6	3.2	3.2	1.7	2.3	
Balance sheet											
Balance sheet											
Percentage of the balance sheet total											
Assets											
Assets											
Intangible fixed assets	1.3	1.2	0.4	0.4	0.4	0.3	0.6	0.6	1.7	1.7	
Tangible fixed assets	38.9	37.6	53.5	51.9	47.8	46.8	43.0	41.9	35.5	34.1	
of which: Land and buildings	14.5	14.2	23.5	23.7	18.3	18.5	14.3	14.3	13.7	13.1	
Inventories	13.0	13.4	13.3	14.0	17.5	18.4	14.2	14.6	11.9	12.1	
of which: Finished goods and merchandise	4.4	4.3	4.0	3.5	4.1	4.4	4.4	4.6	4.4	4.2	
Cash	11.5	11.3	12.0	11.7	11.4	11.1	10.2	10.0	12.0	11.8	
Receivables	28.8	29.2	17.3	18.6	20.0	20.2	24.0	25.1	32.5	32.5	
Short-term	25.9	26.6	16.9	17.9	19.1	19.4	22.9	24.1	28.5	29.0	
of which:											
Trade receivables	8.8	8.8	8.7	9.0	8.3	8.5	13.3	13.7	7.2	7.0	
Receivables from affiliated companies	14.3	14.9	3.6	4.3	7.5	7.4	7.1	7.8	18.4	19.0	
Long-term	2.9	2.6	0.4	0.6	0.8	0.8	1.1	1.1	4.0	3.5	
of which: Loans to affiliated companies	2.6	2.4	0.1	0.4	0.5	0.5	0.5	0.5	3.9	3.4	
Securities	1.8	1.8	0.5	0.5	0.5	0.5	5.4	5.1	0.7	0.8	
Other long-term equity investments	4.3	5.0	2.2	2.2	1.8	2.0	2.4	2.4	5.5	6.6	
of which: Goodwill	0.3	0.3	0.5	0.5	0.2	0.3	0.5	0.4	0.3	0.3	
Capital											
Capital											
Equity	40.8	40.3	27.3	27.8	31.4	32.1	41.5	41.9	42.6	41.4	
Liabilities	42.0	41.7	67.5	66.9	63.4	62.7	48.0	47.6	35.4	35.3	
Short-term	31.1	30.7	33.5	34.1	33.5	34.5	33.9	34.9	29.4	28.4	
of which:											
Liabilities to banks	3.2	3.3	8.7	8.4	6.9	7.2	4.7	5.2	1.9	1.8	
Trade payables	7.8	7.2	6.3	6.2	6.6	6.0	10.1	10.0	7.2	6.3	
Liabilities to affiliated companies	9.9	11.0	5.3	5.8	5.5	5.7	6.9	6.9	11.8	13.5	
Long-term	10.9	10.9	34.0	32.8	29.9	28.2	14.0	12.7	6.0	6.8	
of which:											
Liabilities to banks	7.9	7.5	24.7	23.5	19.8	18.6	10.1	9.1	4.6	4.6	
Liabilities to affiliated companies	2.4	2.8	7.5	7.4	8.8	8.5	3.4	3.2	0.9	1.7	
Provisions	16.8	17.3	4.4	4.6	4.8	4.7	10.0	10.0	21.7	22.4	
of which: Provisions for pensions	1.9	2.0	0.5	0.6	0.6	0.7	1.2	1.2	2.5	2.6	
Other ratios											
Other ratios											
Percentage of sales											
Annual result before taxes on income	5.4	5.7	4.5	6.1	4.2	4.9	4.9	4.9	5.8	6.1	
Annual result and depreciation	8.7	8.7	9.5	10.8	8.2	8.8	8.7	8.5	8.7	8.6	
Trade receivables	8.2	8.3	10.0	10.0	8.8	8.7	13.7	13.7	6.4	6.3	
Percentage of the balance sheet total											
Sales	107.2	106.5	87.0	89.7	94.1	98.1	97.4	99.5	113.7	111.0	
Annual result and interest paid	5.9	6.0	4.3	5.6	4.1	4.8	4.7	4.7	6.7	6.7	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	19.5	19.1	13.6	16.0	13.5	15.2	17.4	17.5	21.8	20.5	
Percentage of fixed assets											
Long-term equity and liabilities	109.5	110.8	109.1	110.6	121.3	121.3	108.7	109.7	108.0	109.5	
Percentage of short-term liabilities											
Cash resources and short-term receivables	120.8	124.2	87.1	87.6	91.9	89.0	97.9	98.1	137.7	144.4	
Cash resources, short-term receivables and inventories	162.7	167.7	126.7	128.7	144.1	142.3	139.8	139.8	177.9	187.1	
Percentage of cost of materials											
Trade payables	12.4	11.5	18.8	17.9	14.4	12.5	19.6	19.1	10.1	9.1	
Memo item:											
Balance sheet total in € billion	36.14	37.74	0.79	0.83	3.71	3.83	8.60	8.89	23.04	24.19	
Sales in € billion	38.75	40.19	0.68	0.75	3.49	3.76	8.38	8.84	26.19	26.85	
Number of enterprises	2 125	2 125	842	842	756	756	387	387	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

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							
		Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios		Of the enterprises captured ... had a ratio of less than ...									
	... %	Percentage of gross revenue									
Cost of materials	25	21.4	20.3	10.4	10.6	27.5	26.4	27.0	26.7	40.7	40.3
	50	44.7	44.2	34.9	32.6	47.9	47.8	55.7	55.7	65.0	65.2
	75	65.7	64.9	54.5	54.1	66.1	65.8	74.5	73.3	80.0	78.5
Personnel expenses	25	12.1	12.3	14.1	14.7	13.5	13.6	11.0	11.7	5.9	6.7
	50	26.1	26.8	31.7	32.3	26.0	26.2	20.7	20.9	12.4	12.6
	75	42.9	42.6	47.0	47.9	39.8	39.2	40.0	39.4	23.5	23.8
Depreciation	25	1.1	1.1	1.1	1.2	1.2	1.1	1.0	1.1	0.9	1.0
	50	2.6	2.6	2.9	2.9	2.4	2.3	2.4	2.4	2.3	2.3
	75	6.1	6.2	6.9	7.2	5.7	5.7	5.6	5.4	5.5	5.2
Annual result	25	0.3	0.6	- 0.2	0.4	0.6	0.8	0.8	0.8	0.0	0.1
	50	2.6	3.0	3.0	4.0	2.6	2.8	2.4	2.7	1.8	1.4
	75	6.8	7.4	9.0	10.2	6.2	6.4	5.6	5.5	5.5	5.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.5	7.8	6.5	6.6	8.6	8.6	7.9	8.5	4.6	6.0
	50	26.4	26.1	24.3	24.2	26.0	26.0	30.0	29.8	29.8	28.5
	75	55.5	55.5	56.8	56.8	53.6	53.6	55.6	54.9	56.9	57.8
Inventories	25	0.2	0.2	0.0	0.0	0.9	0.9	0.6	0.6	1.2	0.9
	50	8.4	7.9	4.0	3.7	11.1	11.3	14.9	14.1	8.2	8.2
	75	31.0	29.9	21.6	21.1	35.9	34.1	36.6	37.8	32.1	30.4
Equity	25	9.2	10.9	5.0	7.4	10.9	11.6	14.1	15.9	11.8	16.7
	50	29.2	30.7	26.4	27.5	29.0	31.6	33.1	34.4	37.1	36.8
	75	53.4	54.7	51.2	52.5	53.5	55.9	58.8	59.7	53.1	52.2
Short-term liabilities	25	17.1	16.9	17.2	17.1	16.7	16.9	15.9	15.3	19.4	17.6
	50	38.2	36.7	37.9	38.2	39.4	36.4	37.1	35.5	38.7	37.3
	75	70.0	65.9	73.5	68.5	66.5	65.1	67.8	64.8	71.5	65.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.3	0.2	0.0	0.0	0.0	0.0
	50	8.8	9.4	7.4	10.0	11.5	11.9	8.2	7.0	0.1	0.0
	75	33.8	34.4	38.5	38.1	34.5	35.9	27.9	28.0	16.6	17.1
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.9	- 0.2	0.6	0.8	1.0	1.0	1.0	0.2	0.2
	50	3.3	3.8	3.8	4.9	3.5	3.6	3.0	3.3	2.1	1.8
	75	8.8	9.4	11.3	12.4	8.0	8.2	7.0	6.6	6.9	6.2
Annual result and depreciation	25	2.8	3.4	2.3	3.8	3.1	3.6	3.0	3.1	2.3	2.0
	50	7.0	7.6	7.5	9.6	7.3	7.2	6.7	6.9	5.8	5.3
	75	14.8	15.7	18.2	20.0	13.5	14.3	13.3	12.7	11.8	12.1
Trade receivables	25	2.9	2.8	2.0	2.0	3.7	3.7	3.0	2.7	2.3	1.9
	50	6.9	6.9	6.6	6.8	7.3	7.3	6.8	6.5	6.6	6.1
	75	12.4	12.1	13.8	13.2	12.3	11.6	11.1	11.1	11.2	12.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	2.1	0.7	1.8	2.1	2.3	1.9	2.1	0.6	0.7
	50	5.5	5.9	5.7	7.1	5.8	5.9	4.8	4.9	3.7	4.9
	75	11.9	13.0	15.8	17.7	11.3	11.8	9.8	9.8	9.1	8.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.2	4.6	- 1.7	2.0	4.4	4.8	6.3	7.0	6.1	9.3
	50	15.4	16.7	13.2	15.8	16.2	16.2	17.4	18.4	18.1	18.0
	75	41.2	42.6	40.3	49.0	44.7	39.9	41.5	45.4	34.2	35.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.6	87.9	70.5	74.1	95.5	96.6	87.8	90.4	75.8	81.0
	50	130.7	132.5	127.6	132.4	143.0	144.8	122.5	123.1	113.8	117.3
	75	275.5	292.1	288.9	307.6	307.8	319.1	238.6	246.9	175.2	177.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.1	49.1	44.4	47.5	47.8	51.2	50.0	49.3	49.0	50.7
	50	105.3	108.6	108.2	113.2	104.6	107.1	102.6	103.1	104.8	112.7
	75	217.9	233.7	265.9	271.4	207.3	215.8	191.9	209.3	177.5	191.9
		Percentage of cost of materials									
Trade payables	25	5.1	4.7	4.7	4.4	5.6	5.4	4.9	4.6	4.1	4.6
	50	10.5	9.7	12.0	10.6	11.1	9.9	8.9	8.7	8.3	8.5
	75	21.7	20.1	33.3	29.9	21.0	19.4	15.7	14.4	15.3	13.3

* 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

5. Bremen

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 2018/2019		2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Percentage of gross revenue										
Income	99.5	99.9	100.6	96.7	99.2	100.6	101.1	100.5	99.3	99.8
Sales	99.5	99.9	100.6	96.7	99.2	100.6	101.1	100.5	99.3	99.8
Change in finished goods	0.5	0.1	-0.6	3.3	0.8	-0.6	-1.1	-0.5	0.7	0.2
Interest and similar income	0.1	0.1	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1
Other income	2.8	2.8	3.0	3.9	4.3	4.0	3.2	2.3	2.7	2.9
of which: Income from long-term equity investments	0.2	0.6	0.3	0.4	0.1	0.1	0.2	0.2	0.2	0.7
Total income	102.9	102.9	103.0	104.0	104.5	104.2	103.3	102.4	102.8	102.9
Expenses										
Cost of materials	73.1	74.2	33.9	35.0	52.2	52.4	59.7	58.6	75.5	76.8
Personnel expenses	14.3	14.0	26.9	28.7	27.1	27.8	22.9	23.7	12.9	12.4
Depreciation	2.2	2.1	11.8	11.4	4.5	4.4	2.2	2.6	2.1	2.0
of which: Depreciation of tangible fixed assets	2.0	1.9	11.8	11.1	4.2	4.2	1.9	2.1	2.0	1.8
Interest and similar expenses	0.8	0.7	1.7	1.5	1.1	1.0	0.6	0.6	0.8	0.7
Operating taxes	0.0	0.0	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	9.4	8.8	15.3	16.6	16.0	15.8	13.4	13.5	8.7	8.1
Total expenses before taxes on income	99.9	99.9	89.7	93.2	100.9	101.5	98.9	99.2	100.0	100.0
Annual result before taxes on income	3.1	3.0	13.3	10.7	3.5	2.7	4.4	3.3	2.9	3.0
Taxes on income	0.5	0.6	1.6	1.8	1.1	0.9	1.1	1.2	0.4	0.5
Annual result	2.5	2.4	11.8	9.0	2.5	1.8	3.4	2.1	2.4	2.5
Profit and loss transfers (parent company)	0.1	0.1	-0.2	-0.2	0.1	0.0	-0.1	0.3	0.1	0.1
Profit and loss transfers (subsidiary)	0.9	0.5	0.3	-0.3	0.0	-0.1	0.5	0.6	1.0	0.5
Profit for the year	1.7	2.0	11.3	9.1	2.5	1.9	2.7	1.8	1.5	2.0
Balance sheet										
Percentage of the balance sheet total										
Assets										
Intangible fixed assets	1.0	0.9	0.2	0.2	0.5	0.5	0.8	0.9	1.1	1.0
Tangible fixed assets	35.6	33.9	70.2	67.9	48.8	47.3	23.1	23.0	36.7	34.8
of which: Land and buildings	9.7	10.2	4.0	3.5	16.9	15.4	13.5	13.3	9.0	9.5
Inventories	19.5	18.2	4.6	6.4	15.0	14.2	23.9	23.1	19.1	17.7
of which: Finished goods and merchandise	7.5	7.3	3.1	3.2	9.3	9.2	11.8	11.7	6.9	6.7
Cash	4.4	4.2	8.6	8.3	9.5	9.2	9.2	10.7	3.5	3.1
Receivables	34.3	36.8	11.7	9.8	22.2	24.6	37.4	37.4	34.3	37.2
Short-term	32.5	34.9	11.5	9.6	20.4	22.7	34.9	34.9	32.6	35.4
of which:										
Trade receivables	16.1	15.4	3.2	3.5	11.2	11.8	20.0	18.5	15.7	15.2
Receivables from affiliated companies	11.9	14.8	5.2	3.1	5.7	7.4	11.8	13.2	12.2	15.3
Long-term	1.8	1.9	0.2	0.2	1.8	1.9	2.5	2.5	1.7	1.8
of which: Loans to affiliated companies	1.4	1.5	0.0	0.0	1.6	1.6	1.6	1.5	1.4	1.6
Securities	0.5	0.5	0.1	0.1	0.2	0.1	0.5	0.6	0.5	0.5
Other long-term equity investments	4.4	5.1	1.9	4.9	2.9	3.3	4.8	3.9	4.4	5.3
of which: Goodwill	0.3	0.3	0.2	0.1	0.2	0.3	0.3	0.2	0.3	0.3
Capital										
Equity	26.4	27.2	40.8	41.9	35.1	33.8	36.3	37.0	24.7	25.6
Liabilities										
Short-term	36.3	36.2	34.7	36.0	31.8	35.1	43.4	41.5	35.5	35.6
of which:										
Liabilities to banks	5.2	5.3	2.2	2.6	8.6	8.8	7.5	6.8	4.8	5.0
Trade payables	8.4	7.7	1.6	2.3	7.2	6.9	9.2	9.2	8.3	7.5
Liabilities to affiliated companies	11.8	11.8	26.8	26.1	10.3	12.8	14.9	15.0	11.3	11.3
Long-term	19.0	18.3	19.9	17.8	26.6	24.6	7.9	9.2	20.4	19.3
of which:										
Liabilities to banks	7.8	9.2	16.8	15.3	23.6	22.4	4.8	5.1	7.7	9.3
Liabilities to affiliated companies	8.4	6.4	2.7	2.3	2.6	1.8	2.4	3.6	9.4	6.9
Provisions	17.7	18.0	3.9	3.7	5.3	5.4	11.4	11.6	19.1	19.3
of which: Provisions for pensions	6.8	7.0	0.4	0.4	0.7	0.7	2.5	2.8	7.6	7.8
Other ratios										
Percentage of sales										
Annual result before taxes on income	3.1	3.0	13.2	11.1	3.6	2.7	4.4	3.3	2.9	3.0
Annual result and depreciation	4.7	4.5	23.4	21.0	7.0	6.1	5.5	4.6	4.5	4.4
Trade receivables	9.5	8.8	6.3	6.8	9.1	9.3	11.9	11.0	9.2	8.5
Percentage of the balance sheet total										
Sales	169.4	175.6	51.7	51.1	123.8	126.3	168.3	168.5	171.7	178.8
Annual result and interest paid	5.7	5.6	6.9	5.5	4.5	3.6	6.7	4.5	5.5	5.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.6	11.5	24.0	21.6	15.7	13.6	17.1	14.9	10.8	11.1
Percentage of fixed assets										
Long-term equity and liabilities	121.2	124.2	84.3	82.1	115.4	111.3	148.7	159.5	119.0	121.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	101.8	108.2	58.2	49.8	94.4	91.0	102.4	110.3	102.1	108.5
Cash resources, short-term receivables and inventories	155.4	158.3	71.4	67.6	141.6	131.3	157.4	166.0	155.9	158.3
Percentage of cost of materials										
Trade payables	6.7	5.9	9.1	12.4	11.0	10.5	9.3	9.3	6.4	5.5
Memo item:										
Balance sheet total in € billion	23.76	24.94	0.11	0.12	0.64	0.65	2.85	2.87	20.16	21.30
Sales in € billion	40.25	43.80	0.06	0.06	0.79	0.83	4.79	4.84	34.61	38.08
Number of enterprises	537	537	61	61	143	143	200	200	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: 5. Bremen

All economic sectors*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
Percentage of gross revenue											
Cost of materials	25	31.7	31.5	4.4	5.7	28.3	28.1	42.7	40.6	49.2	52.0
	50	59.3	59.7	4.2	30.8	48.7	49.3	62.5	61.7	73.9	72.9
	75	79.0	78.7	55.2	55.9	75.2	76.1	78.9	77.6	83.3	83.3
Personnel expenses	25	7.3	7.3	0.0	0.0	9.6	9.9	9.1	8.9	4.8	4.8
	50	16.9	17.0	20.2	22.5	25.8	26.1	17.5	18.5	10.8	12.1
	75	35.4	36.6	41.0	42.6	41.2	43.4	33.4	34.6	23.7	21.7
Depreciation	25	0.5	0.5	0.5	1.0	0.5	0.6	0.5	0.5	0.3	0.4
	50	1.3	1.4	2.7	2.7	1.3	1.5	1.1	1.3	1.1	1.1
	75	3.0	3.1	6.1	6.3	3.4	4.0	2.2	2.4	2.5	2.5
Annual result	25	0.4	0.3	0.6	1.0	0.2	0.2	0.5	0.2	0.3	0.5
	50	2.3	2.2	5.3	4.6	2.8	2.8	1.7	1.9	2.0	2.1
	75	5.8	5.6	12.0	15.4	5.8	5.3	5.1	4.9	4.1	5.2
Percentage of the balance sheet total											
Tangible fixed assets	25	2.1	2.2	4.1	2.8	2.1	2.1	2.1	2.5	1.5	1.5
	50	9.9	9.8	15.7	11.7	11.6	9.8	9.0	10.1	10.5	8.6
	75	30.5	29.8	48.9	48.3	37.8	33.8	23.2	24.4	30.5	30.0
Inventories	25	0.3	0.3	0.0	0.0	0.1	0.2	1.9	2.2	1.3	1.2
	50	12.5	13.2	0.0	0.0	8.2	6.4	21.5	24.4	13.8	14.7
	75	38.9	39.1	15.8	11.4	37.4	35.9	45.2	42.8	38.9	40.5
Equity	25	14.0	13.5	16.1	22.5	14.3	11.5	12.4	13.5	14.0	13.5
	50	30.7	31.6	40.9	53.0	30.9	31.3	30.0	30.3	28.7	26.7
	75	48.6	52.1	66.7	68.2	52.3	56.3	46.6	50.1	42.8	44.1
Short-term liabilities	25	22.4	20.8	9.0	11.2	20.2	17.8	26.1	25.3	26.2	24.9
	50	45.2	43.4	40.4	33.8	35.7	36.1	50.4	46.6	44.6	46.9
	75	66.8	66.3	62.2	59.0	65.1	67.0	68.3	67.5	66.0	62.5
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	0.5	0.5	0.0	0.0	4.4	8.9	1.4	0.5	0.0	0.0
	75	24.1	23.4	15.3	12.3	38.2	36.2	19.9	22.2	18.6	20.4
Percentage of sales											
Annual result before taxes on income	25	0.6	0.4	0.9	1.4	0.2	0.3	0.8	0.4	0.6	0.7
	50	2.9	3.0	5.3	5.7	3.5	3.1	2.6	2.6	2.4	2.5
	75	7.4	7.1	12.5	15.5	8.4	7.2	7.0	6.5	6.1	6.0
Annual result and depreciation	25	1.8	1.7	3.6	4.6	2.4	1.6	1.7	1.5	1.4	1.4
	50	5.3	5.0	9.0	9.3	6.2	6.1	4.7	4.1	4.3	4.2
	75	10.1	10.5	22.7	21.3	10.8	11.2	9.2	8.1	9.0	9.1
Trade receivables	25	4.0	3.8	0.0	0.1	3.6	3.8	5.2	4.2	4.0	4.3
	50	8.5	7.9	4.7	4.3	8.2	8.1	8.9	8.2	8.8	8.6
	75	13.0	12.7	10.9	11.3	13.1	13.0	13.2	13.3	13.1	11.4
Percentage of the balance sheet total											
Annual result and interest paid	25	2.1	1.8	2.3	2.8	1.7	1.8	2.3	1.3	1.8	2.3
	50	5.9	6.0	4.5	7.4	6.7	6.8	6.0	5.0	5.3	5.9
	75	12.9	12.8	14.2	15.6	14.7	13.4	12.9	12.7	10.0	10.9
Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	4.5	4.2	-1.7	-7.6	2.0	4.0	5.3	5.3	5.8	4.5
	50	14.9	15.8	13.0	15.0	16.3	20.3	17.4	15.2	13.5	14.3
	75	37.5	38.8	35.8	57.8	45.7	47.3	42.9	40.3	27.3	30.0
Percentage of fixed assets											
Long-term equity and liabilities	25	102.6	97.4	84.5	72.2	105.7	99.3	102.6	110.2	103.5	97.7
	50	202.0	203.5	162.6	141.7	215.7	212.3	230.6	235.0	173.6	185.2
	75	543.2	551.1	413.2	536.7	758.5	889.9	575.9	508.1	396.4	475.5
Percentage of short-term liabilities											
Cash resources and short-term receivables	25	59.0	61.7	61.9	37.0	63.7	60.3	54.5	64.6	66.9	63.5
	50	112.0	108.2	145.1	128.7	108.1	105.9	107.6	106.1	108.4	114.0
	75	216.5	221.1	331.0	257.8	248.4	266.3	195.5	206.0	181.5	183.4
Percentage of cost of materials											
Trade payables	25	3.6	3.4	0.0	0.0	4.8	3.7	4.0	3.7	3.2	3.5
	50	7.9	7.3	3.6	5.0	9.2	8.4	7.5	7.0	7.7	7.3
	75	12.5	12.1	12.1	12.5	16.6	14.8	11.7	12.0	11.0	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

IV. Enterprises by federal state and economic sector

6. Hamburg
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		Total
		2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.7	98.6	99.1	99.0	99.6	99.3	99.3	100.0	99.7
Change in finished goods	0.1	0.3	1.4	0.9	1.0	0.4	0.7	0.7	0.0	0.3
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	3.2	2.7	4.6	4.8	5.3	5.2	4.0	4.4	3.1	2.6
of which: Income from long-term equity investments	0.7	0.7	0.2	0.3	0.5	0.6	0.8	0.8	0.7	0.7
Total income	103.4	102.9	104.8	105.0	105.5	105.5	104.2	104.6	103.3	102.8
Expenses	Percentage of the balance sheet total									
Cost of materials	81.7	81.1	32.7	33.5	50.0	48.4	58.1	57.5	83.4	82.8
Personnel expenses	7.6	7.5	33.5	32.6	26.6	27.2	22.6	22.8	6.6	6.4
Depreciation	1.6	1.7	7.4	6.9	4.1	3.7	3.0	3.3	1.5	1.6
of which: Depreciation of tangible fixed assets	1.5	1.5	7.1	6.7	4.0	3.5	2.6	2.7	1.4	1.4
Interest and similar expenses	1.0	0.9	2.1	1.9	1.1	1.1	1.1	1.1	1.0	0.9
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.0	0.0	0.0
Other expenses	8.7	8.8	23.6	23.4	19.5	20.0	15.6	15.9	8.2	8.2
Total expenses before taxes on income	100.7	100.0	99.5	98.4	101.4	100.5	100.5	100.7	100.7	100.0
Annual result before taxes on income	2.7	3.0	5.4	6.6	4.1	4.9	3.7	3.8	2.6	2.9
Taxes on income	0.4	0.5	1.7	1.7	1.3	1.3	0.9	1.0	0.3	0.5
Annual result	2.3	2.4	3.7	4.9	2.8	3.6	2.8	2.9	2.3	2.4
Profit and loss transfers (parent company)	0.2	0.2	0.1	0.2	0.1	0.0	-0.1	0.1	0.2	0.2
Profit and loss transfers (subsidiary)	1.1	1.2	-0.1	0.0	-0.1	0.6	0.9	1.1	1.1	1.2
Profit for the year	1.4	1.5	3.8	5.1	3.0	3.1	1.9	1.8	1.3	1.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.9	1.2	1.2	1.4	1.4	0.9	0.8	0.7	0.9
Tangible fixed assets	25.5	25.6	54.9	52.2	31.5	29.8	28.7	27.3	25.1	25.3
of which: Land and buildings	6.3	6.3	3.2	3.3	5.8	5.6	10.5	10.2	6.1	6.0
Inventories	12.8	13.4	7.0	7.7	14.7	15.6	16.1	16.5	12.6	13.2
of which: Finished goods and merchandise	7.5	7.4	3.6	3.9	7.4	8.2	7.7	7.9	7.5	7.4
Cash	4.1	4.1	13.2	13.2	12.3	11.9	9.8	10.8	3.6	3.5
Receivables	34.4	35.3	19.2	20.9	32.8	33.5	35.7	36.4	34.4	35.3
Short-term	31.1	32.0	18.3	19.1	31.9	32.1	33.6	34.4	31.0	31.9
of which:										
Trade receivables	9.0	8.8	8.6	8.8	14.6	14.7	13.5	13.0	8.6	8.4
Receivables from affiliated companies	19.8	20.7	5.8	5.5	11.9	11.7	16.5	17.4	20.2	21.1
Long-term	3.3	3.2	0.9	1.8	0.9	1.5	2.0	1.9	3.4	3.4
of which: Loans to affiliated companies	3.1	3.0	0.6	1.4	0.3	0.7	1.4	1.3	3.2	3.1
Securities	2.5	2.5	0.2	0.2	0.3	0.6	0.6	0.6	2.6	2.6
Other long-term equity investments	19.7	17.9	2.9	2.8	6.2	6.1	7.6	7.0	20.8	18.9
of which: Goodwill	1.0	0.9	0.4	0.3	1.7	1.3	1.0	0.9	1.0	0.9
Capital	32.7	33.0	28.3	28.1	29.9	28.9	31.9	32.3	32.9	33.2
Equity	50.3	50.2	66.4	66.4	60.6	61.8	53.6	53.5	49.8	49.7
Liabilities	35.5	35.5	33.2	33.3	40.6	44.4	40.7	41.9	35.0	34.9
Short-term	3.5	3.6	13.8	12.0	9.0	10.9	6.4	6.5	3.2	3.2
of which:										
Liabilities to banks	10.1	10.0	6.0	6.5	8.3	8.0	8.1	7.8	10.3	10.2
Trade payables	15.1	15.6	4.4	5.2	9.7	11.2	15.1	14.6	15.3	15.8
Liabilities to affiliated companies	14.8	14.6	33.2	33.0	20.0	17.4	12.9	11.6	14.8	14.7
Long-term	7.1	7.3	28.5	27.8	13.7	12.0	7.5	6.3	6.9	7.2
of which:										
Liabilities to banks	4.0	3.8	2.9	3.2	3.8	2.6	4.0	4.4	4.0	3.8
Liabilities to affiliated companies	16.4	16.1	4.5	4.8	8.6	8.3	13.3	13.0	16.8	16.5
Provisions	8.0	8.1	0.5	0.5	2.5	2.6	3.7	3.9	8.4	8.5
of which: Provisions for pensions										
Other ratios	Percentage of sales									
Annual result before taxes on income	2.7	3.0	5.4	6.6	4.2	5.0	3.7	3.9	2.6	2.9
Annual result and depreciation	3.9	4.1	11.2	11.9	7.0	7.4	5.8	6.2	3.8	4.0
Trade receivables	5.2	5.0	10.3	9.8	10.8	10.7	9.8	9.5	4.9	4.7
Percentage of the balance sheet total										
Sales	171.4	174.1	83.3	89.7	135.3	137.8	137.7	136.7	174.6	177.6
Annual result and interest paid	5.7	5.9	4.8	6.1	5.4	6.6	5.5	5.4	5.7	5.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.7	11.4	16.0	18.1	16.4	17.3	13.7	14.9	10.4	11.1
Percentage of fixed assets										
Long-term equity and liabilities	109.3	112.4	103.3	105.8	130.5	125.1	122.3	127.6	108.4	111.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	101.6	103.3	95.1	97.2	109.1	99.5	107.1	108.5	101.0	102.9
Cash resources, short-term receivables and inventories	137.7	141.1	116.3	120.3	145.3	134.7	146.8	147.9	137.0	140.8
Percentage of cost of materials										
Trade payables	7.2	7.1	21.6	21.4	12.2	12.0	10.1	9.8	7.1	6.9
Memo item:										
Balance sheet total in € billion	177.82	180.71	0.75	0.79	2.76	2.82	10.56	11.06	163.75	166.04
Sales in € billion	304.86	314.55	0.63	0.71	3.73	3.89	14.54	15.12	285.96	294.83
Number of enterprises	2 717	2 717	827	827	751	751	653	653	486	486

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	19.7	19.3	2.3	2.9	22.8	21.4	32.0	30.8	52.0	52.7
	50	50.2	48.9	26.7	26.1	49.6	47.5	65.1	63.9	78.0	77.3
	75	77.8	77.2	51.0	49.8	73.5	73.8	84.3	83.9	90.3	89.9
Personnel expenses	25	6.2	6.8	8.9	11.0	10.3	10.9	6.0	6.2	2.5	2.7
	50	18.3	18.8	27.9	27.5	21.9	22.9	14.9	15.3	8.4	8.5
	75	38.7	38.6	47.8	47.4	41.6	41.2	33.3	32.9	19.1	19.4
Depreciation	25	0.3	0.4	0.6	0.6	0.4	0.4	0.3	0.3	0.2	0.2
	50	1.2	1.1	1.9	1.8	1.1	1.1	0.9	0.8	0.7	0.8
	75	3.3	3.2	4.7	4.8	2.7	2.7	2.7	2.6	2.5	2.7
Annual result	25	0.3	0.4	0.0	0.2	0.4	0.6	0.3	0.4	0.3	0.2
	50	2.3	2.4	3.9	4.0	2.7	2.6	1.8	1.8	1.7	1.6
	75	6.7	6.8	11.8	10.6	6.6	6.4	4.7	4.8	4.6	4.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.2	1.2	1.8	1.8	1.6	1.5	1.2	1.1	0.8	0.7
	50	6.9	6.6	9.6	9.8	7.2	6.6	5.4	5.1	4.8	4.1
	75	25.5	25.2	38.2	37.6	21.5	23.5	22.2	20.5	23.4	22.1
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.3	0.7	0.6
	50	5.3	5.3	0.0	0.4	5.9	6.4	9.1	10.6	13.6	12.9
	75	31.3	31.7	17.3	16.7	32.0	33.7	38.0	38.5	37.7	36.9
Equity	25	9.1	9.6	3.3	5.2	10.5	11.0	10.4	11.6	10.7	11.0
	50	25.6	26.4	24.1	25.8	28.3	28.2	26.8	27.7	21.5	24.0
	75	47.6	49.5	51.5	52.9	50.7	51.8	45.2	47.5	41.1	42.3
Short-term liabilities	25	21.5	21.4	16.8	16.6	22.8	22.1	25.0	24.2	24.0	23.6
	50	46.3	45.4	40.3	40.9	46.0	44.8	51.0	48.5	50.4	49.0
	75	71.8	70.5	72.5	70.4	69.5	68.6	71.0	70.6	75.1	73.1
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	1.2	1.6	2.4	2.0	0.0	0.0	0.0	0.0
	75	23.3	23.8	31.6	32.3	23.2	25.8	22.3	21.9	15.1	13.7
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.6	0.0	0.4	0.7	0.8	0.4	0.5	0.4	0.4
	50	3.2	3.2	5.1	5.2	3.5	3.5	2.5	2.5	2.1	2.1
	75	8.5	8.7	14.0	13.6	8.5	8.6	6.3	6.7	5.8	5.5
Annual result and depreciation	25	1.5	1.8	2.1	2.8	2.1	2.2	1.3	1.4	1.2	1.0
	50	5.3	5.2	8.6	8.8	5.7	5.6	3.9	4.1	3.5	3.3
	75	12.5	12.7	21.2	20.3	12.1	12.6	9.1	9.2	8.2	7.5
Trade receivables	25	2.7	2.7	1.2	1.6	3.8	3.4	3.2	3.2	3.1	3.3
	50	7.6	7.0	6.3	6.0	8.3	7.6	7.8	7.0	7.9	7.2
	75	13.4	12.8	13.5	12.4	13.9	13.8	13.3	12.3	12.5	12.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.1	1.1	1.9	2.2	2.8	1.7	2.0	2.1	1.7
	50	6.6	6.9	7.9	8.5	7.4	7.6	5.8	6.3	5.6	5.2
	75	15.4	15.2	22.0	23.0	16.5	15.9	12.2	11.9	11.0	10.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.2	2.7	-6.3	-4.7	3.3	3.6	3.0	4.1	3.8	3.8
	50	15.2	14.8	17.5	15.7	17.9	16.8	14.6	14.4	11.7	12.5
	75	39.8	40.0	53.9	52.7	49.4	47.4	34.4	34.7	25.8	27.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.7	94.8	76.9	83.3	102.9	102.3	100.8	103.3	90.7	90.6
	50	204.1	209.1	152.1	167.2	253.0	268.9	249.8	266.9	166.5	179.3
	75	690.9	757.3	525.0	600.0	903.3	896.0	855.9	843.6	541.4	582.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	64.7	63.9	64.8	63.1	67.6	67.4	66.6	64.9	59.9	61.4
	50	116.6	119.8	126.7	131.5	126.4	127.0	111.2	116.2	104.5	105.2
	75	235.8	248.2	267.4	300.0	240.8	257.3	213.8	225.2	192.8	202.8
		Percentage of cost of materials									
Trade payables	25	4.1	3.7	4.3	3.9	5.3	4.6	4.1	3.6	2.8	2.5
	50	9.2	8.6	13.0	13.0	10.6	9.6	8.4	7.5	6.2	6.0
	75	19.0	17.9	33.2	35.1	21.1	18.8	15.7	14.2	11.4	11.3

* 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

7. Hesse

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 2018/2019										
	2018		2019		2018		2019		2018		2019
Income statement	Percentage of gross revenue										
Income	Percentage of gross revenue										
Sales	99.2	99.3	98.8	97.7	98.5	98.0	99.3	99.6	99.3	99.3	
Change in finished goods	0.8	0.7	1.2	2.3	1.5	2.0	0.7	0.4	0.7	0.7	
Interest and similar income	0.2	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.4	
Other income	2.7	3.0	3.6	3.3	2.6	2.6	2.7	2.7	2.8	3.0	
of which: Income from long-term equity investments	0.5	0.7	0.2	0.0	0.1	0.1	0.2	0.3	0.6	0.7	
Total income	102.9	103.3	103.8	103.5	102.7	102.7	102.8	102.8	103.0	103.4	
Expenses											
Cost of materials	70.5	70.2	36.6	36.9	48.7	48.5	55.7	55.7	72.7	72.5	
Personnel expenses	14.7	15.3	33.6	33.1	28.0	28.2	24.7	24.8	13.3	13.8	
Depreciation	2.5	2.7	4.3	4.3	3.2	3.1	2.8	2.7	2.5	2.7	
of which: Depreciation of tangible fixed assets	2.4	2.5	4.2	4.1	3.0	3.0	2.5	2.6	2.3	2.5	
Interest and similar expenses	1.1	0.9	1.2	1.1	0.8	0.8	0.8	0.7	1.1	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	11.5	11.6	22.2	21.6	17.8	17.7	15.4	15.4	10.9	11.0	
Total expenses before taxes on income	100.3	100.7	98.0	97.2	98.6	98.4	99.4	99.5	100.5	100.9	
Annual result before taxes on income	2.6	2.6	5.8	6.3	4.1	4.3	3.4	3.3	2.5	2.4	
Taxes on income	0.5	0.5	1.3	1.4	1.1	1.1	1.1	1.1	0.4	0.4	
Annual result	2.1	2.1	4.5	4.9	3.0	3.2	2.4	2.2	2.0	2.0	
Profit and loss transfers (parent company)	0.8	0.7	0.0	0.0	0.2	0.2	0.1	0.2	0.9	0.8	
Profit and loss transfers (subsidiary)	1.9	1.8	-0.2	-0.2	0.2	0.3	0.4	0.2	2.1	2.0	
Profit for the year	1.0	1.0	4.7	5.1	3.0	3.0	2.1	2.2	0.8	0.8	
Balance sheet	Percentage of the balance sheet total										
Assets	Percentage of the balance sheet total										
Intangible fixed assets	2.7	2.4	0.6	0.6	0.8	0.7	1.0	0.9	3.0	2.6	
Tangible fixed assets	28.2	28.5	40.1	37.6	32.5	32.0	24.0	24.4	28.5	28.7	
of which: Land and buildings	11.4	11.2	11.9	11.2	12.3	11.9	9.7	9.7	11.5	11.4	
Inventories	14.0	13.4	16.2	18.2	22.0	23.8	22.7	22.4	13.0	12.2	
of which: Finished goods and merchandise	6.9	6.0	6.5	6.5	8.3	7.9	8.4	8.1	6.7	5.8	
Cash	5.3	5.1	13.6	14.3	13.1	12.8	12.1	11.9	4.4	4.2	
Receivables	31.0	30.6	26.3	26.3	26.3	25.0	33.6	33.5	30.9	30.4	
Short-term	28.8	28.4	25.2	25.2	25.5	24.1	32.1	31.9	28.5	28.2	
of which:											
Trade receivables	10.1	9.6	12.7	12.4	13.2	12.6	14.9	14.1	9.5	9.1	
Receivables from affiliated companies	16.4	16.4	6.4	6.2	7.9	7.3	13.4	13.7	17.0	17.0	
Long-term	2.3	2.1	1.0	1.1	0.9	0.9	1.5	1.6	2.4	2.2	
of which: Loans to affiliated companies	1.7	1.5	0.7	0.7	0.4	0.4	1.1	1.1	1.8	1.6	
Securities	1.6	1.5	0.3	0.3	1.4	1.1	0.8	0.7	1.6	1.6	
Other long-term equity investments	16.6	18.1	2.1	1.9	3.2	3.8	4.9	5.4	18.2	19.8	
of which: Goodwill	1.2	1.0	0.8	0.7	0.5	0.7	0.7	0.7	1.3	1.1	
Capital											
Equity	30.9	30.1	23.8	25.7	32.7	32.0	34.0	34.9	30.6	29.6	
Liabilities											
Short-term	38.7	38.3	44.1	45.1	39.7	41.1	39.7	39.7	38.5	38.1	
of which:											
Liabilities to banks	2.6	2.6	12.0	11.8	8.3	8.7	5.0	5.0	2.2	2.1	
Trade payables	6.3	6.0	9.3	8.9	8.2	7.9	8.1	8.0	6.1	5.7	
Liabilities to affiliated companies	22.1	22.3	6.6	7.3	7.2	7.0	13.2	12.8	23.4	23.7	
Long-term	13.2	14.4	25.2	22.4	18.7	18.0	11.9	11.3	13.1	14.6	
of which:											
Liabilities to banks	4.8	5.0	18.0	16.5	13.7	13.0	6.1	6.2	4.4	4.6	
Liabilities to affiliated companies	6.9	7.5	4.9	3.6	3.6	3.6	4.8	4.1	7.3	8.0	
Provisions	16.2	16.2	6.2	6.2	8.4	8.1	13.1	12.9	16.7	16.7	
of which: Provisions for pensions	5.8	6.1	1.4	1.4	2.1	2.1	3.8	3.9	6.1	6.4	
Other ratios	Percentage of sales										
Annual result before taxes on income	2.6	2.6	5.8	6.4	4.2	4.3	3.4	3.3	2.5	2.5	
Annual result and depreciation	4.6	4.8	8.9	9.4	6.3	6.4	5.2	4.9	4.5	4.7	
Trade receivables	7.3	7.3	9.6	9.4	9.4	9.1	10.5	10.1	6.9	6.9	
Percentage of the balance sheet total											
Sales	138.3	132.2	132.4	132.5	140.8	138.5	141.5	139.7	137.9	131.3	
Annual result and interest paid	4.4	4.0	7.6	8.2	5.5	5.5	4.4	4.1	4.3	3.9	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	10.1	9.9	18.8	20.9	16.3	16.1	13.6	13.0	9.6	9.4	
Percentage of fixed assets											
Long-term equity and liabilities	98.1	97.1	114.7	119.9	139.6	136.0	155.3	152.9	93.8	93.0	
Percentage of short-term liabilities											
Cash resources and short-term receivables	89.4	88.8	88.6	88.2	98.1	90.6	112.0	110.7	86.8	86.5	
Cash resources, short-term receivables and inventories	125.7	123.7	125.4	128.6	153.7	148.6	169.3	167.1	120.4	118.4	
Percentage of cost of materials											
Trade payables	6.5	6.4	19.1	17.9	11.8	11.5	10.3	10.2	6.0	6.0	
Memo item:											
Balance sheet total in € billion	265.37	278.48	1.25	1.37	5.44	5.83	24.01	25.26	234.68	246.02	
Sales in € billion	366.96	368.24	1.65	1.81	7.65	8.08	33.98	35.30	323.68	323.05	
Number of enterprises	6 118	6 118	2 121	2 121	1 610	1 610	1 482	1 482	905	905	

* 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								
		Cylindrical sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more			
...	...	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	Of the enterprises captured ... had a ratio of less than ...									
			Percentage of gross revenue									
Cost of materials	25	24.1	24.2	8.5	8.6	26.5	26.7	36.5	37.0	47.3	46.3	
	50	47.9	47.6	32.7	31.7	48.9	48.1	58.1	57.5	67.8	67.1	
	75	69.7	69.9	51.2	51.6	68.0	68.8	75.7	75.4	83.0	83.0	
Personnel expenses	25	11.3	11.6	15.6	15.9	14.3	14.4	9.7	10.0	5.6	5.8	
	50	24.3	24.8	31.1	31.1	26.4	26.8	19.9	20.2	13.6	14.3	
	75	39.7	40.4	46.3	46.9	39.3	40.2	34.8	35.1	28.0	28.5	
Depreciation	25	0.6	0.6	0.9	0.9	0.6	0.6	0.5	0.5	0.3	0.3	
	50	1.6	1.6	2.2	2.1	1.5	1.5	1.4	1.4	1.2	1.3	
	75	3.7	3.7	4.7	4.8	3.3	3.3	3.1	3.2	3.1	3.3	
Annual result	25	0.4	0.5	0.3	0.8	0.5	0.5	0.5	0.4	0.2	0.2	
	50	2.6	2.7	3.8	4.1	2.6	2.5	2.2	2.2	1.8	1.6	
	75	6.9	7.0	11.2	11.1	6.0	6.0	5.3	5.5	4.6	4.8	
			Percentage of the balance sheet total									
Tangible fixed assets	25	3.0	3.0	3.6	3.6	3.6	3.4	2.5	2.6	1.8	2.0	
	50	11.9	12.1	14.8	14.3	11.7	12.0	10.3	11.1	9.7	9.8	
	75	33.9	34.0	41.0	39.4	31.9	32.5	31.2	31.3	28.2	28.6	
Inventories	25	0.3	0.4	0.0	0.0	0.9	1.1	1.4	1.2	1.9	1.6	
	50	11.0	10.9	4.1	4.4	14.9	15.3	18.6	17.9	14.7	13.2	
	75	36.7	37.1	26.4	27.9	43.4	43.2	41.5	41.9	32.9	32.7	
Equity	25	7.4	9.2	0.2	3.4	8.8	9.8	12.9	14.1	12.1	12.3	
	50	26.3	28.0	22.2	24.8	25.6	27.6	30.9	32.2	26.8	27.8	
	75	49.6	51.0	49.3	51.1	49.0	50.1	52.7	53.5	47.2	47.7	
Short-term liabilities	25	20.9	20.4	20.2	19.1	22.1	22.4	20.8	19.8	21.1	22.0	
	50	43.6	42.6	45.8	44.5	44.3	43.6	41.5	40.3	40.8	41.0	
	75	70.1	67.7	77.5	73.5	71.2	68.7	64.7	64.3	64.2	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	2.7	2.8	8.1	8.1	7.1	7.0	0.2	0.2	0.0	0.0	
	75	25.6	25.3	35.7	33.3	28.3	28.9	17.1	17.9	9.2	9.1	
			Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.4	1.0	0.7	0.7	0.8	0.7	0.4	0.4	
	50	3.4	3.5	4.7	5.3	3.4	3.4	3.0	3.0	2.3	2.1	
	75	8.7	8.7	13.4	13.3	7.8	7.7	7.0	7.3	5.8	5.9	
Annual result and depreciation	25	2.2	2.2	2.5	3.2	2.5	2.3	2.2	2.1	1.3	1.3	
	50	5.9	5.9	8.0	8.6	5.8	5.6	5.2	5.0	4.3	4.2	
	75	12.5	12.8	17.9	18.6	11.3	11.7	10.5	10.2	8.8	8.5	
Trade receivables	25	3.0	2.8	1.8	1.6	3.5	3.2	4.0	3.5	3.4	3.1	
	50	7.4	7.0	6.4	6.1	7.4	6.9	8.2	7.8	7.6	7.5	
	75	13.2	12.7	12.9	12.4	12.9	12.1	13.4	13.2	13.7	13.5	
			Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.1	1.8	2.7	2.5	2.2	2.2	2.0	1.6	1.4	
	50	6.3	6.4	8.5	9.6	6.3	6.2	5.5	5.4	4.7	4.5	
	75	14.6	15.0	24.0	24.5	13.3	14.0	10.9	10.9	10.0	10.1	
			Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	3.4	-1.3	2.4	4.2	3.2	4.5	3.9	3.8	3.8	
	50	15.4	15.7	16.4	19.0	15.9	15.0	15.7	15.3	13.5	12.5	
	75	41.6	42.9	54.5	58.6	41.6	39.7	39.6	36.8	28.9	28.2	
			Percentage of fixed assets									
Long-term equity and liabilities	25	87.7	92.3	56.3	71.4	94.7	99.5	101.2	103.1	99.8	97.3	
	50	175.5	184.8	145.2	162.5	191.3	205.5	196.9	197.6	178.2	177.1	
	75	518.1	544.2	432.5	481.5	603.5	605.0	574.8	588.9	459.9	483.0	
			Percentage of short-term liabilities									
Cash resources and short-term receivables	25	54.7	56.3	46.1	49.1	52.4	50.8	60.9	61.1	69.1	70.3	
	50	110.4	115.0	107.3	115.6	107.0	107.6	110.4	115.9	121.0	124.5	
	75	235.1	246.0	253.6	274.8	220.5	223.9	234.4	247.9	226.1	222.3	
			Percentage of cost of materials									
Trade payables	25	4.0	3.8	4.4	4.1	4.6	4.5	3.9	3.6	2.8	2.4	
	50	9.2	8.9	12.7	11.5	9.7	9.5	8.1	7.7	6.9	6.6	
	75	19.1	18.7	30.2	28.3	19.3	18.7	15.4	14.6	12.5	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: 7. Hesse

a) All economic sectors*

	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	Cylindere sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.2	98.5	97.5	98.5	97.9	99.4	99.7	99.2	99.2
Change in finished goods	0.8	0.8	1.5	2.5	1.5	2.1	0.6	0.3	0.8	0.8
Interest and similar income	0.2	0.3	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.4
Other income	3.0	3.2	3.8	3.5	2.8	2.6	2.9	2.8	3.0	3.2
of which: Income from long-term equity investments	0.6	0.7	0.2	0.0	0.1	0.1	0.2	0.3	0.6	0.8
Total income	103.2	103.5	104.1	103.7	102.9	102.8	103.1	103.0	103.2	103.6
Expenses										
Cost of materials	69.6	69.7	36.4	37.1	48.1	48.1	55.3	55.2	71.6	71.8
Personnel expenses	15.2	15.5	36.6	35.9	29.7	29.8	25.5	25.5	13.7	14.1
Depreciation	2.6	2.7	3.7	3.6	2.8	2.7	2.7	2.6	2.6	2.8
of which: Depreciation of tangible fixed assets	2.4	2.5	3.6	3.4	2.6	2.6	2.5	2.5	2.4	2.5
Interest and similar expenses	1.1	1.0	1.0	0.9	0.7	0.7	0.7	0.7	1.1	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	12.0	11.9	22.8	22.1	18.1	18.0	15.6	15.6	11.5	11.4
Total expenses before taxes on income	100.5	100.9	100.7	99.8	99.5	99.4	99.9	99.7	100.6	101.1
Annual result before taxes on income	2.7	2.6	3.4	3.9	3.4	3.4	3.2	3.3	2.6	2.5
Taxes on income	0.5	0.5	1.3	1.3	1.2	1.1	1.2	1.2	0.5	0.4
Annual result	2.2	2.1	2.2	2.6	2.2	2.2	2.0	2.1	2.2	2.1
Profit and loss transfers (parent company)	0.9	0.8	0.0	-0.1	0.1	0.1	0.2	0.2	1.0	0.8
Profit and loss transfers (subsidiary)	2.2	2.0	-0.3	-0.3	0.3	0.4	0.5	0.3	2.4	2.3
Profit for the year	0.9	0.8	2.5	2.8	2.1	2.0	1.7	2.0	0.7	0.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.9	2.5	0.8	0.7	0.9	0.8	0.9	0.9	3.1	2.7
Tangible fixed assets	28.5	28.7	33.5	31.4	27.9	27.7	23.6	24.1	29.0	29.1
of which: Land and buildings	11.7	11.6	11.4	10.4	12.0	11.5	9.6	9.6	11.9	11.7
Inventories	13.1	12.4	17.4	19.1	22.5	24.2	21.7	21.1	12.1	11.4
of which: Finished goods and merchandise	6.7	5.8	7.1	6.7	8.5	8.3	7.9	7.5	6.5	5.6
Cash	5.3	5.0	15.0	15.6	14.4	13.9	12.3	12.0	4.4	4.2
Receivables	30.7	30.3	29.8	29.8	29.0	27.5	34.6	34.8	30.4	29.9
Short-term	28.4	28.1	29.1	28.9	28.2	26.7	33.0	33.0	28.0	27.7
of which:										
Trade receivables	9.9	9.4	14.3	13.9	14.2	13.6	15.0	14.2	9.4	8.9
Receivables from affiliated companies	16.3	16.4	7.6	7.3	9.3	8.7	14.1	14.8	16.7	16.7
Long-term	2.3	2.2	0.7	0.9	0.8	0.8	1.6	1.7	2.4	2.3
of which: Loans to affiliated companies	1.7	1.6	0.2	0.3	0.3	0.4	1.1	1.2	1.8	1.6
Securities	1.7	1.6	0.4	0.4	1.4	1.2	0.9	0.8	1.7	1.7
Other long-term equity investments	17.4	19.0	2.4	2.2	3.4	4.1	5.1	5.4	18.8	20.7
of which: Goodwill	1.3	1.1	0.9	0.7	0.6	0.8	0.8	0.7	1.4	1.1
Capital										
Equity	31.7	30.8	27.9	29.5	35.5	34.5	36.6	37.5	31.2	30.1
Liabilities										
Short-term	37.5	36.9	43.9	45.6	38.6	38.9	37.9	37.6	37.4	36.7
of which:										
Liabilities to banks	2.1	1.9	10.1	10.4	6.9	6.7	4.5	4.4	1.8	1.6
Trade payables	6.0	5.6	10.1	9.6	8.7	8.4	8.1	8.0	5.7	5.3
Liabilities to affiliated companies	22.4	22.5	6.4	7.9	7.1	6.8	12.6	11.9	23.7	23.9
Long-term	13.2	14.8	20.1	17.0	15.9	16.7	10.9	10.6	13.4	15.2
of which:										
Liabilities to banks	4.6	4.8	11.8	10.3	10.0	10.8	5.5	5.8	4.4	4.6
Liabilities to affiliated companies	7.2	7.9	5.6	4.0	4.6	4.5	4.4	3.9	7.5	8.4
Provisions	16.5	16.5	7.1	7.1	9.2	8.9	13.4	13.2	16.9	17.0
of which: Provisions for pensions	5.9	6.2	2.0	1.9	2.7	2.6	3.7	3.8	6.2	6.5
Other ratios	Percentage of sales									
Annual result before taxes on income	2.7	2.6	3.5	4.0	3.4	3.4	3.2	3.3	2.6	2.5
Annual result and depreciation	4.8	4.9	5.9	6.3	5.1	5.1	4.8	4.7	4.8	4.9
Trade receivables	7.6	7.5	10.4	10.2	9.7	9.5	11.0	10.5	7.3	7.2
	Percentage of the balance sheet total									
Sales	129.9	125.4	136.9	136.8	146.2	142.8	136.2	134.4	129.0	124.2
Annual result and interest paid	4.2	3.9	4.4	4.9	4.4	4.3	3.8	3.7	4.3	3.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.8	9.6	14.2	15.8	14.8	14.1	12.8	12.5	9.5	9.3
	Percentage of fixed assets									
Long-term equity and liabilities	97.4	97.0	133.5	137.1	159.2	156.7	160.7	159.0	93.1	92.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	91.2	91.4	101.2	98.3	111.6	105.1	120.2	120.4	88.0	88.3
Cash resources, short-term receivables and inventories	126.2	125.1	140.8	140.1	169.8	167.3	177.6	176.6	120.4	119.2
	Percentage of cost of materials									
Trade payables	6.6	6.3	19.9	18.5	12.2	12.0	10.7	10.7	6.1	5.9
Memo item:										
Balance sheet total in € billion	242.89	255.08	0.89	0.99	3.97	4.31	20.41	21.52	217.61	228.25
Sales in € billion	315.44	319.82	1.22	1.35	5.81	6.16	27.80	28.93	280.61	283.38
Number of enterprises	4 771	4 771	1 560	1 560	1 234	1 234	1 206	1 206	771	771

* 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*

		cont'd: Corporations											
		Total		Enterprises with sales of ... € million									
Quartile value		Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more			
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Of the enterprises captured ...		had a ratio of less than ...											
Ratios		... %											
		Percentage of gross revenue											
Cost of materials	25	24.3	24.2	8.7	9.1	25.6	25.6	34.8	35.2	45.5	45.4		
	50	48.1	48.0	33.0	32.3	48.3	47.7	57.8	57.3	66.1	66.4		
	75	69.8	69.8	51.2	51.9	67.8	68.2	75.6	75.1	82.9	82.7		
Personnel expenses	25	12.0	12.4	19.0	19.2	15.4	15.4	9.7	10.0	5.4	5.5		
	50	26.1	26.3	35.3	34.7	27.4	28.3	20.3	20.6	13.8	14.8		
	75	42.3	43.8	49.5	50.4	41.4	42.9	36.3	36.6	28.2	29.2		
Depreciation	25	0.6	0.6	0.8	0.8	0.6	0.6	0.5	0.5	0.3	0.3		
	50	1.5	1.5	2.0	1.9	1.4	1.4	1.3	1.3	1.1	1.2		
	75	3.4	3.5	4.2	4.2	3.0	3.1	3.1	3.1	3.2	3.4		
Annual result	25	0.2	0.3	- 0.4	0.3	0.3	0.3	0.4	0.3	0.2	0.1		
	50	2.1	2.2	2.4	2.6	2.0	2.0	2.1	2.1	1.9	1.7		
	75	5.7	5.7	7.3	7.2	5.0	5.0	5.3	5.5	4.7	4.8		
		Percentage of the balance sheet total											
Tangible fixed assets	25	2.5	2.3	2.6	2.6	3.1	2.7	2.1	2.2	1.6	1.6		
	50	9.6	9.7	11.1	10.7	9.5	9.7	9.0	9.5	8.3	8.2		
	75	28.9	28.6	31.6	29.7	28.3	27.6	28.0	28.8	27.7	27.6		
Inventories	25	0.2	0.3	0.0	0.0	0.7	0.9	0.9	0.9	1.3	1.4		
	50	9.9	9.7	3.9	4.1	13.3	13.4	16.5	15.8	12.9	11.5		
	75	36.2	36.6	27.5	28.1	42.5	42.0	40.8	40.9	31.7	31.2		
Equity	25	10.7	12.5	3.3	8.3	12.2	13.2	16.4	16.9	12.9	13.1		
	50	30.1	31.9	26.6	29.5	28.9	31.1	34.4	36.1	28.9	29.0		
	75	52.4	54.1	51.9	54.6	51.5	53.2	55.8	56.8	48.5	49.7		
Short-term liabilities	25	19.4	19.0	18.8	18.8	20.0	20.5	19.0	17.7	19.7	20.2		
	50	40.5	39.4	44.0	41.9	41.0	39.9	37.8	36.2	38.7	38.1		
	75	66.6	64.0	73.9	70.4	67.1	63.6	62.0	61.0	62.1	59.5		
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	0.5	0.4	3.5	4.4	3.6	4.1	0.0	0.0	0.0	0.0		
	75	18.9	18.7	25.7	24.7	23.0	23.9	14.8	14.8	5.6	5.1		
		Percentage of sales											
Annual result before taxes on income	25	0.3	0.4	- 0.4	0.4	0.5	0.5	0.6	0.6	0.3	0.3		
	50	2.9	2.9	3.2	3.4	2.8	2.7	3.0	3.0	2.4	2.3		
	75	7.3	7.4	9.0	8.8	6.8	6.8	7.2	7.5	5.9	5.9		
Annual result and depreciation	25	1.7	1.8	1.5	2.1	1.9	1.9	2.1	1.9	1.3	1.2		
	50	5.2	5.2	6.0	6.3	5.2	4.8	5.0	5.0	4.3	4.2		
	75	10.8	10.9	12.8	13.3	10.3	10.5	10.6	10.2	8.8	8.5		
Trade receivables	25	3.3	2.9	2.2	2.0	3.6	3.3	4.2	3.6	3.5	3.1		
	50	7.8	7.4	7.1	6.6	7.8	7.3	8.4	7.9	8.0	7.9		
	75	14.0	13.5	14.1	13.3	13.5	12.8	14.0	13.7	14.4	13.9		
		Percentage of the balance sheet total											
Annual result and interest paid	25	1.5	1.6	0.4	1.8	1.9	1.7	1.8	1.7	1.4	1.3		
	50	5.3	5.4	6.0	6.5	5.3	5.3	5.1	5.1	4.6	4.3		
	75	11.7	12.3	15.2	15.9	11.0	11.9	10.2	10.4	9.9	10.0		
		Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	1.7	1.9	- 8.8	- 2.0	3.0	1.5	3.7	3.1	3.1	3.2		
	50	13.5	13.6	10.8	14.2	14.4	12.0	15.4	15.3	13.4	12.5		
	75	36.4	37.6	36.9	43.8	38.4	36.2	41.4	39.0	29.1	27.8		
		Percentage of fixed assets											
Long-term equity and liabilities	25	101.9	106.2	78.3	90.7	111.0	114.2	113.1	114.1	102.9	102.8		
	50	209.7	216.8	186.5	206.2	240.2	255.0	232.8	216.8	188.4	189.1		
	75	650.0	670.6	600.0	606.8	703.8	779.2	666.1	683.2	563.2	569.3		
		Percentage of short-term liabilities											
Cash resources and short-term receivables	25	62.6	65.2	54.3	58.0	61.0	61.7	67.3	68.5	74.5	75.0		
	50	125.1	127.8	121.8	129.3	123.8	123.1	123.7	129.3	131.1	135.0		
	75	264.9	278.1	300.0	319.5	251.2	269.1	259.8	282.7	243.4	238.4		
		Percentage of cost of materials											
Trade payables	25	4.0	3.8	4.9	4.1	4.6	4.8	4.0	3.6	2.7	2.4		
	50	9.4	9.0	13.5	12.1	10.0	9.8	8.3	8.0	7.0	6.5		
	75	19.8	19.0	30.6	29.0	20.5	19.4	15.9	15.1	12.8	13.5		

* 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

cont'd: 7. Hesse

a) All economic sectors*

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	Less than 2		2 but less than 10		10 but less than 50		50 and more	
Cylindered sample 2018/2019										
Cylindered sample 2018/2019										
Income statement										
Income statement	Percentage of gross revenue									
Income										
Sales	99.4	100.0	99.6	98.3	98.5	98.2	99.1	99.2	99.5	100.2
Change in finished goods	0.6	0.0	0.4	1.7	1.5	1.8	0.9	0.8	0.5	- 0.2
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3
Other income	1.4	1.5	2.9	2.8	2.2	2.3	1.5	1.9	1.3	1.4
of which: Income from long-term equity investments	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Total income	101.5	101.8	103.0	102.9	102.3	102.4	101.6	102.0	101.5	101.7
Expenses										
Cost of materials	75.6	73.1	37.1	36.4	50.5	49.8	57.5	57.8	79.6	77.2
Personnel expenses	12.1	13.5	24.9	24.7	22.7	23.0	21.3	21.6	10.2	11.6
Depreciation	2.1	2.5	6.2	6.3	4.5	4.4	2.9	3.1	1.8	2.2
of which: Depreciation of tangible fixed assets	2.0	2.4	6.2	6.3	4.4	4.3	2.8	2.9	1.8	2.1
Interest and similar expenses	0.8	0.7	1.6	1.5	1.1	1.1	0.9	0.8	0.8	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.0	0.0
Other expenses	8.7	9.6	20.4	20.4	16.8	16.9	14.3	14.7	7.5	8.3
Total expenses before taxes on income	99.4	99.4	90.5	89.4	95.9	95.3	97.2	98.3	99.9	99.9
Annual result before taxes on income	2.1	2.3	12.5	13.4	6.4	7.2	4.4	3.6	1.5	1.8
Taxes on income	0.4	0.4	1.4	1.5	1.0	1.1	0.6	0.6	0.3	0.3
Annual result	1.8	1.9	11.1	11.9	5.5	6.1	3.8	3.0	1.2	1.5
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.2	0.3	0.0	0.0	0.2	0.2
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.0	0.0	- 0.1	0.0	0.1	0.0
Profit for the year	1.9	2.1	11.1	11.9	5.7	6.4	4.0	3.0	1.4	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.8	0.2	0.3	0.4	0.4	1.4	0.9	1.5	2.1
Tangible fixed assets	25.1	25.8	56.7	53.7	45.0	44.3	26.7	25.9	22.4	23.6
of which: Land and buildings	7.7	7.9	13.3	13.3	13.1	12.9	10.3	10.5	6.6	6.8
Inventories	23.9	23.6	13.4	16.0	20.9	22.8	28.4	29.7	23.4	22.6
of which: Finished goods and merchandise	9.3	8.3	5.0	6.0	7.5	6.9	11.3	12.0	9.2	7.8
Cash	5.9	6.0	10.2	11.1	9.5	9.7	11.2	11.3	4.4	4.4
Receivables	34.4	33.5	17.5	17.2	19.1	18.0	28.2	26.2	37.3	36.7
Short-term	32.8	32.0	15.6	15.4	17.9	16.9	27.1	25.1	35.7	35.1
of which:										
Trade receivables	11.7	11.6	8.7	8.5	10.6	9.9	14.5	13.8	11.2	11.4
Receivables from affiliated companies	17.3	16.6	3.3	3.5	3.9	3.3	9.0	7.8	20.6	19.8
Long-term	1.5	1.6	1.9	1.8	1.2	1.1	1.1	1.1	1.7	1.7
of which: Loans to affiliated companies	1.3	1.3	1.8	1.7	0.6	0.6	0.8	1.0	1.4	1.5
Securities	0.4	0.3	0.1	0.0	1.3	0.9	0.3	0.2	0.4	0.3
Other long-term equity investments	8.3	8.3	1.2	1.0	2.8	3.2	3.4	5.4	10.0	9.5
of which: Goodwill	0.2	0.4	0.8	0.7	0.5	0.4	0.2	0.5	0.2	0.4
Capital										
Equity	22.5	22.1	13.4	15.8	25.0	24.9	19.5	20.0	23.1	22.4
Liabilities	64.1	64.6	82.5	80.1	68.8	69.1	67.1	67.0	62.7	63.3
Short-term	51.5	54.3	44.8	43.6	42.6	47.2	49.9	51.8	52.7	55.6
of which:										
Liabilities to banks	8.2	9.6	16.7	15.4	12.0	14.6	8.0	8.4	7.8	9.4
Trade payables	10.3	10.6	7.5	7.2	6.7	6.4	8.5	8.0	11.0	11.6
Liabilities to affiliated companies	18.0	19.6	7.1	5.7	7.4	7.7	16.6	17.5	19.5	21.4
Long-term	12.6	10.3	37.7	36.4	26.2	22.0	17.2	15.2	9.9	7.7
of which:										
Liabilities to banks	7.6	7.0	33.3	32.5	23.7	19.4	9.7	8.8	5.3	5.1
Liabilities to affiliated companies	4.5	2.7	3.1	2.7	1.0	1.1	6.6	5.3	4.4	2.3
Provisions	12.6	12.5	3.7	3.8	5.9	5.7	11.5	11.3	13.6	13.5
of which: Provisions for pensions	4.8	4.8	0.1	0.1	0.6	0.6	4.3	4.3	5.4	5.4
Other ratios										
Percentage of sales										
Annual result before taxes on income	2.2	2.4	12.6	13.7	6.5	7.3	4.5	3.7	1.5	1.8
Annual result and depreciation	3.9	4.4	17.3	18.5	10.1	10.7	6.8	6.1	3.1	3.7
Trade receivables	5.1	5.6	7.2	7.0	8.4	7.9	8.4	8.1	4.5	5.1
Percentage of the balance sheet total										
Sales	229.1	206.9	121.1	121.2	125.9	126.5	171.8	170.3	252.3	223.3
Annual result and interest paid	6.0	5.4	15.5	16.5	8.4	9.2	8.2	6.6	5.1	4.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.4	12.7	27.5	30.7	19.5	20.7	16.9	15.2	10.7	11.2
Percentage of fixed assets										
Long-term equity and liabilities	108.9	98.9	85.2	92.0	103.5	95.6	125.1	118.4	107.3	95.8
Percentage of short-term liabilities										
Cash resources and short-term receivables	75.5	70.1	57.6	60.6	64.8	56.6	76.9	70.4	76.2	71.2
Cash resources, short-term receivables and inventories	121.8	113.6	87.6	97.2	113.9	104.8	133.8	127.8	120.5	111.7
Percentage of cost of materials										
Trade payables	5.9	7.0	16.7	16.0	10.3	10.0	8.5	8.1	5.5	6.7
Memo item:										
Balance sheet total in € billion	22.48	23.40	0.36	0.38	1.46	1.52	3.60	3.74	17.07	17.76
Sales in € billion	51.52	48.43	0.43	0.46	1.84	1.92	6.18	6.37	43.07	39.67
Number of enterprises	1 347	1 347	561	561	376	376	276	276	134	134

* 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							
		2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Of the enterprises captured ...											
...	...	had a ratio of less than ...									
Percentage of gross revenue											
Cost of materials	25	23.4	23.9	7.7	7.6	30.3	30.4	41.4	40.3	52.8	51.7
	50	46.9	45.7	31.1	30.8	50.6	49.7	59.8	58.6	73.2	72.4
	75	69.5	69.9	51.2	49.8	69.5	70.2	76.1	76.6	84.2	83.8
Personnel expenses	25	9.3	9.9	8.3	9.9	11.7	12.2	9.6	9.8	6.6	7.1
	50	20.0	20.5	21.8	22.4	21.0	21.9	18.5	19.2	12.3	12.6
	75	32.9	33.0	34.2	35.3	32.7	33.2	31.1	31.7	23.2	25.2
Depreciation	25	0.9	0.9	1.3	1.3	0.9	0.8	0.8	0.8	0.6	0.6
	50	2.1	2.2	3.2	3.1	1.9	2.0	1.6	1.6	1.3	1.4
	75	4.7	4.8	6.8	6.1	4.4	4.5	2.8	3.4	2.9	3.0
Annual result	25	1.7	1.8	4.3	5.3	2.2	1.8	1.1	0.9	0.3	0.4
	50	5.1	5.6	11.6	11.9	4.6	4.8	2.7	2.5	1.6	1.4
	75	13.0	13.3	21.6	21.3	8.7	9.5	5.4	5.5	4.1	4.6
Percentage of the balance sheet total											
Tangible fixed assets	25	7.7	7.4	9.8	9.0	7.8	7.5	5.3	5.6	5.6	7.1
	50	23.2	22.8	33.8	29.6	22.5	21.0	16.8	17.9	16.5	18.5
	75	50.5	51.7	63.6	62.4	46.0	50.2	38.7	39.2	32.9	32.9
Inventories	25	1.0	1.2	0.0	0.0	1.9	2.2	5.9	6.8	9.3	8.5
	50	14.6	15.0	4.9	5.0	21.5	21.1	24.4	26.8	22.7	22.4
	75	38.5	38.9	24.6	27.5	47.3	46.8	46.3	46.8	42.1	39.6
Equity	25	1.1	2.3	- 20.0	- 14.0	3.3	4.0	4.6	5.2	7.2	8.7
	50	14.2	15.6	9.2	12.4	15.6	15.9	15.9	16.5	17.6	19.8
	75	37.1	37.8	38.5	39.0	33.9	36.5	33.7	35.7	42.3	41.4
Short-term liabilities	25	30.2	28.5	24.6	21.7	34.6	31.7	34.7	32.4	28.8	30.6
	50	55.7	53.7	54.0	51.7	57.8	55.0	56.3	55.4	51.8	53.3
	75	80.4	79.1	87.8	84.9	78.6	75.8	74.5	75.1	75.9	71.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.0	1.3	0.0	0.0	0.0	0.0
	50	17.4	16.5	31.5	26.5	18.9	18.7	8.8	8.9	4.4	5.1
	75	48.1	46.5	64.2	61.2	46.2	44.2	31.7	31.1	30.3	30.4
Percentage of sales											
Annual result before taxes on income	25	2.1	2.1	4.8	5.9	2.6	2.3	1.4	1.1	0.5	0.5
	50	5.9	6.5	12.5	13.2	5.3	5.5	3.1	3.0	1.9	1.8
	75	14.5	14.9	24.4	24.2	10.1	11.4	6.4	6.5	4.8	5.3
Annual result and depreciation	25	4.2	4.4	8.0	9.4	4.4	4.4	3.0	2.6	1.5	1.7
	50	9.4	10.2	16.9	18.3	8.1	8.2	5.5	5.1	3.9	4.2
	75	19.5	19.9	31.8	31.1	14.5	15.8	9.9	10.2	9.5	8.8
Trade receivables	25	2.2	2.2	1.0	1.1	3.3	2.9	3.6	3.1	3.1	2.8
	50	6.0	5.7	4.8	4.7	6.5	6.3	7.3	6.6	6.4	6.2
	75	10.8	10.4	10.1	10.0	11.0	10.6	11.7	11.4	9.6	9.1
Percentage of the balance sheet total											
Annual result and interest paid	25	4.9	5.0	10.3	11.8	5.2	4.8	3.8	3.2	2.7	2.2
	50	12.5	12.5	27.8	29.1	10.8	11.0	7.2	7.0	5.5	5.2
	75	31.8	32.2	62.1	62.3	20.6	24.2	13.6	12.6	10.4	11.1
Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	8.9	9.2	13.1	14.8	9.6	9.1	7.5	8.0	5.9	6.9
	50	23.3	23.6	41.4	42.1	20.9	21.5	16.8	15.3	13.8	12.5
	75	60.4	66.8	104.5	120.1	49.8	56.6	32.2	30.9	27.4	32.4
Percentage of fixed assets											
Long-term equity and liabilities	25	50.2	55.3	10.3	27.2	62.9	62.1	66.6	63.5	72.4	75.4
	50	104.2	108.3	91.1	98.2	109.4	111.9	117.6	118.5	130.0	123.4
	75	211.9	237.9	178.1	211.8	239.9	244.6	234.2	251.4	259.1	266.0
Percentage of short-term liabilities											
Cash resources and short-term receivables	25	36.5	35.2	29.5	32.1	34.7	33.0	40.2	40.2	45.1	43.7
	50	72.6	73.0	73.0	78.3	68.4	66.9	74.2	72.9	82.8	84.4
	75	131.4	144.9	151.5	179.2	122.6	129.1	117.5	128.5	122.2	127.6
Percentage of cost of materials											
Trade payables	25	3.9	3.6	3.7	3.9	4.6	4.0	3.8	3.4	3.2	2.5
	50	8.5	8.1	10.5	9.8	9.0	8.6	7.2	6.8	6.5	6.7
	75	17.7	17.3	25.4	25.5	15.6	17.2	12.4	11.7	10.6	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

7. Hesse

b) 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 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Income	Percentage of gross revenue									
Sales	98.8	98.9	98.4	96.5	98.4	97.7	99.0	99.9	98.8	98.8
Change in finished goods	1.2	1.1	1.6	3.5	1.6	2.3	1.0	0.1	1.2	1.2
Interest and similar income	0.3	0.7	0.1	0.1	0.1	0.2	0.2	0.1	0.3	0.8
Other income	3.7	4.8	2.4	2.7	2.2	2.2	2.3	2.5	3.9	5.1
of which: Income from long-term equity investments	1.2	1.6	0.0	0.0	0.1	0.1	0.3	0.4	1.3	1.8
Total income	104.0	105.5	102.5	102.8	102.3	102.4	102.5	102.7	104.2	105.8
Expenses										
Cost of materials	62.0	60.6	35.8	36.6	46.9	46.1	50.9	50.9	63.4	62.0
Personnel expenses	17.4	19.1	36.3	36.2	31.0	31.5	26.8	27.4	16.2	17.9
Depreciation	3.3	3.8	3.5	3.3	2.7	2.8	2.9	2.8	3.3	4.0
of which: Depreciation of tangible fixed assets	3.0	3.6	3.4	3.3	2.4	2.5	2.6	2.7	3.0	3.7
Interest and similar expenses	1.6	1.5	1.1	1.1	0.8	0.8	0.8	0.8	1.7	1.5
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	16.3	17.0	20.0	19.9	16.9	17.2	16.6	17.2	16.2	17.0
Total expenses before taxes on income	100.6	102.1	97.0	97.4	98.3	98.5	98.1	99.1	100.9	102.5
Annual result before taxes on income	3.4	3.4	5.6	5.4	4.0	3.9	4.4	3.5	3.3	3.4
Taxes on income	0.5	0.6	1.2	1.2	1.1	1.0	1.1	1.1	0.5	0.5
Annual result	2.9	2.8	4.4	4.3	2.9	2.8	3.3	2.5	2.8	2.8
Profit and loss transfers (parent company)	2.3	2.2	0.0	0.0	0.3	0.4	0.1	0.1	2.5	2.5
Profit and loss transfers (subsidiary)	3.9	3.6	0.2	0.2	0.7	0.8	0.9	0.3	4.2	4.0
Profit for the year	1.3	1.4	4.2	4.1	2.5	2.5	2.5	2.2	1.1	1.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	5.3	4.3	0.6	0.7	1.5	1.3	1.5	1.2	5.6	4.5
Tangible fixed assets	14.1	13.8	27.6	26.2	23.2	22.7	20.1	20.9	13.5	13.2
of which: Land and buildings	4.8	4.7	10.6	10.0	11.5	10.9	8.8	9.2	4.4	4.3
Inventories	13.4	12.5	29.1	31.2	32.4	33.7	30.9	30.3	11.9	10.9
of which: Finished goods and merchandise	5.1	4.4	10.6	9.9	10.3	10.4	7.9	7.9	4.8	4.1
Cash	3.5	3.3	12.7	12.7	11.0	11.8	10.1	10.7	2.8	2.7
Receivables	32.1	31.1	26.0	25.0	26.7	24.4	30.7	29.1	32.3	31.3
Short-term	28.4	27.8	25.3	24.2	25.3	23.3	29.3	27.7	28.4	27.8
of which:										
Trade receivables	5.8	5.1	14.1	13.3	16.6	13.9	13.3	12.8	5.1	4.4
Receivables from affiliated companies	21.1	21.1	5.7	6.3	6.2	6.7	13.1	11.9	21.9	21.9
Long-term	3.7	3.3	0.7	0.9	1.4	1.1	1.4	1.4	3.9	3.5
of which: Loans to affiliated companies	2.7	2.3	0.1	0.2	0.4	0.4	1.0	1.0	2.8	2.5
Securities	0.5	0.4	0.9	0.9	1.6	1.5	1.0	0.7	0.4	0.4
Other long-term equity investments	31.0	34.4	2.5	2.8	3.1	4.0	5.4	6.7	33.3	36.8
of which: Goodwill	2.3	1.9	1.0	0.8	0.9	1.6	0.8	0.8	2.5	2.0
Capital										
Equity	29.0	27.6	26.7	27.8	34.7	34.1	37.3	38.5	28.3	26.7
Liabilities	53.4	54.9	64.2	63.5	55.0	56.0	48.6	47.6	53.8	55.4
Short-term	40.2	40.5	45.1	45.0	41.0	40.4	38.1	37.3	40.4	40.7
of which:										
Liabilities to banks	1.7	1.4	12.1	10.6	7.6	7.3	4.9	5.5	1.4	1.0
Trade payables	5.3	4.5	10.4	9.9	8.0	7.5	6.4	6.2	5.1	4.3
Liabilities to affiliated companies	29.3	30.7	6.3	6.2	8.7	8.7	14.0	13.4	30.8	32.2
Long-term	13.2	14.5	19.1	18.5	14.1	15.7	10.5	10.3	13.4	14.7
of which:										
Liabilities to banks	4.4	4.0	9.2	9.8	7.8	8.2	4.3	4.8	4.3	3.8
Liabilities to affiliated companies	7.0	7.2	5.9	3.8	5.2	5.9	5.5	5.0	7.2	7.3
Provisions	17.3	17.2	8.9	8.5	10.1	9.6	13.9	13.7	17.7	17.6
of which: Provisions for pensions	8.1	8.1	4.0	3.7	2.8	2.9	5.7	5.9	8.3	8.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.5	3.4	5.7	5.6	4.1	3.9	4.4	3.5	3.3	3.4
Annual result and depreciation	6.2	6.7	8.1	7.9	5.7	5.8	6.3	5.3	6.2	6.9
Trade receivables	5.6	5.7	9.2	9.2	11.0	9.8	10.0	9.6	5.1	5.2
Percentage of the balance sheet total										
Sales	103.8	89.1	154.0	145.7	150.2	142.6	132.3	133.0	101.0	85.3
Annual result and interest paid	4.7	3.8	8.6	8.1	5.6	5.4	5.5	4.3	4.7	3.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.5	8.7	20.5	19.2	15.8	15.3	15.8	13.8	9.1	8.3
Percentage of fixed assets										
Long-term equity and liabilities	92.7	89.6	158.3	163.7	171.3	174.8	184.6	179.3	88.6	85.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	79.9	77.4	86.1	83.7	90.2	88.2	104.3	104.1	78.0	75.5
Cash resources, short-term receivables and inventories	113.3	108.2	150.5	153.0	169.4	171.6	185.4	185.3	107.5	102.4
Percentage of cost of materials										
Trade payables	8.1	8.2	18.6	18.0	11.1	11.2	9.5	9.1	7.9	8.1
Memo item:										
Balance sheet total in € billion	103.05	110.11	0.16	0.17	1.11	1.19	7.08	7.16	94.70	101.58
Sales in € billion	106.93	98.15	0.24	0.25	1.67	1.70	9.37	9.53	95.65	86.67
Number of enterprises	1 205	1 205	246	246	314	314	387	387	258	258

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	35.3	35.1	20.6	21.8	34.4	34.2	39.4	39.6	46.5	46.5
	50	48.2	47.7	34.9	35.1	46.1	44.7	51.2	50.7	56.5	57.2
	75	59.7	59.4	46.0	47.6	56.9	56.8	60.6	59.9	69.1	68.4
Personnel expenses	25	18.7	19.3	24.7	23.7	21.0	22.6	18.8	19.3	12.2	13.1
	50	28.0	28.4	34.9	36.3	30.4	32.3	27.5	28.0	20.1	21.4
	75	37.1	38.3	45.7	46.7	39.9	41.4	34.5	35.9	27.9	28.4
Depreciation	25	1.1	1.1	1.1	1.2	1.0	1.0	1.2	1.2	1.0	1.1
	50	2.1	2.2	2.5	2.4	1.7	1.8	2.2	2.4	2.1	2.3
	75	3.8	3.9	4.5	4.7	3.2	3.3	3.8	4.0	3.7	3.9
Annual result	25	0.6	0.3	0.5	0.4	0.6	0.4	0.7	0.2	0.6	0.2
	50	2.9	2.6	3.1	3.1	2.9	2.2	2.7	2.4	3.1	2.7
	75	6.8	6.5	8.3	8.0	5.9	6.0	6.6	6.2	7.1	6.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.1	6.4	6.1	6.0	5.6	5.4	7.1	7.3	6.0	6.5
	50	16.2	16.9	19.8	17.6	13.1	14.3	17.7	19.8	15.9	16.3
	75	32.9	33.0	39.2	39.9	31.6	32.8	33.3	33.0	28.3	29.7
Inventories	25	12.2	12.0	4.3	4.5	13.8	14.8	17.6	17.5	11.1	9.5
	50	25.6	25.4	18.4	19.3	30.6	31.3	30.4	29.4	19.5	18.7
	75	43.8	43.3	43.3	47.8	49.5	51.9	45.4	43.0	31.9	32.4
Equity	25	11.9	13.1	0.8	4.6	9.4	11.1	16.1	19.2	15.8	16.7
	50	31.6	32.4	24.2	27.9	32.3	31.2	34.7	36.6	30.6	32.1
	75	54.5	54.4	50.0	54.6	54.8	53.4	57.9	56.2	50.3	49.7
Short-term liabilities	25	19.3	18.8	18.4	21.3	20.8	19.9	18.3	17.5	17.4	18.0
	50	36.0	36.1	40.6	42.1	38.0	38.9	35.1	34.6	30.1	31.6
	75	60.6	58.0	78.5	68.1	65.1	60.3	56.8	55.5	51.4	50.4
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	3.3	3.7	13.7	13.8	8.4	10.1	1.8	1.6	0.0	0.0
	75	22.5	23.5	35.3	36.3	26.7	28.0	16.8	18.0	9.6	7.0
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.5	0.7	0.7	1.0	0.6	0.8	0.5	0.7	0.2
	50	3.8	3.3	4.0	4.1	3.7	3.1	3.7	3.1	3.9	3.4
	75	8.5	8.3	9.8	9.3	7.8	8.0	8.3	8.1	8.5	7.9
Annual result and depreciation	25	2.8	2.6	3.1	3.5	2.7	2.6	2.8	2.6	2.8	2.3
	50	6.5	6.3	7.1	7.4	6.1	5.5	6.5	6.2	6.4	6.4
	75	11.8	11.4	14.1	13.7	10.5	11.2	12.1	10.7	12.0	11.5
Trade receivables	25	3.9	3.6	2.9	3.0	4.9	4.4	4.4	3.7	3.9	3.1
	50	7.9	7.5	6.4	6.5	8.4	7.9	8.6	7.7	7.6	7.4
	75	12.4	11.9	11.2	10.8	13.9	12.4	12.8	12.6	11.3	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	1.7	1.9	2.3	2.5	1.8	2.1	1.3	2.4	1.4
	50	6.2	5.4	7.6	7.1	6.4	5.4	5.8	5.1	6.1	4.8
	75	13.0	12.3	18.3	18.1	12.6	12.3	11.3	10.6	12.3	11.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.9	3.8	1.6	3.4	3.6	4.0	5.0	3.8	4.8	3.6
	50	15.4	15.3	13.9	16.1	14.9	15.7	17.6	16.0	15.6	13.3
	75	37.7	38.2	40.0	49.2	39.9	39.1	40.7	36.2	29.2	33.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	102.1	107.7	73.0	84.5	107.2	116.5	110.8	110.9	106.3	108.6
	50	184.8	185.4	167.1	169.8	191.8	206.2	191.8	191.8	169.6	177.1
	75	395.7	386.2	392.3	402.4	558.1	521.0	407.8	382.5	294.0	289.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.9	52.6	36.8	32.9	48.9	44.4	54.2	57.7	70.7	72.3
	50	103.2	103.0	89.5	91.1	93.2	94.5	99.5	99.6	120.5	131.1
	75	224.8	226.0	236.2	209.9	189.5	192.5	214.0	236.1	258.8	270.0
		Percentage of cost of materials									
Trade payables	25	4.1	3.9	4.4	4.0	4.4	4.2	3.8	3.6	3.8	3.5
	50	8.1	7.8	12.4	11.5	8.4	8.6	7.6	6.5	7.1	7.0
	75	15.2	15.1	29.4	27.2	15.1	15.7	12.1	12.6	12.8	13.0

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							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.1	99.8	96.9	98.6	97.1	99.2	99.6	99.4	99.2
Change in finished goods	0.8	0.9	0.2	3.1	1.4	2.9	0.8	0.4	0.6	0.8
Interest and similar income	0.2	0.2	0.3	0.2	0.1	0.1	0.2	0.2	0.3	0.3
Other income	3.8	3.7	12.5	11.7	5.1	5.2	3.9	3.7	3.3	3.1
of which: Income from long-term equity investments	0.1	0.1	0.2	0.4	0.0	0.1	0.1	0.1	0.1	0.1
Total income	104.1	103.9	112.8	111.9	105.2	105.3	104.0	103.9	103.5	103.4
Expenses										
Cost of materials	63.6	62.8	38.2	38.1	50.1	49.9	57.3	56.6	71.0	70.1
Personnel expenses	18.3	18.7	33.9	34.1	26.3	26.7	22.9	23.7	13.3	13.5
Depreciation	4.7	4.8	8.8	7.2	5.8	5.7	4.2	4.4	4.6	4.9
of which: Depreciation of tangible fixed assets	4.4	4.7	8.7	7.2	5.7	5.6	4.1	4.1	4.3	4.7
Interest and similar expenses	1.3	1.3	2.2	1.9	1.3	1.2	0.8	0.8	1.6	1.6
Operating taxes	0.1	0.1	0.2	0.3	0.2	0.2	0.1	0.1	0.0	0.1
Other expenses	12.5	12.9	22.8	22.3	16.6	17.0	14.2	14.2	10.4	11.0
Total expenses before taxes on income	100.5	100.7	106.2	103.9	100.4	100.6	99.6	99.8	100.8	101.1
Annual result before taxes on income	3.6	3.2	6.6	8.0	4.9	4.8	4.4	4.1	2.7	2.2
Taxes on income	0.9	0.8	1.2	1.5	1.2	1.1	1.0	1.1	0.7	0.6
Annual result	2.7	2.4	5.4	6.5	3.7	3.6	3.4	3.0	2.0	1.6
Profit and loss transfers (parent company)	0.2	0.2	-0.2	-0.2	0.1	0.0	0.0	0.0	0.3	0.3
Profit and loss transfers (subsidiary)	0.6	0.5	0.0	0.1	0.1	-0.2	0.7	0.8	0.6	0.5
Profit for the year	2.3	2.0	5.2	6.3	3.7	3.9	2.7	2.2	1.8	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	4.2	6.7	0.6	0.5	0.6	0.6	0.9	0.8	7.1	11.9
Tangible fixed assets	47.5	45.7	58.7	57.8	61.2	58.0	45.6	45.3	44.6	42.4
of which: Land and buildings	20.8	20.1	31.1	30.8	27.0	25.8	21.3	21.0	18.5	17.6
Inventories	14.5	14.9	9.6	11.8	14.4	16.8	20.2	20.3	11.4	11.5
of which: Finished goods and merchandise	4.6	4.7	3.0	3.4	3.8	4.1	6.8	7.1	3.5	3.6
Cash	8.0	6.6	9.1	9.4	8.9	9.3	9.1	8.5	7.1	4.7
Receivables	19.3	19.8	18.3	17.7	12.9	13.3	20.3	21.2	20.3	20.7
Short-term	16.9	17.3	16.3	16.0	12.4	12.8	19.1	19.6	16.8	17.2
of which:										
Trade receivables	7.9	7.9	6.4	7.0	6.6	6.4	8.3	8.6	8.0	7.9
Receivables from affiliated companies	6.6	6.7	7.3	6.1	3.6	3.9	8.1	7.8	6.4	6.9
Long-term	2.3	2.5	2.0	1.7	0.4	0.5	1.2	1.6	3.5	3.5
of which: Loans to affiliated companies	2.2	2.2	0.8	0.7	0.2	0.4	1.0	1.4	3.5	3.1
Securities	0.3	0.3	0.8	0.4	0.4	0.3	0.5	0.5	0.2	0.2
Other long-term equity investments	5.9	5.5	1.8	1.3	0.6	0.7	3.0	2.9	9.0	8.4
of which: Goodwill	0.3	0.2	0.2	0.2	0.1	0.1	0.4	0.3	0.3	0.2
Capital										
Equity	38.8	38.0	36.0	36.1	40.8	40.5	39.8	40.1	37.8	36.4
Liabilities	55.0	55.4	60.1	59.8	54.9	55.4	52.6	52.1	56.1	57.0
Short-term	28.1	28.1	29.9	33.5	28.2	29.7	36.0	36.3	23.4	22.8
of which:										
Liabilities to banks	4.7	5.4	9.5	11.3	6.9	6.3	6.5	7.1	2.9	3.8
Trade payables	5.6	5.5	5.4	5.3	5.3	5.2	6.3	6.2	5.2	5.1
Liabilities to affiliated companies	8.3	8.3	7.8	8.4	5.1	6.1	8.9	9.2	8.9	8.3
Long-term	26.9	27.3	30.2	26.3	26.6	25.7	16.7	15.8	32.7	34.3
of which:										
Liabilities to banks	17.3	18.3	25.9	22.4	21.9	21.6	12.2	11.7	18.7	21.1
Liabilities to affiliated companies	4.7	4.5	2.9	2.4	3.9	3.3	2.8	2.4	6.1	6.1
Provisions	5.9	6.2	3.3	3.5	3.9	3.7	6.8	7.0	6.0	6.4
of which: Provisions for pensions	0.6	0.6	0.3	0.3	0.5	0.5	0.9	0.9	0.5	0.5
Other ratios	Percentage of sales									
Annual result before taxes on income	3.6	3.3	6.6	8.3	4.9	4.9	4.5	4.1	2.7	2.2
Annual result and depreciation	7.5	7.3	14.2	14.2	9.7	9.6	7.7	7.4	6.7	6.5
Trade receivables	7.5	7.5	9.3	10.0	7.5	7.4	7.4	7.6	7.5	7.4
	Percentage of the balance sheet total									
Sales	105.3	104.7	69.5	70.2	88.2	86.3	112.0	113.5	107.3	106.0
Annual result and interest paid	4.3	3.9	5.3	6.1	4.5	4.3	4.8	4.4	3.9	3.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.8	13.8	18.0	18.3	16.9	16.5	16.9	16.4	13.0	11.7
	Percentage of fixed assets									
Long-term equity and liabilities	110.4	108.8	104.4	101.8	107.9	111.2	112.6	111.9	110.2	107.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	89.2	85.6	85.1	76.2	76.2	74.9	79.1	78.4	102.2	96.2
Cash resources, short-term receivables and inventories	140.8	138.6	117.3	111.2	127.3	131.7	135.3	134.4	151.0	146.6
	Percentage of cost of materials									
Trade payables	8.2	8.2	20.4	19.2	11.9	11.8	9.8	9.7	6.8	6.8
Memo item:										
Balance sheet total in € billion	19.46	20.26	0.54	0.57	2.51	2.65	6.07	6.18	10.35	10.87
Sales in € billion	20.48	21.21	0.37	0.40	2.21	2.29	6.80	7.01	11.11	11.52
Number of enterprises	1 259	1 259	412	412	463	463	310	310	74	74

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.2	23.7	11.7	10.1	29.9	28.6	31.6	32.4	53.0	50.6
	50	49.4	49.0	35.1	34.5	51.2	51.1	60.1	58.3	67.9	68.9
	75	68.9	68.3	57.3	54.3	68.2	67.6	75.5	74.1	81.7	81.9
Personnel expenses	25	11.4	11.8	12.9	13.8	12.3	13.2	10.4	10.8	5.3	6.3
	50	22.4	23.3	28.7	28.0	23.8	24.1	19.4	20.4	11.3	11.7
	75	37.0	37.4	46.4	46.0	35.4	36.5	31.3	32.8	19.8	19.4
Depreciation	25	1.2	1.2	1.5	1.4	1.0	1.0	1.1	1.2	1.3	1.3
	50	3.2	3.0	4.1	3.8	2.8	2.6	2.6	2.8	3.7	3.1
	75	7.2	7.0	9.3	9.8	6.7	6.8	5.7	6.0	6.0	6.1
Annual result	25	0.4	0.5	0.0	0.3	0.7	0.7	0.5	0.4	0.1	0.5
	50	2.8	3.0	3.6	4.2	3.0	2.9	2.2	2.2	1.7	1.5
	75	7.6	7.9	11.1	12.4	6.8	7.0	6.0	5.8	5.7	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.9	10.8	12.8	11.3	9.1	9.6	11.0	10.8	19.9	24.5
	50	33.5	33.2	38.8	37.4	30.2	30.3	29.3	31.2	39.2	36.2
	75	65.0	64.1	67.6	66.6	65.8	64.9	60.6	58.3	62.6	63.9
Inventories	25	0.7	0.7	0.0	0.0	1.3	1.3	1.1	1.3	2.0	2.3
	50	8.9	9.5	3.9	4.1	12.2	12.5	12.9	14.0	11.7	11.4
	75	30.4	32.4	15.6	17.5	36.8	39.1	39.6	41.4	27.1	23.9
Equity	25	12.0	12.7	7.9	9.2	11.6	12.3	14.7	15.9	23.2	22.8
	50	31.5	33.3	29.0	29.5	29.4	31.0	35.7	35.7	41.4	42.6
	75	55.3	56.5	55.3	57.0	53.5	56.2	56.8	55.7	57.6	61.2
Short-term liabilities	25	15.0	15.5	14.0	16.0	14.7	14.1	18.6	18.7	15.5	13.3
	50	34.6	34.1	31.0	32.4	35.6	33.1	36.9	38.2	36.6	34.9
	75	63.1	62.9	62.8	61.4	65.1	65.5	64.5	64.6	54.0	46.3
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	13.5	13.8	18.2	19.3	13.0	11.4	12.2	10.7	9.0	8.1
	75	38.8	38.4	46.2	45.0	39.2	37.4	34.3	34.3	24.6	26.5
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.1	0.4	0.9	0.9	0.6	0.6	0.2	0.5
	50	3.8	3.9	4.2	5.6	4.1	3.8	3.1	3.0	2.3	2.1
	75	9.5	9.9	13.6	15.0	8.7	8.9	7.7	7.0	7.1	5.8
Annual result and depreciation	25	2.9	3.3	3.3	3.9	3.2	3.3	2.4	3.0	2.6	2.3
	50	7.9	8.3	10.0	10.9	7.8	8.2	6.7	6.4	7.1	6.0
	75	16.4	16.9	20.5	24.3	15.8	16.2	14.0	13.3	11.5	11.0
Trade receivables	25	2.1	2.3	1.2	1.3	2.6	2.6	2.5	2.9	1.6	1.5
	50	6.0	5.9	5.5	5.3	5.9	5.9	6.3	6.6	6.2	5.8
	75	10.4	10.2	11.0	10.5	9.9	9.8	11.0	10.8	8.6	9.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.9	1.4	1.8	2.1	2.1	1.7	1.8	0.9	1.6
	50	5.3	5.5	6.1	8.7	5.6	5.1	4.4	4.3	4.8	4.2
	75	12.0	12.6	15.4	19.2	11.1	11.3	8.7	9.9	7.8	6.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	4.9	1.3	2.3	4.9	5.3	5.2	5.3	6.7	8.4
	50	16.3	17.0	15.4	19.0	16.0	15.0	17.3	16.6	17.8	19.3
	75	41.6	41.9	50.5	51.3	40.3	38.8	39.8	37.6	30.9	34.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.4	89.0	72.6	79.2	92.3	97.1	89.3	87.1	88.4	93.8
	50	119.3	124.4	112.3	116.1	127.3	133.3	128.7	126.5	107.8	109.4
	75	251.9	254.4	224.3	236.7	279.5	285.7	260.0	241.1	148.1	153.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	43.8	44.3	43.8	44.0	38.2	39.7	46.3	46.1	49.1	50.6
	50	97.8	99.0	110.6	107.9	94.9	99.4	84.9	82.3	102.3	115.5
	75	199.9	201.2	254.1	267.9	183.6	194.8	175.8	169.8	176.3	175.8
		Percentage of cost of materials									
Trade payables	25	4.7	4.9	5.0	4.8	4.8	4.9	4.6	5.0	3.8	3.6
	50	10.1	10.0	12.8	12.5	10.1	9.8	9.1	8.7	7.4	8.0
	75	19.8	20.0	28.8	34.5	17.7	18.5	17.4	15.7	11.5	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

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								
		Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2018/2019									
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Income statement										
Percentage of gross revenue										
Income	99.4	99.8	98.5	98.0	98.5	98.8	98.5	98.7	99.6	100.0
Sales	99.4	99.8	98.5	98.0	98.5	98.8	98.5	98.7	99.6	100.0
Change in finished goods	0.6	0.2	1.5	2.0	1.5	1.2	1.5	1.3	0.4	0.0
Interest and similar income	0.3	0.3	0.3	0.3	0.2	0.2	0.1	0.2	0.3	0.3
Other income	6.1	5.3	5.1	5.3	3.3	3.6	3.5	3.5	6.6	5.6
of which: Income from long-term equity investments	2.6	1.7	0.5	0.4	0.2	0.2	0.3	0.3	3.0	2.0
Total income	106.4	105.6	105.4	105.6	103.5	103.8	103.6	103.7	106.9	105.9
Expenses										
Cost of materials	70.0	69.9	34.9	35.5	48.3	48.1	57.8	57.5	72.8	72.8
Personnel expenses	14.8	15.2	33.4	33.0	28.2	28.4	23.6	24.0	13.0	13.3
Depreciation	2.7	3.3	6.9	6.4	3.9	4.0	3.6	3.5	2.5	3.2
of which: Depreciation of tangible fixed assets	2.6	2.6	6.8	6.3	3.7	3.8	3.4	3.3	2.4	2.5
Interest and similar expenses	2.0	1.9	1.9	1.6	0.9	0.9	0.7	0.7	2.2	2.1
Operating taxes	0.0	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.0	0.0
Other expenses	14.3	14.5	22.0	21.5	17.6	17.8	14.0	14.1	14.1	14.4
Total expenses before taxes on income	103.8	104.8	99.3	98.3	99.1	99.3	99.7	99.8	104.6	105.8
Annual result before taxes on income	2.5	0.8	6.1	7.3	4.5	4.5	3.9	3.8	2.2	0.1
Taxes on income	0.8	0.9	1.4	1.5	1.1	1.2	1.0	1.0	0.8	0.9
Annual result	1.7	-0.1	4.7	5.8	3.3	3.3	3.0	2.9	1.5	-0.7
Profit and loss transfers (parent company)	1.5	3.1	0.4	0.3	0.1	0.1	0.0	0.0	1.8	3.7
Profit and loss transfers (subsidiary)	0.5	0.5	0.0	0.1	0.2	0.2	0.6	0.7	0.5	0.5
Profit for the year	2.7	2.5	5.1	6.1	3.2	3.1	2.3	2.2	2.8	2.4
Balance sheet										
Percentage of the balance sheet total										
Assets										
Intangible fixed assets	0.6	0.7	1.5	1.4	0.7	0.7	1.1	1.1	0.5	0.7
Tangible fixed assets	16.2	16.8	49.8	49.0	39.5	38.1	35.2	34.8	13.8	14.4
of which: Land and buildings	5.0	5.2	12.7	13.7	13.1	12.7	12.3	12.3	4.1	4.2
Inventories	11.0	11.6	11.8	13.2	23.0	23.5	23.0	23.3	9.7	10.2
of which: Finished goods and merchandise	4.4	4.5	4.2	4.1	8.2	8.2	9.0	8.5	3.9	4.0
Cash	7.1	4.6	10.7	10.8	11.0	11.0	9.5	9.5	6.8	3.9
Receivables	28.5	29.1	22.4	21.9	21.4	21.5	23.9	23.8	29.1	29.8
Short-term	26.3	26.7	21.6	21.0	20.2	19.8	22.3	22.0	26.8	27.3
of which:										
Trade receivables	5.1	5.2	9.0	8.6	11.0	10.7	11.2	10.9	4.4	4.5
Receivables from affiliated companies	19.0	19.3	7.1	7.0	5.8	5.9	8.0	8.0	20.3	20.8
Long-term	2.3	2.4	0.8	0.9	1.2	1.6	1.6	1.8	2.4	2.5
of which: Loans to affiliated companies	1.9	2.1	0.5	0.5	0.6	0.5	1.0	1.2	2.1	2.2
Securities	3.3	3.4	0.3	0.3	0.9	0.9	1.4	1.3	3.5	3.6
Other long-term equity investments	33.1	33.7	2.2	2.2	2.9	3.7	5.6	5.7	36.4	37.2
of which: Goodwill	0.2	0.2	0.5	0.6	0.6	0.6	0.3	0.3	0.2	0.2
Capital										
Equity	25.9	27.2	23.7	30.6	30.7	31.3	38.4	37.6	24.7	26.2
Liabilities	53.1	50.2	70.0	62.9	62.6	61.9	50.9	51.7	52.9	49.7
Short-term	32.9	31.1	47.7	37.4	40.6	39.8	37.9	39.0	32.2	30.2
of which:										
Liabilities to banks	2.5	2.6	17.8	12.0	10.4	9.9	6.2	6.1	1.8	2.0
Trade payables	4.6	4.6	5.6	5.5	7.3	6.9	7.6	7.2	4.2	4.3
Liabilities to affiliated companies	20.7	18.2	12.1	6.3	8.5	8.0	10.5	11.1	22.0	19.3
Long-term	20.2	19.1	22.3	25.5	22.0	22.1	13.0	12.7	20.7	19.5
of which:										
Liabilities to banks	3.8	3.7	17.6	22.0	16.7	16.0	8.0	8.2	3.0	2.9
Liabilities to affiliated companies	15.5	14.3	3.6	2.3	3.6	3.4	4.1	3.4	16.8	15.6
Provisions	20.5	21.9	5.8	6.0	6.2	6.3	9.9	9.9	21.8	23.5
of which: Provisions for pensions	7.0	7.8	0.8	0.8	1.2	1.2	2.9	3.0	7.5	8.4
Other ratios										
Percentage of sales										
Annual result before taxes on income	2.5	0.8	6.2	7.4	4.5	4.5	4.0	3.9	2.3	0.1
Annual result and depreciation	4.5	3.2	11.8	12.4	7.4	7.4	6.6	6.5	4.0	2.5
Trade receivables	5.6	5.5	9.9	9.6	8.4	8.2	8.2	8.0	5.1	5.0
Percentage of the balance sheet total										
Sales	90.8	93.6	90.8	90.0	132.1	130.8	137.5	135.5	85.8	88.9
Annual result and interest paid	3.4	1.7	6.1	6.8	5.7	5.6	5.1	4.9	3.2	1.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	6.1	4.3	16.3	19.1	16.7	16.7	17.5	16.6	5.1	3.1
Percentage of fixed assets										
Long-term equity and liabilities	96.2	95.4	85.8	106.1	119.3	121.4	121.7	119.7	94.1	93.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	102.3	100.6	67.9	85.3	77.3	77.8	84.4	81.4	105.2	103.8
Cash resources, short-term receivables and inventories	135.7	137.8	92.6	120.6	133.8	136.7	145.2	141.2	135.3	137.6
Percentage of cost of materials										
Trade payables	7.1	7.0	17.5	16.9	11.3	10.9	9.4	9.1	6.7	6.7
Memo item:										
Balance sheet total in € billion	355.25	351.41	2.20	2.46	7.99	8.43	26.52	27.86	318.54	312.65
Sales in € billion	322.46	329.09	2.00	2.22	10.55	11.03	36.47	37.75	273.44	278.09
Number of enterprises	7 096	7 096	2 433	2 433	2 215	2 215	1 565	1 565	883	883

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.1	23.6	6.6	5.6	27.0	26.5	41.3	40.2	52.1	51.5
	50	47.3	47.0	31.1	30.3	48.0	47.5	59.9	59.6	70.6	70.5
	75	68.9	68.2	49.1	49.6	66.4	66.1	76.7	76.5	84.3	84.6
Personnel expenses	25	10.9	11.1	13.5	14.8	13.6	14.0	9.6	9.8	5.7	5.8
	50	23.9	24.4	30.6	30.5	26.6	26.8	18.6	19.1	12.4	13.0
	75	38.5	39.0	44.8	44.6	38.7	39.6	32.2	32.7	22.9	23.5
Depreciation	25	0.8	0.8	1.0	1.0	0.8	0.8	0.7	0.7	0.6	0.6
	50	2.0	2.0	2.5	2.6	1.8	1.8	1.7	1.8	1.4	1.4
	75	4.4	4.4	6.3	5.9	4.0	3.9	3.8	3.8	3.2	3.3
Annual result	25	0.4	0.5	0.2	1.0	0.6	0.5	0.6	0.6	0.2	0.2
	50	2.5	2.8	4.2	4.6	2.4	2.7	2.2	2.4	1.5	1.4
	75	6.9	7.2	11.6	12.7	5.9	6.2	5.0	5.4	4.0	4.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.5	5.5	5.7	5.4	5.3	5.3	5.6	5.7	5.8	5.8
	50	18.6	18.2	21.0	19.4	16.4	16.3	19.8	19.3	18.0	17.3
	75	44.5	44.5	52.9	52.6	40.8	40.3	42.5	41.5	37.2	38.0
Inventories	25	0.9	1.0	0.0	0.0	1.7	1.9	3.5	3.4	4.0	3.7
	50	14.5	15.2	4.7	5.0	18.8	18.6	23.3	23.1	20.2	19.4
	75	39.9	40.1	26.8	27.7	46.2	46.4	45.4	44.6	37.8	39.1
Equity	25	8.6	9.6	0.8	2.9	9.2	10.2	13.4	14.4	14.6	14.6
	50	26.3	27.6	20.7	23.1	25.6	27.0	31.5	32.3	30.9	30.6
	75	49.3	51.0	48.3	50.7	48.4	50.8	52.3	52.5	48.9	49.4
Short-term liabilities	25	22.1	21.0	21.6	18.5	22.7	21.7	21.7	21.7	23.3	22.2
	50	45.5	43.8	47.0	43.7	45.7	43.6	44.0	44.5	44.5	43.5
	75	71.0	69.6	78.6	74.3	70.7	69.1	65.5	66.0	64.2	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	9.2	8.5	14.4	13.4	10.7	9.9	6.6	5.7	2.2	2.2
	75	33.4	33.4	45.3	45.1	35.1	34.8	26.4	26.5	17.0	17.5
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.8	0.4	1.2	0.8	0.8	0.9	0.8	0.3	0.3
	50	3.2	3.7	5.1	5.7	3.2	3.5	2.9	3.1	1.9	1.8
	75	8.6	9.1	14.3	15.2	7.6	8.0	6.5	6.7	5.2	5.2
Annual result and depreciation	25	2.4	2.6	3.0	4.0	2.7	2.8	2.4	2.3	1.4	1.4
	50	6.2	6.7	9.0	9.9	6.1	6.4	5.3	5.4	3.8	3.6
	75	13.3	13.7	21.7	22.0	11.6	12.2	10.5	10.4	8.2	8.1
Trade receivables	25	2.8	2.6	1.8	1.9	3.2	2.8	3.5	3.3	2.9	2.8
	50	6.7	6.3	6.2	5.7	6.8	6.5	7.0	6.7	6.5	6.1
	75	11.5	11.1	12.0	11.7	11.6	11.0	11.3	11.1	10.8	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.4	1.8	2.9	2.4	2.5	2.4	2.5	1.6	1.5
	50	6.1	6.5	8.2	9.5	6.0	6.4	5.5	5.5	4.3	4.6
	75	13.9	14.4	20.9	22.4	13.0	13.3	11.2	11.0	9.0	8.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	5.1	0.7	3.9	5.0	5.1	6.4	6.2	5.1	4.8
	50	16.0	17.0	15.7	19.1	16.4	17.1	17.1	16.5	13.7	13.3
	75	40.0	42.8	48.9	56.0	40.0	44.8	37.1	36.7	30.2	27.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	82.9	84.8	50.7	62.5	90.7	92.6	94.6	92.8	92.8	91.5
	50	145.5	150.0	122.6	129.1	168.5	171.5	152.9	154.3	144.3	142.5
	75	356.8	371.7	346.3	373.1	416.8	438.3	350.6	363.8	281.4	281.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.0	45.2	38.1	41.7	43.3	43.6	49.0	47.1	55.1	56.5
	50	91.2	93.8	92.4	98.2	89.4	92.2	89.0	88.5	95.1	96.1
	75	186.7	200.3	220.0	244.3	181.6	195.7	171.0	176.6	165.6	166.9
		Percentage of cost of materials									
Trade payables	25	4.4	4.1	4.9	4.2	4.6	4.2	4.2	4.1	3.8	3.8
	50	9.3	8.6	12.5	11.1	9.2	8.5	8.3	7.8	7.1	7.2
	75	18.0	17.2	29.4	27.6	17.9	16.8	14.1	14.0	11.9	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

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				10 but less than 50	50 and more	2018	2019	2018	2019
		Less than 2	2 but less than 10	10 but less than 50	50 and more						
	Cylindere sample 2018/2019										
2018	2019	2018	2019	2018	2019	2018	2019	2018	2019		
Income statement											
Income	Percentage of gross revenue										
Sales	99.6	99.8	98.1	97.5	98.3	98.7	98.8	98.9	99.7	100.0	
Change in finished goods	0.4	0.2	1.9	2.5	1.7	1.3	1.2	1.1	0.3	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	7.3	6.3	5.1	4.9	3.6	4.1	4.0	4.1	7.9	6.6	
of which: Income from long-term equity investments	3.2	2.1	0.6	0.5	0.2	0.2	0.4	0.3	3.7	2.4	
Total income	107.6	106.6	105.5	105.3	103.9	104.3	104.2	104.3	108.2	107.0	
Expenses											
Cost of materials	69.5	69.5	37.0	37.5	48.0	47.9	56.7	56.6	72.0	72.2	
Personnel expenses	15.5	15.9	37.7	37.0	30.2	30.4	25.0	25.4	13.6	14.0	
Depreciation	2.7	3.4	4.2	3.9	3.7	3.8	3.4	3.5	2.6	3.3	
of which: Depreciation of tangible fixed assets	2.6	2.6	4.0	3.9	3.4	3.5	3.2	3.2	2.5	2.5	
Interest and similar expenses	2.3	2.2	1.3	1.1	0.8	0.8	0.7	0.7	2.5	2.5	
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0	
Other expenses	15.4	15.5	21.9	21.2	17.4	17.5	14.1	14.3	15.4	15.5	
Total expenses before taxes on income	105.4	106.5	102.2	100.9	100.2	100.6	100.2	100.5	106.3	107.6	
Annual result before taxes on income	2.2	0.0	3.3	4.3	3.7	3.7	4.0	3.7	2.0	-0.6	
Taxes on income	0.9	1.0	1.4	1.4	1.2	1.2	1.1	1.0	0.8	1.0	
Annual result	1.4	-1.0	1.9	2.9	2.5	2.5	3.0	2.7	1.1	-1.6	
Profit and loss transfers (parent company)	1.9	4.0	0.4	0.3	0.1	0.1	0.0	0.0	2.2	4.6	
Profit and loss transfers (subsidiary)	0.6	0.6	0.0	0.1	0.2	0.3	0.8	0.8	0.6	0.6	
Profit for the year	2.6	2.4	2.3	3.2	2.4	2.3	2.2	1.9	2.7	2.4	
Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible fixed assets	0.5	0.7	0.6	0.8	0.8	0.8	0.9	0.9	0.5	0.6	
Tangible fixed assets	13.2	14.0	34.8	37.9	34.2	32.8	35.4	35.2	11.1	11.9	
of which: Land and buildings	4.5	4.7	14.0	15.5	13.2	12.3	13.1	13.0	3.7	3.8	
Inventories	9.5	10.0	18.0	18.3	25.0	25.4	20.0	20.3	8.4	8.8	
of which: Finished goods and merchandise	3.9	4.0	6.4	5.5	7.8	7.7	8.6	8.2	3.5	3.6	
Cash	7.3	4.3	12.7	11.7	11.9	11.7	10.0	9.9	7.0	3.7	
Receivables	28.3	28.9	29.8	27.6	23.2	23.4	24.8	24.9	28.7	29.4	
Short-term	25.9	26.3	28.7	26.5	21.7	21.2	23.0	22.8	26.1	26.7	
of which:											
Trade receivables	4.4	4.5	11.9	10.5	11.9	11.5	11.3	11.0	3.7	3.9	
Receivables from affiliated companies	19.3	19.7	9.9	8.3	6.0	6.2	8.6	8.6	20.4	20.9	
Long-term	2.5	2.6	1.1	1.1	1.5	2.1	1.8	2.1	2.5	2.7	
of which: Loans to affiliated companies	2.1	2.3	0.6	0.5	0.7	0.5	1.2	1.4	2.2	2.4	
Securities	3.5	3.6	0.5	0.4	1.2	1.2	1.8	1.6	3.7	3.8	
Other long-term equity investments	37.5	38.3	2.9	2.5	3.3	4.3	6.8	6.9	40.5	41.6	
of which: Goodwill	0.2	0.2	0.7	0.7	0.8	0.7	0.4	0.3	0.2	0.2	
Capital	25.6	27.2	33.0	40.3	36.0	36.3	42.8	42.1	24.1	25.8	
Liabilities	52.7	49.5	57.8	51.2	56.3	56.3	46.0	46.8	53.0	49.6	
Short-term	31.6	29.0	38.2	36.8	40.0	39.1	33.3	34.2	31.3	28.3	
of which:											
Liabilities to banks	2.1	2.3	8.1	7.0	8.6	8.3	5.7	5.6	1.7	1.9	
Trade payables	3.9	4.0	7.5	6.9	7.6	7.0	7.6	7.2	3.5	3.6	
Liabilities to affiliated companies	21.4	17.9	6.3	6.3	7.6	7.1	9.0	9.3	22.6	18.9	
Long-term	21.1	20.5	19.6	14.4	16.3	17.2	12.7	12.6	21.8	21.2	
of which:											
Liabilities to banks	3.5	3.2	13.5	10.5	11.7	11.6	8.5	8.6	2.9	2.6	
Liabilities to affiliated companies	16.6	16.2	4.8	2.6	2.7	2.4	3.2	2.7	17.9	17.6	
Provisions	21.1	22.6	8.8	8.0	7.0	6.8	10.1	10.1	22.2	23.9	
of which: Provisions for pensions	7.5	8.4	1.5	1.5	1.5	1.5	3.3	3.4	8.0	9.0	
Other ratios	Percentage of sales										
Annual result before taxes on income	2.3	0.0	3.3	4.4	3.7	3.8	4.1	3.8	2.0	-0.6	
Annual result and depreciation	4.1	2.4	6.1	7.0	6.2	6.3	6.5	6.2	3.7	1.8	
Trade receivables	5.4	5.4	9.9	9.8	8.6	8.5	8.4	8.4	4.8	4.9	
Percentage of the balance sheet total											
Sales	81.7	84.5	120.1	107.5	138.0	134.8	133.9	131.3	76.7	79.7	
Annual result and interest paid	3.0	1.1	3.9	4.4	4.6	4.5	5.0	4.5	2.8	0.7	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	5.0	3.0	13.6	15.7	16.5	16.4	18.4	17.0	4.2	2.0	
Percentage of fixed assets											
Long-term equity and liabilities	95.1	95.4	136.1	131.7	131.8	133.5	126.8	125.2	92.7	92.9	
Percentage of short-term liabilities											
Cash resources and short-term receivables	105.8	106.1	108.7	104.1	84.3	84.6	99.9	96.2	106.7	107.6	
Cash resources, short-term receivables and inventories	135.7	140.6	155.8	153.9	146.8	149.4	159.8	155.5	133.5	138.9	
Percentage of cost of materials											
Trade payables	6.8	6.7	16.6	16.6	11.3	10.7	9.9	9.6	6.4	6.3	
Memo item:											
Balance sheet total in € billion	307.54	302.94	1.12	1.41	5.49	5.89	19.87	20.97	281.06	274.67	
Sales in € billion	251.22	255.91	1.35	1.51	7.58	7.95	26.61	27.53	215.69	218.92	
Number of enterprises	4 914	4 914	1 580	1 580	1 579	1 579	1 141	1 141	614	614	

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.5	25.3	9.9	9.8	27.0	26.9	38.6	37.7	49.9	50.3
	50	47.6	47.2	33.1	32.3	47.8	47.1	59.1	58.1	70.1	70.4
	75	69.2	68.6	51.1	51.2	65.8	65.6	76.8	76.9	83.9	84.4
Personnel expenses	25	12.4	13.0	20.2	20.5	15.3	15.5	9.6	9.8	6.1	6.2
	50	26.6	27.2	35.7	35.6	28.5	28.5	19.3	19.7	13.0	13.8
	75	41.5	41.9	49.4	49.8	40.8	41.5	33.7	34.6	24.8	25.1
Depreciation	25	0.7	0.7	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.7
	50	1.8	1.8	2.1	2.1	1.7	1.7	1.7	1.8	1.5	1.5
	75	4.0	4.0	4.6	4.5	3.7	3.7	4.1	3.9	3.7	3.7
Annual result	25	0.2	0.3	-0.5	0.3	0.4	0.4	0.5	0.5	0.1	0.1
	50	1.9	2.2	2.2	2.8	1.9	2.2	2.0	2.0	1.3	1.2
	75	5.4	5.8	7.0	7.5	4.9	5.3	4.8	5.2	3.9	3.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.5	4.5	3.6	3.5	4.6	4.6	5.1	5.2	5.8	6.0
	50	15.5	14.7	14.6	13.5	13.9	13.6	18.4	17.5	18.0	17.5
	75	37.7	37.0	35.5	35.8	35.2	34.2	43.1	41.3	37.3	38.0
Inventories	25	1.1	1.1	0.0	0.0	1.7	1.5	2.3	2.0	3.5	3.4
	50	14.8	15.6	6.7	6.9	18.9	18.6	21.2	19.4	18.6	17.9
	75	40.1	40.5	31.1	32.5	46.2	46.4	43.8	42.4	37.0	38.6
Equity	25	12.9	14.0	6.5	8.7	13.7	14.5	18.0	18.2	18.0	17.5
	50	32.2	33.9	26.6	29.8	31.3	32.7	37.6	37.1	35.5	35.8
	75	54.9	56.5	54.2	57.6	54.3	56.2	57.2	57.5	53.1	53.4
Short-term liabilities	25	20.1	18.9	20.4	18.1	20.7	19.8	18.7	18.6	19.4	19.8
	50	40.9	39.5	43.8	41.1	41.9	39.9	37.1	37.6	39.4	39.3
	75	66.4	64.3	73.7	70.4	67.4	64.8	59.5	60.5	59.6	60.1
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	5.4	5.3	6.7	5.9	7.2	6.6	4.8	4.1	2.1	2.1
	75	27.5	27.0	31.2	30.8	29.3	29.4	24.5	24.0	16.3	16.5
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.5	-0.3	0.4	0.6	0.5	0.6	0.7	0.2	0.2
	50	2.6	2.9	3.0	3.6	2.7	2.9	2.7	2.8	1.7	1.7
	75	7.0	7.5	9.3	9.9	6.7	7.0	6.3	6.7	5.2	5.1
Annual result and depreciation	25	1.9	2.1	1.6	2.6	2.2	2.4	2.2	2.1	1.3	1.3
	50	5.2	5.6	6.1	6.7	5.3	5.5	5.2	5.2	3.8	3.8
	75	11.0	11.4	13.4	13.9	10.6	11.0	10.5	10.3	8.2	8.1
Trade receivables	25	3.1	3.0	2.5	2.5	3.4	3.0	3.5	3.4	3.3	3.1
	50	6.9	6.6	6.8	6.4	6.9	6.8	7.0	7.0	6.7	6.4
	75	11.9	11.7	12.4	12.6	11.8	11.4	11.8	11.6	11.0	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.9	0.4	1.8	2.0	2.1	2.2	2.1	1.3	1.1
	50	5.0	5.4	5.6	6.8	5.1	5.2	5.1	5.0	3.7	3.8
	75	11.2	11.6	13.8	15.2	10.5	11.2	10.2	9.9	8.4	8.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.2	2.8	-7.5	-1.7	3.0	3.1	5.1	4.9	4.1	3.8
	50	13.8	14.6	10.8	14.4	14.7	15.0	16.7	15.8	13.4	12.7
	75	36.8	39.5	36.7	44.1	37.9	43.0	39.0	38.6	30.7	28.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.8	98.8	80.6	88.0	104.8	107.4	103.1	100.7	94.1	94.7
	50	180.0	185.7	183.3	190.5	204.3	215.5	169.9	174.7	152.7	151.2
	75	450.0	475.3	517.1	555.6	488.0	519.1	417.6	430.3	298.4	297.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.4	54.0	50.0	53.8	48.7	48.9	56.7	56.8	60.6	62.9
	50	108.5	112.4	117.8	123.1	106.4	108.4	104.4	105.4	105.1	109.3
	75	227.3	241.5	268.1	310.9	224.7	235.1	208.0	219.8	182.0	189.6
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	4.9	4.2	4.6	4.3	4.2	4.2	4.0	4.2
	50	9.5	8.8	12.5	10.9	9.5	8.5	8.7	8.3	7.4	7.6
	75	18.0	17.0	28.3	26.3	17.6	16.5	14.6	14.6	12.3	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: 9. Lower Saxony

a) All economic sectors*

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
	Cylindred sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.8	99.5	99.4	99.0	99.2	99.2	97.8	98.3	99.0	99.7
Change in finished goods	1.2	0.5	0.6	1.0	0.8	0.8	2.2	1.7	1.0	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	1.8	2.1	5.2	6.1	2.6	2.6	2.1	2.0	1.6	2.0
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	101.9	102.2	105.3	106.2	102.7	102.6	102.1	102.2	101.8	102.1
Expenses										
Cost of materials	71.9	71.2	30.7	31.3	49.0	48.5	60.6	59.7	75.4	74.9
Personnel expenses	12.3	12.6	24.2	24.2	23.0	23.4	19.6	20.0	10.4	10.6
Depreciation	2.7	2.9	12.7	11.7	4.6	4.6	4.0	3.7	2.3	2.6
of which: Depreciation of tangible fixed assets	2.5	2.9	12.5	11.7	4.5	4.5	3.8	3.5	2.1	2.6
Interest and similar expenses	1.0	0.9	3.2	2.8	1.2	1.2	0.7	0.6	1.0	0.9
Operating taxes	0.1	0.1	0.2	0.3	0.2	0.2	0.1	0.1	0.0	0.1
Other expenses	10.4	11.2	22.4	22.2	18.0	18.3	13.6	13.9	9.3	10.2
Total expenses before taxes on income	98.4	99.0	93.3	92.5	96.2	96.2	98.6	98.0	98.5	99.4
Annual result before taxes on income	3.5	3.2	12.0	13.7	6.5	6.4	3.6	4.2	3.3	2.8
Taxes on income	0.5	0.5	1.4	1.6	0.9	1.0	0.7	0.8	0.4	0.4
Annual result	3.1	2.7	10.6	12.1	5.6	5.4	2.9	3.4	2.9	2.4
Profit and loss transfers (parent company)	0.1	0.2	0.4	0.3	0.0	0.0	0.0	0.0	0.2	0.2
Profit and loss transfers (subsidiary)	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.3	0.0	0.0
Profit for the year	3.2	2.8	10.9	12.4	5.5	5.3	2.8	3.1	3.0	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	1.3	2.3	2.1	0.6	0.6	1.7	1.6	0.7	1.3
Tangible fixed assets	35.4	34.2	65.4	63.8	51.0	50.3	34.5	33.7	33.6	32.4
of which: Land and buildings	8.4	8.3	11.4	11.2	13.1	13.5	10.2	10.0	7.7	7.5
Inventories	20.8	21.4	5.4	6.4	18.4	19.1	32.1	32.6	19.4	19.9
of which: Finished goods and merchandise	7.4	7.2	2.0	2.4	9.2	9.3	10.1	9.3	6.9	6.8
Cash	5.9	6.0	8.5	9.6	9.1	9.6	7.8	8.4	5.3	5.3
Receivables	29.9	30.0	14.8	14.3	17.6	17.1	21.1	20.7	32.7	33.0
Short-term	28.8	28.7	14.3	13.6	17.0	16.6	20.0	19.6	31.5	31.6
of which:										
Trade receivables	9.5	9.1	6.0	6.0	9.2	8.9	11.2	10.7	9.3	8.9
Receivables from affiliated companies	16.7	17.1	4.2	5.2	5.3	5.1	6.3	6.3	19.7	20.2
Long-term	1.1	1.3	0.5	0.7	0.5	0.5	1.0	1.1	1.1	1.4
of which: Loans to affiliated companies	0.6	0.9	0.4	0.5	0.3	0.3	0.6	0.7	0.7	0.9
Securities	2.1	2.0	0.1	0.1	0.2	0.2	0.3	0.3	2.6	2.4
Other long-term equity investments	4.8	4.8	1.6	1.7	2.2	2.3	2.2	2.3	5.5	5.5
of which: Goodwill	0.1	0.2	0.3	0.4	0.3	0.3	0.3	0.3	0.1	0.1
Capital										
Equity	27.7	27.3	14.2	17.8	19.0	19.9	25.2	23.9	29.0	28.7
Liabilities	55.8	54.9	82.6	78.4	76.3	75.0	65.5	66.7	51.9	50.7
Short-term	41.1	44.6	57.5	38.1	41.9	41.6	51.5	53.6	38.8	43.4
of which:										
Liabilities to banks	4.8	4.4	27.8	18.7	14.3	13.8	7.8	7.4	2.9	2.9
Trade payables	8.8	8.8	3.7	3.7	6.6	6.8	7.6	7.1	9.3	9.4
Liabilities to affiliated companies	16.7	20.3	18.0	6.4	10.4	10.1	14.8	16.6	17.4	22.1
Long-term	14.6	10.3	25.1	40.3	34.4	33.4	14.1	13.1	13.1	7.4
of which:										
Liabilities to banks	6.0	7.0	21.9	37.4	27.6	26.3	6.6	6.8	4.0	4.9
Liabilities to affiliated companies	8.0	2.6	2.3	2.0	5.6	5.7	6.8	5.5	8.4	1.8
Provisions	16.3	17.5	2.8	3.4	4.4	5.0	9.0	9.1	18.7	20.2
of which: Provisions for pensions	3.6	3.7	0.0	0.0	0.5	0.5	1.7	1.7	4.2	4.4
Other ratios										
	Percentage of sales									
Annual result before taxes on income	3.6	3.2	12.1	13.9	6.6	6.5	3.7	4.3	3.3	2.8
Annual result and depreciation	5.8	5.7	23.4	24.1	10.3	10.1	7.0	7.2	5.2	5.0
Trade receivables	6.4	6.0	9.9	9.1	7.8	7.4	7.5	7.2	6.0	5.7
	Percentage of the balance sheet total									
Sales	149.3	151.0	60.3	66.6	119.0	121.5	148.3	148.4	154.1	155.8
Annual result and interest paid	6.1	5.6	8.4	10.1	8.2	8.0	5.4	6.2	6.0	5.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.1	12.9	18.3	22.1	17.1	17.3	15.6	15.8	12.2	11.8
	Percentage of fixed assets									
Long-term equity and liabilities	104.7	95.2	56.2	84.9	98.9	99.9	103.6	99.6	107.5	94.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	85.3	78.4	39.7	61.1	62.5	63.2	54.4	52.6	96.1	85.5
Cash resources, short-term receivables and inventories	135.9	126.3	49.0	77.9	106.4	109.1	116.8	113.4	146.1	131.4
	Percentage of cost of materials									
Trade payables	8.1	8.1	19.8	17.7	11.2	11.4	8.2	7.8	8.0	8.0
Memo item:										
Balance sheet total in € billion	47.71	48.47	1.08	1.06	2.49	2.54	6.65	6.89	37.48	37.98
Sales in € billion	71.24	73.18	0.65	0.70	2.97	3.08	9.87	10.22	57.76	59.18
Number of enterprises	2 182	2 182	853	853	636	636	424	424	269	269

* 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: Non-corporations									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	...	Of the enterprises captured ...									
	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	20.3	19.1	0.7	1.0	27.0	25.2	47.0	45.6	55.0	53.4
	50	46.8	46.2	27.6	25.8	49.2	49.0	63.3	61.6	72.4	71.8
	75	68.3	67.5	44.9	45.7	68.4	67.3	76.2	75.8	85.4	85.4
Personnel expenses	25	7.6	7.7	2.7	2.2	10.9	10.8	9.6	10.0	4.6	4.7
	50	18.6	19.0	22.4	22.3	21.1	20.9	16.5	17.0	11.4	11.8
	75	31.6	32.0	34.9	34.5	33.6	33.6	27.9	27.6	20.2	20.3
Depreciation	25	1.0	1.0	1.8	1.7	0.9	1.0	0.9	0.9	0.5	0.5
	50	2.4	2.4	4.0	3.7	2.2	2.1	1.7	1.7	1.3	1.3
	75	6.0	5.8	13.7	12.0	4.9	4.7	3.3	3.5	2.6	2.8
Annual result	25	1.4	1.7	3.3	4.1	1.4	1.6	1.2	1.2	0.5	0.4
	50	4.4	5.0	10.3	11.8	3.8	4.7	2.8	3.1	1.8	1.7
	75	11.5	12.0	20.3	21.1	7.9	7.8	5.4	5.8	4.3	4.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.5	9.2	14.7	13.1	8.4	8.7	7.9	8.2	5.9	5.1
	50	28.3	27.6	44.4	44.3	26.3	25.8	21.4	22.2	17.5	17.0
	75	58.0	58.7	73.5	73.3	52.7	54.2	41.0	42.6	35.8	37.5
Inventories	25	0.5	0.6	0.0	0.0	1.6	2.4	10.3	9.7	7.3	7.5
	50	13.9	13.9	2.5	2.4	18.4	18.5	29.6	29.8	23.6	24.1
	75	39.4	38.8	19.6	18.8	46.4	46.6	50.9	51.5	39.9	41.5
Equity	25	2.4	3.0	- 7.8	- 4.6	3.4	3.3	7.2	7.6	10.1	10.7
	50	15.0	16.1	9.0	12.0	14.3	14.8	18.4	19.4	21.6	22.7
	75	34.0	35.4	32.7	35.8	30.8	32.5	35.1	35.4	37.3	39.2
Short-term liabilities	25	30.2	27.1	25.0	20.6	29.7	29.1	39.1	37.3	35.2	33.4
	50	55.6	54.5	56.1	50.9	53.9	54.4	57.8	57.4	54.1	54.5
	75	79.7	77.3	86.9	81.8	77.0	75.3	76.1	77.4	73.9	73.1
Liabilities to banks	25	0.0	0.0	5.7	5.8	1.1	1.0	0.0	0.0	0.0	0.0
	50	19.4	19.2	34.8	36.4	22.4	21.1	12.1	10.4	2.7	2.2
	75	50.4	50.9	69.4	71.0	50.8	49.6	30.9	32.7	19.0	18.8
		Percentage of sales									
Annual result before taxes on income	25	1.7	2.0	3.8	4.8	1.9	1.9	1.4	1.5	0.7	0.6
	50	5.2	5.9	11.5	12.7	4.6	5.3	3.5	3.7	2.2	2.0
	75	13.3	13.9	22.6	23.8	9.4	9.5	6.9	6.8	5.2	5.3
Annual result and depreciation	25	4.0	4.3	9.1	10.1	4.2	4.3	3.0	3.3	1.5	1.5
	50	9.3	9.9	20.7	20.8	8.2	8.4	5.6	5.8	3.6	3.5
	75	21.6	21.7	37.5	38.8	14.0	14.3	10.4	10.7	8.0	8.1
Trade receivables	25	2.0	1.9	0.7	0.8	2.5	2.2	3.8	3.2	2.5	2.3
	50	6.0	5.5	4.8	4.4	6.5	6.0	7.0	6.3	5.5	5.5
	75	10.5	10.0	10.9	9.7	10.7	10.2	10.1	10.2	9.9	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.9	4.5	5.1	6.7	4.3	4.2	3.4	4.0	2.5	2.4
	50	9.8	10.2	17.1	18.2	9.7	9.9	7.1	8.0	5.5	5.8
	75	22.5	23.4	41.8	40.9	19.8	20.2	13.3	13.7	10.1	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.9	10.2	10.4	13.1	10.1	10.2	8.7	8.8	6.2	6.6
	50	20.9	22.3	27.2	29.8	21.9	22.8	17.8	18.5	14.1	14.8
	75	48.0	50.5	67.7	74.7	45.5	48.5	34.3	33.5	27.6	26.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	53.1	58.4	17.0	30.8	69.6	73.2	74.5	70.0	87.0	78.2
	50	102.3	102.8	80.6	89.2	109.3	107.3	117.2	114.6	128.1	122.4
	75	191.2	201.8	137.2	144.4	237.3	235.6	221.9	230.5	224.3	241.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	33.1	34.0	24.0	28.5	36.6	33.7	37.8	37.0	47.2	48.1
	50	64.6	66.6	58.0	65.9	65.4	67.0	60.8	61.0	77.3	78.3
	75	116.6	123.6	131.0	142.9	115.5	125.1	103.0	101.7	110.6	118.8
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	4.8	4.2	4.5	3.9	4.2	4.1	3.6	3.5
	50	8.7	8.3	12.9	11.8	8.7	8.6	7.4	7.0	6.6	6.6
	75	17.9	17.3	33.5	30.9	18.8	18.0	12.3	11.6	10.1	10.2

* 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

cont'd: 9. Lower Saxony

b) Manufacturing

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.9	36.3	21.5	20.7	33.9	33.8	43.0	42.6	49.6	49.5
	50	49.2	48.8	35.2	34.9	44.4	43.1	53.2	53.1	61.6	61.1
	75	63.1	61.8	47.8	47.2	56.8	55.6	65.0	63.4	75.5	75.1
Personnel expenses	25	16.8	17.1	22.8	23.6	23.0	23.9	15.5	15.5	10.1	10.7
	50	26.5	27.0	34.0	33.3	31.5	32.4	24.7	25.0	17.7	18.0
	75	36.6	37.6	45.0	44.9	40.5	41.5	33.7	34.6	24.8	25.1
Depreciation	25	1.1	1.1	1.3	1.2	1.1	1.2	1.2	1.2	0.9	0.9
	50	2.2	2.3	2.6	2.6	2.2	2.2	2.2	2.3	2.0	2.0
	75	3.9	4.0	5.1	4.9	3.6	3.9	3.9	3.8	3.7	3.8
Annual result	25	0.3	0.2	0.2	0.4	0.6	0.4	0.3	0.2	0.0	-0.1
	50	2.2	2.4	3.6	3.6	2.2	2.7	2.1	2.2	1.7	1.8
	75	5.8	6.0	9.8	10.1	5.2	5.7	5.2	5.4	4.7	5.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.4	8.2	7.1	6.6	7.9	7.7	9.3	9.1	8.7	8.4
	50	22.3	23.0	22.9	22.3	20.4	21.0	25.1	25.2	20.9	22.0
	75	41.7	42.0	51.2	52.9	40.9	40.0	42.1	41.4	37.4	38.3
Inventories	25	12.2	12.1	4.0	3.9	13.3	13.8	16.2	16.3	13.8	12.6
	50	25.4	24.8	15.9	15.4	30.1	28.6	27.8	26.9	25.0	23.9
	75	42.1	41.8	33.1	33.9	47.7	48.3	43.5	42.6	36.8	38.6
Equity	25	12.5	12.7	1.5	6.0	13.0	13.0	14.9	15.4	14.1	13.9
	50	30.3	31.3	22.4	24.6	32.7	34.1	31.7	32.7	30.9	31.2
	75	52.6	54.4	49.6	51.7	56.7	57.5	53.7	54.4	49.7	50.0
Short-term liabilities	25	21.4	20.4	20.0	17.8	20.8	18.5	21.0	21.6	23.7	21.4
	50	42.3	40.2	48.4	43.8	39.4	38.1	41.7	41.9	42.5	40.2
	75	63.1	62.2	72.8	72.0	65.5	62.8	60.2	61.3	59.5	56.3
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	6.7	6.9	15.8	14.0	9.2	8.8	7.3	6.7	1.0	1.5
	75	28.5	28.8	41.4	44.1	31.7	31.7	26.9	26.5	13.8	14.2
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.4	0.4	0.6	0.9	0.6	0.4	0.4	0.0	0.0
	50	2.9	3.2	4.6	4.3	3.0	3.7	2.8	2.9	2.2	2.2
	75	7.4	7.7	12.0	12.1	6.8	7.4	6.7	6.7	5.9	6.3
Annual result and depreciation	25	2.4	2.2	2.7	2.9	2.9	2.7	2.4	2.1	1.7	1.5
	50	5.9	6.0	8.0	8.0	6.2	6.6	5.5	5.5	4.6	4.3
	75	10.9	11.2	16.9	16.8	10.5	10.9	10.2	10.0	9.3	9.2
Trade receivables	25	3.2	2.9	2.7	2.5	3.7	3.2	3.3	3.4	2.6	2.6
	50	6.7	6.3	6.3	5.5	6.8	6.4	7.5	7.2	6.1	5.8
	75	11.4	10.6	10.9	9.6	11.8	10.2	12.1	11.7	10.1	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.7	1.8	2.1	2.3	2.1	1.8	1.5	1.2	0.8
	50	5.6	5.7	7.8	8.2	5.9	6.1	5.2	5.2	4.4	4.9
	75	12.1	12.4	18.4	19.5	11.6	12.3	11.1	11.5	10.3	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.1	3.3	0.6	3.2	4.4	1.9	5.2	4.3	3.8	3.0
	50	15.0	15.7	15.3	16.3	14.8	15.1	16.1	16.3	13.7	15.0
	75	34.2	36.1	42.5	45.5	33.9	36.7	32.5	37.4	31.1	29.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.1	92.7	70.3	82.7	97.5	103.0	91.2	89.2	92.7	91.1
	50	160.6	159.9	133.2	145.2	187.9	184.7	154.4	152.0	151.2	149.3
	75	316.3	311.5	318.7	342.9	379.3	349.6	297.7	278.4	255.6	263.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.1	46.0	42.0	41.5	42.7	41.8	47.7	47.4	52.1	54.0
	50	86.3	89.0	86.2	99.0	87.1	86.0	82.9	80.8	88.3	95.1
	75	174.5	194.9	226.8	233.9	189.3	215.1	164.3	165.9	162.3	178.2
		Percentage of cost of materials									
Trade payables	25	4.4	4.1	4.8	4.2	4.3	3.9	4.4	4.2	4.2	4.0
	50	8.3	7.8	11.3	11.4	8.1	7.5	8.3	7.7	7.1	7.1
	75	14.6	14.4	24.9	26.1	14.6	14.2	13.4	12.9	11.6	11.5

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							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.7	98.5	98.1	99.1	98.5	99.2	99.3	99.8	99.8
Change in finished goods	0.3	0.3	1.5	1.9	0.9	1.5	0.8	0.7	0.2	0.2
Interest and similar income	0.4	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.5
Other income	4.2	4.4	3.5	3.4	3.7	3.6	2.7	2.8	4.4	4.7
of which: Income from long-term equity investments	0.8	0.9	0.1	0.1	0.3	0.2	0.3	0.3	0.9	1.0
Total income	104.6	104.9	103.7	103.6	103.8	103.8	102.9	103.0	104.9	105.2
Expenses										
Cost of materials	70.7	70.2	37.5	38.0	49.5	49.4	57.6	57.4	73.1	72.6
Personnel expenses	14.3	14.8	32.6	32.5	28.6	28.7	23.7	24.1	12.6	13.1
Depreciation	3.0	2.9	4.5	4.4	3.0	3.2	2.8	2.8	3.0	2.9
of which: Depreciation of tangible fixed assets	2.8	2.7	4.4	4.3	2.9	3.0	2.6	2.6	2.8	2.6
Interest and similar expenses	1.6	1.2	1.2	1.1	0.8	0.8	0.8	0.8	1.7	1.3
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.6	13.1	21.8	21.1	17.2	17.2	14.1	14.2	12.2	12.8
Total expenses before taxes on income	102.2	102.2	97.7	97.3	99.4	99.3	99.0	99.3	102.7	102.7
Annual result before taxes on income	2.4	2.7	5.9	6.3	4.5	4.5	3.8	3.7	2.1	2.5
Taxes on income	0.7	0.6	1.7	1.6	1.3	1.3	1.1	1.0	0.6	0.6
Annual result	1.7	2.0	4.3	4.6	3.2	3.2	2.8	2.7	1.5	1.9
Profit and loss transfers (parent company)	1.1	1.1	0.1	0.1	0.1	0.1	0.1	0.1	1.3	1.3
Profit and loss transfers (subsidiary)	0.8	1.0	-0.3	-0.3	0.2	0.2	0.5	0.6	0.9	1.1
Profit for the year	2.0	2.1	4.7	5.1	3.1	3.2	2.4	2.2	1.9	2.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.0	1.8	0.7	0.7	0.7	0.7	1.2	1.2	2.1	1.9
Tangible fixed assets	19.1	19.4	41.8	39.8	31.0	30.3	30.0	29.6	17.8	18.1
of which: Land and buildings	5.5	5.6	10.5	9.7	9.4	9.2	12.5	12.2	4.8	4.9
Inventories	9.4	9.7	16.3	17.7	23.3	24.5	22.3	22.6	7.9	8.2
of which: Finished goods and merchandise	4.5	4.6	5.8	5.9	9.1	9.1	9.3	9.3	4.0	4.1
Cash	4.8	4.9	13.1	13.6	12.5	12.4	10.3	10.6	4.1	4.2
Receivables	35.2	34.4	24.1	23.9	27.1	26.6	29.3	28.9	35.9	35.2
Short-term	26.2	24.5	23.2	22.3	26.0	25.5	27.2	26.7	26.1	24.3
of which:										
Trade receivables	7.3	7.1	11.4	11.2	13.3	12.8	13.1	12.3	6.7	6.5
Receivables from affiliated companies	15.7	14.1	6.2	5.7	8.2	8.4	10.6	11.0	16.3	14.6
Long-term	9.0	9.9	0.9	1.7	1.1	1.1	2.0	2.2	9.8	10.8
of which: Loans to affiliated companies	8.3	8.8	0.5	1.4	0.6	0.6	1.3	1.5	9.1	9.7
Securities	1.3	1.5	0.5	0.4	1.0	1.0	1.4	1.3	1.3	1.6
Other long-term equity investments	27.8	27.8	2.6	3.1	3.8	3.9	5.2	5.4	30.4	30.4
of which: Goodwill	0.3	0.3	0.8	0.6	0.4	0.4	0.5	0.4	0.3	0.3
Capital										
Equity	33.4	34.5	26.5	27.3	33.0	33.0	35.5	35.4	33.3	34.5
Liabilities										
Short-term	52.5	51.0	66.5	65.9	57.9	57.9	52.1	52.4	52.4	50.6
of which:										
Liabilities to banks	2.4	2.6	10.4	9.4	7.7	7.6	6.4	6.5	1.9	2.1
Trade payables	5.7	5.5	8.1	8.3	8.8	8.3	7.6	7.0	5.4	5.2
Liabilities to affiliated companies	19.3	19.3	7.6	6.8	9.2	9.1	12.6	12.3	20.2	20.2
Long-term	19.1	17.5	25.1	24.7	16.4	16.2	13.4	13.4	19.6	17.9
of which:										
Liabilities to banks	5.0	4.8	19.1	19.6	11.7	11.4	9.0	8.7	4.5	4.3
Liabilities to affiliated companies	11.2	9.2	4.0	3.3	3.5	3.6	3.0	3.7	12.1	9.8
Provisions	13.5	14.0	6.3	6.2	8.4	8.3	11.4	11.2	13.9	14.4
of which: Provisions for pensions	4.8	5.1	1.2	1.1	2.4	2.4	4.0	4.0	4.9	5.3
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.7	6.0	6.4	4.5	4.6	3.9	3.7	2.1	2.5
Annual result and depreciation	4.7	4.9	8.9	9.2	6.3	6.5	5.6	5.5	4.5	4.8
Trade receivables	6.7	6.6	9.2	9.0	9.3	9.1	9.1	8.7	6.4	6.2
Percentage of the balance sheet total										
Sales	109.3	108.8	123.1	123.3	143.8	141.5	143.8	141.4	105.6	105.1
Annual result and interest paid	3.6	3.6	6.8	7.2	5.8	5.7	5.1	4.9	3.4	3.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.3	8.9	18.1	19.2	16.7	16.8	14.8	14.5	7.6	8.2
Percentage of fixed assets										
Long-term equity and liabilities	97.3	94.8	113.9	117.1	138.5	139.8	134.5	134.4	94.6	91.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	93.7	88.6	88.1	87.6	93.5	91.3	98.2	96.7	93.3	87.7
Cash resources, short-term receivables and inventories	121.7	117.6	127.3	130.6	149.6	150.1	155.7	154.5	117.4	112.6
Percentage of cost of materials										
Trade payables	7.3	7.1	17.2	17.4	12.3	11.7	9.2	8.6	7.0	6.8
Memo item:										
Balance sheet total in € billion	902.73	909.09	4.04	4.42	17.61	18.72	68.95	72.05	812.13	813.89
Sales in € billion	986.70	989.35	4.97	5.45	25.33	26.49	99.15	101.91	857.25	855.50
Number of enterprises	18 140	18 140	6 178	6 178	5 254	5 254	4 210	4 210	2 498	2 498

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.8	24.7	7.6	7.8	27.2	27.3	40.8	40.5	48.8	48.6
	50	48.7	48.7	32.1	31.3	49.2	49.0	60.3	59.7	67.3	67.1
	75	70.6	70.3	52.9	52.6	70.1	69.7	76.7	76.9	83.0	82.7
Personnel expenses	25	10.8	11.1	14.3	14.8	12.9	13.0	9.7	9.7	6.4	6.5
	50	23.7	24.1	30.4	30.9	25.9	26.4	19.5	19.9	14.1	14.5
	75	39.3	39.9	46.1	46.5	39.9	40.4	33.4	34.6	24.7	26.1
Depreciation	25	0.6	0.6	0.8	0.8	0.6	0.6	0.6	0.6	0.5	0.5
	50	1.6	1.6	2.0	2.0	1.4	1.4	1.4	1.4	1.5	1.5
	75	3.6	3.7	4.6	4.5	3.2	3.3	3.0	3.1	3.3	3.4
Annual result	25	0.5	0.5	0.4	0.6	0.6	0.7	0.5	0.4	0.3	0.2
	50	2.6	2.6	3.9	4.2	2.5	2.5	2.2	2.0	1.8	1.7
	75	6.7	6.8	11.0	11.1	5.7	5.8	5.1	4.8	4.6	4.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.4	3.4	3.2	3.2	3.3	3.2	3.5	3.7	4.0	4.1
	50	13.0	13.0	13.5	13.5	11.9	11.6	12.8	13.0	15.1	14.8
	75	33.9	34.0	38.4	37.5	32.9	33.1	31.1	31.7	33.3	34.0
Inventories	25	0.6	0.7	0.0	0.0	1.3	1.4	2.8	2.7	3.2	3.1
	50	14.7	15.0	4.9	5.8	18.4	18.6	24.1	23.3	18.6	18.2
	75	40.3	40.7	30.6	31.4	45.9	46.3	45.4	45.1	38.0	37.0
Equity	25	8.0	9.1	1.6	4.0	8.3	9.3	12.3	12.8	13.9	14.2
	50	26.3	27.3	22.2	24.3	25.2	26.0	29.5	30.5	29.6	30.2
	75	49.0	51.0	48.7	51.5	48.4	50.3	50.3	52.2	48.0	49.3
Short-term liabilities	25	22.2	20.8	21.2	19.8	23.5	22.0	21.8	20.8	22.2	20.8
	50	45.0	43.4	46.6	43.6	47.0	45.3	43.6	42.9	40.6	39.0
	75	71.0	69.8	76.3	73.6	72.3	71.3	66.8	66.9	63.9	63.3
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	4.7	4.7	6.6	6.8	5.9	6.1	3.5	3.2	0.3	0.2
	75	27.1	27.1	34.1	34.0	27.4	27.3	23.5	24.0	17.9	17.2
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.7	0.6	0.9	0.9	0.9	0.8	0.6	0.5	0.3
	50	3.5	3.4	5.0	5.4	3.5	3.5	3.0	2.7	2.4	2.2
	75	8.6	8.8	13.8	14.1	7.6	7.7	6.6	6.3	5.7	5.7
Annual result and depreciation	25	2.2	2.2	2.6	3.0	2.4	2.5	2.2	1.8	1.7	1.4
	50	5.8	5.9	8.3	8.7	5.7	5.8	4.9	4.7	4.4	4.0
	75	12.4	12.5	18.7	19.1	10.8	11.1	9.4	9.3	8.8	8.6
Trade receivables	25	2.8	2.7	1.8	1.8	3.5	3.1	3.7	3.4	3.2	2.9
	50	7.0	6.6	6.1	5.9	7.4	6.8	7.4	7.0	7.1	6.7
	75	12.2	11.8	12.3	12.1	12.5	11.9	12.1	11.7	11.6	11.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.2	2.0	2.6	2.5	2.6	2.4	1.9	1.8	1.4
	50	6.6	6.4	9.1	9.3	6.5	6.5	5.8	5.3	5.1	4.6
	75	15.0	14.7	23.6	24.7	14.1	13.7	11.3	10.8	9.7	9.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.9	4.0	0.0	2.0	4.3	4.3	5.7	4.7	5.6	4.8
	50	16.2	16.5	18.5	19.9	15.7	16.6	16.1	15.2	14.5	13.7
	75	42.1	42.5	57.1	59.4	41.3	41.1	37.2	35.3	29.4	30.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.4	91.9	65.4	74.2	93.7	96.4	100.0	98.6	94.6	95.0
	50	173.3	181.2	152.6	170.6	197.8	205.3	190.8	189.6	153.0	154.4
	75	479.9	510.8	466.7	512.5	574.8	610.2	486.0	490.8	329.3	339.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.4	51.5	46.5	49.2	47.9	48.0	53.3	53.0	59.6	59.8
	50	103.4	105.9	108.0	113.4	98.9	100.5	101.5	103.7	105.2	107.1
	75	215.8	228.8	251.5	269.7	206.5	220.5	203.0	210.5	185.5	193.1
		Percentage of cost of materials									
Trade payables	25	4.4	3.9	4.7	4.1	4.9	4.3	4.1	3.7	3.4	3.2
	50	9.2	8.5	11.7	11.1	10.0	9.1	8.1	7.6	7.2	6.8
	75	18.2	17.4	28.6	27.1	19.2	18.2	14.4	13.4	12.3	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

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							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.7	98.2	97.9	99.0	98.6	99.2	99.2	99.9	99.8
Change in finished goods	0.2	0.3	1.8	2.1	1.0	1.4	0.8	0.8	0.1	0.2
Interest and similar income	0.5	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.6	0.6
Other income	4.6	5.0	3.5	3.3	4.1	4.0	3.1	3.3	4.8	5.2
of which: Income from long-term equity investments	0.8	1.0	0.1	0.1	0.2	0.2	0.3	0.3	0.9	1.1
Total income	105.1	105.5	103.7	103.4	104.3	104.2	103.3	103.4	105.4	105.8
Expenses										
Cost of materials	71.3	70.8	38.1	38.7	49.1	48.8	56.6	56.4	73.6	73.1
Personnel expenses	14.1	14.7	35.8	35.4	30.2	30.3	25.0	25.4	12.5	13.0
Depreciation	3.2	3.0	3.5	3.4	2.8	2.8	2.8	2.9	3.2	3.1
of which: Depreciation of tangible fixed assets	2.9	2.8	3.4	3.3	2.7	2.8	2.6	2.6	3.0	2.8
Interest and similar expenses	1.8	1.4	0.9	0.8	0.7	0.7	0.8	0.8	1.9	1.4
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.6	13.1	21.8	21.1	17.6	17.5	14.3	14.3	12.3	12.8
Total expenses before taxes on income	103.1	103.0	100.2	99.6	100.5	100.3	99.6	99.8	103.5	103.5
Annual result before taxes on income	2.0	2.5	3.5	3.8	3.8	3.9	3.7	3.6	1.8	2.4
Taxes on income	0.7	0.6	1.7	1.6	1.3	1.3	1.2	1.1	0.6	0.6
Annual result	1.4	1.9	1.9	2.3	2.5	2.6	2.6	2.6	1.2	1.8
Profit and loss transfers (parent company)	1.3	1.3	0.2	0.2	0.1	0.1	0.1	0.1	1.5	1.5
Profit and loss transfers (subsidiary)	1.0	1.2	-0.4	-0.4	0.3	0.2	0.6	0.8	1.0	1.3
Profit for the year	1.7	2.0	2.5	2.9	2.3	2.5	2.0	1.9	1.7	2.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.0	1.9	0.8	0.8	0.8	0.8	1.1	1.1	2.1	2.0
Tangible fixed assets	18.4	18.7	30.1	27.8	28.1	27.7	31.0	30.7	17.3	17.6
of which: Land and buildings	5.2	5.3	10.3	8.9	9.4	9.2	13.5	13.1	4.5	4.7
Inventories	7.8	8.1	20.0	21.6	23.1	24.1	20.0	20.3	6.6	6.9
of which: Finished goods and merchandise	3.7	3.8	7.1	7.0	8.8	8.7	8.2	8.2	3.3	3.4
Cash	4.5	4.4	15.5	15.7	13.3	13.1	10.2	10.4	3.9	3.8
Receivables	35.5	34.8	28.8	28.9	29.2	28.9	30.3	29.9	36.0	35.3
Short-term	25.8	24.1	27.6	26.7	27.9	27.7	28.0	27.4	25.6	23.7
of which:										
Trade receivables	6.7	6.5	14.0	13.6	14.2	13.7	12.5	11.8	6.1	6.0
Receivables from affiliated companies	16.0	14.3	7.3	6.8	8.9	9.4	11.9	12.2	16.5	14.5
Long-term	9.7	10.7	1.2	2.2	1.3	1.2	2.3	2.4	10.4	11.6
of which: Loans to affiliated companies	9.1	9.6	0.6	1.8	0.8	0.8	1.5	1.7	9.8	10.4
Securities	1.3	1.6	0.6	0.5	1.2	1.2	1.4	1.4	1.3	1.6
Other long-term equity investments	30.0	30.0	3.3	4.0	3.7	3.8	5.6	5.8	32.4	32.4
of which: Goodwill	0.4	0.3	1.0	0.8	0.4	0.4	0.6	0.5	0.3	0.3
Capital										
Equity	34.1	35.3	30.3	30.7	36.7	36.7	38.8	38.6	33.7	35.0
Liabilities										
Short-term	32.0	31.9	43.1	43.0	38.9	38.9	35.0	34.9	31.6	31.5
of which:										
Liabilities to banks	2.0	2.1	8.6	7.4	6.8	6.5	5.7	5.7	1.6	1.8
Trade payables	5.1	4.9	9.5	9.8	9.0	8.3	7.3	6.7	4.8	4.6
Liabilities to affiliated companies	19.2	19.2	6.6	6.2	7.3	7.5	10.6	10.2	20.1	20.2
Long-term	19.7	18.0	18.1	18.1	14.4	14.3	13.0	13.6	20.2	18.4
of which:										
Liabilities to banks	4.7	4.5	11.6	12.5	9.6	9.4	9.1	8.8	4.2	4.0
Liabilities to affiliated companies	11.9	9.8	4.2	3.4	3.5	3.6	2.8	3.7	12.7	10.4
Provisions	13.8	14.2	8.0	7.6	9.3	9.1	12.1	11.9	14.0	14.5
of which: Provisions for pensions	4.9	5.2	1.8	1.7	3.0	3.0	4.4	4.4	5.0	5.4
Other ratios	Percentage of sales									
Annual result before taxes on income	2.0	2.5	3.6	3.9	3.8	4.0	3.7	3.7	1.8	2.4
Annual result and depreciation	4.5	4.9	5.4	5.8	5.4	5.6	5.4	5.5	4.4	4.9
Trade receivables	6.7	6.5	9.8	9.7	9.8	9.6	9.3	8.9	6.3	6.2
Percentage of the balance sheet total										
Sales	100.2	99.8	142.8	140.7	145.2	142.8	134.5	132.3	96.8	96.3
Annual result and interest paid	3.2	3.2	4.0	4.4	4.7	4.8	4.5	4.4	3.1	3.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	7.4	8.2	14.2	15.1	15.6	16.0	14.3	14.2	6.9	7.7
Percentage of fixed assets										
Long-term equity and liabilities	95.9	93.4	140.5	144.0	155.2	157.0	137.0	137.8	93.3	90.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	95.7	89.9	100.7	98.9	106.9	105.1	110.0	109.5	94.2	87.9
Cash resources, short-term receivables and inventories	120.2	115.5	147.2	149.2	166.3	167.1	167.1	167.7	115.3	109.7
Percentage of cost of materials										
Trade payables	7.1	6.9	17.2	17.7	12.5	11.8	9.6	8.9	6.8	6.6
Memo item:										
Balance sheet total in € billion	816.43	819.55	2.49	2.80	13.01	13.91	54.74	57.36	746.19	745.48
Sales in € billion	818.06	817.87	3.55	3.94	18.89	19.86	73.61	75.87	722.01	718.21
Number of enterprises	13 230	13 230	4 340	4 340	3 898	3 898	3 120	3 120	1 872	1 872

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.1	24.3	8.7	8.8	25.5	26.1	38.2	38.1	47.4	46.6
	50	48.7	48.7	32.8	32.2	48.7	48.3	59.9	59.1	66.9	67.0
	75	70.6	70.3	54.0	53.5	69.3	69.2	76.9	77.1	83.9	83.7
Personnel expenses	25	11.8	12.1	18.4	19.1	13.9	14.2	9.7	9.7	5.9	6.1
	50	25.7	26.1	34.5	35.2	27.2	27.9	20.2	20.5	14.1	14.4
	75	42.5	43.1	50.1	50.7	41.8	42.3	35.3	36.2	25.7	27.2
Depreciation	25	0.6	0.6	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.4
	50	1.5	1.5	1.8	1.7	1.4	1.4	1.4	1.4	1.6	1.6
	75	3.4	3.5	3.9	3.9	3.0	3.2	3.1	3.2	3.5	3.6
Annual result	25	0.3	0.3	0.0	0.2	0.4	0.5	0.4	0.3	0.2	0.2
	50	2.1	2.1	2.4	2.6	2.1	2.0	2.1	1.9	1.8	1.6
	75	5.3	5.5	6.9	7.3	4.8	5.0	4.9	4.7	4.6	4.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.8	2.8	2.6	2.5	2.9	2.7	3.0	3.1	3.0	3.2
	50	10.9	10.9	10.3	10.4	10.1	9.8	11.5	11.4	13.4	13.4
	75	29.7	29.9	29.0	28.7	28.1	28.6	30.2	31.3	33.3	34.3
Inventories	25	0.5	0.5	0.0	0.0	1.0	1.0	1.6	1.4	2.1	2.1
	50	13.2	13.4	5.3	6.3	16.7	16.6	20.8	20.1	14.9	15.1
	75	39.4	39.6	31.8	32.3	45.2	45.4	42.7	43.3	35.6	34.8
Equity	25	11.9	13.5	6.5	9.4	12.2	13.6	16.0	16.6	16.5	16.5
	50	31.0	32.5	28.4	30.4	30.4	31.4	34.1	35.7	32.9	34.2
	75	53.7	55.5	53.7	55.8	52.9	55.2	55.5	56.9	52.3	53.5
Short-term liabilities	25	19.6	18.3	19.5	18.5	20.9	19.1	18.2	17.5	19.3	18.2
	50	40.3	38.5	43.0	40.1	42.4	40.6	38.1	36.5	35.2	34.7
	75	66.3	65.1	72.4	68.4	68.2	67.2	61.8	61.7	58.9	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	1.8	1.8	2.1	2.8	3.8	3.5	1.1	0.9	0.0	0.0
	75	21.4	21.4	24.1	23.0	22.4	22.3	20.9	21.4	14.9	13.6
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.5	0.0	0.3	0.6	0.7	0.7	0.5	0.4	0.3
	50	2.9	2.8	3.2	3.4	2.9	2.9	2.9	2.6	2.4	2.1
	75	7.2	7.5	9.3	9.6	6.7	6.9	6.6	6.4	5.6	5.8
Annual result and depreciation	25	1.8	1.8	1.6	2.0	2.0	2.2	1.9	1.7	1.6	1.3
	50	5.1	5.2	5.9	6.2	5.0	5.2	4.9	4.7	4.3	4.1
	75	10.6	10.9	13.1	13.2	9.9	10.3	9.5	9.6	9.0	8.9
Trade receivables	25	3.2	2.9	2.3	2.3	3.8	3.4	3.6	3.3	3.3	3.0
	50	7.4	7.0	6.8	6.7	7.9	7.2	7.5	7.1	7.4	7.0
	75	13.0	12.5	13.5	13.1	13.3	12.5	12.6	12.4	12.1	11.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.7	0.7	1.4	2.1	2.1	2.1	1.6	1.5	1.3
	50	5.5	5.4	6.4	6.6	5.5	5.6	5.2	4.8	4.8	4.2
	75	12.0	11.8	15.7	15.6	11.4	11.4	10.4	10.0	9.1	8.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.1	2.2	-7.4	-3.9	2.7	2.7	4.6	3.5	4.8	4.5
	50	14.0	14.5	12.4	14.0	13.9	14.9	15.4	14.9	14.4	13.5
	75	38.2	39.0	42.6	45.7	40.4	40.6	39.1	37.5	29.2	30.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.6	106.8	89.8	101.8	110.8	115.0	108.3	108.8	100.8	99.3
	50	211.3	218.5	204.2	225.0	248.5	260.3	216.6	212.9	165.9	168.4
	75	586.9	632.4	605.9	680.0	691.8	735.5	562.1	565.0	383.0	393.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	59.8	61.1	56.2	60.5	57.1	57.9	63.8	62.7	66.6	67.4
	50	119.7	123.6	128.2	134.6	114.1	119.6	117.9	121.0	118.8	120.7
	75	254.6	270.3	300.0	320.5	242.4	262.0	239.2	252.0	216.8	220.3
		Percentage of cost of materials									
Trade payables	25	4.4	3.9	4.7	4.2	5.1	4.2	4.1	3.7	3.3	3.1
	50	9.4	8.7	11.8	11.4	10.1	9.1	8.5	7.9	7.2	6.8
	75	18.7	17.8	28.6	27.3	20.0	18.4	15.1	14.0	12.9	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: 10. North Rhine-Westphalia

a) All economic sectors*

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income										
Percentage of gross revenue										
Sales	99.5	99.7	99.2	98.6	99.4	98.4	99.4	99.5	99.5	99.8
Change in finished goods	0.5	0.3	0.8	1.4	0.6	1.6	0.6	0.5	0.5	0.2
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	2.0	1.8	3.5	3.8	2.4	2.5	1.6	1.7	2.1	1.7
of which: Income from long-term equity investments	0.5	0.4	0.1	0.2	0.4	0.3	0.3	0.3	0.5	0.5
Total income	102.2	101.9	103.6	104.0	102.5	102.5	101.7	101.8	102.2	101.9
Expenses										
Cost of materials	68.1	67.6	36.2	36.3	51.0	51.2	60.5	60.4	70.7	70.1
Personnel expenses	14.9	15.1	24.5	24.7	24.0	23.9	19.8	20.3	13.4	13.6
Depreciation	2.1	2.2	7.0	7.0	3.8	3.8	2.6	2.7	1.8	1.9
of which: Depreciation of tangible fixed assets	2.0	2.0	6.9	7.0	3.7	3.7	2.5	2.5	1.7	1.8
Interest and similar expenses	0.6	0.6	1.9	1.8	1.0	0.9	0.8	0.8	0.6	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	12.3	13.0	21.7	21.3	16.2	16.3	13.5	13.7	11.8	12.6
Total expenses before taxes on income	98.1	98.6	91.5	91.3	96.1	96.3	97.5	98.0	98.4	98.9
Annual result before taxes on income	4.0	3.3	12.0	12.7	6.4	6.2	4.2	3.8	3.8	3.0
Taxes on income	0.7	0.6	1.7	1.8	1.2	1.1	0.9	0.8	0.6	0.6
Annual result	3.4	2.7	10.4	10.8	5.3	5.1	3.3	3.0	3.2	2.4
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.1	0.1	0.0	0.0	0.3	0.2
Profit and loss transfers (subsidiary)	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
Profit for the year	3.5	2.8	10.4	10.8	5.4	5.2	3.3	3.0	3.4	2.6
Balance sheet										
Assets										
Percentage of the balance sheet total										
Intangible fixed assets	1.5	1.5	0.5	0.4	0.5	0.6	1.7	1.7	1.5	1.6
Tangible fixed assets	25.7	25.6	60.4	60.5	39.1	38.0	26.1	25.3	23.9	24.0
of which: Land and buildings	8.0	8.0	10.8	10.9	9.4	9.2	8.8	8.9	7.7	7.7
Inventories	23.6	23.7	10.2	10.9	23.8	25.5	30.9	31.5	22.4	22.2
of which: Finished goods and merchandise	12.0	12.1	3.8	4.0	10.1	10.3	13.6	13.8	12.0	12.0
Cash	8.1	9.0	9.4	10.0	10.2	10.4	10.8	11.3	7.3	8.4
Receivables	32.1	31.2	16.6	15.3	21.1	20.2	25.3	25.1	34.7	33.6
Short-term	29.8	28.8	16.0	14.6	20.6	19.1	24.3	24.0	31.9	30.9
of which:										
Trade receivables	13.4	12.8	7.1	6.9	10.7	10.1	15.3	14.3	13.4	12.8
Receivables from affiliated companies	12.6	12.5	4.4	3.9	6.5	5.5	5.6	6.1	14.8	14.6
Long-term	2.3	2.3	0.6	0.7	0.5	1.0	1.0	1.1	2.8	2.7
of which: Loans to affiliated companies	1.4	1.5	0.4	0.5	0.2	0.2	0.6	0.7	1.7	1.8
Securities	1.6	1.2	0.2	0.2	0.4	0.4	1.4	1.1	1.7	1.3
Other long-term equity investments	7.0	7.4	1.6	1.5	4.3	4.4	3.5	3.7	8.0	8.5
of which: Goodwill	0.2	0.2	0.4	0.3	0.4	0.5	0.2	0.2	0.1	0.1
Capital										
Equity	27.1	27.4	20.3	21.4	22.5	22.3	22.8	23.1	28.5	28.9
Liabilities	61.0	60.2	75.1	74.2	70.9	71.2	67.6	67.7	58.5	57.5
Short-term	47.3	47.5	38.9	38.0	48.7	49.4	52.9	55.2	46.1	45.9
of which:										
Liabilities to banks	6.5	6.6	13.3	12.8	10.2	10.7	8.9	9.7	5.5	5.5
Trade payables	11.3	10.9	5.7	5.7	8.4	8.2	8.8	8.3	12.1	11.8
Liabilities to affiliated companies	20.1	19.9	9.3	7.8	14.3	13.6	20.4	20.3	20.7	20.5
Long-term	13.7	12.8	36.3	36.2	22.2	21.8	14.7	12.5	12.4	11.6
of which:										
Liabilities to banks	8.3	8.2	31.0	31.9	17.4	17.2	8.8	8.0	7.0	7.1
Liabilities to affiliated companies	4.4	3.7	3.7	3.1	3.5	3.3	3.8	3.7	4.6	3.8
Provisions	11.2	11.7	3.7	3.6	5.8	5.7	8.8	8.5	12.3	13.0
of which: Provisions for pensions	3.7	3.7	0.1	0.1	0.8	0.8	2.6	2.3	4.2	4.4
Other ratios										
Percentage of sales										
Annual result before taxes on income	4.1	3.3	12.1	12.8	6.5	6.3	4.2	3.8	3.8	3.0
Annual result and depreciation	5.5	4.9	17.5	18.1	9.1	9.1	6.0	5.7	5.1	4.4
Trade receivables	6.9	6.7	7.8	7.4	7.6	7.4	8.5	8.0	6.5	6.4
Percentage of the balance sheet total										
Sales	195.4	191.5	91.5	93.3	139.9	137.8	179.7	177.3	205.1	200.7
Annual result and interest paid	7.9	6.4	11.3	12.0	8.8	8.5	7.5	6.7	7.8	6.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	16.5	14.7	22.8	24.6	19.0	18.6	16.3	15.4	16.3	14.0
Percentage of fixed assets										
Long-term equity and liabilities	118.4	116.8	89.8	91.4	101.7	101.2	122.3	117.3	120.2	119.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	81.1	80.4	65.5	65.2	63.3	59.7	68.1	65.1	85.9	86.2
Cash resources, short-term receivables and inventories	131.1	130.4	91.8	94.0	112.1	111.3	126.6	122.1	134.4	134.7
Percentage of cost of materials										
Trade payables	8.4	8.4	17.2	16.5	11.7	11.5	8.1	7.7	8.3	8.4
Memo item:										
Balance sheet total in € billion	86.30	89.54	1.55	1.62	4.60	4.81	14.21	14.69	65.93	68.42
Sales in € billion	168.63	171.48	1.42	1.51	6.44	6.63	25.53	26.04	135.24	137.29
Number of enterprises	4 910	4 910	1 838	1 838	1 356	1 356	1 090	1 090	626	626

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	...	Of the enterprises captured ...									
	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	27.0	26.5	4.8	4.7	31.2	30.2	45.3	45.3	53.0	51.8
	50	48.9	48.7	30.6	29.8	51.1	50.5	61.4	60.9	68.8	67.8
	75	70.7	70.3	51.2	50.2	71.5	71.9	76.4	76.5	80.4	79.6
Personnel expenses	25	8.7	9.0	7.5	7.6	10.7	11.0	9.3	9.5	7.6	7.9
	50	19.3	19.7	21.6	22.3	22.1	22.7	17.6	18.3	14.0	14.6
	75	32.0	32.8	35.0	35.6	35.0	35.3	29.6	29.8	23.3	24.0
Depreciation	25	0.8	0.8	1.1	1.1	0.8	0.7	0.7	0.7	0.7	0.7
	50	1.9	1.8	2.7	2.7	1.7	1.7	1.3	1.4	1.5	1.5
	75	4.2	4.2	6.7	6.6	3.7	3.9	2.7	2.9	2.9	2.9
Annual result	25	1.5	1.4	4.0	4.4	1.7	1.6	0.8	0.6	0.6	0.4
	50	4.7	4.5	10.9	11.0	4.3	4.1	2.5	2.3	2.0	1.8
	75	11.4	11.0	19.8	20.4	8.0	7.8	5.3	5.1	4.8	4.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.3	6.3	7.0	6.9	6.3	5.9	5.6	5.7	6.9	6.9
	50	20.2	20.2	26.5	26.3	18.4	18.7	16.8	16.3	19.3	19.4
	75	44.2	44.7	61.6	62.6	45.8	46.3	32.3	32.8	33.2	33.5
Inventories	25	1.5	1.7	0.0	0.0	3.3	3.3	12.4	12.2	12.9	12.1
	50	18.8	19.1	4.3	4.8	22.0	22.6	32.7	32.2	26.6	25.4
	75	42.6	43.2	26.6	28.7	48.9	48.8	49.3	50.6	43.3	42.8
Equity	25	2.1	2.7	- 12.1	- 7.5	2.7	3.3	6.8	6.6	9.6	9.3
	50	14.0	15.0	8.0	9.5	12.1	12.7	18.2	18.6	21.2	22.3
	75	33.2	33.6	33.3	33.4	29.4	30.8	33.8	34.1	35.9	36.1
Short-term liabilities	25	32.8	31.9	27.3	23.8	34.6	33.8	38.9	39.9	33.9	32.7
	50	57.7	56.9	56.8	54.7	59.6	59.6	57.6	57.4	54.3	54.0
	75	80.1	79.7	85.2	84.4	81.0	80.5	76.7	76.0	74.6	73.0
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	15.3	15.0	24.2	25.0	15.5	15.7	10.9	10.5	6.6	6.2
	75	42.2	42.5	60.1	58.5	41.2	42.4	31.4	31.1	25.3	27.0
		Percentage of sales									
Annual result before taxes on income	25	1.9	1.8	4.4	5.2	2.1	2.1	1.1	0.9	0.8	0.5
	50	5.5	5.5	12.3	12.8	5.1	5.1	3.2	2.8	2.6	2.3
	75	13.2	13.2	22.6	23.9	9.8	9.6	6.7	6.2	5.8	5.4
Annual result and depreciation	25	3.7	3.5	8.4	9.0	3.9	3.8	2.6	2.2	2.0	1.7
	50	8.4	8.3	17.2	17.9	7.5	7.6	5.1	4.7	4.5	3.7
	75	18.1	18.2	31.0	31.7	13.3	12.9	9.4	8.6	8.5	7.9
Trade receivables	25	2.1	2.1	0.9	1.0	2.4	2.3	4.0	3.5	2.7	2.6
	50	5.9	5.4	4.7	4.2	5.9	5.6	7.0	6.9	6.5	6.0
	75	10.2	9.8	9.4	9.2	10.3	10.1	10.8	10.1	10.2	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.5	4.3	8.4	8.7	4.8	4.5	3.3	2.7	2.8	2.0
	50	11.3	10.7	24.2	26.2	11.0	10.5	7.5	6.5	6.6	5.7
	75	26.7	26.7	54.5	58.2	21.1	20.4	13.5	12.3	11.5	10.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.0	8.8	11.9	14.1	9.0	8.5	7.8	7.2	7.6	6.3
	50	22.4	22.4	36.8	38.3	20.8	20.7	17.7	16.2	14.7	14.1
	75	52.4	52.1	85.7	93.6	43.2	42.3	32.6	31.7	30.8	29.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	55.7	58.1	22.7	30.1	56.5	59.7	80.4	74.5	79.9	81.6
	50	111.4	112.5	97.0	99.0	106.3	109.0	137.5	136.6	131.0	130.7
	75	248.5	258.5	213.5	225.0	258.1	271.3	307.8	300.6	235.3	245.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	36.9	36.6	32.7	32.5	35.4	34.1	40.5	39.3	48.1	47.4
	50	70.4	70.6	75.3	76.9	65.7	63.3	67.1	65.8	76.5	76.7
	75	126.2	132.3	154.1	162.2	116.2	122.1	113.8	114.7	113.8	117.2
		Percentage of cost of materials									
Trade payables	25	4.3	3.9	4.5	3.9	4.5	4.5	4.1	3.4	3.8	3.9
	50	8.8	8.2	11.2	10.7	9.7	9.1	7.2	7.1	7.1	7.0
	75	16.8	16.2	28.6	26.6	17.6	17.4	12.5	11.8	11.0	10.7

* 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

10. North Rhine-Westphalia

b) Manufacturing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.5	99.9	98.6	97.7	98.7	98.7	99.0	99.4	99.6	100.0
Change in finished goods	0.5	0.1	1.4	2.3	1.3	1.3	1.0	0.6	0.4	0.0
Interest and similar income	0.8	0.9	0.2	0.2	0.1	0.1	0.1	0.1	0.9	1.0
Other income	6.2	6.4	3.0	2.9	2.0	2.3	2.1	2.2	6.9	7.1
of which: Income from long-term equity investments	1.4	2.1	0.0	0.0	0.1	0.2	0.3	0.3	1.6	2.4
Total income	107.0	107.2	103.2	103.1	102.1	102.4	102.3	102.3	107.7	108.1
Expenses	Percentage of the balance sheet total									
Cost of materials	61.1	60.5	37.0	37.7	46.5	45.8	53.5	53.2	62.6	62.0
Personnel expenses	18.3	19.0	36.8	36.3	31.0	31.9	26.1	27.0	16.8	17.4
Depreciation	2.9	3.1	3.2	3.2	2.6	2.7	2.5	2.7	2.9	3.2
of which: Depreciation of tangible fixed assets	2.5	2.7	3.2	3.1	2.4	2.5	2.4	2.5	2.5	2.7
Interest and similar expenses	2.0	1.4	1.0	1.0	0.8	0.8	0.8	0.8	2.2	1.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	18.2	19.3	19.8	20.0	16.8	16.9	15.3	15.4	18.7	19.9
Total expenses before taxes on income	102.6	103.4	98.0	98.3	97.7	98.2	98.3	99.2	103.3	104.2
Annual result before taxes on income	4.4	3.8	5.3	4.7	4.4	4.2	4.0	3.2	4.5	3.9
Taxes on income	0.9	0.9	1.4	1.3	1.2	1.2	1.1	1.0	0.8	0.9
Annual result	3.5	3.0	3.9	3.5	3.1	3.0	2.8	2.2	3.6	3.1
Profit and loss transfers (parent company)	1.1	2.4	0.0	-0.1	0.1	0.1	0.2	0.2	1.2	2.8
Profit and loss transfers (subsidiary)	1.5	1.7	0.1	0.0	0.3	0.3	0.6	0.6	1.7	1.9
Profit for the year	3.1	3.7	3.8	3.4	2.9	2.8	2.4	1.7	3.2	4.0
Balance sheet	Percentage of sales									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.4	0.6	0.6	0.7	0.8	0.9	0.9	1.5	1.5
Tangible fixed assets	13.9	14.2	26.8	25.9	24.5	24.2	21.4	21.6	13.1	13.4
of which: Land and buildings	3.9	4.0	9.3	8.7	9.8	9.3	8.1	8.0	3.5	3.6
Inventories	14.0	14.1	24.2	27.3	32.0	33.1	30.4	30.5	12.4	12.4
of which: Finished goods and merchandise	4.6	4.5	9.6	10.3	9.9	10.0	8.9	8.9	4.1	4.1
Cash	4.9	5.3	14.1	13.5	12.3	12.1	9.3	9.4	4.4	4.8
Receivables	32.4	32.4	29.6	28.2	26.9	26.4	30.6	29.7	32.6	32.7
Short-term	21.5	23.0	29.2	27.6	25.7	25.3	28.8	27.9	20.8	22.5
of which:										
Trade receivables	6.2	5.9	14.9	13.9	14.9	13.6	14.3	13.2	5.4	5.2
Receivables from affiliated companies	13.4	15.0	8.1	7.2	6.7	7.5	11.3	11.5	13.6	15.4
Long-term	10.9	9.4	0.4	0.6	1.2	1.1	1.8	1.9	11.7	10.2
of which: Loans to affiliated companies	10.2	8.8	0.1	0.1	0.6	0.6	1.4	1.4	11.1	9.6
Securities	0.8	0.7	0.5	0.6	0.7	0.7	0.9	0.9	0.8	0.7
Other long-term equity investments	32.4	31.7	3.4	3.2	2.3	2.2	6.1	6.6	35.0	34.2
of which: Goodwill	0.3	0.4	0.8	0.7	0.4	0.5	0.9	0.7	0.3	0.4
Capital	Percentage of liabilities and provisions less cash									
Equity	32.9	34.9	26.0	27.1	34.6	34.7	36.7	36.7	32.6	34.8
Liabilities	53.3	51.0	65.3	64.5	55.8	56.2	49.9	50.0	53.6	51.0
Short-term	41.0	40.5	44.5	44.9	42.7	42.3	40.3	40.2	41.1	40.5
of which:										
Liabilities to banks	1.9	1.9	10.1	8.9	8.4	8.1	6.2	6.2	1.4	1.4
Trade payables	5.4	5.1	9.7	9.7	8.8	7.8	7.8	7.1	5.2	4.9
Liabilities to affiliated companies	28.6	27.8	8.2	9.0	10.4	10.6	15.3	15.2	29.9	29.1
Long-term	12.3	10.5	20.8	19.7	13.1	13.8	9.6	9.9	12.5	10.5
of which:										
Liabilities to banks	4.0	3.8	11.6	12.1	7.9	8.1	5.4	5.5	3.8	3.5
Liabilities to affiliated companies	4.8	3.5	5.6	4.3	3.7	4.1	3.6	3.9	4.9	3.5
Provisions	13.5	13.8	8.4	8.1	9.6	9.1	13.3	13.1	13.6	14.0
of which: Provisions for pensions	6.9	7.2	2.8	2.8	3.2	3.1	5.7	5.9	7.1	7.4
Other ratios	Percentage of fixed assets									
Annual result before taxes on income	4.4	3.8	5.3	4.8	4.5	4.2	4.0	3.2	4.5	3.9
Annual result and depreciation	6.4	6.1	7.2	6.8	5.8	5.7	5.4	4.9	6.6	6.3
Trade receivables	6.4	6.3	9.5	8.8	8.9	8.5	9.2	8.7	6.0	5.8
Sales	Percentage of short-term liabilities									
Annual result and interest paid	96.6	93.9	157.2	157.9	166.4	160.0	155.2	151.3	90.8	88.1
Annual result and depreciation	5.4	4.1	7.8	7.2	6.6	6.1	5.7	4.5	5.3	4.1
Annual result and depreciation	10.0	9.5	18.9	18.1	18.2	17.3	15.6	13.7	9.5	9.1
Long-term equity and liabilities	88.1	92.0	156.8	161.6	175.2	179.7	170.2	167.6	84.2	88.1
Cash resources and short-term receivables	64.8	70.2	97.5	91.9	90.0	88.9	96.1	94.2	61.9	67.9
Cash resources, short-term receivables and inventories	98.9	104.9	151.9	152.9	165.0	167.2	171.6	170.1	92.1	98.6
Trade payables	Percentage of cost of materials									
Trade payables	9.1	8.9	16.4	16.0	11.2	10.4	9.3	8.8	9.1	8.9
Memo item:	Percentage of cost of materials									
Balance sheet total in € billion	285.94	290.56	0.47	0.49	3.52	3.67	21.27	21.90	260.69	264.50
Sales in € billion	276.18	272.86	0.73	0.78	5.86	5.86	33.02	33.12	236.58	233.09
Number of enterprises	4 131	4 131	777	777	1 122	1 122	1 338	1 338	894	894

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 2018/2019		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.6	36.3	22.7	22.3	33.9	33.4	42.1	41.9	48.0	47.6
	50	48.7	48.5	35.2	34.3	44.7	44.0	52.6	52.6	59.0	58.8
	75	61.7	61.1	47.3	47.5	56.1	55.4	63.2	62.6	69.8	68.8
Personnel expenses	25	18.1	18.8	23.2	23.5	23.2	24.0	17.9	18.6	12.9	13.3
	50	27.4	28.4	35.7	36.7	31.7	32.6	26.3	27.0	19.5	20.9
	75	37.4	38.7	47.4	47.8	40.8	41.4	34.4	36.0	27.1	28.5
Depreciation	25	1.1	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.3	1.3
	50	2.0	2.1	2.2	2.2	1.9	2.0	2.0	2.1	2.3	2.4
	75	3.5	3.7	4.2	4.4	3.4	3.6	3.2	3.4	3.4	3.7
Annual result	25	0.5	0.3	0.4	0.4	0.7	0.6	0.5	0.1	0.5	0.0
	50	2.7	2.4	3.4	3.2	2.7	2.5	2.5	2.0	2.7	2.4
	75	6.2	6.0	8.8	8.7	6.0	5.8	5.4	5.1	6.1	5.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.1	7.2	5.2	5.4	6.8	6.5	7.6	7.6	9.3	9.4
	50	18.1	18.6	16.2	16.9	17.7	18.1	18.2	19.0	20.1	19.9
	75	34.5	35.3	37.4	38.0	36.7	36.3	33.7	34.4	33.2	34.8
Inventories	25	13.3	13.2	4.5	4.2	14.0	14.2	19.0	17.8	13.8	13.6
	50	27.0	26.6	17.8	18.6	28.7	28.5	31.4	30.5	25.5	24.1
	75	43.3	43.7	37.6	40.6	47.0	47.7	45.4	45.4	37.9	36.1
Equity	25	12.3	12.4	2.0	4.2	10.9	11.1	16.0	16.0	16.8	16.1
	50	29.7	30.7	22.3	23.8	28.2	29.5	31.5	33.0	32.2	33.5
	75	52.6	53.8	44.8	50.6	53.7	55.6	53.3	53.9	53.8	54.1
Short-term liabilities	25	21.0	19.7	21.2	20.9	19.9	18.0	21.2	20.8	21.1	19.2
	50	40.8	39.3	48.6	43.4	42.7	41.1	40.2	39.8	34.1	33.8
	75	64.4	63.4	75.1	72.2	65.6	65.4	62.4	61.9	56.7	55.7
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	6.8	6.7	11.4	10.4	10.6	10.6	7.2	6.7	0.5	0.2
	75	25.4	25.5	32.4	32.8	29.8	30.5	23.4	24.2	15.3	15.5
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.4	0.7	0.5	1.0	0.8	0.7	0.3	0.8	0.2
	50	3.6	3.2	4.2	4.1	3.7	3.4	3.5	2.9	3.5	3.1
	75	8.0	7.9	11.1	11.2	8.2	7.7	7.0	6.8	7.6	7.2
Annual result and depreciation	25	2.9	2.4	3.0	3.0	3.0	2.9	2.7	2.1	2.8	2.3
	50	6.1	5.9	7.2	7.1	6.4	6.2	5.6	5.2	6.1	5.8
	75	11.2	10.9	14.7	14.7	11.5	10.8	10.0	9.4	10.6	10.2
Trade receivables	25	3.9	3.4	3.2	2.8	4.0	3.6	4.5	4.1	3.4	3.0
	50	7.3	6.8	6.9	6.1	7.4	6.9	7.7	7.4	6.9	6.4
	75	11.8	11.0	12.5	11.0	11.7	11.0	12.0	11.7	11.1	10.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	1.7	2.1	2.4	2.9	2.4	2.1	1.2	2.4	1.3
	50	6.4	5.9	8.5	7.9	6.6	6.5	5.9	5.0	6.1	5.6
	75	13.0	12.2	18.2	19.0	13.9	12.8	11.2	10.3	11.2	10.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.1	3.9	1.0	1.4	4.3	3.9	6.1	4.5	6.7	4.7
	50	16.5	16.1	15.4	17.1	15.8	16.9	17.3	15.6	16.7	15.1
	75	38.6	37.6	46.6	45.8	41.1	40.3	38.3	35.2	33.5	33.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.0	99.1	70.2	77.8	98.4	97.6	107.4	104.2	108.7	106.4
	50	171.8	175.4	158.2	180.0	178.2	188.8	180.8	176.8	159.8	162.3
	75	362.0	377.5	455.6	474.6	442.8	472.4	359.6	356.6	258.1	268.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.0	48.2	42.5	42.3	43.5	42.1	49.1	49.7	58.4	59.4
	50	92.4	94.7	92.9	96.9	87.4	87.1	89.2	89.9	102.4	104.4
	75	196.6	208.5	221.3	235.4	203.2	228.9	183.7	188.4	188.1	202.3
		Percentage of cost of materials									
Trade payables	25	4.6	4.2	4.6	3.9	4.4	4.0	4.8	4.2	4.6	4.3
	50	8.5	7.7	11.1	10.1	8.7	7.6	7.9	7.4	8.1	7.5
	75	14.9	14.0	24.2	24.4	16.4	15.5	13.0	12.5	12.5	11.8

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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.7	96.6	97.8	99.2	98.4	99.2	99.4	99.4	99.8
Change in finished goods	0.7	0.3	3.4	2.2	0.8	1.6	0.8	0.6	0.6	0.2
Interest and similar income	0.6	0.6	0.1	0.1	0.1	0.1	0.1	0.2	0.6	0.7
Other income	7.8	9.4	3.1	5.7	3.0	3.3	2.0	2.3	8.8	10.8
of which: Income from long-term equity investments	1.7	3.1	0.1	0.2	0.1	0.2	0.2	0.3	1.9	3.7
Total income	108.3	110.1	103.2	105.8	103.2	103.4	102.2	102.4	109.5	111.5
Expenses										
Cost of materials	61.6	60.7	37.1	38.1	48.5	48.4	57.4	57.1	62.9	61.8
Personnel expenses	18.7	19.2	30.9	31.4	27.6	27.8	23.2	23.5	17.6	18.1
Depreciation	3.1	3.3	6.5	6.4	3.5	3.5	3.1	2.9	3.0	3.3
of which: Depreciation of tangible fixed assets	2.8	3.1	6.5	6.3	3.4	3.4	2.7	2.8	2.8	3.1
Interest and similar expenses	2.2	1.6	1.7	1.7	0.8	0.7	0.7	0.7	2.5	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	17.7	17.6	21.8	22.0	17.7	17.6	14.4	14.4	18.2	18.0
Total expenses before taxes on income	103.4	102.4	98.3	99.7	98.2	98.1	98.8	98.8	104.3	103.2
Annual result before taxes on income	4.9	7.6	4.9	6.0	5.0	5.3	3.3	3.6	5.1	8.3
Taxes on income	0.6	0.6	1.4	1.5	1.2	1.2	0.9	0.8	0.6	0.5
Annual result	4.3	7.0	3.5	4.5	3.8	4.2	2.4	2.8	4.6	7.8
Profit and loss transfers (parent company)	4.7	1.2	0.6	0.6	0.1	0.1	0.2	0.2	5.6	1.4
Profit and loss transfers (subsidiary)	3.9	2.8	-0.2	-0.3	0.0	0.1	0.6	0.8	4.5	3.2
Profit for the year	5.1	5.4	4.3	5.4	3.9	4.1	2.0	2.2	5.6	6.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.1	0.3	0.3	0.5	0.5	0.8	0.8	1.0	1.1
Tangible fixed assets	14.4	14.8	50.5	48.7	32.2	30.6	29.5	29.7	12.9	13.3
of which: Land and buildings	4.1	4.1	9.6	9.2	11.1	10.9	12.3	11.9	3.4	3.4
Inventories	9.0	9.1	13.9	15.3	23.8	24.7	26.0	26.3	7.6	7.6
of which: Finished goods and merchandise	2.9	2.9	5.4	5.4	9.8	9.2	9.3	9.5	2.3	2.3
Cash	6.0	4.5	10.1	11.2	15.3	15.7	11.1	11.0	5.4	3.7
Receivables	39.6	40.9	19.5	19.2	23.2	23.8	24.9	24.7	40.9	42.5
Short-term	37.5	39.8	18.9	18.6	22.6	23.3	23.9	23.7	38.8	41.3
of which:										
Trade receivables	5.4	5.1	8.3	7.7	13.0	12.5	13.5	12.8	4.7	4.4
Receivables from affiliated companies	30.7	33.1	7.1	7.3	5.8	6.9	7.4	7.9	32.9	35.5
Long-term	2.0	1.1	0.5	0.5	0.6	0.5	1.0	1.0	2.1	1.2
of which: Loans to affiliated companies	1.7	0.8	0.3	0.3	0.3	0.2	0.5	0.5	1.8	0.8
Securities	2.9	1.4	0.2	0.1	0.8	0.7	1.8	1.8	3.1	1.4
Other long-term equity investments	26.7	27.9	4.0	3.8	3.8	3.6	5.5	5.4	28.7	30.0
of which: Goodwill	1.0	0.8	0.5	0.5	0.6	0.6	0.2	0.2	1.0	0.8
Capital	32.2	32.4	25.6	26.5	37.5	37.3	33.8	33.4	32.0	32.3
Equity	55.3	55.2	68.8	67.9	54.1	54.0	54.8	55.3	55.3	55.2
Liabilities	42.0	41.4	39.0	38.8	39.0	40.7	42.1	42.6	42.1	41.4
Short-term	2.3	2.1	13.9	11.3	8.2	9.0	6.0	6.2	1.8	1.6
of which:										
Liabilities to banks	3.5	3.3	6.0	6.1	8.2	7.8	9.3	8.4	3.0	2.9
Liabilities to affiliated companies	30.4	32.2	5.5	5.8	7.3	6.8	11.0	11.8	32.2	34.2
Long-term	13.3	13.8	29.8	29.1	15.0	13.3	12.7	12.7	13.3	13.8
of which:										
Liabilities to banks	2.3	3.0	24.9	24.8	11.1	9.5	7.9	7.7	1.7	2.4
Liabilities to affiliated companies	2.3	2.4	3.1	2.6	2.8	2.6	3.6	3.9	2.2	2.2
Provisions	11.8	11.7	4.5	4.6	7.7	7.9	10.7	10.7	12.0	11.9
of which: Provisions for pensions	5.6	5.9	0.7	0.7	2.1	2.2	3.6	3.6	5.9	6.2
Other ratios	Percentage of sales									
Annual result before taxes on income	4.9	7.7	5.1	6.2	5.0	5.4	3.4	3.6	5.2	8.4
Annual result and depreciation	7.4	10.4	10.3	11.1	7.3	7.8	5.6	5.8	7.6	11.2
Trade receivables	7.2	6.8	9.2	8.3	9.2	9.2	8.9	8.6	6.8	6.5
Percentage of the balance sheet total										
Sales	74.9	75.0	90.8	93.1	140.3	136.5	151.4	147.9	68.5	68.6
Annual result and interest paid	4.9	6.5	4.9	5.9	6.5	6.8	4.7	5.2	4.9	6.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.0	12.3	14.6	16.6	21.8	22.6	15.3	15.3	8.4	12.0
Percentage of fixed assets										
Long-term equity and liabilities	109.4	113.6	101.0	105.2	144.6	147.4	131.5	130.5	107.7	112.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	104.4	107.7	74.6	77.0	97.4	96.0	84.4	82.8	106.0	109.9
Cash resources, short-term receivables and inventories	125.9	129.7	110.3	116.5	158.5	156.6	146.3	144.5	124.1	128.2
Percentage of cost of materials										
Trade payables	7.5	7.3	17.3	16.9	11.9	11.6	10.6	9.9	6.9	6.8
Memo item:										
Balance sheet total in € billion	151.52	154.10	0.74	0.77	2.60	2.78	9.21	9.72	138.98	140.83
Sales in € billion	113.46	115.51	0.67	0.71	3.65	3.79	13.94	14.38	95.21	96.62
Number of enterprises	2 501	2 501	804	804	757	757	608	608	332	332

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.6	24.9	7.1	7.0	25.5	25.2	41.1	38.5	46.9	45.9
	50	48.6	48.7	32.4	31.5	50.3	49.9	59.1	58.0	63.3	63.4
	75	68.9	68.6	49.6	50.7	69.2	69.0	75.9	76.0	78.4	78.9
Personnel expenses	25	11.5	11.5	12.9	13.7	13.7	13.4	10.5	10.5	8.7	8.8
	50	23.2	23.7	29.1	29.1	25.0	25.8	18.7	20.3	16.1	16.6
	75	37.2	38.0	44.2	43.9	37.3	38.0	32.5	33.7	26.6	28.8
Depreciation	25	0.8	0.8	1.1	1.1	0.7	0.8	0.7	0.7	0.9	0.9
	50	2.0	1.9	2.7	2.8	1.8	1.7	1.6	1.6	1.9	1.8
	75	4.5	4.6	6.5	6.5	4.1	4.0	3.6	3.6	4.2	4.3
Annual result	25	0.5	0.6	0.2	0.9	0.6	0.6	0.5	0.5	0.3	0.2
	50	2.6	2.8	3.6	4.6	2.5	2.7	2.1	2.2	2.1	1.8
	75	6.8	7.5	10.8	11.1	6.4	6.6	4.6	4.9	5.6	5.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.4	5.2	5.6	5.4	4.6	4.4	5.0	5.0	8.2	8.9
	50	17.4	17.4	18.6	20.4	14.6	14.8	17.1	16.9	19.4	19.4
	75	41.1	40.7	50.5	51.5	40.1	38.6	36.4	37.3	34.9	38.2
Inventories	25	1.0	1.0	0.0	0.0	1.4	1.6	2.9	2.8	3.0	3.1
	50	15.6	15.1	6.6	7.2	19.5	18.2	22.4	23.1	16.7	16.1
	75	40.9	40.9	34.7	33.3	44.7	45.7	45.5	44.6	37.2	35.5
Equity	25	7.3	8.5	0.6	1.6	8.7	9.1	12.1	12.3	16.1	16.9
	50	26.2	27.9	18.3	20.5	28.3	28.6	29.8	29.8	33.8	34.4
	75	50.7	51.1	48.4	48.4	52.4	55.1	50.4	50.4	51.5	51.7
Short-term liabilities	25	20.3	20.0	19.1	18.9	18.7	17.9	24.3	24.0	20.9	20.1
	50	44.1	42.8	47.3	44.7	42.7	43.1	45.1	44.0	37.5	36.7
	75	71.8	70.2	79.8	78.0	71.7	70.3	68.6	67.9	59.1	58.1
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	8.1	7.8	15.0	14.8	8.8	7.9	5.1	5.1	0.5	0.1
	75	30.7	31.3	42.3	44.4	31.0	30.7	24.6	24.5	17.0	16.4
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.8	0.4	1.1	0.9	0.9	0.7	0.6	0.4	0.4
	50	3.3	3.6	4.6	5.6	3.3	3.5	2.8	2.8	2.9	2.2
	75	8.3	9.0	14.0	13.2	8.1	8.3	5.8	6.3	7.0	6.7
Annual result and depreciation	25	2.5	2.5	3.0	3.6	2.5	2.6	2.3	2.3	2.1	1.6
	50	6.3	6.4	9.0	10.1	6.0	6.3	5.1	5.0	5.2	5.0
	75	13.3	13.8	22.2	21.1	12.1	13.3	9.2	9.8	10.5	10.6
Trade receivables	25	3.4	3.0	2.3	1.7	3.9	3.6	4.0	3.6	3.3	3.4
	50	7.2	6.7	6.3	6.1	7.3	7.1	7.7	7.5	7.3	6.6
	75	12.1	11.5	12.0	11.6	11.8	11.3	12.4	12.0	11.2	11.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.2	2.2	2.8	2.5	2.5	2.1	1.9	1.7	1.3
	50	6.0	6.2	7.0	8.3	6.1	6.3	5.3	5.2	5.0	4.7
	75	13.2	13.3	19.0	22.0	12.6	13.0	10.1	10.7	9.6	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	3.7	1.9	2.0	3.8	4.4	5.2	4.0	5.4	4.5
	50	14.4	15.4	14.2	17.2	14.2	15.3	14.1	14.3	14.9	15.0
	75	36.5	37.0	44.2	49.2	41.2	40.8	29.7	32.1	29.7	31.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.3	85.7	55.7	65.4	102.0	95.3	96.9	94.8	91.0	88.3
	50	150.7	149.7	125.7	127.7	183.5	180.6	164.8	159.6	132.4	134.1
	75	363.9	374.9	338.3	359.0	475.1	505.6	372.7	359.2	248.7	252.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.3	45.1	36.8	36.4	48.6	47.0	49.8	47.7	55.5	54.6
	50	98.7	99.9	92.8	96.1	108.2	107.2	91.8	92.7	108.3	106.5
	75	208.2	211.9	223.3	227.4	235.0	229.6	180.4	188.2	202.5	209.6
		Percentage of cost of materials									
Trade payables	25	4.5	4.1	4.7	3.9	4.5	4.4	4.7	4.4	4.1	3.8
	50	9.2	8.8	11.6	11.2	9.4	8.8	8.5	8.0	7.9	7.2
	75	19.0	17.9	28.1	26.4	19.2	18.1	15.4	14.7	12.7	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

12. Saarland

All economic sectors*

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	2018	2019	Less than 2	2 but less than 10	10 but less than 50	50 and more	2018	2019	2018	2019
Cylindered sample 2018/2019										
Income statement										
Income										
Percentage of gross revenue										
Sales	99.4	99.5	98.0	98.5	97.9	100.2	98.2	99.4	99.8	99.5
Change in finished goods	0.6	0.5	2.0	1.5	2.1	-0.2	1.8	0.6	0.2	0.5
Interest and similar income	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.3	0.3
Other income	3.3	3.1	7.7	7.8	2.3	2.5	3.3	3.2	3.3	3.0
of which: Income from long-term equity investments	0.5	0.5	0.1	0.1	0.1	0.2	0.3	0.3	0.7	0.6
Expenses	103.6	103.3	107.9	108.0	102.4	102.6	103.5	103.4	103.6	103.3
Cost of materials	65.6	65.0	37.5	36.9	53.4	52.2	57.1	57.0	69.0	68.5
Personnel expenses	19.0	20.0	39.7	39.9	26.6	27.3	25.8	26.2	16.4	17.6
Depreciation	3.2	3.3	5.2	5.3	3.3	3.4	3.4	3.3	3.1	3.2
of which: Depreciation of tangible fixed assets	3.0	2.9	5.1	5.2	3.1	3.2	3.2	3.1	2.9	2.8
Interest and similar expenses	1.2	1.2	1.3	1.2	0.9	0.8	0.8	0.8	1.3	1.3
Operating taxes	0.0	0.1	0.3	0.3	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	11.6	11.9	20.0	20.5	13.8	14.1	12.8	12.9	11.0	11.4
Total expenses before taxes on income	100.5	101.5	104.0	104.1	98.2	98.0	99.9	100.1	100.8	102.0
Annual result before taxes on income	3.0	1.9	3.9	3.9	4.3	4.6	3.6	3.3	2.8	1.2
Taxes on income	0.8	0.7	1.1	1.0	1.3	1.2	1.1	0.9	0.8	0.7
Annual result	2.2	1.1	2.8	2.9	3.0	3.4	2.5	2.4	2.1	0.6
Profit and loss transfers (parent company)	0.0	0.0	0.3	0.2	0.0	0.0	-0.1	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.6	0.5	-0.2	-0.3	0.2	0.2	0.4	0.5	0.7	0.6
Profit for the year	1.6	0.6	3.3	3.4	2.8	3.2	2.0	1.9	1.4	0.0
Balance sheet										
Assets										
Percentage of the balance sheet total										
Intangible fixed assets	0.8	0.7	0.4	0.4	1.0	1.0	0.8	0.7	0.8	0.6
Tangible fixed assets	33.4	32.7	43.3	42.2	36.1	36.5	35.5	35.1	32.6	31.8
of which: Land and buildings	10.0	9.8	10.6	11.3	9.9	10.5	12.8	13.0	9.4	9.0
Inventories	16.4	16.8	18.1	18.8	20.6	20.8	21.1	20.0	15.0	15.8
of which: Finished goods and merchandise	6.3	7.7	5.9	5.2	7.0	7.5	7.9	7.8	5.9	7.7
Cash	6.5	7.1	12.3	12.8	14.1	14.0	9.2	8.8	5.3	6.2
Receivables	27.3	25.8	22.1	22.1	24.7	24.5	24.3	26.0	28.3	25.8
Short-term	23.5	22.0	21.8	21.7	24.1	23.8	23.4	24.7	23.5	21.3
of which:										
Trade receivables	10.0	9.4	9.4	9.0	13.1	12.0	12.9	13.3	9.1	8.3
Receivables from affiliated companies	9.9	9.2	6.0	6.6	6.1	7.4	7.7	8.6	10.7	9.4
Long-term	3.9	3.8	0.3	0.4	0.6	0.6	0.9	1.3	4.8	4.6
of which: Loans to affiliated companies	1.9	1.8	0.1	0.1	0.2	0.4	0.7	1.0	2.3	2.1
Securities	2.2	2.0	0.2	0.2	0.5	0.3	0.5	0.5	2.7	2.5
Other long-term equity investments	13.1	14.6	3.1	2.9	2.5	2.4	8.1	8.2	15.0	16.9
of which: Goodwill	0.4	0.3	0.3	0.2	0.4	0.6	0.4	0.3	0.4	0.3
Capital										
Equity	39.7	39.9	23.0	23.9	31.5	31.5	38.4	38.7	40.7	40.9
Liabilities	45.9	45.1	69.8	69.3	58.3	58.4	51.2	50.3	43.6	42.8
Short-term	29.5	29.3	46.0	46.3	39.6	42.4	38.8	37.1	26.5	26.5
of which:										
Liabilities to banks	4.9	5.1	15.2	13.9	8.1	10.2	7.4	7.8	3.9	4.1
Trade payables	6.7	6.0	7.0	6.9	9.3	8.9	7.8	7.1	6.3	5.5
Liabilities to affiliated companies	10.9	10.5	6.7	7.3	6.7	7.9	11.6	11.0	11.0	10.5
Long-term	16.4	15.8	23.8	23.1	18.6	16.0	12.4	13.2	17.1	16.3
of which:										
Liabilities to banks	11.4	11.4	18.1	18.7	14.2	12.4	10.3	10.5	11.4	11.4
Liabilities to affiliated companies	3.4	2.9	4.0	2.7	3.4	2.8	1.7	2.3	3.7	3.0
Provisions	13.7	14.1	6.9	6.6	10.0	9.7	9.6	10.0	14.9	15.5
of which: Provisions for pensions	5.6	5.7	1.8	1.6	2.1	2.1	2.9	3.0	6.5	6.6
Other ratios										
Percentage of sales										
Annual result before taxes on income	3.1	1.9	4.0	3.9	4.3	4.6	3.6	3.3	2.8	1.2
Annual result and depreciation	5.4	4.4	8.2	8.3	6.4	6.7	5.9	5.7	5.1	3.8
Trade receivables	8.0	8.0	8.3	7.8	9.1	8.2	10.1	10.2	7.4	7.3
Percentage of the balance sheet total										
Sales	124.8	118.0	112.3	115.2	144.7	147.3	128.3	129.5	123.0	113.7
Annual result and interest paid	4.2	2.7	4.7	4.8	5.8	6.2	4.2	4.1	4.1	2.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.5	9.8	14.2	15.1	17.0	18.1	14.5	14.0	11.7	8.3
Percentage of fixed assets										
Long-term equity and liabilities	116.0	114.5	102.9	105.6	128.5	121.6	117.7	120.3	115.2	113.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	101.7	99.7	74.1	74.8	96.7	89.4	84.3	90.9	108.9	104.3
Cash resources, short-term receivables and inventories	157.3	157.2	113.6	115.6	148.6	138.3	138.8	144.9	165.5	164.1
Percentage of cost of materials										
Trade payables	8.2	7.8	16.2	16.1	11.7	11.6	10.4	9.6	7.4	7.1
Memo item:										
Balance sheet total in € billion	24.69	25.93	0.29	0.30	1.04	1.09	4.53	4.68	18.83	19.86
Sales in € billion	30.81	30.60	0.32	0.35	1.51	1.60	5.81	6.06	23.17	22.59
Number of enterprises	1 094	1 094	403	403	325	325	253	253	113	113

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.0	25.0	13.6	13.8	30.1	28.0	40.7	40.4	45.4	46.5
	50	47.9	46.8	33.0	33.9	51.9	49.8	59.0	58.1	63.5	65.6
	75	69.1	68.3	51.3	50.9	73.7	72.6	73.7	73.8	78.0	77.7
Personnel expenses	25	12.9	13.1	17.8	19.1	12.0	12.5	11.5	11.7	9.1	9.3
	50	25.6	26.5	33.7	34.6	24.9	25.6	21.0	21.4	15.3	16.3
	75	42.4	42.4	48.8	49.1	40.7	40.6	35.5	35.9	26.9	28.0
Depreciation	25	0.9	0.9	0.9	1.0	0.8	0.7	0.9	0.9	1.1	1.1
	50	2.0	2.1	2.5	2.5	1.7	1.8	1.9	1.9	2.1	2.1
	75	4.6	4.4	5.6	5.5	3.6	3.9	3.9	3.8	4.2	4.0
Annual result	25	0.2	0.4	0.0	0.7	0.6	0.4	0.2	0.3	0.0	-0.2
	50	2.2	2.6	2.6	3.5	2.2	2.5	2.0	1.9	2.0	1.5
	75	6.0	6.5	8.3	8.6	5.5	6.2	4.5	4.6	4.4	5.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.8	5.7	4.4	5.0	3.8	4.1	8.4	8.9	10.5	9.3
	50	18.7	19.1	20.0	19.3	14.1	17.3	20.5	19.3	20.4	22.1
	75	42.9	43.8	46.5	47.2	42.4	42.1	41.5	42.9	40.8	41.0
Inventories	25	0.8	0.8	0.2	0.0	0.6	0.7	1.2	1.3	3.1	3.5
	50	13.0	12.4	10.2	11.4	11.3	11.5	19.7	14.4	15.7	14.8
	75	37.7	36.9	34.5	33.7	37.5	36.9	42.6	41.2	34.9	35.5
Equity	25	8.8	9.0	0.7	2.5	11.2	12.1	15.9	17.6	9.3	9.6
	50	25.9	26.8	19.0	21.2	26.2	26.8	32.2	34.2	29.7	30.2
	75	47.7	51.6	42.6	47.8	48.7	51.7	52.7	54.1	51.7	54.0
Short-term liabilities	25	21.8	19.5	22.9	20.0	21.8	19.7	23.0	19.5	18.9	17.7
	50	42.1	40.9	47.3	43.7	43.1	45.5	39.8	34.4	31.8	29.3
	75	70.2	67.7	76.3	74.9	69.6	69.6	62.7	59.4	70.8	67.3
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	9.0	9.6	15.0	15.7	6.9	8.1	6.4	5.8	1.2	2.3
	75	33.8	33.6	42.8	44.7	32.4	31.6	27.9	27.2	13.5	16.6
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.5	0.1	0.9	0.7	0.6	0.5	0.5	0.1	-0.2
	50	3.0	3.4	3.4	4.4	3.2	3.5	2.9	2.4	2.3	1.9
	75	8.0	7.8	10.2	10.0	7.8	8.3	6.0	6.1	6.1	6.8
Annual result and depreciation	25	2.3	2.5	1.9	3.4	2.3	2.5	2.6	2.3	2.2	1.7
	50	5.7	6.1	6.6	7.7	5.7	6.2	5.0	4.6	5.0	4.6
	75	12.2	12.2	15.9	15.8	11.4	11.6	9.0	9.7	10.0	9.3
Trade receivables	25	2.9	2.5	1.8	1.5	3.4	3.4	3.7	2.8	3.3	3.4
	50	6.7	6.3	5.4	5.3	7.3	6.6	7.7	7.7	6.6	7.3
	75	12.0	11.4	10.8	10.0	12.9	11.7	12.8	12.7	11.3	11.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	2.2	0.8	2.6	2.6	2.5	1.8	1.6	1.3	0.4
	50	5.7	5.9	6.9	7.7	5.9	6.2	4.7	4.3	4.7	4.8
	75	12.1	12.7	16.2	17.9	11.7	12.7	8.7	9.0	8.8	8.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.1	4.7	1.6	3.8	5.0	3.3	5.9	5.9	5.0	4.6
	50	14.4	16.0	13.7	17.8	14.2	15.2	17.2	16.1	12.6	12.2
	75	38.0	40.5	45.6	55.5	34.2	34.7	33.0	30.2	30.3	27.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	83.6	85.1	71.4	78.1	93.0	90.3	89.4	96.3	83.0	76.2
	50	151.3	148.7	143.6	143.5	175.9	170.3	154.2	152.4	121.5	127.7
	75	400.0	372.9	412.4	417.4	574.1	545.9	291.8	275.2	218.3	229.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.9	45.0	36.7	37.5	48.9	48.2	53.3	55.9	53.6	52.1
	50	98.6	102.8	92.5	102.7	104.7	101.3	97.9	108.9	99.4	99.0
	75	209.1	224.3	225.3	218.5	229.1	231.9	189.2	236.7	208.2	205.5
		Percentage of cost of materials									
Trade payables	25	4.9	4.4	4.9	4.6	4.7	4.7	5.2	4.2	4.9	3.6
	50	10.0	9.0	11.9	10.7	11.0	9.3	8.6	7.3	7.9	8.0
	75	18.4	17.9	26.2	24.1	20.3	19.7	14.2	13.3	12.3	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

IV. Enterprises by federal state and economic sector

13. Saxony

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Percentage of gross revenue										
Income	99.3	99.4	98.4	97.6	98.7	97.6	98.7	98.7	99.6	99.8
Sales	0.7	0.6	1.6	2.4	1.3	2.4	1.3	1.3	0.4	0.2
Change in finished goods	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1
Interest and similar income	2.6	2.8	5.5	5.4	4.0	4.4	2.6	2.7	2.5	2.6
Other income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.2
of which: Income from long-term equity investments	102.8	102.9	105.6	105.5	104.2	104.5	102.7	102.8	102.6	102.7
Total income	Expenses									
Cost of materials	70.2	70.6	39.0	39.2	49.2	49.1	55.4	54.7	78.1	78.9
Personnel expenses	15.8	16.2	34.5	34.2	29.1	29.4	25.7	26.5	10.7	11.0
Depreciation	3.5	3.5	5.3	5.2	4.3	4.3	4.1	4.4	3.2	3.2
of which: Depreciation of tangible fixed assets	3.4	3.3	5.3	5.2	4.2	4.2	3.9	4.0	3.1	2.9
Interest and similar expenses	0.7	0.6	1.1	0.9	0.7	0.7	0.6	0.6	0.7	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	9.3	9.4	20.5	20.2	16.3	16.4	12.5	12.9	7.3	7.2
Total expenses before taxes on income	99.7	100.4	100.6	99.9	99.7	99.9	98.5	99.2	100.0	100.9
Annual result before taxes on income	3.1	2.4	5.0	5.5	4.5	4.6	4.2	3.6	2.5	1.8
Taxes on income	0.8	0.8	1.0	1.3	1.2	1.3	1.0	1.0	0.6	0.6
Annual result	2.3	1.7	4.0	4.3	3.2	3.3	3.2	2.6	1.9	1.2
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.1	0.1	0.1	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	0.7	0.5	0.1	0.0	0.2	0.2	0.8	0.7	0.8	0.4
Profit for the year	1.8	1.5	3.9	4.2	3.1	3.2	2.4	2.0	1.4	1.1
Balance sheet										
Percentage of the balance sheet total										
Assets	0.9	0.9	0.8	0.8	0.5	0.6	0.9	0.9	1.0	0.9
Intangible fixed assets	43.7	43.6	45.5	43.4	40.7	39.8	41.7	40.9	45.1	45.4
Tangible fixed assets	15.3	15.0	12.8	12.6	19.2	18.5	17.3	16.8	13.9	13.7
of which: Land and buildings	17.5	18.0	16.6	18.7	22.7	24.1	23.4	23.9	14.1	14.2
Inventories	5.0	5.2	4.6	4.7	5.3	5.5	6.0	6.3	4.5	4.7
of which: Finished goods and merchandise	7.2	7.2	14.6	14.8	12.8	13.1	10.0	10.2	4.9	4.6
Cash	23.2	23.2	19.3	19.3	19.6	18.9	19.9	20.0	25.3	25.5
Receivables	21.0	20.4	18.5	18.5	18.1	17.3	18.6	18.6	22.6	21.8
Short-term	11.6	10.6	10.3	9.8	9.3	8.8	9.9	9.5	12.7	11.4
of which:	7.2	7.4	3.4	4.2	6.0	5.6	6.2	6.6	7.9	8.2
Trade receivables	2.2	2.8	0.8	0.8	1.5	1.5	1.3	1.4	2.7	3.7
Receivables from affiliated companies	1.1	1.7	0.3	0.4	1.2	1.1	0.8	0.8	1.3	2.3
Long-term	2.8	2.7	0.6	0.6	1.1	1.1	1.1	1.2	3.9	3.7
Securities	4.3	4.2	1.6	1.5	2.1	2.1	2.6	2.6	5.5	5.4
Other long-term equity investments	0.3	0.3	0.4	0.3	0.2	0.3	0.1	0.1	0.4	0.4
of which: Goodwill	45.0	44.8	31.2	31.4	43.2	42.4	46.1	46.1	45.1	45.0
Equity	45.3	45.3	62.4	62.1	50.4	51.2	46.5	46.5	43.5	43.4
Liabilities	34.6	34.5	37.2	38.9	35.1	36.0	33.6	33.7	34.9	34.4
Short-term	3.9	4.9	7.6	7.7	6.8	6.2	5.7	5.7	2.6	4.3
of which:	9.8	8.9	6.9	6.7	6.4	6.3	6.8	6.2	11.7	10.6
Liabilities to banks	10.9	10.6	5.9	6.1	5.0	5.1	7.1	7.2	13.7	13.2
Trade payables	10.7	10.9	25.2	23.2	15.2	15.2	12.8	12.7	8.6	8.9
Liabilities to affiliated companies	6.8	6.7	19.8	18.2	11.5	11.5	9.3	9.5	4.5	4.4
of which:	3.4	3.4	3.5	3.3	2.9	2.8	2.9	2.4	3.6	4.0
Liabilities to banks	8.7	8.9	5.5	5.6	5.8	5.8	6.8	6.9	10.2	10.4
Provisions	1.8	1.9	1.0	0.8	0.8	0.8	0.7	0.7	2.5	2.7
of which: Provisions for pensions	Other ratios									
Percentage of sales										
Annual result before taxes on income	3.1	2.5	5.1	5.7	4.5	4.7	4.3	3.6	2.5	1.8
Annual result and depreciation	5.9	5.3	9.5	9.7	7.6	7.8	7.4	7.0	5.2	4.3
Trade receivables	7.7	7.1	9.1	8.7	8.0	7.8	8.1	7.9	7.5	6.8
Percentage of the balance sheet total										
Sales	149.9	149.0	113.3	113.0	116.6	113.0	122.9	121.1	168.4	168.6
Annual result and interest paid	4.5	3.4	5.9	6.0	4.7	4.6	4.7	3.9	4.4	3.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	18.5	16.3	19.8	20.3	20.1	19.8	20.7	19.5	17.4	14.5
Percentage of fixed assets										
Long-term equity and liabilities	107.0	106.9	117.4	118.7	130.6	131.3	125.8	127.4	97.0	96.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	82.1	80.5	90.2	86.9	90.0	86.1	85.7	86.0	79.0	77.0
Cash resources, short-term receivables and inventories	132.7	132.6	134.9	135.0	154.6	152.9	155.2	156.8	119.3	118.2
Percentage of cost of materials										
Trade payables	9.2	8.4	15.4	14.7	11.1	11.1	9.9	9.3	8.9	8.0
Memo item:										
Balance sheet total in € billion	57.07	59.19	0.95	1.02	5.43	5.81	15.85	16.47	34.84	35.89
Sales in € billion	85.55	88.18	1.07	1.15	6.33	6.56	19.47	19.94	58.67	60.53
Number of enterprises	3 647	3 647	1 229	1 229	1 308	1 308	844	844	266	266

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	28.0	27.3	16.5	15.3	30.6	29.9	40.4	39.3	47.2	47.5
	50	47.0	46.8	35.2	34.4	48.9	48.0	55.6	54.7	67.4	66.5
	75	65.1	65.3	52.2	51.0	65.3	66.0	72.2	71.7	79.8	79.5
Personnel expenses	25	15.0	15.4	19.9	19.9	16.5	16.7	12.8	13.1	8.5	9.1
	50	27.7	27.7	33.4	33.4	28.3	28.4	23.5	23.8	15.3	15.9
	75	40.7	41.4	47.2	46.7	40.0	40.6	33.6	34.5	25.7	25.5
Depreciation	25	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.1	1.1
	50	2.5	2.5	2.6	2.7	2.3	2.3	2.6	2.8	2.3	2.7
	75	5.4	5.5	5.5	5.8	5.4	5.2	5.5	5.7	4.9	5.0
Annual result	25	0.5	0.6	0.2	0.5	0.7	0.6	0.7	0.7	0.2	0.0
	50	2.6	2.7	3.1	3.3	2.4	2.5	2.5	2.6	2.1	1.7
	75	6.4	6.3	9.1	8.8	5.4	5.9	5.7	5.4	5.2	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.7	7.4	4.9	4.8	7.7	7.3	11.9	11.8	14.3	14.9
	50	23.3	23.4	17.9	18.8	21.5	22.5	28.4	28.6	30.3	32.2
	75	49.5	49.2	49.1	48.9	51.9	50.1	49.1	48.7	47.2	49.2
Inventories	25	1.8	1.9	0.0	0.1	3.4	3.2	4.2	4.3	4.3	4.3
	50	15.6	15.8	7.8	8.5	17.1	17.3	24.3	23.2	20.0	19.2
	75	39.1	39.5	30.8	31.5	42.7	42.5	42.1	41.7	37.9	39.3
Equity	25	13.0	13.9	7.1	8.3	14.7	15.2	18.8	18.0	16.2	15.7
	50	32.1	33.9	26.5	28.9	32.1	34.4	38.1	39.6	35.6	34.6
	75	56.8	58.0	52.0	55.4	56.6	56.8	61.9	63.6	59.3	58.0
Short-term liabilities	25	18.7	18.0	19.7	18.6	18.8	17.8	17.2	16.9	18.7	19.4
	50	38.1	36.2	39.3	37.9	38.9	36.5	34.0	32.9	40.2	38.6
	75	64.3	63.1	67.6	65.9	63.8	63.2	60.3	58.8	61.9	63.6
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	7.6	7.2	6.5	6.7	8.9	8.4	8.7	8.0	1.6	1.5
	75	27.7	27.9	29.6	30.8	29.6	29.5	25.9	25.1	15.5	17.8
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.8	0.2	0.7	0.9	0.8	1.0	1.0	0.3	0.0
	50	3.4	3.6	3.9	4.3	3.3	3.3	3.4	3.5	2.7	2.2
	75	8.2	8.4	11.3	11.2	7.3	7.9	7.3	6.9	6.7	6.1
Annual result and depreciation	25	3.1	3.3	2.7	3.6	3.3	3.4	3.3	3.5	2.3	1.8
	50	7.0	7.2	7.7	8.4	6.9	7.1	6.8	6.9	5.3	5.0
	75	13.5	13.4	16.7	17.2	12.4	12.8	12.7	12.0	11.0	10.5
Trade receivables	25	2.9	2.8	2.4	2.3	3.3	3.2	3.4	3.0	2.0	1.9
	50	6.7	6.2	6.7	6.1	6.8	6.3	6.7	6.3	5.6	5.2
	75	11.2	10.6	12.3	11.4	10.7	10.4	10.8	10.8	11.0	10.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.9	1.4	2.0	2.1	2.2	2.2	2.0	1.0	0.7
	50	5.6	5.6	6.2	6.7	5.5	5.5	5.3	5.0	4.4	3.8
	75	12.0	12.1	15.9	16.4	11.2	10.7	10.3	10.6	9.0	8.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	5.1	-1.7	1.7	5.3	5.6	8.1	7.4	6.2	5.4
	50	17.5	18.4	16.1	17.4	16.7	17.4	21.1	21.6	15.7	16.9
	75	45.1	45.4	47.5	49.2	41.6	42.6	49.0	47.3	36.3	37.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.1	96.1	81.7	88.6	101.1	100.6	98.4	100.1	83.6	80.5
	50	146.3	150.0	155.5	156.9	153.4	164.1	140.1	144.4	119.2	115.0
	75	315.2	328.0	447.0	457.1	339.4	363.3	243.5	250.5	186.6	184.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.4	47.2	49.6	49.2	46.5	45.5	46.9	48.1	42.7	42.2
	50	99.6	104.2	109.1	115.3	98.6	100.8	96.2	103.4	87.6	83.7
	75	216.6	227.4	247.9	260.0	213.1	229.4	202.1	205.0	161.2	155.6
		Percentage of cost of materials									
Trade payables	25	5.0	4.7	5.1	4.7	5.0	4.6	5.0	4.7	5.1	4.6
	50	9.5	9.3	11.4	11.5	9.4	9.2	8.6	8.1	8.1	8.6
	75	18.1	17.3	26.4	26.2	17.5	16.6	14.2	13.6	12.8	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

14. Saxony-Anhalt
All economic sectors*

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.4	98.4	99.3	97.9	97.8	99.1	99.8	99.4	99.5
Change in finished goods	0.8	0.6	1.6	0.7	2.1	2.2	0.9	0.2	0.6	0.5
Interest and similar income	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1
Other income	2.6	2.8	8.5	10.4	6.1	6.2	2.8	2.8	2.1	2.3
of which: Income from long-term equity investments	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.1
Total income	102.7	102.9	108.7	110.6	106.3	106.4	102.9	102.9	102.2	102.5
Expenses										
Cost of materials	70.6	69.6	40.0	39.6	49.3	49.6	55.9	55.5	77.4	76.4
Personnel expenses	13.9	14.5	33.7	34.5	29.3	29.6	23.2	23.6	9.4	9.9
Depreciation	3.6	3.6	6.4	6.3	5.2	5.1	4.9	4.9	3.1	3.0
of which: Depreciation of tangible fixed assets	3.5	3.5	6.3	6.3	5.1	5.0	4.8	4.8	2.9	2.9
Interest and similar expenses	0.6	0.6	1.5	1.4	1.1	1.0	0.9	0.8	0.5	0.5
Operating taxes	0.1	0.1	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.2
Other expenses	9.6	10.1	21.7	23.3	16.1	15.9	13.8	13.9	7.5	8.2
Total expenses before taxes on income	98.5	98.6	103.6	105.3	101.1	101.3	98.8	98.9	98.0	98.2
Annual result before taxes on income	4.3	4.3	5.1	5.3	5.2	5.1	4.1	4.1	4.2	4.3
Taxes on income	0.7	0.8	1.4	1.5	1.3	1.2	0.9	1.1	0.5	0.7
Annual result	3.6	3.5	3.7	3.7	4.0	3.9	3.2	3.0	3.7	3.6
Profit and loss transfers (parent company)	0.2	0.1	0.5	0.9	0.0	0.0	0.0	0.0	0.2	0.2
Profit and loss transfers (subsidiary)	1.8	1.6	0.4	0.3	0.4	0.4	0.6	0.6	2.3	2.0
Profit for the year	2.0	2.1	3.8	4.3	3.6	3.6	2.6	2.4	1.6	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.2	0.3	0.4	0.4	0.6	0.6	0.6	0.6
Tangible fixed assets	43.5	43.2	55.9	53.7	47.6	45.9	48.8	48.1	40.3	40.5
of which: Land and buildings	14.0	13.9	26.2	23.6	20.3	19.4	15.9	15.5	11.9	12.2
Inventories	13.9	14.3	11.2	12.0	19.6	21.5	17.4	17.4	11.6	11.9
of which: Finished goods and merchandise	5.2	5.3	3.5	3.8	5.1	5.0	5.6	5.8	5.1	5.2
Cash	6.2	6.2	10.9	11.3	10.3	10.7	8.6	8.8	4.4	4.2
Receivables	28.7	27.6	17.7	18.5	18.9	18.0	21.5	22.0	33.4	31.6
Short-term	27.5	26.4	17.3	17.9	17.2	16.7	20.4	20.4	32.2	30.5
of which:										
Trade receivables	8.4	8.0	6.6	7.4	7.9	7.4	8.4	8.7	8.5	7.9
Receivables from affiliated companies	15.9	14.9	6.3	6.0	5.3	5.2	9.2	9.0	20.5	19.0
Long-term	1.2	1.2	0.4	0.6	1.7	1.4	1.1	1.6	1.2	1.1
of which: Loans to affiliated companies	0.6	0.9	0.1	0.3	0.6	0.9	0.4	0.9	0.7	0.9
Securities	0.6	0.6	0.4	0.5	0.6	0.6	1.2	1.3	0.3	0.3
Other long-term equity investments	6.2	7.2	2.9	3.0	2.1	2.4	1.6	1.4	8.8	10.5
of which: Goodwill	0.1	0.1	0.1	0.2	0.2	0.3	0.1	0.1	0.1	0.0
Capital										
Equity	45.7	45.8	37.3	36.9	37.5	37.2	41.7	42.3	48.8	48.8
Liabilities										
Short-term	28.8	29.3	33.5	33.0	32.4	34.6	31.5	30.4	26.9	28.0
of which:										
Liabilities to banks	4.7	4.4	11.3	10.5	6.5	6.6	6.1	5.6	3.8	3.4
Trade payables	7.2	6.5	5.7	6.0	5.5	5.2	6.3	5.9	7.9	7.0
Liabilities to affiliated companies	9.8	11.4	5.8	5.5	6.8	7.0	7.5	7.8	11.3	13.7
Long-term	17.1	16.1	23.9	24.6	22.6	20.8	18.5	18.9	15.4	13.9
of which:										
Liabilities to banks	10.2	9.3	20.1	20.6	18.4	17.2	11.3	11.6	8.3	6.9
Liabilities to affiliated companies	5.5	5.4	2.5	2.3	3.4	2.8	4.9	5.0	6.1	6.0
Provisions	7.2	7.7	4.7	4.7	6.9	6.8	7.3	7.6	7.4	7.9
of which: Provisions for pensions	1.1	1.2	0.6	0.4	0.5	0.5	0.8	0.8	1.3	1.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.3	4.3	5.2	5.3	5.4	5.2	4.1	4.1	4.2	4.3
Annual result and depreciation	7.3	7.1	10.3	10.1	9.3	9.2	8.1	8.0	6.8	6.6
Trade receivables	6.2	6.1	7.7	8.1	8.1	7.7	7.9	7.9	5.5	5.3
Percentage of the balance sheet total										
Sales	135.3	132.1	86.6	91.5	97.0	96.1	107.0	109.3	154.0	148.2
Annual result and interest paid	5.8	5.5	4.6	4.7	5.0	4.8	4.4	4.2	6.6	6.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	20.5	19.6	17.2	17.8	17.3	16.9	17.5	17.8	22.4	20.9
Percentage of fixed assets										
Long-term equity and liabilities	122.9	119.6	103.2	107.2	116.6	116.2	115.1	117.7	127.8	121.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	117.4	111.4	84.4	89.6	85.7	79.6	92.7	97.3	136.2	124.5
Cash resources, short-term receivables and inventories	165.6	160.0	117.9	125.9	146.2	141.6	148.0	154.6	179.2	167.0
Percentage of cost of materials										
Trade payables	7.5	7.0	16.2	16.3	11.3	10.6	10.4	9.8	6.6	6.1
Memo item:										
Balance sheet total in € billion	33.50	34.16	0.58	0.59	3.18	3.34	8.66	8.81	21.09	21.42
Sales in € billion	45.32	45.13	0.50	0.54	3.08	3.21	9.27	9.63	32.47	31.76
Number of enterprises	1 797	1 797	587	587	637	637	412	412	161	161

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	27.8	26.8	10.3	13.5	30.2	29.4	37.1	35.9	55.6	55.7
	50	49.2	48.2	36.1	34.5	49.2	48.7	56.7	56.5	71.3	69.7
	75	67.0	67.4	54.6	53.4	64.9	65.8	73.6	72.6	80.9	80.7
Personnel expenses	25	12.5	13.1	15.6	17.8	15.5	15.5	10.7	11.5	5.6	6.4
	50	25.0	25.3	29.7	30.8	26.5	27.3	20.7	21.2	10.7	11.5
	75	38.3	38.7	46.2	47.1	37.8	38.5	33.7	33.9	19.9	19.7
Depreciation	25	1.2	1.1	1.2	1.1	1.1	1.1	1.3	1.2	1.3	1.2
	50	2.7	2.7	2.8	2.9	2.5	2.4	3.0	2.9	2.7	2.9
	75	6.4	6.4	7.5	7.1	5.7	5.7	6.6	6.6	5.8	6.0
Annual result	25	0.4	0.5	0.1	0.7	0.5	0.6	0.5	0.5	0.3	0.4
	50	2.8	2.9	3.5	3.9	2.5	2.7	2.5	2.3	2.1	2.0
	75	7.0	7.0	10.9	10.9	6.5	5.9	5.2	5.2	5.8	5.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.1	10.9	9.8	10.0	9.9	9.1	13.3	13.4	18.0	19.6
	50	29.1	29.9	29.3	29.2	25.0	25.6	34.9	33.4	32.2	35.2
	75	57.5	56.9	61.6	60.9	54.8	53.0	57.7	58.0	55.1	57.2
Inventories	25	0.7	0.8	0.0	0.0	1.6	1.8	1.1	1.1	2.4	2.5
	50	9.5	9.9	4.5	4.2	13.5	14.4	15.5	15.5	13.9	14.2
	75	31.9	33.9	21.1	20.7	41.6	43.1	35.3	35.4	30.2	32.2
Equity	25	12.5	13.1	5.4	7.2	14.3	14.0	14.8	17.2	22.0	22.7
	50	32.2	32.5	27.2	28.5	31.1	32.2	34.0	34.7	40.0	40.5
	75	56.0	56.7	54.8	57.1	55.9	56.6	56.8	55.5	58.2	58.2
Short-term liabilities	25	17.6	17.2	16.0	14.6	19.1	18.1	17.9	19.6	18.0	17.1
	50	36.5	35.8	34.8	35.3	38.5	37.3	38.7	35.6	32.4	31.8
	75	61.8	61.9	64.1	63.6	62.5	62.5	62.2	62.5	53.8	55.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.7	0.2	0.0	0.0	0.0	0.0
	50	10.4	10.0	13.6	14.7	11.8	11.0	8.7	6.9	2.9	2.7
	75	32.6	32.7	42.8	42.3	31.7	32.3	27.3	26.2	18.5	18.9
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.3	1.0	0.8	0.8	0.6	0.7	0.5	0.6
	50	3.6	3.7	4.2	5.0	3.6	3.7	3.3	3.0	3.0	2.4
	75	9.0	8.9	12.9	12.8	8.9	8.3	6.7	6.5	7.1	6.7
Annual result and depreciation	25	3.0	3.1	2.7	3.9	3.1	3.0	3.3	2.9	2.7	2.3
	50	7.4	7.7	8.1	9.3	7.4	7.2	7.0	7.0	6.7	6.4
	75	15.0	14.9	20.4	19.4	14.1	13.3	12.9	12.6	12.3	11.3
Trade receivables	25	2.8	2.7	1.7	1.8	3.4	3.2	3.5	3.2	2.2	2.3
	50	6.7	6.2	6.1	5.8	6.7	6.1	7.1	6.6	7.2	6.8
	75	11.2	11.1	10.8	11.3	11.4	10.6	11.5	11.6	12.7	11.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.8	1.4	2.1	2.0	1.9	1.7	1.6	1.6	1.4
	50	5.3	5.4	6.7	7.9	5.1	5.2	4.8	4.4	5.1	4.4
	75	11.8	12.4	18.2	20.3	10.3	10.5	9.3	8.8	10.9	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.7	3.9	-1.3	0.0	5.5	4.0	6.9	6.4	8.5	7.6
	50	16.9	16.3	14.4	16.8	16.8	15.1	18.4	17.0	19.8	16.3
	75	40.9	42.6	49.0	51.6	38.5	40.9	36.6	36.3	40.7	36.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.0	87.5	70.5	76.6	97.1	98.0	85.6	85.9	95.0	95.0
	50	130.6	134.3	123.4	127.3	151.2	149.9	121.6	122.9	126.0	119.1
	75	262.8	261.9	290.9	298.4	296.1	319.6	205.8	215.4	199.2	178.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.3	45.4	41.4	44.7	43.0	40.5	47.6	49.4	62.6	62.0
	50	100.5	100.6	107.1	110.0	97.7	98.3	94.0	96.7	108.4	104.2
	75	213.3	216.2	279.2	267.9	196.4	201.2	185.3	197.3	178.2	197.4
		Percentage of cost of materials									
Trade payables	25	4.7	4.7	4.3	4.0	4.8	4.7	5.2	5.2	4.4	4.4
	50	9.5	9.1	10.9	10.6	9.3	8.5	9.1	8.8	8.2	7.7
	75	18.9	17.2	29.3	25.4	18.1	16.9	15.7	15.1	12.8	12.1

* 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

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.8	98.5	98.7	98.7	99.2	98.9	99.9	99.6	99.8
Change in finished goods	0.5	0.2	1.5	1.3	1.3	0.8	1.1	0.1	0.4	0.2
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2
Other income	2.5	2.5	4.2	4.4	2.4	2.8	2.5	2.4	2.5	2.5
of which: Income from long-term equity investments	0.3	0.4	0.2	0.3	0.2	0.2	0.3	0.4	0.4	0.4
Total income	102.7	102.7	104.4	104.6	102.5	103.0	102.7	102.6	102.7	102.7
Expenses										
Cost of materials	70.6	70.4	36.9	36.2	50.4	50.0	57.8	57.4	74.4	74.3
Personnel expenses	14.2	14.5	30.6	31.1	26.5	26.6	22.6	22.6	11.8	12.2
Depreciation	2.5	2.3	6.2	6.4	3.5	3.4	3.3	3.1	2.2	2.1
of which: Depreciation of tangible fixed assets	2.2	2.2	6.2	6.1	3.4	3.4	3.0	2.9	1.9	2.0
Interest and similar expenses	0.7	0.6	1.5	1.3	0.8	0.7	1.1	1.0	0.6	0.5
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	11.4	11.2	21.0	20.5	16.0	16.2	13.4	13.5	10.7	10.4
Total expenses before taxes on income	99.4	99.1	96.3	95.6	97.3	97.0	98.2	97.8	99.8	99.5
Annual result before taxes on income	3.3	3.6	8.1	9.0	5.2	5.9	4.5	4.9	2.9	3.2
Taxes on income	0.7	0.7	1.3	1.5	1.1	1.2	1.1	1.1	0.6	0.6
Annual result	2.6	2.9	6.7	7.5	4.1	4.7	3.4	3.7	2.3	2.6
Profit and loss transfers (parent company)	0.2	0.3	0.1	0.1	0.0	0.0	0.2	0.1	0.3	0.3
Profit and loss transfers (subsidiary)	0.7	1.1	0.1	0.1	0.1	0.1	0.5	0.6	0.8	1.2
Profit for the year	2.1	2.1	6.7	7.5	4.0	4.6	3.0	3.3	1.8	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.9	0.5	0.5	0.4	0.4	0.9	0.9	0.9	0.9
Tangible fixed assets	32.1	32.7	53.7	52.4	39.0	37.2	35.7	35.8	30.2	31.1
of which: Land and buildings	11.3	11.2	18.3	18.0	13.8	13.2	14.5	14.1	10.2	10.2
Inventories	17.8	18.0	11.3	12.6	23.8	24.4	21.3	21.4	16.6	16.7
of which: Finished goods and merchandise	9.8	9.5	4.3	4.4	9.5	10.0	9.8	9.6	9.9	9.5
Cash	6.5	6.8	10.3	10.4	10.8	11.8	8.6	8.7	5.6	5.8
Receivables	32.4	31.7	20.4	20.7	22.9	23.1	28.3	27.9	34.4	33.6
Short-term	30.0	29.1	19.8	20.2	21.6	21.7	23.0	22.6	32.6	31.6
of which:										
Trade receivables	12.2	12.3	8.4	8.7	12.8	12.5	11.9	11.4	12.4	12.6
Receivables from affiliated companies	14.4	13.5	6.9	6.9	5.4	6.0	7.8	7.9	17.0	15.6
Long-term	2.4	2.6	0.6	0.5	1.4	1.4	5.2	5.3	1.8	2.0
of which: Loans to affiliated companies	1.2	1.4	0.2	0.2	0.9	0.9	0.7	0.8	1.4	1.6
Securities	0.2	0.2	0.1	0.1	0.3	0.3	0.4	0.5	0.2	0.1
Other long-term equity investments	9.7	9.4	2.4	2.0	2.0	2.0	4.6	4.5	11.7	11.4
of which: Goodwill	1.1	0.8	0.5	0.3	0.3	0.3	0.3	0.3	1.3	1.0
Capital										
Equity	36.0	36.9	31.1	31.7	33.1	34.1	35.7	35.1	36.4	37.7
Liabilities	50.3	49.6	62.1	61.6	60.1	59.2	52.5	52.6	48.7	47.9
Short-term	36.1	34.2	34.2	34.9	42.6	43.1	36.4	38.9	35.6	32.3
of which:										
Liabilities to banks	5.5	5.5	11.0	10.4	12.7	12.9	7.4	9.0	4.4	3.9
Trade payables	8.6	8.5	5.7	6.0	7.5	7.3	7.4	6.8	9.1	9.0
Liabilities to affiliated companies	14.3	12.1	6.6	7.1	7.7	8.3	10.3	10.5	15.9	12.9
Long-term	14.2	15.4	27.8	26.7	17.5	16.1	16.1	13.7	13.2	15.5
of which:										
Liabilities to banks	10.4	10.3	24.8	23.7	14.4	13.0	13.3	11.4	9.0	9.5
Liabilities to affiliated companies	1.6	3.1	2.1	1.8	1.5	1.5	1.3	1.6	1.7	3.6
Provisions	13.1	13.0	4.5	4.6	6.2	6.2	11.3	11.7	14.2	14.1
of which: Provisions for pensions	3.9	4.1	0.5	0.6	1.1	1.1	2.0	2.0	4.6	4.9
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	3.6	8.2	9.1	5.3	6.0	4.6	4.9	2.9	3.2
Annual result and depreciation	5.1	5.3	13.2	14.1	7.7	8.2	6.8	6.8	4.5	4.7
Trade receivables	7.0	6.9	8.7	8.8	8.8	8.5	8.9	8.5	6.5	6.6
Percentage of the balance sheet total										
Sales	175.8	177.0	96.0	98.0	145.1	147.2	133.4	133.8	190.5	192.1
Annual result and interest paid	5.8	6.3	8.0	8.8	7.2	8.1	6.1	6.4	5.6	6.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.5	16.5	21.6	23.8	19.9	22.4	16.2	16.2	14.8	16.0
Percentage of fixed assets										
Long-term equity and liabilities	119.7	123.6	103.9	106.2	120.7	124.3	115.1	108.4	121.3	128.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	101.6	105.2	88.0	87.6	76.1	77.7	87.3	80.8	107.9	116.0
Cash resources, short-term receivables and inventories	150.9	157.8	121.0	123.8	132.0	134.2	145.8	135.8	154.5	167.8
Percentage of cost of materials										
Trade payables	6.9	6.8	15.8	16.8	10.2	9.9	9.5	8.8	6.4	6.3
Memo item:										
Balance sheet total in € billion	50.72	52.43	0.82	0.86	2.82	2.96	9.40	9.94	37.67	38.66
Sales in € billion	89.18	92.78	0.78	0.85	4.10	4.35	12.55	13.30	71.75	74.28
Number of enterprises	2 663	2 663	931	931	846	846	575	575	311	311

* 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							
		Cylindere sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.5	24.4	8.7	8.2	30.1	31.2	39.9	40.0	51.9	50.7
	50	48.0	47.2	31.3	30.3	49.5	48.7	60.9	59.3	72.5	71.8
	75	70.1	69.7	51.1	51.4	69.2	67.8	75.3	75.1	84.6	84.4
Personnel expenses	25	10.1	10.5	10.8	10.9	13.5	13.6	10.0	10.8	4.8	4.8
	50	22.3	22.7	28.4	28.6	25.9	26.4	17.9	18.5	11.4	11.4
	75	38.1	38.2	44.0	43.8	38.9	38.5	33.1	33.0	19.8	20.9
Depreciation	25	0.8	0.8	1.2	1.1	0.8	0.8	0.7	0.7	0.5	0.5
	50	2.0	2.0	2.7	2.7	1.8	1.7	1.7	1.6	1.4	1.4
	75	4.5	4.5	6.6	7.7	3.8	3.8	3.6	3.6	3.4	3.3
Annual result	25	0.6	0.9	0.5	1.3	0.8	1.0	0.7	0.7	0.3	0.4
	50	3.0	3.4	5.0	5.7	2.9	3.2	2.5	2.5	1.8	2.0
	75	8.1	8.2	13.7	14.0	6.7	7.1	5.6	6.1	5.4	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.9	5.7	6.2	5.9	5.1	5.1	6.3	6.0	6.8	6.9
	50	19.3	19.3	23.4	24.4	17.9	18.1	17.6	16.5	17.8	17.7
	75	47.3	46.8	59.7	60.0	42.9	42.8	42.0	43.1	36.7	37.0
Inventories	25	0.7	0.9	0.0	0.0	2.5	2.6	2.8	2.9	3.7	3.9
	50	14.4	14.3	4.0	4.4	18.8	20.1	23.6	24.4	19.0	17.6
	75	38.9	39.2	25.5	28.1	46.3	44.2	44.4	45.4	36.2	36.3
Equity	25	10.9	12.2	4.6	5.8	11.7	13.1	15.2	15.0	19.5	19.0
	50	29.0	30.9	26.5	29.4	28.3	30.2	31.8	31.8	32.6	34.5
	75	51.9	52.9	54.8	57.0	51.0	51.6	49.7	51.2	51.7	50.9
Short-term liabilities	25	20.0	18.5	16.6	15.4	21.8	19.6	21.5	21.2	22.1	20.7
	50	41.8	41.1	37.5	36.4	43.2	41.7	45.0	44.3	41.3	40.8
	75	68.6	66.7	72.4	67.7	68.4	67.7	67.8	69.1	62.7	61.8
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	10.5	10.1	11.7	11.4	13.8	12.9	8.1	7.3	4.0	2.5
	75	35.1	35.3	44.4	43.6	36.1	36.7	30.1	30.2	24.8	24.7
		Percentage of sales									
Annual result before taxes on income	25	0.9	1.2	0.7	1.6	1.1	1.4	1.0	1.0	0.5	0.5
	50	3.9	4.2	6.2	7.2	3.8	4.1	3.3	3.3	2.4	2.6
	75	10.0	10.4	16.2	16.1	8.5	9.3	7.2	7.6	6.6	6.6
Annual result and depreciation	25	2.8	3.2	3.4	4.7	3.1	3.5	2.6	2.3	1.6	1.6
	50	7.0	7.4	10.6	11.8	6.8	6.8	5.9	5.4	4.6	4.4
	75	14.5	14.7	25.3	25.0	12.1	12.7	11.1	10.9	9.7	9.4
Trade receivables	25	2.8	2.5	1.8	1.6	3.3	3.0	3.6	3.1	2.4	2.5
	50	6.6	6.1	6.0	5.8	7.1	6.3	7.0	6.6	6.1	5.7
	75	11.9	11.3	11.5	11.0	12.3	11.4	12.8	11.9	11.0	10.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.9	2.2	3.2	3.0	3.2	2.4	2.5	1.9	1.8
	50	6.9	7.4	8.7	9.8	7.0	7.4	6.3	5.8	5.3	5.4
	75	15.7	16.8	22.0	25.0	14.4	15.8	12.0	11.8	11.4	11.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.1	6.6	0.9	6.1	5.5	6.2	6.5	7.2	7.6	7.0
	50	17.8	19.6	19.4	21.9	17.8	19.8	17.1	18.3	16.4	16.9
	75	41.8	47.9	51.0	61.5	44.3	47.2	34.1	39.2	34.4	35.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.3	88.2	66.7	75.1	92.6	93.3	94.5	94.2	92.9	96.2
	50	142.8	147.5	120.8	131.9	166.2	168.7	151.0	146.9	143.4	143.3
	75	363.8	369.4	342.3	358.4	430.4	449.0	361.2	334.9	259.3	292.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.9	45.8	40.5	42.8	43.1	45.0	47.1	46.2	61.6	64.0
	50	94.5	97.7	98.4	102.8	92.9	94.6	90.0	91.1	100.9	107.0
	75	195.4	210.7	223.5	244.4	197.4	208.6	173.7	176.4	169.2	189.1
		Percentage of cost of materials									
Trade payables	25	4.2	4.1	4.2	4.4	4.6	4.5	4.0	3.8	3.3	3.1
	50	8.8	8.4	10.8	10.2	9.0	8.5	8.0	7.9	6.9	6.6
	75	17.1	16.5	26.8	25.9	16.7	15.8	13.8	13.6	11.2	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

16. Thuringia
All economic sectors*

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.5	98.7	98.8	98.4	99.4	99.0	99.0	99.5	99.7
Change in finished goods	0.8	0.5	1.3	1.2	1.6	0.6	1.0	1.0	0.5	0.3
Interest and similar income	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.8	2.9	9.6	9.7	4.7	4.5	3.0	3.3	2.1	2.3
of which: Income from long-term equity investments	0.3	0.3	0.0	0.0	0.2	0.1	0.2	0.2	0.3	0.3
Total income	102.9	103.0	109.9	109.9	104.9	104.7	103.1	103.4	102.3	102.4
Expenses										
Cost of materials	60.9	60.4	36.5	37.1	45.8	45.4	55.6	55.0	67.2	66.6
Personnel expenses	20.5	20.9	36.6	36.5	30.7	31.6	25.2	26.0	15.6	15.8
Depreciation	3.9	3.9	7.0	7.0	5.0	4.8	4.4	4.6	3.3	3.3
of which: Depreciation of tangible fixed assets	3.7	3.8	6.9	6.9	4.9	4.8	4.2	4.4	3.1	3.1
Interest and similar expenses	0.6	0.6	1.3	1.2	0.8	0.7	0.6	0.6	0.6	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	12.4	12.8	22.2	22.0	17.7	17.9	13.0	13.3	10.9	11.3
Total expenses before taxes on income	98.4	98.6	103.9	104.1	100.3	100.6	98.9	99.6	97.7	97.6
Annual result before taxes on income	4.5	4.4	6.0	5.8	4.6	4.0	4.2	3.8	4.5	4.7
Taxes on income	1.1	1.1	1.5	1.6	1.3	1.2	1.1	1.0	1.1	1.1
Annual result	3.4	3.3	4.4	4.2	3.4	2.9	3.2	2.8	3.5	3.7
Profit and loss transfers (parent company)	0.0	0.0	0.7	0.5	0.3	0.2	0.0	0.2	-0.1	-0.1
Profit and loss transfers (subsidiary)	0.8	1.0	-0.2	-0.2	0.2	0.1	0.8	0.8	0.9	1.3
Profit for the year	2.6	2.4	5.3	5.0	3.4	2.9	2.4	2.2	2.5	2.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	0.9	0.6	0.6	0.4	0.5	1.0	0.8	1.1	1.0
Tangible fixed assets	43.5	42.8	49.1	48.0	44.3	43.9	45.5	45.0	41.8	41.0
of which: Land and buildings	16.9	16.6	22.4	22.3	20.9	20.6	17.2	17.1	15.6	15.1
Inventories	18.5	18.4	12.8	13.6	21.6	21.6	21.8	22.1	16.1	15.5
of which: Finished goods and merchandise	5.8	5.8	3.7	3.7	6.5	6.5	5.6	5.7	5.9	5.8
Cash	7.1	6.9	13.9	14.1	12.0	11.7	9.8	9.9	4.0	3.7
Receivables	23.9	23.7	16.6	16.7	17.7	18.4	18.1	18.0	29.2	28.7
Short-term	21.6	21.9	16.0	16.0	16.3	16.9	17.2	17.4	25.7	26.2
of which:										
Trade receivables	8.3	8.2	7.2	6.9	8.2	8.0	9.0	8.8	7.9	8.0
Receivables from affiliated companies	10.9	11.3	5.0	4.8	5.5	6.1	5.7	6.3	15.7	15.9
Long-term	2.3	1.7	0.7	0.7	1.4	1.5	0.8	0.6	3.5	2.5
of which: Loans to affiliated companies	2.0	1.4	0.3	0.4	0.7	0.8	0.6	0.4	3.2	2.3
Securities	0.6	0.6	0.2	0.2	0.9	1.0	0.7	0.7	0.4	0.4
Other long-term equity investments	5.2	6.4	5.8	5.9	2.7	2.6	3.0	3.1	7.1	9.4
of which: Goodwill	0.5	0.4	0.4	0.4	0.4	0.3	0.2	0.2	0.7	0.6
Capital										
Equity	53.6	53.4	39.5	40.3	47.5	47.9	46.4	45.9	60.1	60.0
Liabilities	39.5	39.8	54.5	54.4	46.7	46.5	46.5	47.3	32.9	32.9
Short-term	26.7	27.7	31.3	32.9	30.3	30.0	34.5	35.5	20.9	22.1
of which:										
Liabilities to banks	5.0	5.1	8.1	8.5	6.7	6.6	5.5	5.4	4.1	4.4
Trade payables	6.1	6.0	5.2	5.3	5.7	5.7	6.2	6.0	6.2	6.2
Liabilities to affiliated companies	7.8	8.3	6.7	5.7	4.9	4.5	10.0	10.3	7.2	7.9
Long-term	12.8	12.1	23.2	21.5	16.5	16.5	12.0	11.8	12.0	10.9
of which:										
Liabilities to banks	8.3	8.0	15.5	14.2	13.9	14.2	7.8	8.3	7.1	6.3
Liabilities to affiliated companies	3.9	3.4	5.8	5.7	1.8	1.7	3.7	3.1	4.4	3.9
Provisions	6.6	6.5	5.5	4.9	5.5	5.3	6.7	6.4	6.8	6.9
of which: Provisions for pensions	0.7	0.7	0.6	0.5	0.7	0.7	0.6	0.6	0.7	0.8
Other ratios	Percentage of sales									
Annual result before taxes on income	4.5	4.4	6.0	5.9	4.7	4.1	4.3	3.9	4.6	4.8
Annual result and depreciation	7.3	7.3	11.5	11.3	8.5	7.8	7.6	7.4	6.8	7.0
Trade receivables	6.7	6.6	8.5	7.9	7.6	7.5	7.6	7.6	5.9	5.9
Percentage of the balance sheet total										
Sales	124.4	123.7	84.8	87.0	107.7	107.8	118.4	115.1	133.5	134.3
Annual result and interest paid	5.0	4.9	4.9	4.8	4.5	3.9	4.5	3.9	5.5	5.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	23.2	22.7	21.0	21.6	22.6	20.7	20.7	19.4	25.4	25.9
Percentage of fixed assets										
Long-term equity and liabilities	128.2	127.0	112.3	112.7	132.0	133.5	116.3	116.4	135.1	132.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	108.1	105.2	95.6	91.9	95.9	97.7	78.9	77.5	142.5	136.3
Cash resources, short-term receivables and inventories	177.4	171.5	136.3	133.3	167.3	169.6	142.0	139.7	219.3	206.7
Percentage of cost of materials										
Trade payables	8.0	8.0	16.4	16.3	11.3	11.5	9.3	9.5	6.9	6.9
Memo item:										
Balance sheet total in € billion	23.67	24.50	0.54	0.55	2.79	2.88	7.81	8.15	12.53	12.93
Sales in € billion	29.43	30.31	0.46	0.48	3.01	3.10	9.25	9.37	16.72	17.36
Number of enterprises	1 697	1 697	529	529	627	627	418	418	123	123

* 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 2018/2019		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	27.1	26.0	9.7	11.2	29.3	29.2	40.7	40.6	49.8	48.7
	50	47.1	46.2	30.8	30.0	46.8	46.0	56.5	55.7	66.2	64.1
	75	63.0	62.8	50.7	49.9	59.8	60.0	71.4	71.4	79.9	78.4
Personnel expenses	25	14.8	15.0	16.2	15.6	19.0	20.0	11.6	12.0	7.6	7.9
	50	26.6	27.4	31.1	31.2	29.1	30.1	21.3	22.0	14.6	14.9
	75	39.0	40.5	45.3	46.3	39.2	40.6	34.3	35.4	23.5	24.9
Depreciation	25	1.3	1.3	1.4	1.3	1.4	1.4	1.3	1.3	1.2	1.3
	50	3.0	2.9	3.2	3.1	2.9	2.8	2.8	3.1	3.0	2.8
	75	6.7	6.8	8.9	8.6	6.9	6.9	5.5	5.7	5.2	5.4
Annual result	25	0.5	0.3	0.4	0.3	0.5	0.4	0.4	0.2	0.5	0.4
	50	2.5	2.7	3.3	3.4	2.2	2.2	2.4	2.2	2.3	2.5
	75	6.9	6.8	10.4	10.8	5.6	5.7	5.9	5.5	6.6	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.6	12.2	8.6	9.5	12.3	12.2	14.1	15.0	17.8	14.8
	50	30.9	31.1	29.1	29.3	31.7	32.1	31.3	32.4	33.0	30.3
	75	56.8	56.8	60.4	61.1	55.7	56.8	53.8	54.2	49.4	51.9
Inventories	25	1.7	1.7	0.0	0.0	4.3	3.9	2.8	3.2	9.1	8.7
	50	14.5	13.8	5.8	5.3	17.2	16.7	20.0	19.9	23.8	19.5
	75	35.0	35.0	24.0	21.5	39.8	40.0	38.4	37.3	36.9	35.9
Equity	25	14.8	16.0	10.1	10.7	17.0	17.8	15.5	18.0	23.7	23.3
	50	35.5	36.8	30.1	32.7	38.4	39.0	37.7	37.9	37.0	40.8
	75	59.3	60.4	55.7	55.3	60.9	62.3	60.8	61.5	60.8	64.0
Short-term liabilities	25	15.8	15.9	16.4	16.6	15.0	15.3	16.6	16.8	13.6	18.0
	50	33.8	33.1	34.5	34.2	32.0	32.2	36.6	35.0	30.1	31.6
	75	60.7	59.9	65.1	59.9	57.6	58.0	63.7	64.4	52.1	55.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.7	0.6	0.0	0.0	0.0	0.0
	50	10.4	10.0	10.5	10.0	13.2	12.2	7.6	6.3	8.3	7.3
	75	29.8	30.3	35.4	35.3	30.1	29.7	24.1	25.4	31.2	27.4
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.5	0.5	0.7	0.7	0.5	0.6	0.3	0.7	0.6
	50	3.4	3.4	4.2	4.9	3.3	3.0	3.1	2.8	2.8	3.3
	75	8.9	8.7	13.2	12.9	7.4	7.4	7.7	7.6	7.6	7.1
Annual result and depreciation	25	3.2	3.3	3.4	3.7	3.7	3.4	2.7	2.8	3.1	3.1
	50	7.8	7.6	10.4	9.9	7.8	7.3	7.0	6.6	6.9	7.6
	75	15.3	14.9	22.4	21.3	13.8	13.4	12.9	12.9	12.1	11.7
Trade receivables	25	2.9	2.7	2.2	2.1	3.4	3.0	3.6	3.4	2.6	2.7
	50	6.5	6.2	5.8	5.5	6.8	6.2	6.9	6.5	5.6	6.0
	75	10.6	10.7	10.9	10.8	10.4	10.6	11.0	11.1	10.4	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.5	1.5	1.5	1.7	1.5	1.9	1.1	2.5	2.5
	50	5.1	4.8	7.0	6.9	4.7	4.3	4.5	3.7	6.0	5.2
	75	11.5	11.2	15.0	15.2	10.2	10.5	10.4	9.6	9.4	11.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	4.7	-2.2	1.0	6.4	5.3	4.2	4.7	11.8	10.0
	50	18.7	18.4	18.5	19.9	19.2	18.1	17.5	16.4	20.4	20.8
	75	44.3	47.0	47.9	50.9	44.3	48.9	40.4	42.2	40.4	46.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.9	94.8	83.6	84.8	99.6	100.8	92.4	91.5	97.3	100.7
	50	137.8	137.6	127.6	131.1	148.3	147.8	135.0	134.7	134.4	136.5
	75	272.6	273.9	286.6	303.6	308.0	302.9	247.7	246.8	245.2	237.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.1	47.9	49.4	49.8	47.3	47.3	43.2	42.1	55.3	57.1
	50	107.4	105.0	118.3	120.6	103.8	104.3	93.7	92.0	108.9	105.5
	75	230.4	231.0	251.1	251.4	239.8	233.7	192.1	194.2	229.6	217.5
		Percentage of cost of materials									
Trade payables	25	4.9	4.9	5.0	4.5	5.2	5.3	4.6	4.8	4.3	4.5
	50	9.4	9.0	11.4	10.1	9.6	9.7	8.3	8.2	7.4	7.2
	75	17.2	16.7	30.1	24.2	17.6	16.9	13.9	13.7	11.7	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