

**RATIOS FROM
FINANCIAL STATEMENTS
OF GERMAN ENTERPRISES
2002 TO 2003**

**DECEMBER
2005**



Special Statistical Publication 6



DEUTSCHE
BUNDESBANK

Financial statements
of enterprises
2002 to 2003

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

Discrepancies in the totals are due to rounding.

Notes

Introduction

The purpose of this publication is to provide the reader with an insight into the financing and profitability ratios of a wide range of German firms differentiated by sector, size and legal form. The ratios shown have not been extrapolated and therefore directly reflect the data as they are submitted to the Bundesbank. Consequently, the publication complements studies on the profitability and financial situation of German enterprises¹ in which representative aggregates for the economic sectors covered are extrapolated using the ratio estimation procedure.

Data sources

The ratios published here are based on balance sheets and income statements which have been collated in the Bundesbank's Financial Statements Data Pool. This data pool is a joint undertaking between the Bundesbank and a number of banks and other financial institutions with the aim of voluntarily integrating their financial statement databases for statistical purposes. To ensure confidentiality, the data are transmitted anonymously, ie without names and addresses and containing only those details required for statistical processing and analysis such as the economic sector and legal form. Duplicate financial statements are identified and eliminated by comparing selected items while ensuring anonymity. In return, the

¹ Last published in Deutsche Bundesbank, German enterprises' profitability and financing – an analysis based on a new dataset, *Monthly Report*, October 2005, pp 31-67.

Bundesbank provides the participating institutions at regular intervals with statistics of key ratios on enterprise groups that are as differentiated as possible.²

The financial statements which are submitted to the Bundesbank in connection with refinancing operations within the Eurosystem are also sent to the data pool. Since the start of the third stage of European monetary union (EMU) at the beginning of 1999, financial statements data have been sent to the Bundesbank to enable it to check the eligibility of securitised non-negotiable assets (bank loans to business enterprises and bills of exchange) which credit institutions use as collateral to cover their liabilities to the Bundesbank.³

Scope and form of the analysis

The data pool contains individual financial statements of legally independent firms domiciled in Germany and operating outside the banking and insurance sectors. Some 105,000 financial statements of non-financial enterprises have been available per balance sheet 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. About two-thirds of these financial statements are tax balance sheets.

The 2003 balance sheet year is almost fully documented with nearly 100,000 financial statements. However, just over half of this data stock (52,000 statements) is available

for the analysis presented here. Almost 15% of the financial statements are filtered out because, for example, information has not been differentiated sufficiently to meet the needs of the corporate balance sheet statistics, no turnover was generated or there are extreme values that might distort the results. Around 26% of the financial statements are not included in the analysis because the ratios shown in the tables are calculated on the basis of cylindered samples, as they are known, which take into account only the financial statements of firms for which data are available in the various categories for two consecutive reporting years. If, for any given enterprise, one of the two financial statements is missing or if changes in the economic sector or the size category result in the enterprise being moved to another of the categories covered, the financial statement(s) of that enterprise will not be used. The advantage of this procedure is that differences 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. Just under 7% of the financial statements are to be allocated to economic sectors which for various reasons cannot be included in the analysis.

² See Deutsche Bundesbank, German enterprises' profitability and financing – an analysis based on a new dataset, *Monthly Report*, October 2005, p 45.

³ In accordance with Article 18.1 of the Statute of the European System of Central Banks and of the European Central Bank, the Bundesbank has to ensure that all lending to credit institutions is backed by adequate collateral. See also Deutsche Bundesbank, How the Bundesbank analyses enterprises' creditworthiness, *Monthly Report*, September 2004, p 59.

Number and turnover of enterprises covered by the balance sheet statistics for 2003
in comparison with the turnover tax statistics

Designation	Number			Turnover		
	Balance sheet statistics 1	Turnover tax statistics 2	Coverage by balance sheet statistics	Balance sheet statistics 1	Turnover tax statistics 2	Coverage by balance sheet statistics
	Number		%	€ billion		%
German enterprises	51,875	2,184,705	2.4	1,912.7	3,751.0	51.0
By economic sector						
Production sector, trade, transport and business-related services	45,550	1,931,352	2.4	1,877.2	3,633.5	51.7
<i>of which</i>						
Mining and quarrying	341	2,927	11.7	13.8	26.6	51.8
Manufacturing	15,249	279,292	5.5	967.7	1,532.3	63.2
<i>of which</i>						
Manufacture of food products and beverages	1,542	43,909	3.5	80.6	157.6	51.1
Manufacture of textiles	533	7,241	7.4	9.6	17.7	54.4
Manufacture of textile products	271	4,470	6.1	7.1	12.2	58.3
Manufacture of wood and wood products (excluding furniture)	535	20,355	2.6	9.4	22.4	42.0
Manufacture of pulp, paper and paper products	400	2,832	14.1	20.8	32.5	64.0
Publishing and printing 3	949	25,986	3.7	16.4	61.2	26.8
Manufacture of chemicals and chemical products	720	5,427	13.3	89.1	137.7	64.7
Manufacture of rubber and plastic products	985	8,424	11.7	29.7	59.7	49.8
Manufacture of other non-metallic mineral products	689	14,213	4.8	16.4	37.4	43.7
Manufacture of basic metals	628	4,384	14.3	55.3	71.8	77.1
Manufacture of fabricated metal products	2,262	49,261	4.6	36.1	91.4	39.5
Manufacture of machinery and equipment	2,342	24,619	9.5	95.4	151.7	62.9
Manufacture of electrical machinery and apparatus 4	845	12,714	6.6	99.2	137.4	72.2
Manufacture of medical, precision and optical instruments	888	18,332	4.8	21.0	44.8	46.8
Manufacture of motor vehicles, trailers and semi-trailers	408	3,913	10.4	234.5	274.7	85.4
Electricity, gas and water supply	985	12,450	7.9	120.1	178.3	67.4
Construction	4,691	316,500	1.5	45.2	186.7	24.2
Retail trade in and repair of motor vehicles and motorcycles 5	3,018	106,870	2.8	63.2	186.2	33.9
Wholesale trade and commission trade	9,016	180,591	5.0	399.8	708.5	56.4
Retail trade (excluding the trade in and repair of motor vehicles and motorcycles) 6	4,664	411,950	1.1	137.8	428.9	32.1
Transport excluding railways	3,250	114,835	2.8	70.1	133.5	52.5
Business-related services	4,336	505,937	0.9	59.5	252.6	23.6
Computer and related activities	968	56,584	1.7	22.3	43.6	51.2
Other business activities 7	3,368	449,353	0.7	37.2	209.0	17.8
<i>Memo item</i>						
Real estate activities	6,325	253,353	2.5	35.5	117.5	30.2
By turnover size categories						
Less than €2.5 million	20,634	2,039,490	1.0	19.1	531.5	3.6
€2.5 million but less than €50 million	26,582	138,033	19.3	348.2	1,001.5	34.8
€50 million and more	4,659	7,182	64.9	1,545.5	2,217.9	69.7
By legal form						
Corporations	31,374	406,813	7.7	1,463.9	2,180.2	67.1
Non-corporations	20,501	1,777,892	1.2	448.8	1,570.8	28.6
East German enterprises 8						
Production sector, trade, transport and business-related services	6,008	264,854	2.3	84.3	203.5	41.4
<i>of which</i>						
Manufacturing	1,935	37,388	5.2	36.7	63.5	57.8
Construction	1,061	67,315	1.6	5.3	27.4	19.5
Wholesale trade and commission trade	707	18,223	3.9	9.7	20.6	46.9
Retail trade 9	1,173	77,865	1.5	10.0	43.1	23.2

1 Cylindrical sample for 2002-03. — 2 Figures from the Federal Statistical Office. — 3 Included reproduction of recorded media. — 4 Manufacture of electrical machinery and apparatus nec as well as the manufacture of radio, television and communication equipment and apparatus. — 5 Including the sale of automotive fuel. — 6 Including the repair of personal and

household goods. — 7 Including research and development, excluding holding companies. — 8 Eastern Germany (excluding Berlin). — 9 Including retail trade in and repair of motor vehicles and motorcycles as well as of personal and household goods.

The data pool contains a disproportionately large number of financial statements from large firms whereas medium-sized and especially smaller firms are represented much less prominently. The financial statements of enterprises with a turnover of more than €50 million – measured in terms of the turnover tax statistics which are provided by the Federal Statistical Office and which, to a certain extent, reflect the underlying reporting population – represent just under 70% of the total turnover of this turnover size category (see the table on page 7). In the case of financial statements with a turnover of between €2.5 million and €50 million, the percentage is as low as 35%; in the case of small firms with a turnover of less than €2.5 million, it is only 3½%. The discrepancies in the classification by size category are also reflected in the breakdown by other criteria such as economic sector and legal form. Whereas sectors with a preponderance of large enterprises such as manufacturing or electricity, gas and water supply are very well represented (63% and 67% coverage respectively), this is less so in the case of sectors such as construction or other services in which small and medium-sized companies predominate (24% and 18% respectively). For similar reasons, corporations have a much higher coverage than non-corporations (67% compared with 29%).

Statistical compilation

The breakdown by economic sector is essentially unchanged from the previous edition of Special Statistical Publication 6 in November

2004. The separation of the “retail trade in and repair of motor vehicles and motorcycles (including the sale of automotive fuel)” from other “retail trade” is new. “Other business services” has been supplemented by the data on “research and development”.

The business services sector (“computer and related activities” as well as “other business activities”) has been included in the total aggregate, with the result that this is now largely consistent with the definition used for extrapolation. The total aggregates of the two accounts differ only in that one contains the electricity, gas and water supply sector, for which no extrapolated results are being published for the time being.⁴ The financial statements of firms belonging to the real estate sector cannot be included in the total aggregate as these firms’ statements are radically different from those of the other sectors and would therefore considerably distort the overall result.

Turnover is the criterion used to differentiate the size categories. For reasons of space, the analysis is restricted to three turnover size categories. Turnover of €2.5 million and of €50 million serve as thresholds. The lower threshold of €2.5 million has been retained in order to illustrate how sharply the financing and profitability of small enterprises differ from those of enterprises in other size categories.

The breakdown by legal form is confined to differentiating between corporations and

⁴ For the reasons, see Deutsche Bundesbank, German enterprises’ profitability and financing – an analysis based on a new dataset, *Monthly Report*, October 2005, p 48.

non-corporations. Corporations include public limited companies, limited companies with one or more general partners, mining companies established under mining law, private limited companies, cooperatives and public-law institutions, foundations etc. Non-corporations include partnerships which take the form of limited partnerships including partnerships designated *Kapitalgesellschaft & Co KG*, general partnerships and civil-law associations as well as sole proprietorships which take the form of registered sole proprietors, craftsmen, self-employed persons etc.

The ratios listed in the first section of this publication refer to Germany as a whole. Given the large amount of interest in the east German federal states and their economic policy importance, the publication also contains east German results⁵ for selected sectors and legal forms.

Calculation of the ratios

The ratios are calculated in the form of weighted averages and in the form of quartiles and shown for the structure ratios of the balance sheet and the income statement as well as for other ratios.

The reference variable for the structure ratios of the balance sheet is naturally the balance sheet total. The structure ratios of the income statement are based on total output, which comprises not only turnover but also the changes in stocks of own products and other capitalised production. As these last two items also contribute to overall costs and

therefore have little impact on profit, the (pre-tax) annual result, among other things, is also calculated as a percentage of turnover.

For the weighted averages of the ratios the weights of the individual enterprises are calculated from their relative shares in the reference variable (eg balance sheet total, total output, turnover etc). In the categories not broken down by size these averages are therefore affected to a very considerable degree by the ratios of the large enterprises that are overrepresented in the data pool, which means that the overall results for a given corporate category do not necessarily reflect the actual average for the sector. Consequently, special attention should be paid to differences that are specific to size categories. If the overall results are required for an economic sector or for all economic sectors covered, the extrapolated results in which differences in the representativeness of the data are evened out as far as possible by the calculation method should be used.

The quartile data are distribution parameters and may be used to analyse the spread of ratios within a given corporate category. To establish the quartile data the ratios calculated for the individual companies in a specific corporate category are first arranged in ascending order. The next step is to determine the threshold values which will not be exceeded by one-quarter, half and three-quarters of the firms in a given category (referred to as the 25%, the 50% and 75% quartiles). The advantage of quartile data is

⁵ Owing to the problems of differentiating between western and eastern Berlin, Berlin is excluded.

that they are not affected by extreme values and they show the typical figures for the sector concerned. A comparison of the weighted average and the mean quartile figure clearly shows, among other things, the extent to which the weighted average of the category is dominated by fairly large enterprises.

It must be remembered when analysing quartiles that – in contrast to aggregated data (sum totals or average data) – the arithmetic relationship between the individual items in the balance sheet or the income statement is no longer valid. Only the ranking of the enterprises, which can differ very considerably from ratio to ratio, is relevant for the individual figures.

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

The institutions participating in the Financial Statements Data Pool often use different recording methods although these satisfy minimum criteria which are essentially based on the reporting requirements laid down in the German Commercial Code for large corporations. On this basis, financial statements are transformed into a standardised classification before being integrated into the data pool. The structural figures in the balance sheet and the income statement are mainly the items which corporations are required to report pursuant to sections 266 and 275 of the Commercial Code. The definitions of items are given in the overview on pages 11–13. With the exception of those referring to goodwill, these definitions are the same as

those used in the last edition of this publication.

Notes on individual items in the balance sheet and income statement

Selected balance sheet ratios

The item “intangible assets” has been extended since the last edition to include capitalised goodwill. Goodwill is therefore no longer treated as an adjustment to capital and deducted from it. This means that the definition of intangible assets is the one used in the new extrapolation procedure.⁶ In most sectors this results in a – generally minimal – increase in the equity ratio.

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

⁶ See Deutsche Bundesbank, German enterprises’ profitability and financing – an analysis based on a new dataset, *Monthly Report*, October 2005, p 49.

Definitions of items

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

Definitions of items (cont'd)

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

Definitions of items (cont'd)

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

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

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

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

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

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

Equity comprises the share capital of public and private limited companies, the amount paid up (*Geschäftsguthaben*) on the shares of the cooperative societies and the permanent capital (*Stammvermögen*) of mining companies established under mining law. In the

case of enterprises with other legal forms, the capital accounts of all proprietors or partners and the loans of general partners to the partnership are shown as equity. Equity further comprises the reserves, including the profit brought forward and half of the special items with equity portion. Owing to their similarity to capital, liabilities to partners subject to a waiver of priority are likewise deemed to be equity. Adjustments to the equity have already been deducted from this item (see adjustment items in the overview on page 12).

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

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

As in the case of the debtors, the creditors to affiliates also include the liabilities to enterprises in which the company has participating

interests as well as liabilities to partners. Liabilities on bills are shown under the liabilities arising from goods and services (trade creditors). The liabilities shown as long-term are adjusted to take account of the liabilities to partners subject to a waiver of priority.

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

Selected ratios from the income statement

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

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

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

produced plant and major repairs carried out in-house.

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

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

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

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

Labour costs include not only wages and salaries but also the statutory social security contributions, voluntary social security expenditure and transfers to provisions for pen-

sions, which may also contain a corresponding interest portion.

Depreciation of tangible fixed assets include depreciation of intangible fixed assets, tax-privileged special write-downs and accelerated deductions as well as extraordinary write-downs.

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

Other costs comprise all other costs not listed above, such as losses arising from disposals of fixed or current assets, from transfers to the special items with equity portion and rents paid, as well as advertising, travel and research expenses. Expenditure on intermediate goods other than the cost of raw materials and consumables or expenditure on goods and services purchased is also shown here. As mentioned above, this item does not contain

expenditure on losses or income from profit transfers.

Expenditure is shown prior to the deduction of taxes on income; consequently the difference between total income and total expenditure represents the pre-tax annual result (excluding income and expenditure arising from intra-group netting). This variable is best suited to assessing profitability in the enterprise groups shown.

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

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

Tables

German enterprises

1 Production sector, trade, transport and business-related services *

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹								had a ratio of less than [... %]		
	2002	2003	2002	2003	2002	2003	2002	2003			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.9	1.8	1.7	1.5	1.4	1.4	2.0	1.8	0.0	0.0	0.3
of which Goodwill	0.6	0.6	1.0	0.9	0.6	0.6	0.6	0.6	0.0	0.0	0.0
Tangible assets	22.4	21.7	35.5	34.4	28.9	28.6	21.2	20.4	4.9	15.9	37.5
of which Land and buildings	7.6	7.5	13.5	13.7	11.9	11.9	6.9	6.7	0.0	0.2	13.5
Inventories	15.2	15.2	20.3	20.9	24.8	25.0	13.5	13.5	4.9	21.0	40.0
of which Finished products	7.2	7.5	11.6	11.5	12.2	12.2	6.3	6.6	0.0	5.3	25.4
Cash	5.3	5.9	8.2	8.7	7.6	7.9	4.9	5.6	0.6	3.4	12.1
Debtors	34.2	32.7	30.8	30.8	32.1	32.0	34.6	32.8	19.2	33.0	50.5
Short-term	31.3	29.7	28.9	28.7	30.4	30.3	31.4	29.6	17.9	31.0	48.2
of which											
Trade debtors	11.2	10.8	17.0	16.6	17.8	17.6	10.0	9.6	8.6	18.4	32.0
vis-à-vis affiliates	16.2	15.5	6.8	7.2	8.6	8.8	17.6	16.7	0.0	0.0	7.2
Long-term	2.9	3.0	1.9	2.0	1.7	1.7	3.1	3.2	0.0	0.0	0.2
of which vis-à-vis affiliates	1.8	1.7	0.4	0.5	0.9	0.8	1.9	1.9	0.0	0.0	0.0
Investments	3.5	3.8	1.0	1.0	1.0	1.0	4.0	4.3	0.0	0.0	0.0
Participating interests	17.1	18.6	1.4	1.6	3.6	3.6	19.6	21.2	0.0	0.0	0.4
Capital											
Equity ²	27.5	27.8	7.5	8.8	23.7	25.1	28.4	28.4	3.4	15.2	32.1
Liabilities	47.8	47.6	81.8	80.3	63.3	61.5	44.8	44.9	49.5	72.1	89.2
Short-term	37.6	37.4	48.5	47.9	46.3	45.4	36.0	36.0	29.5	50.2	72.3
of which											
to credit institutions	4.8	4.3	15.4	14.6	11.9	11.3	3.4	3.1	0.0	5.5	20.5
Trade creditors	8.2	8.1	13.3	13.0	12.2	12.0	7.5	7.4	4.5	10.9	23.3
to affiliates	14.9	15.5	5.7	5.8	9.7	9.8	15.9	16.6	0.0	0.1	7.5
Long-term	10.2	10.1	33.4	32.4	16.9	16.1	8.8	8.9	0.0	7.8	30.0
of which											
to credit institutions	5.2	4.8	27.1	25.9	11.4	10.7	4.0	3.7	0.0	0.5	19.2
to affiliates	3.1	3.4	4.5	4.6	4.4	4.2	2.9	3.2	0.0	0.0	0.0
Provisions	24.2	24.2	10.2	10.4	12.6	13.0	26.3	26.2	3.2	7.9	16.7
of which Provisions for pensions	10.2	10.2	3.3	3.5	4.2	4.3	11.3	11.3	0.0	0.0	3.1
Memo item Turnover	146.3	146.8	166.8	166.4	179.9	182.5	140.4	140.7	146.7	227.8	343.6
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	99.8	99.7	99.3	99.8	99.7	100.1	99.8	99.9	100.0	100.0
Change in stocks of own products	0.0	0.2	0.3	0.7	0.2	0.3	-0.1	0.2	0.0	0.0	0.1
Interest received	0.7	0.7	0.3	0.3	0.3	0.3	0.8	0.8	0.0	0.1	0.3
Other income ³	5.8	5.2	4.7	4.6	3.5	3.4	6.4	5.6	0.7	1.7	4.1
of which from participating interests	0.8	0.7	0.1	0.1	0.2	0.2	0.9	0.8	0.0	0.0	0.0
Total income ³	106.5	105.9	104.9	104.8	103.9	103.7	107.2	106.3	100.8	102.0	104.5
Costs											
Cost of materials	66.2	66.8	44.3	44.3	60.5	60.7	67.6	68.3	35.8	55.4	73.4
Labour costs	16.4	16.0	29.2	28.8	21.6	21.4	15.1	14.7	11.1	21.5	35.2
Depreciation	3.6	3.4	5.0	4.7	3.4	3.2	3.6	3.5	1.0	2.1	4.4
of which of tangible assets	3.0	3.0	4.8	4.5	3.0	2.8	3.0	3.0	0.8	1.9	4.1
Interest paid	1.2	1.0	2.1	2.0	1.2	1.1	1.2	1.0	0.3	0.9	1.9
Operating taxes	2.2	2.5	0.2	0.1	0.2	0.2	2.7	3.1	0.0	0.0	0.1
Other costs ³	13.6	12.9	20.6	20.6	14.1	14.0	13.4	12.6	8.5	13.9	21.6
Total costs before taxes on income ³	103.1	102.7	101.3	100.6	101.1	100.8	103.6	103.2	96.6	100.0	103.2
Annual result before taxes on income	3.5	3.1	3.6	4.2	2.8	3.0	3.6	3.2	0.3	2.2	6.3
Taxes on income and earnings	1.0	1.0	0.8	0.9	0.9	0.9	1.0	1.0	0.0	0.2	1.1
Annual result	2.5	2.1	2.8	3.3	1.9	2.0	2.6	2.2	0.2	1.6	4.9
III Other											
Percentage of turnover											
Inventories	10.4	10.4	12.2	12.6	13.8	13.7	9.6	9.6	2.0	8.4	17.2
Short-term debtors	21.4	20.2	17.3	17.2	16.9	16.6	22.4	21.1	7.8	12.8	20.5
Annual result before taxes on income	3.5	3.2	3.6	4.3	2.8	3.0	3.6	3.2	0.3	2.2	6.3
Percentage of tangible assets											
Equity	122.9	128.3	21.2	25.6	81.8	87.8	134.0	139.3	15.2	81.3	276.9
Long-term equity and liabilities	216.6	224.8	128.8	134.3	157.1	161.3	231.9	240.9	94.2	186.1	525.0
Percentage of assets											
Long-term equity and liabilities	104.7	103.1	111.7	115.7	126.4	129.2	101.9	99.8	83.6	146.4	333.3
Percentage of short-term liabilities											
Cash resources and short-term debtors	101.3	99.4	77.7	79.2	83.6	85.5	105.5	102.5	47.6	85.3	147.1
Cash resources, short-term debtors and inventories	141.8	140.0	119.5	122.9	137.1	140.5	143.1	140.0	99.6	135.2	213.1
Percentage of the balance sheet total											
Annual result and interest paid	5.4	4.6	8.2	8.9	5.7	5.8	5.3	4.4	2.7	6.5	13.3
Memo item											
Balance sheet total in € billion	1,239.9	1,278.9	9.7	9.9	179.6	180.9	1,050.6	1,088.1	-	-	-
Turnover in € billion	1,814.4	1,877.2	16.2	16.5	323.0	330.0	1,475.3	1,530.7	-	-	-
Number of enterprises	45,550	45,550	15,975	15,975	25,039	25,039	4,536	4,536	11,388	22,775	34,163

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transport, computer and related activities as well as other business activities (including research and development). — 1 Only those finan-

cial statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

German enterprises

cont'd: 1 Production sector, trade, transport and business-related services *

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										had a ratio of less than [... %]
	2002	2003	2002	2003	2002	2003	2002	2003	2002	2003	
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	1.9	1.8	1.5	1.4	1.6	1.6	2.0	1.8	0.0	0.1	0.4
of which Goodwill	0.6	0.6	0.8	0.7	0.6	0.6	0.6	0.6	0.0	0.0	0.0
Tangible assets	21.8	21.0	27.4	26.7	29.3	28.9	20.7	19.9	3.8	12.6	31.3
of which Land and buildings	7.0	6.8	9.4	9.6	10.7	10.6	6.5	6.3	0.0	0.0	7.9
Inventories	13.6	13.6	21.9	22.7	23.0	23.3	12.3	12.3	4.9	20.6	40.1
of which Finished products	6.1	6.5	10.7	10.5	11.0	11.1	5.4	5.8	0.0	4.2	22.8
Cash	5.2	5.9	9.8	10.4	8.0	8.1	4.7	5.5	0.6	3.8	13.5
Debtors	34.1	32.4	35.4	34.7	32.6	32.6	34.3	32.4	21.6	35.5	53.5
Short-term	31.0	29.2	32.8	32.0	30.8	30.7	31.0	28.9	19.8	33.1	50.6
of which											
Trade debtors	10.3	9.8	19.4	18.5	17.6	17.4	9.2	8.8	9.6	19.3	33.0
vis-à-vis affiliates	17.0	16.0	7.3	7.6	9.0	9.2	18.1	16.9	0.0	0.4	8.5
Long-term	3.1	3.3	2.6	2.7	1.9	1.9	3.3	3.4	0.0	0.0	0.6
of which vis-à-vis affiliates	1.9	1.9	0.4	0.5	1.0	0.9	2.0	2.0	0.0	0.0	0.0
Investments	4.0	4.3	1.3	1.4	1.2	1.2	4.4	4.7	0.0	0.0	0.0
Participating interests	19.1	20.7	1.5	1.7	3.8	3.9	21.3	23.0	0.0	0.0	0.3
Capital											
Equity ²	29.2	29.1	14.7	16.2	27.5	29.0	29.5	29.2	6.7	18.6	35.3
Liabilities	44.4	44.6	72.0	70.4	58.2	56.4	42.4	42.9	43.7	66.1	83.9
Short-term	35.7	35.9	50.2	49.0	43.8	42.8	34.5	34.9	28.5	49.0	70.6
of which											
to credit institutions	3.7	3.4	13.2	12.1	10.6	10.0	2.7	2.5	0.0	3.9	17.6
Trade creditors	7.2	7.1	13.7	13.0	11.8	11.6	6.6	6.5	4.5	10.7	22.4
to affiliates	15.3	16.1	6.8	6.7	9.3	9.2	16.2	17.1	0.0	0.2	8.1
Long-term	8.7	8.7	21.9	21.3	14.4	13.6	7.8	8.0	0.0	3.5	21.5
of which											
to credit institutions	4.2	3.8	15.2	14.5	10.1	9.6	3.4	3.0	0.0	0.0	12.3
to affiliates	2.5	2.9	5.3	5.3	3.1	2.9	2.4	2.9	0.0	0.0	0.0
Provisions	25.9	25.8	12.7	12.9	13.7	14.1	27.6	27.4	4.0	9.7	19.1
of which Provisions for pensions	11.1	11.2	5.5	5.6	4.8	4.9	12.0	12.0	0.0	0.0	5.9
Memo item Turnover	134.6	134.8	171.6	168.6	173.7	175.6	129.1	129.3	146.1	226.1	338.1
II Income statement	Percentage of total output										
Income											
Turnover	100.0	99.7	99.5	99.0	99.8	99.6	100.1	99.8	99.8	100.0	100.0
Change in stocks of own products	0.0	0.3	0.5	1.0	0.2	0.4	-0.1	0.2	0.0	0.0	0.2
Interest received	0.8	0.8	0.4	0.3	0.4	0.3	0.9	0.9	0.0	0.1	0.4
Other income ³	6.6	5.7	4.8	4.6	3.8	3.7	7.1	6.1	0.7	1.8	4.1
of which from participating interests	1.0	0.8	0.1	0.1	0.3	0.2	1.1	0.9	0.0	0.0	0.0
Total income ³	107.4	106.5	105.2	104.9	104.2	104.0	108.0	107.0	100.9	102.1	104.5
Costs											
Cost of materials	66.1	66.9	43.0	43.0	60.5	60.7	67.3	68.2	36.4	55.4	73.6
Labour costs	16.4	16.0	33.6	33.0	21.8	21.7	15.3	14.9	12.1	23.4	37.5
Depreciation	3.8	3.6	4.1	3.8	3.5	3.3	3.8	3.7	0.9	1.9	4.2
of which of tangible assets	3.1	3.1	3.8	3.6	3.0	2.9	3.1	3.2	0.7	1.7	3.8
Interest paid	1.2	1.0	1.6	1.5	1.2	1.1	1.2	1.0	0.2	0.8	1.6
Operating taxes	2.5	2.9	0.1	0.1	0.2	0.2	3.0	3.5	0.0	0.0	0.1
Other costs ³	13.9	13.0	21.3	21.0	14.5	14.3	13.8	12.7	8.7	14.1	21.5
Total costs before taxes on income ³	104.0	103.5	103.7	102.6	101.6	101.3	104.4	103.9	97.9	100.5	103.8
Annual result before taxes on income	3.4	3.0	1.4	2.3	2.6	2.8	3.6	3.1	0.1	1.6	5.0
Taxes on income and earnings	1.1	1.1	0.9	1.1	1.0	1.1	1.1	1.1	0.0	0.2	1.3
Annual result	2.3	1.9	0.5	1.3	1.6	1.7	2.5	1.9	0.1	1.1	3.5
III Other	Percentage of turnover										
Inventories	10.1	10.1	12.7	13.5	13.2	13.3	9.5	9.5	2.0	8.7	17.4
Short-term debtors	23.0	21.6	19.1	19.0	17.7	17.5	24.0	22.4	8.7	13.9	22.0
Annual result before taxes on income	3.4	3.0	1.4	2.3	2.6	2.8	3.6	3.1	0.1	1.6	5.1
Percentage of tangible assets											
Equity	134.1	138.7	53.5	60.9	93.8	100.3	142.4	146.6	35.6	117.3	382.7
Long-term equity and liabilities	227.9	235.8	157.5	166.5	161.7	166.7	241.0	249.5	110.9	232.3	678.1
Percentage of assets											
Long-term equity and liabilities	102.8	100.4	128.3	134.4	128.3	131.3	100.2	97.3	95.4	167.7	391.5
Percentage of short-term liabilities											
Cash resources and short-term debtors	105.8	102.3	86.4	88.0	90.3	92.3	108.6	104.0	54.1	94.8	162.9
Cash resources, short-term debtors and inventories	144.0	140.2	130.0	134.3	142.8	146.8	144.3	139.2	106.3	142.9	227.7
Percentage of the balance sheet total											
Annual result and interest paid	4.8	3.9	3.6	4.8	4.8	4.9	4.8	3.8	1.9	5.2	9.7
Memo item											
Balance sheet total in € billion	1,027.4	1,063.9	5.4	5.7	121.1	122.7	900.9	935.5	-	-	-
Turnover in € billion	1,382.6	1,434.7	9.3	9.5	210.2	215.6	1,163.1	1,209.6	-	-	-
Number of enterprises	28,448	28,448	8,737	8,737	16,659	16,659	3,052	3,052	7,112	14,224	21,336

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transport, computer and related activities as well as other business activities (including research and development). — 1 Only those finan-

cial statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

German enterprises

cont'd: 1 Production sector, trade, transport and business-related services *

	Non-corporations									Of the enterprises captured in 2003		
	Total		Enterprises with turnover of ... € million						25 %	50 %	75 %	
	2002	2003	Less than 2.5		2.5 but less than 50		50 and more		had a ratio of less than [... %]			
Ratios	Cylindered sample 2002/2003 ¹											
	2002	2003	2002	2003	2002	2003	2002	2003				
I Balance sheet												
Assets												
Percentage of the balance sheet total												
Intangible assets	1.9	1.8	1.8	1.7	1.1	1.1	2.1	2.1	0.0	0.0	0.2	
of which Goodwill	0.7	0.7	1.3	1.2	0.5	0.5	0.7	0.7	0.0	0.0	0.0	
Tangible assets	25.5	24.9	45.8	44.8	28.1	28.0	23.8	23.2	8.1	23.3	46.6	
of which Land and buildings	10.8	10.9	18.8	19.2	14.5	14.6	9.1	9.2	0.0	3.0	22.3	
Inventories	22.9	23.1	18.3	18.5	28.6	28.4	20.8	21.2	4.8	21.6	39.9	
of which Finished products	12.3	12.4	12.8	12.9	14.7	14.7	11.4	11.5	0.0	7.7	28.8	
Cash	6.1	6.3	6.2	6.4	6.9	7.3	5.9	5.9	0.5	2.8	10.1	
Debtors	34.4	34.1	25.0	25.5	31.1	30.8	35.9	35.6	15.6	28.7	45.3	
Short-term	32.6	32.5	24.0	24.3	29.7	29.5	33.9	33.9	14.7	27.4	43.9	
of which												
Trade debtors	15.5	15.4	14.0	14.1	18.3	17.9	14.5	14.4	6.9	16.8	30.4	
vis-à-vis affiliates	12.5	13.2	6.3	6.6	7.7	7.9	14.6	15.4	0.0	0.0	4.8	
Long-term	1.8	1.6	1.0	1.1	1.4	1.4	2.0	1.7	0.0	0.0	0.0	
of which vis-à-vis affiliates	1.1	0.9	0.3	0.5	0.7	0.7	1.2	1.0	0.0	0.0	0.0	
Investments	1.2	1.2	0.6	0.5	0.6	0.6	1.4	1.5	0.0	0.0	0.0	
Participating interests	7.7	8.1	1.3	1.4	3.1	3.1	9.6	10.2	0.0	0.0	0.5	
Capital												
Equity ²	19.5	21.2	-1.5	-1.1	15.7	17.0	21.5	23.4	-3.4	9.5	25.4	
Liabilities	64.2	62.2	94.2	93.6	73.7	72.2	59.6	57.5	61.8	81.0	96.7	
Short-term	46.7	45.1	46.3	46.5	51.6	50.8	44.7	42.9	31.2	52.2	75.4	
of which												
to credit institutions	9.8	8.9	18.1	17.9	14.7	14.0	7.6	6.7	0.0	8.8	25.7	
Trade creditors	13.2	13.1	12.9	13.0	13.1	12.9	13.3	13.2	4.5	11.4	25.2	
to affiliates	12.9	12.3	4.4	4.5	10.5	10.9	14.1	13.1	0.0	0.0	6.5	
Long-term	17.5	17.1	47.9	47.1	22.1	21.4	14.8	14.5	0.0	18.1	46.3	
of which												
to credit institutions	10.1	9.8	42.1	41.1	13.9	13.1	7.7	7.6	0.0	8.1	33.3	
to affiliates	6.0	5.9	3.5	3.6	7.0	7.1	5.7	5.4	0.0	0.0	0.0	
Provisions	15.9	16.3	6.9	7.2	10.3	10.7	18.3	18.6	2.3	5.6	12.4	
of which Provisions for pensions	5.6	5.7	0.6	0.6	3.0	3.0	6.8	6.8	0.0	0.0	0.0	
Memo item Turnover	203.3	205.9	160.7	163.6	192.7	196.9	208.6	210.4	148.0	231.0	355.0	
II Income statement												
Income												
Percentage of total output												
Turnover	99.9	99.9	99.9	99.8	99.8	99.9	100.0	99.8	100.0	100.0	100.0	
Change in stocks of own products	0.1	0.1	0.1	0.2	0.2	0.1	0.0	0.2	0.0	0.0	0.0	
Interest received	0.4	0.3	0.2	0.2	0.3	0.3	0.4	0.3	0.0	0.0	0.2	
Other income ³	3.4	3.4	4.5	4.6	3.0	2.9	3.6	3.6	0.6	1.6	4.0	
of which from participating interests	0.3	0.4	0.2	0.2	0.2	0.2	0.4	0.4	0.0	0.0	0.0	
Total income ³	103.8	103.7	104.7	104.8	103.2	103.2	104.0	103.9	100.8	101.8	104.3	
Costs												
Cost of materials	66.5	66.6	46.1	46.2	60.6	60.8	69.0	69.1	34.6	55.6	73.1	
Labour costs	16.1	16.1	23.2	23.0	21.2	21.0	14.1	14.2	9.7	18.5	31.5	
Depreciation	2.9	2.8	6.3	5.9	3.3	3.1	2.7	2.6	1.2	2.4	5.0	
of which of tangible assets	2.6	2.5	6.1	5.7	2.9	2.7	2.4	2.4	1.0	2.2	4.6	
Interest paid	1.1	1.0	2.7	2.6	1.4	1.3	0.9	0.9	0.5	1.2	2.5	
Operating taxes	1.1	1.1	0.2	0.2	0.1	0.1	1.5	1.5	0.0	0.0	0.1	
Other costs ³	12.5	12.6	19.6	20.0	13.5	13.6	12.0	12.1	8.2	13.6	21.7	
Total costs before taxes on income ³	100.2	100.2	98.1	97.9	100.2	99.8	100.3	100.3	94.6	99.0	102.2	
Annual result before taxes on income	3.6	3.6	6.6	6.9	3.1	3.3	3.7	3.6	0.8	3.4	8.5	
Taxes on income and earnings	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.0	0.3	0.9	
Annual result	2.9	3.0	5.9	6.2	2.4	2.7	3.0	3.0	0.7	3.0	7.6	
III Other												
Percentage of turnover												
Inventories	11.2	11.2	11.4	11.3	14.8	14.4	10.0	10.1	1.9	8.0	16.9	
Short-term debtors	16.0	15.8	14.9	14.9	15.4	15.0	16.3	16.1	6.6	11.0	18.0	
Annual result before taxes on income	3.6	3.6	6.6	6.9	3.1	3.3	3.7	3.6	0.8	3.5	8.5	
Percentage of tangible assets												
Equity	76.5	85.0	-3.2	-2.5	56.0	60.5	90.4	101.0	-10.0	39.6	144.4	
Long-term equity and liabilities	170.1	178.7	107.1	108.7	147.2	149.6	184.1	195.8	71.9	134.1	325.0	
Percentage of assets												
Long-term equity and liabilities	116.3	120.8	97.7	98.9	122.3	124.2	115.0	120.5	65.5	117.9	247.6	
Percentage of short-term liabilities												
Cash resources and short-term debtors	84.5	87.8	65.7	66.8	71.7	73.5	90.9	94.9	38.3	70.8	121.1	
Cash resources, short-term debtors and inventories	133.6	138.9	105.2	106.8	127.1	129.5	137.3	144.2	85.3	122.1	188.7	
Percentage of the balance sheet total												
Annual result and interest paid	8.1	8.2	13.9	14.4	7.4	7.9	8.3	8.2	4.7	10.3	21.5	
Memo item												
Balance sheet total in € billion	212.4	215.0	4.3	4.2	58.5	58.1	149.7	152.6	-	-	-	
Turnover in € billion	431.8	442.6	6.9	6.9	112.7	114.5	312.2	321.2	-	-	-	
Number of enterprises	17,102	17,102	7,238	7,238	8,380	8,380	1,484	1,484	4,276	8,551	12,827	

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transport, computer and related activities as well as other business activities (including research and development). — 1 Only those finan-

cial statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

German enterprises

2 Mining and quarrying

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	2002	2003	Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindred sample 2002/2003 ¹								had a ratio of less than [... %]		
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	3.6	3.4	4.1	3.9	2.0	2.0	3.8	3.5	0.0	0.0	0.6
of which Goodwill	0.3	0.3	0.3	0.3	0.6	0.6	0.3	0.3	0.0	0.0	0.0
Tangible assets	26.2	25.0	56.6	56.0	45.7	47.3	24.3	22.9	23.7	45.7	66.1
of which Land and buildings	10.8	10.5	37.3	38.2	29.4	28.6	9.0	8.7	6.1	24.9	44.3
Inventories	4.5	5.1	11.6	13.2	10.9	11.2	3.9	4.5	2.0	7.0	18.0
of which Finished products	2.1	2.1	5.1	5.2	4.5	4.5	1.9	1.9	0.0	1.5	6.3
Cash	2.2	3.6	6.5	6.5	5.8	4.8	1.8	3.5	0.2	2.2	9.5
Debtors	50.4	50.0	18.3	17.4	25.8	25.4	52.7	52.2	11.2	19.4	35.1
Short-term	42.2	42.4	16.7	15.7	24.4	23.5	43.9	44.1	9.8	17.2	32.4
of which											
Trade debtors	4.1	3.9	7.0	6.5	9.2	9.0	3.6	3.4	3.1	7.4	15.0
vis-à-vis affiliates	18.7	21.0	6.7	6.4	12.0	11.6	19.4	21.9	0.0	0.9	10.1
Long-term	8.2	7.6	1.6	1.7	1.4	1.9	8.8	8.1	0.0	0.0	0.6
of which vis-à-vis affiliates	7.3	6.8	0.6	0.5	0.6	1.2	8.0	7.3	0.0	0.0	0.0
Investments	1.2	0.8	0.2	0.2	1.1	0.9	1.2	0.8	0.0	0.0	0.0
Participating interests	11.8	12.1	2.0	2.0	8.3	8.0	12.2	12.5	0.0	0.0	2.4
Capital											
Equity ²	27.3	27.0	13.9	14.7	22.1	24.0	27.9	27.3	4.3	15.9	36.3
Liabilities											
Short-term	20.3	22.4	65.6	65.2	58.6	56.6	16.8	19.3	35.5	60.7	82.1
of which	17.2	19.4	38.3	36.8	36.7	31.8	15.4	18.2	16.1	34.4	54.4
to credit institutions	1.1	1.0	13.4	12.3	10.7	9.0	0.2	0.2	0.0	4.4	15.0
Trade creditors	3.0	3.1	6.8	7.1	7.2	6.6	2.6	2.8	2.2	5.4	10.4
to affiliates	9.5	11.7	9.6	7.3	12.1	10.2	9.3	11.9	0.0	0.9	12.3
Long-term	3.1	3.1	27.3	28.4	21.9	24.8	1.3	1.1	0.0	12.4	37.3
of which											
to credit institutions	1.9	1.8	18.6	17.8	13.7	14.0	0.8	0.7	0.0	5.6	22.7
to affiliates	0.7	0.8	7.2	9.0	6.1	8.9	0.2	0.1	0.0	0.0	2.1
Provisions	52.3	50.5	20.5	20.0	19.1	19.2	55.3	53.2	5.3	15.0	30.2
of which Provisions for pensions	12.2	11.9	1.0	1.1	2.2	2.3	13.1	12.8	0.0	0.0	1.4
Memo item Turnover	62.1	62.4	70.4	66.2	99.8	98.2	59.0	59.6	52.7	95.6	153.7
II Income statement	Percentage of total output										
Income											
Turnover	100.2	99.4	98.0	97.3	99.7	99.3	100.3	99.5	99.2	100.0	100.1
Change in stocks of own products	-0.2	0.6	2.0	2.7	0.3	0.7	-0.3	0.5	-0.1	0.0	0.8
Interest received	1.9	1.7	0.7	0.6	0.6	0.6	2.1	1.9	0.0	0.2	0.6
Other income ³	12.7	7.9	12.5	13.9	7.2	7.2	13.5	7.9	1.3	3.9	12.9
of which from participating interests	0.8	0.8	0.2	0.3	0.7	0.7	0.8	0.8	0.0	0.0	0.0
Total income ³	114.7	109.6	113.2	114.5	107.8	107.8	115.6	109.8	101.8	104.6	114.4
Costs											
Cost of materials	40.2	41.0	31.4	34.0	44.0	44.0	39.8	40.7	18.5	34.4	51.8
Labour costs	32.1	29.1	26.5	27.0	24.5	24.2	33.1	29.7	15.6	26.3	35.4
Depreciation	7.7	7.7	12.2	11.7	8.2	8.3	7.6	7.5	3.6	7.4	14.0
of which of tangible assets	7.5	6.9	12.1	11.2	7.7	7.2	7.4	6.8	3.4	7.0	13.5
Interest paid	1.1	0.9	3.9	3.9	2.2	2.1	0.9	0.7	0.7	1.9	4.5
Operating taxes	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.0	0.1	0.3
Other costs ³	20.0	18.4	31.6	30.7	22.3	23.0	19.6	17.7	15.1	25.0	37.6
Total costs before taxes on income ³	101.2	97.2	105.9	107.6	101.3	101.8	101.1	96.5	94.7	100.9	110.3
Annual result before taxes on income	13.4	12.4	7.2	6.9	6.5	6.0	14.4	13.3	0.2	4.9	12.7
Taxes on income and earnings	8.1	8.9	1.4	1.4	1.4	1.2	9.1	10.0	0.0	0.4	2.0
Annual result	5.4	3.5	5.8	5.4	5.2	4.7	5.4	3.3	0.1	3.6	10.0
III Other	Percentage of turnover										
Inventories	7.2	8.2	16.4	20.0	10.9	11.5	6.6	7.6	1.8	6.7	17.5
Short-term debtors	68.0	67.9	23.8	23.7	24.5	23.9	74.3	74.0	10.2	17.1	27.5
Annual result before taxes on income	13.4	12.5	7.4	7.1	6.5	6.0	14.4	13.4	0.3	5.1	12.8
Equity	Percentage of tangible assets										
Long-term equity and liabilities	104.3	108.0	24.5	26.2	48.5	50.7	114.7	119.4	10.0	36.9	96.4
	164.0	172.3	75.7	80.0	102.8	109.3	175.4	184.9	59.4	98.2	158.1
Long-term equity and liabilities	Percentage of assets										
	85.4	88.7	66.6	70.2	81.4	86.9	86.0	89.1	52.1	83.9	118.8
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources, short-term debtors and inventories	262.3	239.1	61.0	60.6	84.6	90.6	301.1	263.1	33.5	82.8	180.8
	288.4	265.4	91.2	96.5	114.3	126.0	326.5	288.0	67.7	119.0	240.0
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	4.0	2.7	7.0	6.4	7.4	6.8	3.7	2.4	2.6	6.0	12.3
Memo item											
Balance sheet total in € billion	21.6	22.1	0.2	0.2	1.5	1.5	19.8	20.3	-	-	-
Turnover in € billion	13.4	13.8	0.2	0.2	1.5	1.5	11.7	12.1	-	-	-
Number of enterprises	341	341	152	152	166	166	23	23	85	171	256

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

3 Manufacturing

Ratios	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2002/2003 ¹		2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.9	1.7	1.2	1.1	1.7	1.7	1.9	1.8	0.0	0.1	0.6
of which Goodwill	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.7	0.0	0.0	0.0
Tangible assets	18.1	17.6	36.5	35.2	28.3	28.0	16.8	16.3	7.8	21.9	41.5
of which Land and buildings	6.3	6.1	18.1	18.1	13.2	13.2	5.4	5.3	0.0	3.2	18.9
Inventories	15.1	14.9	20.6	21.4	25.0	25.3	13.8	13.7	10.6	21.7	36.0
of which Finished products	5.5	5.8	9.6	9.8	9.1	9.2	5.0	5.3	0.0	5.2	14.5
Cash	5.1	6.0	7.8	8.4	7.0	7.3	4.8	5.9	0.4	2.7	10.4
Debtors	33.7	31.6	31.0	30.7	32.4	32.1	33.8	31.5	19.8	31.3	46.1
Short-term	30.6	28.5	28.6	28.2	30.5	30.1	30.7	28.3	18.3	29.2	43.2
of which											
Trade debtors	9.2	8.8	16.4	15.9	17.3	17.0	8.2	7.8	9.2	16.9	27.3
vis-à-vis affiliates	18.6	17.2	7.6	7.8	9.8	9.8	19.7	18.1	0.0	1.1	11.0
Long-term	3.0	3.1	2.4	2.6	1.9	1.9	3.2	3.2	0.0	0.0	0.6
of which vis-à-vis affiliates	1.7	1.6	0.5	0.6	0.9	1.0	1.8	1.7	0.0	0.0	0.0
Investments	3.9	4.3	0.8	1.0	1.1	1.2	4.2	4.7	0.0	0.0	0.0
Participating interests	22.1	23.5	1.2	1.3	4.0	4.1	24.4	25.9	0.0	0.0	0.6
Capital											
Equity ²	29.1	28.7	12.6	14.4	25.3	26.9	29.7	29.0	6.9	19.4	35.8
Liabilities	45.0	45.6	75.7	73.9	60.3	58.4	43.0	43.9	43.4	64.8	82.5
Short-term	36.4	36.7	44.0	43.6	42.6	41.9	35.6	36.0	25.0	42.0	61.9
of which											
to credit institutions	3.5	3.3	14.7	13.6	11.3	10.6	2.5	2.4	0.0	5.1	17.7
Trade creditors	6.7	6.5	11.3	11.1	10.6	10.4	6.2	6.0	4.2	8.7	17.2
to affiliates	17.4	18.0	6.2	6.6	10.8	10.8	18.3	18.9	0.0	1.1	11.5
Long-term	8.6	8.9	31.7	30.3	17.7	16.5	7.4	7.9	0.0	10.7	30.2
of which											
to credit institutions	4.0	3.6	23.4	21.9	11.2	10.2	3.0	2.7	0.0	2.9	18.9
to affiliates	2.9	3.1	6.1	6.1	5.2	5.0	2.5	2.9	0.0	0.0	1.8
Provisions	25.6	25.5	11.4	11.5	14.2	14.5	27.1	26.9	4.8	10.5	20.0
of which Provisions for pensions	12.8	12.7	4.7	4.9	5.5	5.6	13.7	13.5	0.0	0.0	6.9
Memo item Turnover	124.9	123.6	154.6	154.1	166.0	168.1	119.8	118.2	134.2	191.1	267.6
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	99.7	99.4	99.1	99.8	99.6	100.1	99.7	99.1	100.0	100.3
Change in stocks of own products	0.0	0.3	0.6	0.9	0.2	0.4	-0.1	0.3	-0.3	0.0	0.9
Interest received	0.9	0.9	0.3	0.3	0.4	0.3	1.0	1.0	0.0	0.1	0.4
Other income ³	7.3	6.1	4.7	4.5	4.0	4.0	7.8	6.4	0.9	2.0	4.4
of which from participating interests	1.2	1.0	0.1	0.1	0.3	0.2	1.4	1.2	0.0	0.0	0.0
Total income ³	108.2	107.0	105.0	104.8	104.4	104.3	108.8	107.4	101.1	102.3	104.8
Costs											
Cost of materials	59.7	60.2	39.5	39.6	51.7	52.0	61.1	61.7	35.7	48.1	60.6
Labour costs	19.7	19.4	34.8	34.2	27.0	26.7	18.3	18.0	18.5	28.1	38.0
Depreciation	4.2	4.2	5.2	4.8	4.1	3.9	4.2	4.2	1.5	2.9	5.2
of which of tangible assets	3.4	3.6	4.8	4.5	3.6	3.5	3.4	3.6	1.3	2.6	4.9
Interest paid	1.5	1.2	2.2	2.1	1.4	1.3	1.5	1.2	0.4	1.1	2.0
Operating taxes	3.9	4.5	0.1	0.1	0.2	0.2	4.6	5.3	0.0	0.0	0.1
Other costs ³	15.2	14.2	19.9	19.9	16.6	16.6	14.9	13.8	11.4	15.9	21.7
Total costs before taxes on income ³	104.1	103.7	101.7	100.6	100.9	100.6	104.7	104.3	96.1	100.0	103.7
Annual result before taxes on income	4.1	3.2	3.3	4.2	3.5	3.7	4.2	3.2	0.3	2.7	7.0
Taxes on income and earnings	1.0	1.1	0.9	1.0	1.0	1.1	1.1	1.1	0.0	0.4	1.4
Annual result	3.0	2.2	2.4	3.1	2.5	2.6	3.1	2.1	0.2	2.0	5.4
III Other											
Percentage of turnover											
Inventories	12.1	12.1	13.3	13.9	15.1	15.0	11.5	11.6	5.3	11.0	18.8
Short-term debtors	24.5	23.0	18.5	18.3	18.4	17.9	25.6	23.9	9.4	14.4	22.1
Annual result before taxes on income	4.1	3.2	3.4	4.2	3.5	3.7	4.2	3.2	0.3	2.7	7.1
Percentage of tangible assets											
Equity	160.9	163.1	34.6	41.0	89.3	96.1	176.8	177.7	26.5	84.9	231.1
Long-term equity and liabilities	280.9	287.0	138.2	144.9	173.2	177.1	304.5	310.5	102.7	184.2	425.5
Percentage of assets											
Long-term equity and liabilities	107.6	104.5	121.2	125.8	135.3	137.4	105.0	101.7	91.0	145.3	282.4
Percentage of short-term liabilities											
Cash resources and short-term debtors	102.7	99.2	83.7	85.1	89.9	91.3	104.7	100.4	53.5	89.9	161.9
Cash resources, short-term debtors and inventories	144.1	140.0	130.5	134.3	148.6	151.6	143.5	138.4	105.0	150.6	246.5
Percentage of the balance sheet total											
Annual result and interest paid	5.6	4.2	7.2	8.1	6.4	6.6	5.5	3.9	2.6	6.6	12.7
Memo item											
Balance sheet total in € billion	753.0	782.7	2.5	2.5	82.2	82.9	668.3	697.2	-	-	-
Turnover in € billion	940.6	967.7	3.8	3.9	136.5	139.4	800.3	824.4	-	-	-
Number of enterprises	15,249	15,249	3,515	3,515	9,492	9,492	2,242	2,242	3,812	7,625	11,437

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 3 Manufacturing

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.8	1.6	1.0	1.1	1.9	1.9	1.8	1.6	0.0	0.1	0.6
of which Goodwill	0.7	0.7	0.5	0.5	0.8	0.7	0.7	0.7	0.0	0.0	0.0
Tangible assets	16.7	16.3	31.2	30.2	27.4	27.1	15.7	15.3	6.3	18.5	37.5
of which Land and buildings	5.4	5.3	13.1	13.3	12.1	12.0	4.8	4.7	0.0	1.0	14.9
Inventories	14.0	13.9	21.7	22.7	24.5	24.8	13.1	12.9	11.0	22.0	36.4
of which Finished products	5.1	5.5	9.0	9.1	8.6	8.7	4.8	5.2	0.0	4.9	14.0
Cash	4.9	6.0	9.1	9.5	7.0	7.2	4.6	5.9	0.4	2.8	10.7
Debtors	33.8	31.3	34.1	33.5	33.1	32.7	33.8	31.2	21.2	33.0	48.1
Short-term	30.6	28.1	31.1	30.5	31.1	30.6	30.5	27.9	19.3	30.6	44.9
of which											
Trade debtors	8.2	7.7	17.9	17.1	17.0	16.7	7.4	6.9	9.6	17.3	27.9
vis-à-vis affiliates	19.6	17.9	7.7	8.0	10.5	10.4	20.5	18.6	0.0	1.6	12.1
Long-term	3.2	3.2	3.0	3.0	2.1	2.1	3.3	3.3	0.0	0.0	1.1
of which vis-à-vis affiliates	1.7	1.7	0.5	0.4	1.0	1.0	1.8	1.8	0.0	0.0	0.0
Investments	4.3	4.8	1.1	1.3	1.3	1.4	4.6	5.1	0.0	0.0	0.0
Participating interests	24.3	25.8	0.8	0.8	4.3	4.4	26.2	27.8	0.0	0.0	0.5
Capital											
Equity ²	30.5	29.6	16.9	18.7	29.2	30.9	30.6	29.5	9.5	22.7	39.5
Liabilities	42.3	43.5	69.0	67.3	55.5	53.5	41.0	42.6	37.8	59.1	77.9
Short-term	35.5	36.1	44.3	43.9	41.0	40.0	35.0	35.8	23.9	40.4	60.3
of which											
to credit institutions	2.6	2.5	13.2	11.9	10.3	9.9	1.8	1.9	0.0	4.0	15.8
Trade creditors	6.3	6.2	11.9	11.4	10.5	10.4	5.9	5.8	4.3	8.8	17.3
to affiliates	17.9	18.7	6.0	6.6	9.9	9.5	18.7	19.5	0.0	0.9	10.2
Long-term	6.8	7.4	24.7	23.4	14.5	13.5	6.1	6.8	0.0	7.0	24.2
of which											
to credit institutions	3.0	2.6	16.9	15.8	9.8	9.1	2.4	2.0	0.0	0.8	15.4
to affiliates	1.9	2.4	6.1	6.0	3.5	3.2	1.8	2.3	0.0	0.0	0.2
Provisions	27.0	26.7	13.8	13.7	15.1	15.3	28.2	27.8	5.6	12.1	21.9
of which Provisions for pensions	13.6	13.4	6.7	6.9	6.0	6.1	14.3	14.1	0.0	1.4	9.2
Memo item Turnover	119.1	117.5	161.1	158.8	161.8	163.5	115.1	113.3	133.3	191.2	268.6
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	99.7	99.2	98.9	99.8	99.5	100.1	99.8	99.0	100.0	100.3
Change in stocks of own products	0.0	0.3	0.8	1.1	0.2	0.5	-0.1	0.2	-0.3	0.0	1.0
Interest received	1.0	1.0	0.4	0.3	0.4	0.4	1.1	1.1	0.0	0.1	0.4
Other income ³	7.9	6.4	4.6	4.3	4.3	4.3	8.3	6.7	0.9	2.1	4.5
of which from participating interests	1.4	1.2	0.1	0.0	0.3	0.2	1.5	1.3	0.0	0.0	0.0
Total income ³	108.9	107.5	105.0	104.7	104.8	104.7	109.4	107.8	101.1	102.4	105.0
Costs											
Cost of materials	60.9	61.5	39.2	39.3	52.3	52.7	62.1	62.7	36.3	48.8	61.5
Labour costs	19.1	18.7	37.0	36.2	26.8	26.6	18.1	17.6	18.8	28.6	38.7
Depreciation	4.2	4.2	4.6	4.2	4.0	3.9	4.2	4.3	1.4	2.7	5.0
of which of tangible assets	3.4	3.6	4.3	4.0	3.6	3.5	3.4	3.6	1.2	2.5	4.6
Interest paid	1.5	1.2	1.8	1.7	1.3	1.2	1.5	1.2	0.3	0.9	1.8
Operating taxes	4.2	5.0	0.1	0.1	0.2	0.2	4.8	5.6	0.0	0.0	0.1
Other costs ³	15.0	13.9	20.5	20.3	16.8	16.7	14.8	13.5	11.3	15.9	21.8
Total costs before taxes on income ³	105.0	104.6	103.2	101.9	101.4	101.1	105.5	105.0	96.9	100.4	104.1
Annual result before taxes on income	3.9	2.9	1.8	2.8	3.4	3.5	3.9	2.8	0.2	2.3	6.3
Taxes on income and earnings	1.1	1.1	1.0	1.1	1.2	1.2	1.1	1.1	0.0	0.3	1.6
Annual result	2.8	1.8	0.8	1.7	2.2	2.3	2.9	1.7	0.1	1.6	4.5
III Other											
Percentage of turnover											
Inventories	11.8	11.8	13.5	14.3	15.1	15.2	11.4	11.4	5.6	11.2	18.9
Short-term debtors	25.7	23.9	19.3	19.2	19.2	18.7	26.5	24.6	9.9	15.1	22.9
Annual result before taxes on income	3.9	2.9	1.8	2.9	3.4	3.5	3.9	2.8	0.2	2.3	6.4
Percentage of tangible assets											
Equity	182.0	181.7	54.2	62.0	106.4	114.0	194.7	193.0	39.3	109.6	296.5
Long-term equity and liabilities	306.2	311.0	159.2	166.8	183.3	188.4	326.5	331.0	116.4	213.2	524.4
Percentage of assets											
Long-term equity and liabilities	105.7	101.7	135.7	141.2	139.4	141.9	103.4	99.1	100.0	159.0	313.4
Percentage of short-term liabilities											
Cash resources and short-term debtors	104.9	99.7	91.9	92.8	95.1	96.8	106.0	100.1	57.9	97.5	177.8
Cash resources, short-term debtors and inventories	144.5	138.2	140.9	144.5	154.8	158.8	143.4	136.1	111.6	160.7	266.2
Percentage of the balance sheet total											
Annual result and interest paid	5.1	3.5	4.2	5.5	5.7	5.7	5.0	3.3	2.1	5.7	10.7
Memo item											
Balance sheet total in € billion	640.9	668.9	1.5	1.6	53.5	54.3	585.9	613.0	-	-	-
Turnover in € billion	763.2	786.0	2.5	2.6	86.5	88.7	674.1	694.7	-	-	-
Number of enterprises	9,896	9,896	2,147	2,147	6,238	6,238	1,511	1,511	2,474	4,948	7,422

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 3 Manufacturing

Ratios	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	2.3	2.4	1.3	1.2	1.4	1.4	2.6	2.7	0.0	0.1	0.5
of which Goodwill	0.9	0.9	0.8	0.8	0.5	0.6	1.0	1.0	0.0	0.0	0.0
Tangible assets	25.9	25.5	45.3	44.0	30.0	29.6	24.3	23.9	12.1	28.2	48.1
of which Land and buildings	11.2	11.2	26.5	26.5	15.4	15.5	9.5	9.6	0.0	9.7	25.8
Inventories	20.9	21.2	18.7	19.3	26.0	26.1	19.1	19.6	9.7	21.3	35.4
of which Finished products	7.6	7.5	10.5	11.1	10.1	10.2	6.7	6.6	0.3	5.8	15.3
Cash	6.2	6.4	5.7	6.4	7.0	7.5	6.0	6.0	0.4	2.5	9.8
Debtors	33.3	32.8	25.9	26.0	31.0	30.8	34.1	33.5	17.5	28.3	41.9
Short-term	31.0	30.7	24.5	24.2	29.4	29.2	31.6	31.3	16.4	26.8	40.0
of which											
Trade debtors	15.0	14.8	13.9	13.7	17.9	17.4	14.0	13.9	8.5	16.3	26.3
vis-à-vis affiliates	13.0	13.1	7.4	7.4	8.4	8.7	14.6	14.6	0.0	0.3	9.1
Long-term	2.3	2.0	1.4	1.8	1.6	1.6	2.5	2.2	0.0	0.0	0.1
of which vis-à-vis affiliates	1.3	1.2	0.5	0.9	0.9	0.9	1.5	1.3	0.0	0.0	0.0
Investments	1.7	1.8	0.5	0.4	0.7	0.8	2.0	2.1	0.0	0.0	0.0
Participating interests	9.4	9.7	1.8	2.1	3.5	3.5	11.5	11.9	0.0	0.0	0.7
Capital											
Equity ²	21.6	23.8	5.6	7.0	18.0	19.2	23.0	25.5	3.0	13.6	27.7
Liabilities	60.5	57.8	86.8	85.2	69.2	67.7	57.2	54.1	55.5	73.9	88.9
Short-term	41.7	39.8	43.5	43.1	45.6	45.4	40.3	37.9	27.4	45.5	65.2
of which											
to credit institutions	8.6	7.7	17.0	16.6	13.0	12.1	7.0	6.1	0.1	7.2	21.3
Trade creditors	8.9	8.7	10.2	10.4	10.7	10.5	8.2	8.0	4.0	8.5	17.0
to affiliates	14.6	13.8	6.5	6.6	12.3	13.2	15.5	14.1	0.0	1.7	13.8
Long-term	18.8	17.9	43.3	42.1	23.6	22.3	16.9	16.2	1.4	19.1	42.6
of which											
to credit institutions	9.6	9.4	34.1	32.5	13.7	12.4	7.9	8.1	0.0	7.9	26.7
to affiliates	8.1	7.2	6.0	6.1	8.5	8.4	8.1	6.8	0.0	0.0	5.9
Provisions	17.7	18.3	7.4	7.6	12.7	13.0	19.6	20.2	3.8	8.2	16.2
of which Provisions for pensions	7.9	8.2	1.3	1.3	4.6	4.7	9.2	9.5	0.0	0.0	2.8
Memo item Turnover	158.4	159.7	143.9	146.0	173.8	176.6	153.2	154.0	135.6	190.7	265.1
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	99.6	99.8	99.6	99.8	99.7	100.1	99.6	99.3	100.0	100.2
Change in stocks of own products	0.0	0.4	0.2	0.4	0.2	0.3	-0.1	0.4	-0.2	0.0	0.7
Interest received	0.4	0.4	0.2	0.2	0.3	0.3	0.5	0.4	0.0	0.1	0.3
Other income ³	4.6	4.5	4.8	4.8	3.5	3.4	5.1	4.9	0.8	1.9	4.2
of which from participating interests	0.5	0.5	0.2	0.2	0.2	0.3	0.5	0.6	0.0	0.0	0.0
Total income ³	105.0	104.9	105.1	105.0	103.8	103.6	105.5	105.3	101.0	102.1	104.5
Costs											
Cost of materials	54.3	54.5	40.0	40.0	50.7	50.9	55.9	56.1	34.5	46.7	58.8
Labour costs	22.0	22.1	30.6	30.3	27.2	26.9	19.9	20.2	18.0	27.1	36.8
Depreciation	4.1	4.0	6.2	5.8	4.1	3.9	4.1	4.0	1.8	3.3	5.7
of which of tangible assets	3.7	3.7	5.7	5.5	3.8	3.5	3.7	3.7	1.6	3.0	5.3
Interest paid	1.4	1.3	2.9	2.8	1.6	1.5	1.3	1.2	0.6	1.4	2.5
Operating taxes	2.5	2.4	0.2	0.2	0.2	0.2	3.5	3.4	0.0	0.0	0.1
Other costs ³	15.9	15.8	18.9	19.2	16.5	16.4	15.6	15.6	11.4	15.8	21.5
Total costs before taxes on income ³	100.2	100.2	98.8	98.3	100.2	99.7	100.3	100.4	94.6	99.1	102.9
Annual result before taxes on income	4.8	4.6	6.2	6.7	3.6	3.9	5.3	4.9	0.7	3.6	8.5
Taxes on income and earnings	0.9	0.7	0.8	0.8	0.7	0.8	0.9	0.7	0.0	0.4	1.2
Annual result	3.9	3.9	5.4	5.9	2.8	3.1	4.4	4.2	0.5	3.0	7.4
III Other											
Percentage of turnover											
Inventories	13.2	13.3	13.0	13.2	14.9	14.8	12.5	12.7	4.6	10.6	18.4
Short-term debtors	19.6	19.2	17.0	16.6	16.9	16.5	20.6	20.3	8.5	13.2	20.3
Annual result before taxes on income	4.8	4.7	6.2	6.7	3.6	3.9	5.3	4.9	0.8	3.6	8.6
Percentage of tangible assets											
Equity	83.1	93.2	12.4	16.0	60.2	65.0	94.5	106.7	10.7	51.1	138.1
Long-term equity and liabilities	187.8	197.0	114.4	118.8	156.1	157.6	203.0	215.3	86.4	144.5	294.5
Percentage of assets											
Long-term equity and liabilities	120.5	125.4	103.6	106.3	127.8	128.9	118.6	124.6	77.8	122.6	226.6
Percentage of short-term liabilities											
Cash resources and short-term debtors	92.0	96.3	70.0	71.5	81.2	82.1	96.5	102.5	46.6	78.0	134.8
Cash resources, short-term debtors and inventories	142.0	149.6	113.1	116.2	138.2	139.6	143.9	154.1	92.6	133.3	209.2
Percentage of the balance sheet total											
Annual result and interest paid	8.4	8.3	12.0	12.7	7.6	8.1	8.7	8.4	4.1	8.9	17.3
Memo item											
Balance sheet total in € billion	112.0	113.8	0.9	0.9	28.7	28.7	82.4	84.2	-	-	-
Turnover in € billion	177.5	181.7	1.4	1.4	49.9	50.7	126.2	129.7	-	-	-
Number of enterprises	5,353	5,353	1,368	1,368	3,254	3,254	731	731	1,338	2,677	4,015

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

4 Manufacture of food products and beverages

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindred sample 2002/2003 ¹								had a ratio of less than [... %]		
	2002	2003	2002	2003	2002	2003	2002	2003			
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	1.9	1.8	1.6	1.7	1.9	1.8	2.0	1.8	0.0	0.1	0.4
of which Goodwill	0.4	0.4	0.8	0.8	0.8	0.6	0.3	0.3	0.0	0.0	0.0
Tangible assets	28.7	28.4	53.9	53.2	39.3	39.6	26.4	26.1	15.8	36.0	57.5
of which Land and buildings	13.8	13.5	30.8	31.8	19.2	19.2	12.6	12.3	0.0	11.8	28.1
Inventories	14.3	14.2	11.8	12.2	16.1	16.6	14.0	13.7	5.0	10.8	22.9
of which Finished products	7.7	7.6	6.8	7.1	8.2	8.3	7.6	7.5	1.4	4.6	11.1
Cash	4.5	4.7	5.7	5.9	5.7	5.6	4.3	4.5	0.5	2.4	8.4
Debtors	35.5	36.1	24.1	24.4	32.9	32.6	36.1	36.9	17.2	30.8	48.5
Short-term	31.6	32.5	21.7	21.3	29.2	29.4	32.2	33.2	14.6	27.8	44.2
of which											
Trade debtors	15.7	15.2	8.7	8.8	16.4	16.4	15.6	15.0	4.2	13.5	27.1
vis-à-vis affiliates	12.5	14.3	8.8	8.2	8.9	9.4	13.3	15.3	0.0	0.6	10.2
Long-term	3.9	3.6	2.4	3.1	3.7	3.2	3.9	3.7	0.0	0.0	1.0
of which vis-à-vis affiliates	1.0	1.1	0.2	1.0	1.3	1.0	0.9	1.1	0.0	0.0	0.0
Investments	3.5	3.4	0.9	0.8	0.7	0.4	4.1	4.0	0.0	0.0	0.0
Participating interests	11.2	11.1	1.0	0.8	3.1	2.9	13.0	12.8	0.0	0.0	0.6
Capital											
Equity ²	26.4	28.2	-4.2	-3.3	24.5	26.1	27.0	28.8	2.9	17.3	33.6
Liabilities											
Short-term	55.4	52.5	96.4	95.1	63.9	61.9	53.4	50.4	50.3	70.5	89.7
of which	39.7	38.8	41.0	39.0	43.5	42.8	38.9	38.0	26.7	43.1	63.7
to credit institutions	9.9	8.6	14.1	12.9	12.7	11.9	9.3	8.0	0.1	6.7	19.0
Trade creditors	12.1	11.6	11.0	10.8	14.5	14.6	11.6	11.0	5.4	12.2	23.4
to affiliates	12.4	12.6	6.9	6.3	9.5	9.5	13.0	13.2	0.0	0.6	10.5
Long-term	15.7	13.7	55.4	56.1	20.4	19.1	14.5	12.4	0.0	16.1	39.6
of which											
to credit institutions	9.2	8.7	47.0	46.2	15.5	14.2	7.7	7.5	0.0	9.0	27.8
to affiliates	3.7	2.9	5.5	6.5	3.6	3.6	3.7	2.7	0.0	0.0	0.1
Provisions	18.1	19.3	7.3	7.6	11.5	11.9	19.5	20.8	3.1	7.6	15.7
of which Provisions for pensions	7.4	8.2	1.6	1.8	3.5	3.6	8.2	9.2	0.0	0.0	3.1
Memo item Turnover	204.5	202.0	184.6	184.1	199.7	206.7	205.6	201.2	153.3	248.3	391.8
II Income statement	Percentage of total output										
Income											
Turnover	100.1	99.9	99.9	100.0	99.9	99.9	100.1	99.9	99.8	100.0	100.0
Change in stocks of own products	-0.1	0.1	0.1	0.0	0.1	0.1	-0.1	0.1	0.0	0.0	0.2
Interest received	0.4	0.4	0.3	0.2	0.3	0.3	0.4	0.4	0.0	0.1	0.3
Other income ³	3.9	4.4	3.8	3.8	3.0	3.0	4.1	4.7	0.7	1.7	3.7
of which from participating interests	0.5	0.5	0.1	0.1	0.1	0.1	0.6	0.5	0.0	0.0	0.0
Total income ³	104.3	104.7	104.0	104.0	103.3	103.2	104.5	105.1	100.9	101.9	104.0
Costs											
Cost of materials	66.4	66.4	41.4	41.5	58.4	58.3	68.1	68.2	35.7	54.3	73.4
Labour costs	11.7	12.2	30.6	30.3	17.4	17.2	10.5	11.1	9.5	17.1	28.3
Depreciation	3.4	3.4	5.0	4.8	4.1	4.2	3.2	3.2	1.5	2.9	5.6
of which of tangible assets	3.0	3.0	4.8	4.7	3.9	3.9	2.8	2.9	1.5	2.8	5.4
Interest paid	0.9	0.8	2.6	2.5	1.2	1.1	0.9	0.8	0.4	0.9	1.9
Operating taxes	1.4	1.0	0.6	0.4	1.1	1.0	1.5	1.0	0.0	0.0	0.1
Other costs ³	16.8	16.8	21.1	21.6	17.8	18.0	16.6	16.5	10.5	16.8	24.3
Total costs before taxes on income ³	100.7	100.6	101.3	101.0	100.0	99.8	100.8	100.8	96.7	100.0	102.4
Annual result before taxes on income	3.6	4.1	2.7	3.0	3.3	3.4	3.7	4.3	0.4	2.3	5.9
Taxes on income and earnings	0.9	0.8	0.5	0.4	0.7	0.8	0.9	0.7	0.0	0.2	0.9
Annual result	2.7	3.4	2.2	2.6	2.5	2.6	2.8	3.5	0.2	1.9	4.8
III Other	Percentage of turnover										
Inventories	7.0	7.0	6.4	6.6	8.1	8.0	6.8	6.8	1.9	4.4	8.9
Short-term debtors	15.5	16.1	11.8	11.5	14.6	14.2	15.7	16.5	6.3	11.2	16.4
Annual result before taxes on income	3.6	4.1	2.7	3.0	3.3	3.4	3.7	4.3	0.4	2.3	5.9
	Percentage of tangible assets										
Equity	92.0	99.1	-7.8	-6.2	62.3	65.9	102.4	110.4	8.2	51.1	126.4
Long-term equity and liabilities	174.9	178.5	101.3	106.3	125.5	125.2	190.8	195.4	76.3	118.4	213.3
	Percentage of assets										
Long-term equity and liabilities	106.3	109.3	92.4	95.8	102.3	103.9	107.2	110.5	69.5	103.9	163.8
	Percentage of short-term liabilities										
Cash resources and short-term debtors	96.1	100.8	68.3	71.1	81.1	82.4	99.7	105.0	46.8	81.1	133.7
Cash resources, short-term debtors and inventories	132.3	137.4	97.0	102.3	118.0	121.2	135.8	141.2	76.8	118.1	181.2
	Percentage of the balance sheet total										
Annual result and interest paid	7.5	8.5	8.9	9.3	7.5	7.6	7.5	8.7	3.4	7.2	14.3
Memo item											
Balance sheet total in € billion	38.3	39.9	0.2	0.2	6.5	6.5	31.6	33.1	-	-	-
Turnover in € billion	78.3	80.6	0.4	0.4	12.9	13.5	65.0	66.7	-	-	-
Number of enterprises	1,542	1,542	359	359	835	835	348	348	386	771	1,157

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 4 Manufacture of food products and beverages

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.8	1.9	2.3	2.7	1.9	1.8	1.7	1.9	0.0	0.1	0.5
of which Goodwill	0.4	0.4	1.7	1.6	0.9	0.7	0.3	0.3	0.0	0.0	0.0
Tangible assets	27.9	27.2	42.1	41.7	38.5	38.9	25.8	25.0	12.2	29.8	49.1
of which Land and buildings	13.2	12.6	16.5	19.5	17.5	18.0	12.3	11.6	0.0	6.5	23.0
Inventories	13.6	13.1	14.7	14.2	16.0	16.5	13.2	12.5	5.2	11.0	23.1
of which Finished products	8.1	7.7	6.9	6.6	8.5	8.4	8.0	7.6	1.3	4.2	10.8
Cash	4.7	4.4	6.8	7.8	5.8	5.5	4.5	4.2	0.4	2.4	8.4
Debtors	33.6	36.2	29.9	30.2	33.3	33.1	33.7	36.8	19.8	34.3	54.6
Short-term	30.2	32.8	27.0	27.5	29.3	29.7	30.3	33.4	17.4	31.5	50.1
of which											
Trade debtors	15.1	14.5	10.6	10.5	15.5	15.7	15.1	14.3	5.3	14.6	28.8
vis-à-vis affiliates	12.5	15.7	11.0	11.8	10.1	10.5	13.0	16.7	0.0	2.6	14.8
Long-term	3.4	3.4	2.9	2.8	3.9	3.4	3.3	3.4	0.0	0.0	1.4
of which vis-à-vis affiliates	1.0	1.1	0.5	0.2	1.5	1.4	0.9	1.1	0.0	0.0	0.0
Investments	5.1	5.0	1.6	1.5	0.9	0.5	6.0	5.8	0.0	0.0	0.0
Participating interests	13.0	12.0	1.1	0.4	3.3	3.4	15.0	13.7	0.0	0.0	0.6
Capital											
Equity ²	29.6	30.6	9.8	10.5	28.5	30.5	29.9	30.7	8.1	22.8	38.9
Liabilities	50.6	47.7	78.9	78.2	59.5	57.2	48.7	45.9	42.3	63.7	81.9
Short-term	36.3	36.0	41.5	40.0	42.2	42.2	35.1	34.8	26.5	43.5	62.6
of which											
to credit institutions	8.4	7.2	10.4	8.1	11.0	10.8	7.9	6.5	0.0	5.4	15.9
Trade creditors	11.7	11.0	12.6	11.8	15.3	15.2	11.0	10.2	5.9	12.9	24.6
to affiliates	11.3	11.5	9.3	11.0	9.1	9.2	11.8	11.9	0.0	0.8	11.7
Long-term	14.3	11.8	37.4	38.2	17.2	15.0	13.6	11.1	0.0	9.2	27.0
of which											
to credit institutions	7.6	7.0	25.7	24.9	13.1	11.6	6.5	6.1	0.0	4.4	18.8
to affiliates	2.7	1.9	9.8	11.0	3.0	2.4	2.6	1.8	0.0	0.0	0.0
Provisions	19.8	21.6	10.4	10.4	12.0	12.2	21.3	23.3	3.7	8.9	17.3
of which Provisions for pensions	9.0	10.1	3.2	3.5	3.8	3.9	10.0	11.3	0.0	0.0	4.7
Memo item Turnover	204.6	198.6	188.3	183.6	193.7	202.1	206.8	198.0	154.0	254.0	398.4
II Income statement											
Income											
Percentage of total output											
Turnover	100.2	99.9	100.0	100.0	99.8	99.9	100.2	99.9	99.8	100.0	100.0
Change in stocks of own products	-0.2	0.1	0.0	0.0	0.2	0.1	-0.2	0.1	0.0	0.0	0.2
Interest received	0.4	0.4	0.4	0.3	0.4	0.3	0.4	0.4	0.0	0.1	0.4
Other income ³	4.1	4.8	4.1	3.3	3.2	3.4	4.3	5.0	0.7	1.7	3.7
of which from participating interests	0.4	0.3	0.0	0.0	0.2	0.2	0.5	0.3	0.0	0.0	0.0
Total income ³	104.5	105.1	104.5	103.6	103.6	103.7	104.7	105.4	101.0	102.0	104.2
Costs											
Cost of materials	68.2	68.5	43.5	44.2	59.4	59.4	70.0	70.2	39.4	60.1	76.3
Labour costs	11.2	11.7	30.9	29.9	17.0	16.9	10.1	10.7	8.5	15.8	26.7
Depreciation	3.3	3.4	4.2	4.1	4.0	4.3	3.2	3.2	1.3	2.6	5.2
of which of tangible assets	2.9	2.9	4.1	4.0	3.7	4.0	2.7	2.7	1.2	2.4	4.9
Interest paid	0.9	0.8	1.9	1.6	1.1	1.0	0.8	0.7	0.2	0.7	1.6
Operating taxes	1.8	1.2	0.4	0.2	1.3	1.1	1.9	1.2	0.0	0.0	0.1
Other costs ³	16.8	16.3	23.3	22.9	17.5	17.7	16.6	16.1	9.6	16.0	24.0
Total costs before taxes on income ³	102.2	101.8	104.3	102.8	100.3	100.4	102.5	102.0	97.9	100.3	103.0
Annual result before taxes on income	2.3	3.3	0.2	0.8	3.3	3.3	2.2	3.4	0.2	1.6	5.0
Taxes on income and earnings	0.8	0.9	0.5	0.4	0.9	0.9	0.8	0.9	0.0	0.1	1.0
Annual result	1.5	2.4	-0.3	0.4	2.4	2.3	1.4	2.4	0.1	1.3	3.8
III Other											
Percentage of turnover											
Inventories	6.7	6.6	7.8	7.7	8.2	8.2	6.4	6.3	1.9	4.4	9.2
Short-term debtors	14.7	16.5	14.3	15.0	15.1	14.7	14.7	16.9	7.6	12.2	17.8
Annual result before taxes on income	2.3	3.3	0.2	0.8	3.3	3.3	2.2	3.4	0.2	1.6	5.0
Percentage of tangible assets											
Equity	105.9	112.7	23.3	25.1	73.9	78.4	115.7	122.9	24.8	68.9	163.3
Long-term equity and liabilities	191.5	195.7	123.8	129.5	131.2	129.5	209.4	214.9	82.0	138.1	276.4
Percentage of assets											
Long-term equity and liabilities	110.8	114.1	107.3	113.1	105.5	105.5	111.8	115.8	75.7	115.0	185.5
Percentage of short-term liabilities											
Cash resources and short-term debtors	104.2	111.3	84.7	91.5	84.4	83.9	108.9	117.4	54.5	92.2	151.0
Cash resources, short-term debtors and inventories	141.7	147.8	120.0	127.0	122.2	123.0	146.4	153.3	86.7	128.4	196.9
Percentage of the balance sheet total											
Annual result and interest paid	4.9	6.3	2.9	3.7	6.9	6.8	4.5	6.2	2.2	5.7	10.7
Memo item											
Balance sheet total in € billion	24.2	25.7	0.1	0.1	3.9	4.0	20.2	21.6	-	-	-
Turnover in € billion	49.5	51.0	0.1	0.1	7.6	8.0	41.8	42.8	-	-	-
Number of enterprises	839	839	131	131	501	501	207	207	210	420	629

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 4 Manufacture of food products and beverages

	Non-corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹								had a ratio of less than [... %]		
	2002	2003	2002	2003	2002	2003	2002	2003			
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	2.3	1.7	1.1	1.0	2.0	1.7	2.3	1.7	0.0	0.0	0.4
of which Goodwill	0.4	0.3	0.3	0.2	0.7	0.5	0.4	0.3	0.0	0.0	0.0
Tangible assets	30.1	30.7	61.4	61.0	40.4	40.8	27.4	28.1	24.1	43.9	65.5
of which Land and buildings	14.8	15.1	39.9	40.2	21.7	21.2	13.0	13.5	1.4	17.7	37.9
Inventories	15.6	16.1	9.9	10.8	16.3	16.8	15.5	16.1	4.9	10.7	22.6
of which Finished products	7.2	7.6	6.7	7.4	7.8	8.2	7.0	7.4	1.5	4.9	11.2
Cash	4.3	5.1	5.0	4.7	5.6	5.8	4.0	5.0	0.5	2.5	8.5
Debtors	38.8	36.0	20.4	20.4	32.4	32.0	40.4	37.0	13.2	26.7	41.5
Short-term	34.1	31.9	18.4	17.0	28.9	29.0	35.4	32.7	10.9	23.2	38.5
of which											
Trade debtors	16.7	16.5	7.4	7.6	17.8	17.4	16.6	16.3	3.4	12.5	25.3
vis-à-vis affiliates	12.6	11.8	7.4	5.8	6.9	7.6	13.9	12.8	0.0	0.0	5.0
Long-term	4.7	4.1	2.0	3.4	3.5	3.0	5.0	4.3	0.0	0.0	0.6
of which vis-à-vis affiliates	0.9	1.0	0.1	1.5	0.9	0.5	0.9	1.1	0.0	0.0	0.0
Investments	0.6	0.7	0.5	0.4	0.3	0.4	0.7	0.7	0.0	0.0	0.0
Participating interests	8.1	9.4	1.0	1.0	2.7	2.1	9.4	11.1	0.0	0.0	0.6
Capital											
Equity ²	21.0	23.7	- 13.1	- 12.6	18.3	19.4	22.0	25.1	- 0.1	11.0	27.2
Liabilities	63.7	61.1	107.6	106.6	70.8	69.1	61.6	58.8	58.6	78.2	96.4
Short-term	45.4	43.8	40.7	38.3	45.5	43.7	45.5	43.9	27.1	42.8	66.0
of which											
to credit institutions	12.4	11.3	16.4	16.2	15.4	13.4	11.7	10.7	0.9	8.0	22.5
Trade creditors	12.8	12.7	10.0	10.1	13.2	13.7	12.8	12.5	5.0	11.3	22.2
to affiliates	14.2	14.6	5.4	3.0	10.2	10.1	15.2	15.7	0.0	0.2	8.9
Long-term	18.2	17.2	66.8	68.3	25.3	25.4	16.2	14.9	3.8	25.0	59.0
of which											
to credit institutions	12.0	11.8	60.6	60.6	19.1	18.1	9.9	9.9	0.0	16.7	47.9
to affiliates	5.4	4.5	2.7	3.4	4.6	5.4	5.6	4.4	0.0	0.0	0.4
Provisions	15.2	15.1	5.3	5.8	10.8	11.4	16.3	16.0	2.8	6.1	14.3
of which Provisions for pensions	4.7	4.7	0.7	0.7	3.1	3.1	5.1	5.2	0.0	0.0	0.6
Memo item Turnover	204.3	208.2	182.3	184.4	209.0	213.8	203.4	207.2	149.9	243.4	380.0
II Income statement	Percentage of total output										
Income											
Turnover	99.9	99.8	99.8	100.0	99.9	99.9	99.9	99.8	99.9	100.0	100.0
Change in stocks of own products	0.1	0.2	0.2	0.0	0.1	0.1	0.1	0.2	0.0	0.0	0.1
Interest received	0.3	0.3	0.2	0.2	0.3	0.3	0.4	0.3	0.0	0.0	0.2
Other income ³	3.6	3.8	3.6	4.1	2.6	2.4	3.8	4.1	0.7	1.6	3.6
of which from participating interests	0.6	0.7	0.2	0.2	0.1	0.1	0.8	0.9	0.0	0.0	0.0
Total income ³	103.9	104.1	103.7	104.3	102.9	102.7	104.1	104.4	100.9	101.8	103.8
Costs											
Cost of materials	63.2	62.9	40.1	39.7	57.0	56.7	64.9	64.5	32.1	50.4	68.8
Labour costs	12.5	13.1	30.5	30.6	17.9	17.8	11.1	11.8	10.8	19.0	29.8
Depreciation	3.5	3.5	5.4	5.2	4.4	4.1	3.3	3.4	1.9	3.4	6.3
of which of tangible assets	3.1	3.2	5.3	5.1	4.1	3.9	2.9	3.1	1.8	3.3	6.1
Interest paid	1.1	1.0	3.0	3.0	1.4	1.2	1.0	0.9	0.6	1.2	2.6
Operating taxes	0.9	0.6	0.7	0.5	0.8	0.8	0.9	0.6	0.0	0.0	0.1
Other costs ³	17.0	17.6	19.6	20.7	18.2	18.4	16.7	17.4	12.0	17.5	24.7
Total costs before taxes on income ³	98.1	98.7	99.3	99.8	99.6	99.1	97.8	98.6	95.7	99.2	101.7
Annual result before taxes on income	5.8	5.4	4.4	4.5	3.3	3.6	6.4	5.9	0.8	3.2	7.1
Taxes on income and earnings	1.0	0.5	0.5	0.4	0.6	0.7	1.1	0.4	0.0	0.3	0.8
Annual result	4.8	5.0	3.9	4.0	2.7	2.9	5.3	5.4	0.7	2.7	6.2
III Other	Percentage of turnover										
Inventories	7.6	7.8	5.5	5.9	7.8	7.8	7.6	7.7	1.9	4.3	8.4
Short-term debtors	16.7	15.3	10.1	9.2	13.8	13.6	17.4	15.8	4.6	9.7	15.1
Annual result before taxes on income	5.8	5.5	4.4	4.5	3.3	3.6	6.4	5.9	0.8	3.2	7.1
	Percentage of tangible assets										
Equity	69.8	77.5	- 21.4	- 20.7	45.3	47.5	80.1	89.4	- 0.9	29.2	87.0
Long-term equity and liabilities	148.3	151.1	91.5	95.5	117.2	119.0	159.9	162.8	68.3	103.2	171.1
	Percentage of assets										
Long-term equity and liabilities	98.1	100.4	85.3	87.4	97.4	101.5	98.4	100.3	63.5	94.4	140.4
	Percentage of short-term liabilities										
Cash resources and short-term debtors	85.0	85.2	57.7	56.6	76.2	80.2	87.2	86.6	37.4	70.8	112.6
Cash resources, short-term debtors and inventories	119.2	122.0	82.1	84.8	112.0	118.6	121.2	123.2	62.7	107.8	161.7
	Percentage of the balance sheet total										
Annual result and interest paid	12.0	12.4	12.7	13.0	8.5	8.9	12.7	13.2	5.0	9.5	17.8
Memo item											
Balance sheet total in € billion	14.1	14.2	0.1	0.1	2.5	2.6	11.4	11.5	-	-	-
Turnover in € billion	28.8	29.6	0.2	0.2	5.3	5.5	23.2	23.8	-	-	-
Number of enterprises	703	703	228	228	334	334	141	141	176	352	527

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

5 Manufacture of textiles

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]	
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.0	1.0	0.6	0.5	1.4	1.3	0.4	0.6	0.0	0.1	0.4
of which Goodwill	0.4	0.4	0.2	0.2	0.7	0.6	0.0	0.0	0.0	0.0	0.0
Tangible assets	24.1	23.7	22.2	21.2	26.4	26.1	20.1	19.6	5.7	19.1	35.6
of which Land and buildings	11.1	11.1	10.0	9.9	11.9	12.2	9.6	9.3	0.0	3.9	18.4
Inventories	29.1	28.9	28.1	29.8	29.1	28.9	29.2	29.0	17.7	30.7	44.2
of which Finished products	15.2	15.4	15.8	16.3	14.9	14.8	15.8	16.3	3.9	13.1	25.8
Cash	4.8	4.8	9.3	8.8	5.5	5.6	3.5	3.4	0.4	2.4	9.1
Debtors	33.0	33.1	37.7	37.0	31.2	31.7	36.0	35.4	19.4	30.6	42.9
Short-term	31.0	30.6	34.7	34.7	29.5	29.6	33.5	32.4	18.2	28.7	41.1
of which											
Trade debtors	16.5	16.4	20.4	19.8	16.7	16.2	16.2	16.5	9.7	17.2	26.1
vis-à-vis affiliates	10.7	11.3	10.5	11.6	9.4	10.2	12.8	13.3	0.0	0.7	10.1
Long-term	2.0	2.5	3.0	2.3	1.7	2.2	2.6	3.0	0.0	0.0	0.4
of which vis-à-vis affiliates	1.2	1.7	0.3	0.0	1.1	1.4	1.4	2.1	0.0	0.0	0.0
Investments	0.5	0.8	0.7	1.2	0.7	1.0	0.2	0.4	0.0	0.0	0.0
Participating interests	7.1	7.4	0.7	0.6	5.3	5.2	10.2	11.4	0.0	0.0	0.6
Capital											
Equity ²	28.6	28.0	14.3	13.2	25.2	25.7	34.9	32.5	10.4	22.3	38.9
Liabilities	57.7	57.7	74.3	76.0	61.7	61.1	50.4	51.3	44.0	64.8	80.1
Short-term	42.5	43.9	49.2	47.8	44.0	45.1	39.9	41.9	25.6	43.3	63.8
of which											
to credit institutions	11.6	12.0	17.9	16.6	13.9	13.8	7.3	8.8	0.0	6.0	19.9
Trade creditors	10.2	9.9	14.4	14.3	10.8	10.6	9.2	8.6	4.4	9.0	18.3
to affiliates	15.4	16.5	8.5	10.3	13.4	14.9	19.0	19.4	0.0	3.1	19.0
Long-term	15.2	13.8	25.1	28.2	17.7	16.0	10.5	9.5	0.0	9.1	27.4
of which											
to credit institutions	8.6	8.1	14.1	13.8	10.2	9.4	5.6	5.6	0.0	0.5	15.9
to affiliates	5.6	4.6	8.1	11.4	6.3	5.4	4.4	3.1	0.0	0.0	1.3
Provisions	13.6	14.2	11.3	10.8	13.1	13.1	14.7	16.2	4.2	9.1	16.3
of which Provisions for pensions	6.8	7.4	5.7	5.6	6.5	6.5	7.4	9.0	0.0	0.6	6.8
Memo item Turnover	164.7	162.2	171.7	171.5	162.5	162.2	168.5	161.8	137.4	189.7	255.9
II Income statement											
Income											
Percentage of total output											
Turnover	100.3	100.0	99.7	98.6	100.3	100.0	100.4	100.1	99.3	100.0	100.6
Change in stocks of own products	-0.3	0.0	0.3	1.4	-0.3	0.0	-0.4	-0.1	-0.6	0.0	0.7
Interest received	0.4	0.4	0.3	0.3	0.4	0.4	0.4	0.4	0.0	0.1	0.4
Other income ³	5.8	6.8	5.0	6.6	5.3	7.1	6.7	6.2	1.0	2.2	5.0
of which from participating interests	0.4	0.4	0.0	0.0	0.3	0.5	0.6	0.4	0.0	0.0	0.0
Total income ³	106.2	107.2	105.3	106.9	105.7	107.5	107.0	106.6	101.2	102.5	105.2
Costs											
Cost of materials	58.3	58.3	44.2	45.0	57.5	57.4	59.9	60.3	43.0	54.2	65.1
Labour costs	23.3	23.2	32.2	33.0	24.2	24.0	21.4	21.6	17.6	24.9	34.3
Depreciation	4.0	4.0	3.6	3.1	4.4	4.2	3.3	3.7	1.3	2.6	5.0
of which of tangible assets	3.5	3.3	3.0	2.8	3.8	3.4	2.9	3.1	1.0	2.4	4.5
Interest paid	1.6	1.6	1.8	1.7	1.7	1.7	1.4	1.4	0.6	1.3	2.2
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1
Other costs ³	15.2	16.4	22.0	23.4	15.0	16.2	15.4	16.5	10.8	15.2	21.1
Total costs before taxes on income ³	102.4	103.5	103.8	106.3	102.9	103.5	101.6	103.5	96.9	100.7	105.7
Annual result before taxes on income	3.8	3.6	1.5	0.6	2.9	4.0	5.4	3.1	0.1	2.2	6.1
Taxes on income and earnings	0.8	0.8	0.9	0.8	0.8	0.9	0.7	0.8	0.0	0.3	1.1
Annual result	3.0	2.8	0.6	-0.2	2.1	3.1	4.7	2.3	0.0	1.7	4.9
III Other											
Percentage of turnover											
Inventories	17.7	17.8	16.4	17.4	17.9	17.8	17.4	17.9	9.6	15.8	23.2
Short-term debtors	18.8	18.9	20.2	20.2	18.1	18.2	19.9	20.0	9.3	14.2	21.9
Annual result before taxes on income	3.8	3.6	1.5	0.6	2.9	4.0	5.4	3.1	0.1	2.2	6.1
Percentage of tangible assets											
Equity	118.6	118.2	64.6	62.0	95.3	98.4	173.8	165.2	39.4	108.9	305.6
Long-term equity and liabilities	213.6	211.2	210.8	227.3	191.2	189.2	265.3	261.1	117.2	226.0	596.5
Percentage of assets											
Long-term equity and liabilities	149.3	143.4	175.6	196.2	143.4	140.4	159.5	147.7	103.2	170.4	384.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	84.7	81.6	90.7	93.7	80.3	78.9	93.0	86.1	51.0	83.9	152.3
Cash resources, short-term debtors and inventories	153.1	147.5	147.9	156.0	146.4	143.1	166.3	155.3	111.0	155.4	263.5
Percentage of the balance sheet total											
Annual result and interest paid	7.6	7.1	4.1	2.6	6.1	7.8	10.1	6.0	2.1	6.0	12.4
Memo item											
Balance sheet total in € billion	6.0	5.9	0.1	0.1	3.8	3.7	2.2	2.2	-	-	-
Turnover in € billion	9.9	9.6	0.1	0.1	6.1	6.0	3.6	3.5	-	-	-
Number of enterprises	533	533	75	75	417	417	41	41	133	267	400

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

6 Manufacture of textile products

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	2002	2003	Less than 2.5	2.5 but less than 50	50 and more	2002	2003	2002	2003	25 %	50 %
Ratios	Cylindred sample 2002/2003 ¹									had a ratio of less than [... %]	
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	1.7	1.5	1.4	1.2	1.1	0.7	2.1	2.0	0.0	0.1	0.6
of which Goodwill	0.2	0.0	0.1	0.1	0.4	0.1	0.0	0.0	0.0	0.0	0.0
Tangible assets	11.4	11.4	24.8	21.8	11.8	12.0	11.1	11.0	2.1	6.5	19.2
of which Land and buildings	6.6	6.8	19.7	17.4	7.3	7.7	6.1	6.2	0.0	0.6	13.6
Inventories	32.3	30.9	33.3	34.7	39.1	38.4	28.2	26.5	22.3	36.0	52.2
of which Finished products	19.2	18.5	22.0	23.3	23.2	23.2	16.9	15.6	10.2	21.4	32.5
Cash	6.9	7.6	5.2	5.8	9.2	10.3	5.5	6.0	0.6	2.6	11.5
Debtors	39.6	39.5	32.2	33.0	34.8	34.4	42.5	42.5	21.9	33.3	49.7
Short-term	36.6	35.8	28.1	29.4	33.8	33.2	38.3	37.4	20.4	30.9	46.2
of which											
Trade debtors	15.3	16.2	14.6	15.1	20.5	20.2	12.3	13.9	11.0	18.1	28.0
vis-à-vis affiliates	16.6	15.5	8.7	10.3	8.3	8.3	21.6	19.8	0.0	0.5	9.5
Long-term	3.0	3.7	4.2	3.6	1.0	1.2	4.2	5.1	0.0	0.0	0.6
of which vis-à-vis affiliates	2.4	2.9	0.5	0.2	0.3	0.3	3.7	4.5	0.0	0.0	0.0
Investments	0.7	1.1	1.2	1.5	0.7	1.2	0.6	1.1	0.0	0.0	0.0
Participating interests	7.1	7.6	0.7	1.2	2.8	2.6	9.7	10.7	0.0	0.0	0.3
Capital											
Equity ²	28.8	30.6	7.3	7.1	27.4	30.5	29.9	31.0	8.6	21.5	40.9
Liabilities	59.6	57.6	77.9	77.9	61.6	58.5	58.3	56.9	41.3	67.5	83.7
Short-term	45.5	42.0	54.4	51.8	49.1	47.2	43.4	38.9	29.0	47.8	66.9
of which											
to credit institutions	13.6	11.1	19.7	20.5	13.7	13.3	13.5	9.7	0.0	9.5	24.0
Trade creditors	10.3	10.4	17.2	14.9	12.1	12.1	9.2	9.3	5.2	10.5	18.8
to affiliates	15.3	14.5	7.8	7.9	16.4	15.6	14.8	13.8	0.0	2.3	18.8
Long-term	14.1	15.6	23.5	26.1	12.5	11.3	14.9	18.0	0.0	2.8	22.3
of which											
to credit institutions	4.0	5.7	8.3	8.9	5.3	5.1	3.1	6.0	0.0	0.0	8.2
to affiliates	6.6	6.0	11.8	12.2	6.6	5.4	6.5	6.3	0.0	0.0	3.7
Provisions	11.5	11.6	14.3	14.6	10.7	10.7	11.9	12.1	3.6	8.2	16.0
of which Provisions for pensions	3.3	3.5	9.4	10.4	3.8	4.0	2.9	3.2	0.0	0.0	5.2
Memo item Turnover	201.0	194.5	162.7	158.1	220.6	215.3	189.8	182.6	171.5	223.3	296.8
II Income statement	Percentage of total output										
Income											
Turnover	100.8	100.5	100.2	99.9	100.5	100.2	101.0	100.7	99.6	100.0	101.0
Change in stocks of own products	-0.8	-0.5	-0.2	0.1	-0.5	-0.2	-1.0	-0.7	-1.0	0.0	0.4
Interest received	0.7	0.6	0.4	0.4	0.5	0.5	0.8	0.7	0.0	0.2	0.5
Other income ³	4.1	4.8	3.7	3.6	2.3	2.5	5.3	6.4	0.7	1.5	3.1
of which from participating interests	0.2	0.4	0.0	0.0	0.4	0.2	0.2	0.5	0.0	0.0	0.0
Total income ³	104.8	105.4	104.2	104.0	102.8	103.1	106.1	107.1	100.9	102.0	103.8
Costs											
Cost of materials	61.1	61.3	54.7	54.8	61.2	60.9	61.0	61.7	51.0	60.9	69.6
Labour costs	15.8	16.7	26.4	24.4	17.4	17.9	14.6	15.8	11.8	18.0	24.4
Depreciation	2.4	2.8	2.6	3.4	1.7	1.8	2.9	3.5	0.6	1.4	2.5
of which of tangible assets	1.4	1.4	2.3	2.6	1.3	1.2	1.5	1.5	0.5	1.1	2.0
Interest paid	1.5	1.4	2.2	2.1	1.4	1.4	1.5	1.4	0.5	1.2	2.1
Operating taxes	0.0	0.1	0.2	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.1
Other costs ³	20.0	20.9	18.1	18.1	17.5	17.8	21.8	23.1	11.3	17.2	23.5
Total costs before taxes on income ³	100.8	103.2	104.1	102.9	99.3	99.9	101.8	105.4	96.0	100.0	104.5
Annual result before taxes on income	4.0	2.3	0.0	1.2	3.6	3.2	4.3	1.7	-0.6	2.1	6.4
Taxes on income and earnings	1.2	1.2	0.4	0.4	1.0	1.1	1.4	1.3	0.0	0.3	1.4
Annual result	2.8	1.1	-0.4	0.7	2.5	2.1	2.9	0.3	-0.6	1.4	4.6
III Other	Percentage of turnover										
Inventories	16.0	15.9	20.5	22.0	17.7	17.8	14.9	14.5	10.1	15.7	23.7
Short-term debtors	18.2	18.4	17.3	18.6	15.3	15.4	20.2	20.5	8.8	13.1	21.0
Annual result before taxes on income	4.0	2.3	0.0	1.2	3.5	3.1	4.3	1.7	-0.6	2.1	6.4
	Percentage of tangible assets										
Equity	252.0	268.3	29.5	32.7	231.3	253.7	269.9	282.6	65.8	233.0	868.2
Long-term equity and liabilities	405.8	437.6	170.5	208.2	370.6	382.3	433.2	478.1	213.5	486.4	1,350.6
	Percentage of assets										
Long-term equity and liabilities	198.7	204.2	136.4	162.2	261.0	279.0	176.7	179.7	147.5	301.4	816.0
	Percentage of short-term liabilities										
Cash resources and short-term debtors	96.8	105.3	63.5	70.6	89.0	94.8	102.3	113.3	55.0	88.6	166.6
Cash resources, short-term debtors and inventories	167.6	179.0	124.6	137.6	168.6	176.2	167.4	181.5	122.8	169.7	273.6
	Percentage of the balance sheet total										
Annual result and interest paid	8.4	4.7	3.0	4.6	8.6	7.4	8.3	3.1	1.5	7.3	13.4
Memo item											
Balance sheet total in € billion	3.8	3.6	0.0	0.0	1.4	1.3	2.4	2.3	-	-	-
Turnover in € billion	7.6	7.1	0.0	0.0	3.1	2.9	4.5	4.2	-	-	-
Number of enterprises	271	271	35	35	198	198	38	38	68	136	203

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

7 Manufacture of wood and wood products (excluding furniture)

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	2002	2003	Less than 2.5	2.5 but less than 50	50 and more	2002	2003	2002	2003	25 %	50 %
Ratios	Cylindered sample 2002/2003 ¹									had a ratio of less than [... %]	
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	0.4	0.6	0.3	0.3	0.6	0.4	0.3	0.8	0.0	0.0	0.2
of which Goodwill	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0
Tangible assets	37.8	36.4	33.7	32.7	27.5	26.8	45.0	43.1	9.0	23.1	43.8
of which Land and buildings	15.0	14.2	19.0	18.6	13.2	12.9	16.1	14.9	0.0	4.3	20.8
Inventories	22.0	22.5	32.7	32.9	28.2	28.9	17.3	17.7	15.6	26.8	42.7
of which Finished products	9.2	9.7	15.9	18.2	11.4	11.7	7.5	8.0	0.0	7.6	20.5
Cash	5.6	4.8	5.9	6.0	7.0	7.2	4.6	3.1	0.3	2.1	9.3
Debtors	30.6	30.3	26.6	26.9	33.2	32.9	29.0	28.7	17.3	27.5	45.2
Short-term	28.6	29.2	25.3	24.9	32.1	31.5	26.4	27.8	16.3	26.5	43.4
of which											
Trade debtors	14.8	14.3	17.1	16.4	16.8	16.4	13.3	12.7	9.4	15.8	26.2
vis-à-vis affiliates	9.5	11.0	4.9	5.3	11.0	11.1	8.5	11.1	0.0	0.0	7.3
Long-term	2.0	1.1	1.3	2.0	1.1	1.3	2.6	0.9	0.0	0.0	0.0
of which vis-à-vis affiliates	1.7	0.8	0.4	1.0	0.7	0.9	2.4	0.8	0.0	0.0	0.0
Investments	0.7	1.2	0.0	0.2	1.4	1.5	0.2	1.0	0.0	0.0	0.0
Participating interests	2.6	3.9	0.1	0.1	1.7	1.8	3.3	5.5	0.0	0.0	0.0
Capital											
Equity ²	23.1	25.0	10.3	12.7	23.1	25.1	23.6	25.4	4.6	16.5	32.2
Liabilities	65.8	63.7	81.3	78.7	66.1	63.5	64.9	63.2	52.6	73.3	88.5
Short-term	42.0	42.6	48.6	44.6	48.0	46.5	37.6	40.0	28.4	48.1	67.4
of which											
to credit institutions	13.8	12.4	18.7	16.2	16.8	14.7	11.5	10.6	0.8	10.5	25.0
Trade creditors	9.2	9.3	12.8	11.8	10.5	10.3	8.2	8.6	4.8	9.2	17.5
to affiliates	12.4	14.0	3.3	1.8	10.6	10.8	14.0	16.6	0.0	0.0	6.1
Long-term	23.8	21.1	32.7	34.1	18.1	17.1	27.3	23.2	0.0	15.1	37.6
of which											
to credit institutions	16.3	15.9	24.9	25.4	12.8	11.4	18.3	18.5	0.0	7.9	25.5
to affiliates	6.4	3.8	5.2	6.6	4.3	4.5	7.9	3.2	0.0	0.0	2.2
Provisions	10.9	11.1	8.3	8.5	10.7	11.2	11.1	11.0	2.5	6.9	13.5
of which Provisions for pensions	3.0	3.0	3.2	3.3	3.8	3.6	2.5	2.6	0.0	0.0	2.4
Memo item Turnover	165.9	173.4	155.4	154.4	189.4	197.2	150.5	158.1	148.0	203.0	279.5
II Income statement	Percentage of total output										
Income											
Turnover	99.8	99.8	99.4	99.4	100.0	99.7	99.7	99.9	99.2	100.0	100.3
Change in stocks of own products	0.2	0.2	0.6	0.6	0.0	0.3	0.3	0.1	-0.3	0.0	0.8
Interest received	0.3	0.4	0.2	0.2	0.4	0.4	0.3	0.4	0.0	0.1	0.3
Other income ³	5.2	5.3	2.9	3.1	3.8	4.1	6.6	6.4	0.7	1.4	3.3
of which from participating interests	0.3	0.3	0.0	0.0	0.4	0.4	0.2	0.1	0.0	0.0	0.0
Total income ³	105.6	105.7	103.1	103.3	104.1	104.5	106.9	106.8	100.8	101.6	103.5
Costs											
Cost of materials	59.4	60.1	47.7	47.4	56.6	58.1	62.3	62.3	44.4	53.6	64.5
Labour costs	20.4	19.9	29.0	29.2	24.1	23.2	16.8	16.8	16.2	24.6	33.3
Depreciation	4.8	4.3	4.2	4.2	3.6	3.2	5.9	5.2	1.5	3.0	4.8
of which of tangible assets	4.5	4.0	3.7	3.8	3.2	2.9	5.6	5.0	1.3	2.5	4.3
Interest paid	1.7	1.6	2.5	2.4	1.4	1.4	1.9	1.7	0.6	1.4	2.5
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ³	17.4	17.2	16.4	16.8	16.3	15.9	18.3	18.3	11.5	15.0	19.4
Total costs before taxes on income ³	103.8	103.2	99.9	100.0	102.2	101.8	105.3	104.4	97.6	100.3	102.9
Annual result before taxes on income	1.8	2.5	3.2	3.2	1.9	2.7	1.6	2.4	0.2	1.8	4.7
Taxes on income and earnings	0.8	0.6	0.8	0.7	0.6	0.6	1.0	0.5	0.0	0.2	0.8
Annual result	1.0	1.9	2.4	2.5	1.4	2.0	0.6	1.9	0.1	1.4	3.8
III Other	Percentage of turnover										
Inventories	13.2	13.0	21.0	21.3	14.9	14.7	11.5	11.2	7.1	12.1	21.4
Short-term debtors	17.3	16.8	16.3	16.1	17.0	16.0	17.6	17.6	8.4	12.5	19.8
Annual result before taxes on income	1.8	2.5	3.2	3.3	1.9	2.7	1.6	2.4	0.2	1.8	4.7
	Percentage of tangible assets										
Equity	61.0	68.6	30.7	39.0	84.2	93.7	52.3	59.0	18.7	64.1	189.5
Long-term equity and liabilities	135.1	136.4	139.5	157.3	166.6	172.9	121.9	120.4	97.4	170.2	345.3
	Percentage of assets										
Long-term equity and liabilities	119.2	117.8	132.5	146.6	148.0	152.1	107.0	103.0	91.5	157.3	290.8
	Percentage of short-term liabilities										
Cash resources and short-term debtors	83.1	82.3	64.0	69.8	84.2	86.4	83.0	79.6	45.2	77.2	139.7
Cash resources, short-term debtors and inventories	135.4	135.0	131.2	143.7	142.9	148.6	129.1	124.0	103.0	144.9	225.0
	Percentage of the balance sheet total										
Annual result and interest paid	4.5	6.1	7.7	7.7	5.3	6.7	3.8	5.7	2.6	6.4	11.6
Memo item											
Balance sheet total in € billion	5.5	5.4	0.1	0.1	2.2	2.1	3.2	3.2	-	-	-
Turnover in € billion	9.1	9.4	0.2	0.2	4.1	4.2	4.8	5.0	-	-	-
Number of enterprises	535	535	175	175	321	321	39	39	134	268	401

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

8 Manufacture of pulp, paper and paper products

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [...%]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.8	1.7	0.4	0.4	0.8	0.7	2.0	1.9	0.0	0.1	0.4
of which Goodwill	1.4	1.2	0.2	0.2	0.2	0.2	1.6	1.4	0.0	0.0	0.0
Tangible assets	39.9	39.2	48.0	48.3	37.6	37.2	40.3	39.6	15.1	30.6	50.0
of which Land and buildings	14.3	13.8	15.4	17.4	14.7	13.6	14.2	13.8	0.0	8.3	20.6
Inventories	13.9	13.9	14.0	13.2	20.9	20.5	12.6	12.6	11.8	19.8	30.3
of which Finished products	6.6	6.5	6.7	5.7	10.3	10.6	5.9	5.7	4.0	8.6	15.4
Cash	3.8	3.4	8.2	8.2	7.7	7.5	3.1	2.6	0.3	2.0	8.3
Debtors	29.9	31.7	27.7	28.2	27.4	28.9	30.4	32.2	18.0	26.7	42.8
Short-term	28.2	29.8	27.0	26.2	26.0	27.4	28.6	30.3	16.7	25.3	41.2
of which											
Trade debtors	11.8	11.4	16.6	18.0	15.3	15.1	11.1	10.6	9.0	15.6	24.6
vis-à-vis affiliates	13.9	16.2	4.8	5.4	7.7	9.0	15.1	17.6	0.0	2.2	12.0
Long-term	1.7	1.8	0.7	2.0	1.5	1.4	1.8	1.9	0.0	0.0	0.1
of which vis-à-vis affiliates	0.9	1.0	0.2	0.2	0.6	0.6	0.9	1.1	0.0	0.0	0.0
Investments	0.7	0.8	0.5	0.2	1.0	0.8	0.6	0.8	0.0	0.0	0.0
Participating interests	9.8	9.1	0.4	0.3	4.3	4.1	10.8	10.1	0.0	0.0	0.7
Capital											
Equity ²	31.1	33.0	30.2	30.6	24.3	26.7	32.3	34.2	11.4	21.7	37.5
Liabilities	52.2	51.0	54.8	54.6	62.5	61.0	50.3	49.1	40.7	63.0	77.0
Short-term	33.0	31.6	26.4	31.4	40.2	42.1	31.7	29.5	20.8	38.2	61.1
of which											
to credit institutions	6.1	6.6	8.3	9.9	11.3	10.9	5.1	5.8	0.0	4.7	15.7
Trade creditors	6.9	7.1	6.7	8.4	11.0	11.7	6.2	6.2	3.9	8.0	14.9
to affiliates	16.0	13.6	4.7	6.5	12.4	13.9	16.7	13.5	0.0	2.6	16.3
Long-term	19.2	19.4	28.5	23.2	22.3	18.9	18.6	19.5	0.0	12.7	27.9
of which											
to credit institutions	11.9	10.7	19.6	15.4	15.8	13.0	11.2	10.2	0.0	5.3	19.6
to affiliates	6.5	8.3	6.4	5.4	5.5	4.9	6.6	9.0	0.0	0.0	4.4
Provisions	16.6	16.0	14.3	14.0	13.0	12.1	17.3	16.7	5.2	10.5	19.5
of which Provisions for pensions	8.6	8.5	8.3	8.5	5.7	5.3	9.1	9.2	0.0	2.0	9.2
Memo item Turnover	132.6	128.5	162.2	156.4	182.8	179.2	123.3	118.7	136.2	196.1	265.1
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	99.8	99.6	99.8	99.8	99.5	100.1	99.9	99.3	100.0	100.2
Change in stocks of own products	0.0	0.2	0.4	0.2	0.2	0.5	-0.1	0.1	-0.2	0.0	0.7
Interest received	0.5	0.5	0.2	0.2	0.3	0.3	0.5	0.5	0.0	0.1	0.3
Other income ³	6.4	6.1	4.7	3.7	5.6	4.9	6.7	6.4	0.8	2.0	4.2
of which from participating interests	0.4	0.7	0.0	0.0	0.1	0.2	0.5	0.8	0.0	0.0	0.0
Total income ³	106.9	106.5	104.9	103.9	105.9	105.2	107.2	106.9	101.0	102.3	104.5
Costs											
Cost of materials	55.0	55.1	41.3	40.8	56.7	57.0	54.5	54.6	46.0	53.4	59.5
Labour costs	19.6	19.7	32.2	32.5	22.8	22.3	18.7	18.9	16.8	23.1	30.1
Depreciation	6.1	6.1	5.2	5.3	4.3	4.9	6.6	6.5	1.9	3.6	5.9
of which of tangible assets	6.0	5.8	5.1	5.2	4.0	4.4	6.5	6.2	1.8	3.4	5.6
Interest paid	1.6	1.4	1.6	1.4	1.4	1.2	1.6	1.5	0.4	1.1	1.9
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1
Other costs ³	18.1	18.2	19.6	19.5	17.3	16.2	18.3	18.8	12.0	16.0	20.4
Total costs before taxes on income ³	100.4	100.7	100.0	99.7	102.6	101.8	99.8	100.4	95.6	99.4	102.9
Annual result before taxes on income	6.5	5.8	4.9	4.3	3.3	3.4	7.4	6.5	0.6	3.1	7.8
Taxes on income and earnings	1.1	1.0	1.5	1.5	0.9	0.9	1.2	1.1	0.0	0.4	1.4
Annual result	5.4	4.7	3.4	2.8	2.4	2.5	6.3	5.4	0.4	2.5	6.1
III Other											
Percentage of turnover											
Inventories	10.5	10.8	8.6	8.4	11.4	11.5	10.2	10.7	6.6	10.6	14.6
Short-term debtors	21.2	23.2	16.7	16.7	14.2	15.3	23.2	25.5	8.8	12.8	19.6
Annual result before taxes on income	6.5	5.8	4.9	4.3	3.3	3.4	7.4	6.5	0.6	3.2	7.9
Percentage of tangible assets											
Equity	77.9	84.1	63.0	63.2	64.6	71.9	80.2	86.3	30.7	71.7	187.1
Long-term equity and liabilities	148.7	156.4	143.8	132.1	142.3	138.7	149.8	159.7	94.6	153.0	293.1
Percentage of assets											
Long-term equity and liabilities	111.1	118.0	139.0	124.7	120.3	118.3	109.6	117.9	88.1	129.5	226.4
Percentage of short-term liabilities											
Cash resources and short-term debtors	98.4	107.4	135.0	110.0	85.5	84.5	101.3	113.7	53.1	90.1	168.8
Cash resources, short-term debtors and inventories	140.5	151.5	188.0	152.1	137.4	133.3	141.1	156.5	100.0	153.7	253.6
Percentage of the balance sheet total											
Annual result and interest paid	9.3	8.0	8.2	6.6	7.0	6.7	9.7	8.2	3.5	7.6	14.2
Memo item											
Balance sheet total in € billion	15.8	16.2	0.0	0.0	2.5	2.6	13.3	13.5	-	-	-
Turnover in € billion	21.0	20.8	0.1	0.1	4.5	4.7	16.4	16.1	-	-	-
Number of enterprises	400	400	43	43	262	262	95	95	100	200	300

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

9 Publishing and printing *

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Cylindred sample 2002/2003 ¹											
	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	2.5	2.9	2.6	2.3	2.9	2.9	2.3	2.9	0.0	0.2	0.9
of which Goodwill	0.5	0.8	1.3	1.1	0.8	0.9	0.2	0.7	0.0	0.0	0.0
Tangible assets	29.0	28.5	36.2	34.2	30.5	30.0	27.8	27.5	5.2	23.2	46.2
of which Land and buildings	11.8	11.7	11.4	11.0	12.0	11.5	11.7	11.8	0.0	0.0	9.9
Inventories	11.3	11.3	11.9	12.9	14.2	14.6	9.5	9.3	2.3	9.0	19.2
of which Finished products	5.8	5.8	6.4	7.1	7.1	7.0	4.9	5.1	0.0	0.4	7.9
Cash	6.9	9.4	7.7	8.6	9.4	9.3	5.4	9.4	0.5	4.4	14.5
Debtors	34.0	31.3	37.8	38.4	34.3	34.2	33.7	29.4	22.3	36.1	52.6
Short-term	30.8	28.3	35.6	36.1	32.5	32.3	29.6	25.7	20.4	33.5	49.1
of which											
Trade debtors	13.0	12.5	19.5	19.1	17.5	16.9	10.0	9.6	11.1	19.2	30.1
vis-à-vis affiliates	13.0	11.6	10.3	11.5	11.1	11.2	14.2	11.8	0.0	1.1	11.9
Long-term	3.2	3.0	2.2	2.3	1.7	1.9	4.1	3.7	0.0	0.0	0.6
of which vis-à-vis affiliates	2.4	2.1	0.2	0.2	1.0	1.1	3.4	2.8	0.0	0.0	0.0
Investments	2.9	2.9	1.4	1.4	1.9	2.2	3.5	3.4	0.0	0.0	0.0
Participating interests	13.0	13.2	0.9	0.9	6.1	6.1	17.6	17.7	0.0	0.0	0.4
Capital											
Equity ²	27.4	27.5	6.7	7.7	21.1	21.9	32.0	31.4	1.0	14.1	30.6
Liabilities	49.5	48.5	80.9	79.9	63.1	61.7	40.1	39.7	46.8	69.7	89.8
Short-term	34.8	34.1	45.8	46.5	42.3	41.2	29.9	29.5	25.7	40.8	64.6
of which											
to credit institutions	6.1	5.1	12.9	12.2	10.2	9.4	3.4	2.3	0.0	4.6	17.0
Trade creditors	9.1	8.7	14.5	13.8	11.4	12.1	7.5	6.6	4.3	10.3	20.1
to affiliates	12.3	12.8	7.2	8.9	12.2	11.3	12.6	13.9	0.0	0.6	10.0
Long-term	14.7	14.4	35.0	33.4	20.8	20.5	10.3	10.2	0.0	14.2	41.4
of which											
to credit institutions	9.7	10.0	27.8	25.9	14.5	13.2	6.2	7.6	0.0	3.8	27.9
to affiliates	3.2	3.2	4.8	5.0	4.9	5.8	2.1	1.6	0.0	0.0	0.3
Provisions	22.1	23.0	11.8	11.9	15.2	15.8	26.7	27.6	4.0	9.2	20.1
of which Provisions for pensions	10.2	10.8	6.2	6.5	7.2	7.4	12.2	13.0	0.0	0.0	8.2
Memo item Turnover	155.3	151.9	164.9	163.4	163.5	165.1	150.0	143.8	136.9	197.3	275.2
II Income statement											
Income											
Percentage of total output											
Turnover	100.2	99.9	99.7	99.5	99.9	99.8	100.4	100.0	99.6	100.0	100.1
Change in stocks of own products	-0.2	0.1	0.3	0.5	0.1	0.2	-0.4	0.0	-0.1	0.0	0.4
Interest received	0.7	0.6	0.4	0.3	0.6	0.5	0.8	0.7	0.0	0.1	0.4
Other income ³	8.2	6.5	5.3	4.9	6.1	6.8	9.7	6.3	1.0	2.5	5.3
of which from participating interests	1.5	0.9	0.0	0.0	0.8	0.7	2.0	1.1	0.0	0.0	0.0
Total income ³	108.9	107.1	105.6	105.2	106.7	107.3	110.6	107.0	101.3	102.9	105.9
Costs											
Cost of materials	44.7	44.0	34.0	33.5	45.5	45.6	44.5	43.4	27.6	38.9	51.3
Labour costs	28.6	28.3	35.3	35.2	30.7	30.3	27.0	26.6	21.8	31.9	40.9
Depreciation	4.9	4.5	6.3	5.9	5.1	4.7	4.8	4.3	1.7	4.0	7.0
of which of tangible assets	4.0	4.0	5.9	5.6	4.4	4.2	3.7	3.7	1.6	3.7	6.7
Interest paid	1.2	1.1	2.1	2.1	1.5	1.4	1.0	0.9	0.4	1.2	2.5
Operating taxes	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.1
Other costs ³	24.8	23.7	24.4	24.8	21.5	21.7	27.0	25.1	14.2	19.6	27.3
Total costs before taxes on income ³	104.3	101.7	102.1	101.6	104.5	103.9	104.2	100.3	96.5	100.9	105.5
Annual result before taxes on income	4.6	5.4	3.5	3.6	2.2	3.5	6.3	6.7	0.0	2.2	7.0
Taxes on income and earnings	1.1	1.3	0.9	0.9	1.0	0.9	1.1	1.6	0.0	0.3	1.3
Annual result	3.6	4.1	2.6	2.7	1.3	2.5	5.2	5.1	-0.2	1.6	5.6
III Other											
Percentage of turnover											
Inventories	7.2	7.4	7.2	7.9	8.7	8.9	6.3	6.5	1.4	4.3	9.2
Short-term debtors	19.8	18.6	21.6	22.1	19.9	19.6	19.7	17.9	10.1	14.7	24.6
Annual result before taxes on income	4.6	5.4	3.5	3.6	2.2	3.5	6.3	6.7	0.0	2.2	7.0
Percentage of tangible assets											
Equity	94.5	96.3	18.4	22.6	69.0	72.8	115.0	114.4	2.6	53.9	214.2
Long-term equity and liabilities	181.7	185.8	135.4	141.9	162.1	167.0	196.9	199.6	88.2	155.8	480.9
Percentage of assets											
Long-term equity and liabilities	106.7	107.7	115.2	120.4	117.0	119.3	101.5	102.1	75.2	123.7	234.3
Percentage of short-term liabilities											
Cash resources and short-term debtors	111.6	114.4	96.3	97.7	101.3	103.5	121.4	124.1	60.9	101.9	182.2
Cash resources, short-term debtors and inventories	143.9	147.6	122.2	125.3	134.7	139.1	153.1	155.6	88.2	136.9	233.1
Percentage of the balance sheet total											
Annual result and interest paid	7.5	7.9	7.8	7.9	4.6	6.5	9.2	8.6	1.7	6.2	13.2
Memo item											
Balance sheet total in € billion	10.6	10.8	0.2	0.2	3.9	3.9	6.5	6.7	-	-	-
Turnover in € billion	16.5	16.4	0.4	0.4	6.5	6.4	9.7	9.6	-	-	-
Number of enterprises	949	949	366	366	519	519	64	64	237	475	712

* Including reproduction of recorded media. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

German enterprises

10 Manufacture of chemicals and chemical products

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindred sample 2002/2003 ¹										
	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	3.1	2.6	1.1	1.5	5.4	5.0	3.0	2.5	0.0	0.3	1.1
of which Goodwill	0.6	0.5	0.1	0.1	2.0	1.6	0.5	0.4	0.0	0.0	0.0
Tangible assets	15.7	13.4	49.2	47.5	30.1	30.7	15.0	12.6	9.2	22.7	38.6
of which Land and buildings	4.9	4.7	32.0	35.0	13.2	13.8	4.5	4.3	0.0	6.4	18.5
Inventories	9.1	8.2	10.1	11.3	17.2	17.9	8.8	7.8	10.3	19.0	30.1
of which Finished products	4.6	3.8	4.9	5.0	8.9	9.2	4.4	3.6	3.2	8.5	16.2
Cash	2.3	3.8	6.3	5.0	5.3	6.3	2.2	3.7	0.3	2.2	7.6
Debtors	34.9	34.5	26.0	27.1	35.3	32.8	34.8	34.5	21.4	31.6	46.7
Short-term	29.2	30.9	22.3	23.2	33.3	30.7	29.0	30.9	19.1	29.6	43.8
of which											
Trade debtors	6.2	5.2	7.4	7.1	13.0	13.1	5.8	4.8	7.3	14.9	24.4
vis-à-vis affiliates	20.5	23.2	11.0	13.2	17.4	14.5	20.6	23.6	0.0	4.6	16.6
Long-term	5.7	3.6	3.7	3.9	1.9	2.1	5.9	3.7	0.0	0.0	0.7
of which vis-à-vis affiliates	4.7	2.6	2.2	1.9	1.4	1.5	4.9	2.7	0.0	0.0	0.0
Investments	1.1	1.7	1.3	1.2	2.3	2.3	1.1	1.6	0.0	0.0	0.0
Participating interests	33.5	35.6	5.5	6.2	4.1	4.5	34.9	37.0	0.0	0.0	4.0
Capital											
Equity ²	35.8	35.4	26.6	31.6	33.7	36.5	35.9	35.3	13.4	26.4	42.9
Liabilities	42.1	44.5	65.0	59.9	50.8	47.3	41.7	44.3	32.9	52.1	72.1
Short-term	30.8	32.3	22.3	23.2	34.5	31.0	30.6	32.4	17.1	33.4	51.1
of which											
to credit institutions	2.4	2.8	6.0	7.8	9.3	8.6	2.1	2.6	0.0	1.3	11.1
Trade creditors	3.8	3.1	6.8	5.8	7.4	7.3	3.6	3.0	3.1	6.2	12.7
to affiliates	19.9	21.1	4.0	4.7	12.4	9.5	20.3	21.6	0.0	4.4	18.0
Long-term	11.3	12.1	42.7	36.7	16.3	16.3	11.1	11.9	0.0	5.7	25.5
of which											
to credit institutions	4.0	3.1	28.7	24.9	11.2	10.6	3.6	2.8	0.0	0.0	14.7
to affiliates	2.9	3.1	8.9	7.2	4.5	4.8	2.8	3.0	0.0	0.0	0.9
Provisions	21.9	20.1	8.4	8.5	15.1	15.8	22.3	20.3	6.6	13.5	24.7
of which Provisions for pensions	13.6	12.3	2.9	3.4	6.2	6.5	13.9	12.5	0.0	2.8	11.9
Memo item Turnover	75.6	68.1	83.3	84.1	134.2	140.6	72.8	64.9	115.1	174.3	241.0
II Income statement											
Income											
Percentage of total output											
Turnover	100.1	99.8	99.8	98.4	99.7	100.1	100.2	99.8	99.3	100.0	100.0
Change in stocks of own products	-0.1	0.2	0.2	1.6	0.3	-0.1	-0.2	0.2	0.0	0.0	0.7
Interest received	1.4	2.0	0.8	0.8	0.6	0.5	1.5	2.1	0.0	0.2	0.5
Other income ³	16.7	14.3	12.4	13.3	5.2	5.6	17.7	15.1	1.1	2.5	6.3
of which from participating interests	3.3	3.7	1.0	0.2	0.2	0.2	3.5	4.1	0.0	0.0	0.0
Total income ³	118.1	116.3	113.3	114.1	105.8	106.2	119.2	117.2	101.3	103.0	107.0
Costs											
Cost of materials	51.4	52.6	38.5	35.9	52.0	51.9	51.3	52.7	37.6	51.6	62.3
Labour costs	20.2	20.3	27.0	27.2	22.0	22.1	20.0	20.2	14.5	21.9	29.1
Depreciation	5.8	6.4	12.1	8.6	5.4	4.8	5.8	6.6	1.6	3.0	5.4
of which of tangible assets	5.0	5.0	9.7	7.1	4.9	4.2	5.0	5.0	1.5	2.8	4.9
Interest paid	2.8	2.9	3.9	3.7	1.4	1.3	2.9	3.1	0.3	0.9	1.8
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ³	27.1	25.5	26.6	29.7	20.2	20.3	27.7	26.0	13.9	19.2	27.1
Total costs before taxes on income ³	107.3	107.9	108.4	105.1	101.1	100.3	107.9	108.6	94.4	99.1	104.6
Annual result before taxes on income	10.8	8.3	4.9	8.9	4.7	5.8	11.3	8.6	1.2	4.5	9.7
Taxes on income and earnings	1.3	1.5	2.0	2.3	1.3	1.4	1.3	1.6	0.0	0.6	2.0
Annual result	9.5	6.8	2.9	6.7	3.4	4.4	10.1	7.0	0.9	3.3	7.9
III Other											
Percentage of turnover											
Inventories	12.1	12.1	12.2	13.4	12.8	12.7	12.0	12.0	7.4	11.2	16.1
Short-term debtors	38.6	45.4	26.8	27.6	24.8	21.8	39.8	47.6	11.4	16.6	24.3
Annual result before taxes on income	10.8	8.4	4.9	9.1	4.7	5.8	11.3	8.6	1.3	4.5	9.8
Percentage of tangible assets											
Equity	227.5	264.5	54.1	66.5	112.0	118.7	238.9	280.5	45.3	108.6	276.3
Long-term equity and liabilities	388.2	449.7	148.8	153.3	189.2	197.2	407.7	477.2	125.9	210.1	468.3
Percentage of assets											
Long-term equity and liabilities	105.0	108.5	120.7	121.3	134.8	140.4	104.0	107.4	100.5	146.0	259.1
Percentage of short-term liabilities											
Cash resources and short-term debtors	105.2	111.7	129.1	122.6	116.7	124.6	104.6	111.1	65.7	113.1	219.8
Cash resources, short-term debtors and inventories	134.8	137.1	174.6	171.2	166.6	182.3	133.1	135.2	116.8	174.6	332.4
Percentage of the balance sheet total											
Annual result and interest paid	9.3	6.6	5.8	8.9	6.4	8.0	9.4	6.6	3.7	7.9	14.8
Memo item											
Balance sheet total in € billion	123.1	130.9	0.1	0.1	5.6	5.4	117.5	125.4	-	-	-
Turnover in € billion	93.0	89.1	0.1	0.1	7.4	7.6	85.5	81.4	-	-	-
Number of enterprises	720	720	80	80	404	404	236	236	180	360	540

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

11 Manufacture of rubber and plastic products

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.3	1.2	1.2	1.1	1.2	1.1	1.3	1.2	0.0	0.1	0.5
of which Goodwill	0.6	0.5	0.9	0.8	0.6	0.5	0.6	0.4	0.0	0.0	0.0
Tangible assets	25.0	25.1	39.4	41.3	34.9	34.3	21.3	21.6	12.9	28.3	45.9
of which Land and buildings	10.2	10.1	21.4	22.6	15.6	15.4	8.1	8.0	0.0	5.1	23.1
Inventories	15.6	15.6	20.4	19.5	23.1	23.1	12.9	12.8	13.6	21.5	32.9
of which Finished products	7.7	7.6	10.4	9.7	10.3	10.5	6.7	6.5	2.6	8.3	16.2
Cash	4.3	5.5	6.7	6.8	5.7	6.0	3.8	5.4	0.3	2.3	8.5
Debtors	32.9	33.3	29.8	29.1	30.7	30.9	33.8	34.2	19.2	29.7	43.9
Short-term	31.1	31.4	27.6	26.9	29.1	29.3	31.9	32.1	18.1	27.8	41.4
of which											
Trade debtors	14.0	13.7	14.9	14.2	17.7	17.3	12.6	12.4	9.7	16.8	25.3
vis-à-vis affiliates	14.9	15.0	7.0	6.6	8.0	8.4	17.4	17.4	0.0	1.4	10.6
Long-term	1.8	1.9	2.2	2.1	1.6	1.6	1.9	2.1	0.0	0.0	0.4
of which vis-à-vis affiliates	0.9	1.2	0.7	0.7	0.4	0.6	1.1	1.4	0.0	0.0	0.0
Investments	0.3	0.3	0.9	0.8	0.5	0.5	0.2	0.2	0.0	0.0	0.0
Participating interests	20.2	18.7	0.7	0.7	3.5	3.7	26.4	24.4	0.0	0.0	0.3
Capital											
Equity ²	26.0	26.8	14.5	16.8	23.4	26.1	27.1	27.1	8.9	21.3	35.1
Liabilities	57.0	56.1	73.0	71.4	64.3	61.4	54.2	54.0	45.5	65.2	82.2
Short-term	40.6	41.3	40.8	39.5	43.5	42.6	39.5	40.9	26.3	42.0	60.4
of which											
to credit institutions	6.2	6.2	12.0	10.9	13.2	12.1	3.7	4.0	0.0	6.3	18.8
Trade creditors	7.5	7.3	11.9	11.7	11.8	11.1	5.9	5.9	4.6	8.7	17.3
to affiliates	20.3	20.1	7.0	8.6	11.0	11.7	23.7	23.3	0.0	1.7	14.2
Long-term	16.4	14.8	32.2	31.9	20.8	18.8	14.7	13.2	0.0	13.0	32.4
of which											
to credit institutions	8.3	6.8	23.8	24.3	13.8	13.0	6.1	4.4	0.0	6.0	22.1
to affiliates	2.8	4.1	7.1	6.2	5.6	4.5	1.7	4.0	0.0	0.0	1.7
Provisions	16.9	17.1	12.2	11.6	12.3	12.5	18.7	18.8	4.9	9.8	18.0
of which Provisions for pensions	7.0	7.3	5.3	5.1	4.6	4.7	7.9	8.3	0.0	0.0	5.9
Memo item Turnover	145.5	148.5	154.0	155.7	184.2	189.3	131.5	133.6	147.4	199.5	264.9
II Income statement											
Income											
Percentage of total output											
Turnover	99.6	99.8	99.5	99.9	99.6	99.6	99.6	99.9	99.0	100.0	100.3
Change in stocks of own products	0.4	0.2	0.5	0.1	0.4	0.4	0.4	0.1	-0.3	0.0	1.0
Interest received	0.4	0.4	0.3	0.3	0.3	0.2	0.5	0.5	0.0	0.1	0.3
Other income ³	5.2	5.5	4.8	4.6	3.1	2.8	6.3	7.0	0.8	1.8	4.2
of which from participating interests	1.3	1.2	0.0	0.1	0.1	0.2	1.9	1.8	0.0	0.0	0.0
Total income ³	105.6	105.9	105.1	104.8	103.4	103.0	106.7	107.4	101.0	102.1	104.5
Costs											
Cost of materials	53.6	54.8	41.7	42.4	51.2	51.9	55.0	56.5	39.5	48.9	58.4
Labour costs	23.2	22.8	32.8	31.5	26.0	25.3	21.8	21.5	19.6	27.3	35.0
Depreciation	5.4	5.8	5.4	5.1	4.5	4.2	5.9	6.6	1.9	3.5	5.8
of which of tangible assets	4.2	4.0	5.3	5.0	4.2	3.9	4.2	4.0	1.8	3.3	5.4
Interest paid	1.5	1.3	2.0	1.9	1.4	1.3	1.5	1.3	0.5	1.1	2.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ³	17.5	16.6	20.2	19.2	16.2	16.2	18.2	16.8	12.1	16.0	20.7
Total costs before taxes on income ³	101.4	101.5	102.2	100.3	99.3	99.0	102.4	102.8	95.7	99.6	102.8
Annual result before taxes on income	4.2	4.5	2.9	4.5	4.1	4.1	4.3	4.6	0.6	3.1	7.4
Taxes on income and earnings	1.4	1.6	0.9	1.0	1.1	1.2	1.6	1.8	0.0	0.5	1.6
Annual result	2.8	2.8	2.0	3.5	3.0	2.9	2.7	2.8	0.4	2.4	5.5
III Other											
Percentage of turnover											
Inventories	10.7	10.5	13.2	12.5	12.5	12.2	9.8	9.6	7.0	10.9	15.5
Short-term debtors	21.4	21.1	17.9	17.3	15.8	15.5	24.3	24.1	9.1	13.5	19.8
Annual result before taxes on income	4.2	4.5	2.9	4.5	4.1	4.1	4.3	4.6	0.6	3.1	7.4
Percentage of tangible assets											
Equity	103.9	106.5	36.8	40.6	67.0	76.0	126.8	125.4	27.6	68.4	159.2
Long-term equity and liabilities	199.1	195.2	137.0	134.0	141.0	145.8	234.2	224.8	96.8	152.5	298.6
Percentage of assets											
Long-term equity and liabilities	102.8	104.3	123.3	121.7	118.7	122.6	98.0	98.7	88.0	128.3	225.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	88.0	89.9	85.7	86.8	80.5	83.7	90.9	92.3	51.5	84.9	145.3
Cash resources, short-term debtors and inventories	126.4	127.6	135.7	136.0	133.5	137.9	123.6	123.6	100.9	144.2	225.4
Percentage of the balance sheet total											
Annual result and interest paid	6.2	6.2	6.2	8.5	8.2	8.1	5.5	5.5	3.6	7.6	13.4
Memo item											
Balance sheet total in € billion	19.6	20.0	0.1	0.2	5.1	5.3	14.3	14.6	-	-	-
Turnover in € billion	28.5	29.7	0.2	0.2	9.4	10.0	18.8	19.5	-	-	-
Number of enterprises	985	985	182	182	695	695	108	108	246	493	739

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

12 Manufacture of other non-metallic mineral products

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindere sample 2002/2003 ¹		2002		2003		2002		2003		had a ratio of less than [... %]
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.8	1.5	0.6	0.5	1.8	1.9	1.8	1.4	0.0	0.1	0.4
of which Goodwill	1.2	0.9	0.3	0.2	1.0	1.0	1.3	0.9	0.0	0.0	0.0
Tangible assets	29.0	28.4	37.4	35.5	37.9	38.1	24.7	24.0	12.9	31.3	50.5
of which Land and buildings	13.5	13.4	21.3	20.6	19.8	20.3	10.5	10.2	0.2	12.4	27.6
Inventories	17.3	16.2	19.6	20.1	18.9	18.8	16.5	15.1	7.5	16.3	31.9
of which Finished products	9.2	8.6	10.6	10.7	9.6	9.7	9.0	8.2	0.0	5.4	16.4
Cash	3.9	4.0	7.1	9.4	6.1	6.1	2.8	3.1	0.3	2.1	10.1
Debtors	31.9	32.4	29.9	29.0	25.8	25.4	34.8	35.5	15.2	25.9	41.7
Short-term	29.8	29.1	28.9	27.9	23.4	23.0	32.8	31.7	13.9	24.3	38.4
of which											
Trade debtors	8.3	8.2	12.0	10.7	10.4	10.5	7.3	7.1	5.1	10.5	19.5
vis-à-vis affiliates	18.6	18.3	12.3	12.3	9.4	9.4	22.9	22.2	0.0	2.3	15.0
Long-term	2.1	3.4	1.1	1.1	2.4	2.4	2.0	3.9	0.0	0.0	0.3
of which vis-à-vis affiliates	1.5	2.7	0.5	0.5	1.7	1.7	1.4	3.2	0.0	0.0	0.0
Investments	0.8	0.7	0.5	0.6	1.1	1.2	0.6	0.5	0.0	0.0	0.0
Participating interests	15.2	16.4	4.3	4.4	8.0	8.2	18.7	20.1	0.0	0.0	2.1
Capital											
Equity ²	32.1	33.3	16.5	18.9	26.8	27.5	34.8	36.1	7.3	19.6	36.8
Liabilities	43.3	42.2	71.7	69.1	58.1	56.6	36.0	35.5	42.1	63.9	81.3
Short-term	30.3	29.5	45.0	44.5	37.6	37.1	26.7	26.0	22.7	39.7	57.3
of which											
to credit institutions	5.8	5.7	15.7	13.7	9.5	9.2	4.0	4.0	0.0	5.0	16.9
Trade creditors	5.6	5.2	7.6	7.2	7.5	6.9	4.7	4.5	3.2	5.7	11.1
to affiliates	12.8	12.3	11.8	13.2	11.6	11.5	13.3	12.6	0.0	2.5	15.1
Long-term	13.0	12.6	26.7	24.7	20.5	19.5	9.3	9.5	0.0	13.7	33.3
of which											
to credit institutions	7.8	6.9	20.2	18.5	13.1	11.8	5.2	4.6	0.0	5.2	22.0
to affiliates	4.4	4.9	5.9	5.4	5.7	5.7	3.8	4.6	0.0	0.0	1.0
Provisions	24.5	24.5	11.2	11.7	15.0	15.9	29.1	28.4	5.1	11.8	21.8
of which Provisions for pensions	12.1	12.0	2.4	2.5	4.8	4.9	15.6	15.3	0.0	0.0	5.7
Memo item Turnover	111.0	112.3	134.9	132.3	132.2	138.2	100.8	100.8	112.4	164.2	235.8
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	100.0	99.1	99.8	99.3	100.2	100.4	99.9	99.6	100.0	100.5
Change in stocks of own products	0.0	0.0	0.9	0.2	0.7	-0.2	-0.4	0.1	-0.5	0.0	0.4
Interest received	0.7	0.5	0.4	0.4	0.4	0.4	0.8	0.6	0.0	0.1	0.4
Other income ³	7.9	7.8	6.1	5.7	6.1	5.3	9.0	9.4	1.2	2.9	6.4
of which from participating interests	1.0	1.3	0.5	0.4	0.7	0.6	1.2	1.7	0.0	0.0	0.0
Total income ³	108.6	108.4	106.5	106.2	106.5	105.7	109.8	110.0	101.4	103.3	106.9
Costs											
Cost of materials	47.7	49.1	46.8	44.8	48.0	48.3	47.6	49.6	34.3	44.8	57.2
Labour costs	26.5	26.1	28.8	28.9	27.3	27.1	26.0	25.4	18.6	27.3	36.5
Depreciation	6.0	5.7	5.5	5.2	6.2	5.9	5.9	5.5	2.1	4.2	7.6
of which of tangible assets	5.3	5.0	5.2	5.1	5.4	5.1	5.3	4.9	1.9	3.7	6.8
Interest paid	1.6	1.5	2.4	2.3	1.7	1.6	1.5	1.4	0.5	1.3	2.4
Operating taxes	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ³	22.7	22.1	20.9	21.3	19.7	19.7	24.6	23.5	13.6	19.4	26.3
Total costs before taxes on income ³	104.7	104.5	104.5	102.6	102.9	102.8	105.7	105.5	97.1	101.2	106.6
Annual result before taxes on income	3.9	3.9	2.0	3.6	3.6	2.9	4.1	4.5	-0.1	2.4	7.4
Taxes on income and earnings	0.8	0.7	0.6	0.8	0.8	0.8	0.9	0.6	0.0	0.2	1.1
Annual result	3.0	3.2	1.5	2.8	2.8	2.0	3.2	3.9	-0.1	1.8	6.0
III Other											
Percentage of turnover											
Inventories	15.6	14.5	14.5	15.2	14.3	13.6	16.4	15.0	4.2	10.1	19.6
Short-term debtors	26.8	25.9	21.4	21.1	17.7	16.7	32.5	31.4	8.5	13.4	21.5
Annual result before taxes on income	3.9	3.9	2.1	3.6	3.6	2.8	4.1	4.5	-0.1	2.4	7.5
Percentage of tangible assets											
Equity	110.9	117.6	44.1	53.4	70.7	72.1	141.2	150.2	24.9	68.3	156.0
Long-term equity and liabilities	199.9	206.5	124.8	133.9	139.3	137.5	245.0	255.4	93.2	148.4	278.1
Percentage of assets											
Long-term equity and liabilities	120.3	117.6	106.8	113.3	105.1	103.4	128.0	123.9	82.1	120.4	209.8
Percentage of short-term liabilities											
Cash resources and short-term debtors	112.8	113.8	80.3	84.4	81.1	80.9	134.4	134.7	47.0	86.9	163.8
Cash resources, short-term debtors and inventories	169.8	168.8	123.9	129.6	131.4	131.5	196.1	192.7	99.6	141.8	227.8
Percentage of the balance sheet total											
Annual result and interest paid	5.1	5.2	5.2	6.8	6.0	5.0	4.8	5.3	1.8	5.8	11.6
Memo item											
Balance sheet total in € billion	14.3	14.6	0.2	0.2	4.5	4.3	9.7	10.1	-	-	-
Turnover in € billion	15.9	16.4	0.2	0.2	5.9	6.0	9.8	10.1	-	-	-
Number of enterprises	689	689	179	179	436	436	74	74	172	345	517

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

13 Manufacture of basic metals

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹		2002		2003		2002		2003		had a ratio of less than [... %]
2002	2003	2002	2003	2002	2003	2002	2003	2002	2003		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	0.7	0.7	0.7	0.6	1.2	1.2	0.7	0.6	0.0	0.1	0.4
of which Goodwill	0.2	0.2	0.2	0.2	0.6	0.6	0.2	0.2	0.0	0.0	0.0
Tangible assets	31.4	33.5	43.6	43.4	34.1	33.4	31.1	33.5	15.4	29.4	43.3
of which Land and buildings	9.8	10.1	15.5	16.5	14.2	14.1	9.2	9.6	0.0	7.1	19.4
Inventories	21.7	22.6	12.2	13.4	25.8	25.6	21.2	22.2	14.1	24.1	35.0
of which Finished products	7.9	8.5	4.1	4.2	9.4	9.0	7.7	8.4	0.7	6.0	12.8
Cash	3.1	3.2	6.9	6.6	5.5	5.8	2.8	2.9	0.3	1.8	8.0
Debtors	29.2	28.0	32.6	31.8	29.5	30.1	29.2	27.7	20.7	30.4	41.0
Short-term	27.1	26.3	29.9	28.5	28.2	28.2	27.0	26.0	19.6	28.2	38.5
of which											
Trade debtors	12.1	12.8	16.4	15.5	18.0	17.8	11.4	12.2	10.6	17.7	27.1
vis-à-vis affiliates	12.3	11.1	6.6	5.7	6.7	6.9	13.0	11.6	0.0	1.2	9.6
Long-term	2.1	1.7	2.7	3.3	1.3	1.9	2.2	1.6	0.0	0.0	0.5
of which vis-à-vis affiliates	1.2	1.0	0.8	1.4	0.7	1.3	1.3	0.9	0.0	0.0	0.0
Investments	1.0	1.1	0.2	0.7	1.3	1.3	1.0	1.1	0.0	0.0	0.0
Participating interests	12.7	10.8	2.9	2.7	2.4	2.4	14.0	11.9	0.0	0.0	0.7
Capital											
Equity ²	34.9	34.0	24.1	23.9	27.4	29.1	35.8	34.6	10.9	22.0	37.0
Liabilities	43.8	42.8	63.0	63.0	58.6	56.6	41.9	41.0	39.6	60.1	77.5
Short-term	33.5	33.1	36.4	37.4	41.7	39.9	32.5	32.2	26.5	40.6	58.9
of which											
to credit institutions	3.8	4.0	10.4	12.4	11.7	10.9	2.8	3.0	0.0	5.2	16.6
Trade creditors	8.7	9.3	10.6	11.3	13.0	13.2	8.2	8.7	5.1	10.5	19.4
to affiliates	16.7	15.8	4.5	2.6	9.5	9.4	17.6	16.6	0.0	1.9	13.5
Long-term	10.3	9.7	26.6	25.6	16.9	16.7	9.5	8.8	0.0	9.7	25.5
of which											
to credit institutions	6.5	6.0	17.7	16.7	11.3	11.4	5.9	5.3	0.0	1.8	16.0
to affiliates	2.9	3.4	4.2	5.4	4.8	4.3	2.7	3.3	0.0	0.0	1.1
Provisions	21.2	23.1	12.9	13.1	13.9	14.2	22.1	24.3	5.4	12.0	22.8
of which Provisions for pensions	10.4	11.2	6.0	5.7	6.2	6.3	10.9	11.9	0.0	1.9	10.5
Memo item Turnover	157.9	166.7	157.2	158.1	188.1	191.7	154.2	163.5	153.0	210.4	282.8
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	99.9	99.3	99.5	99.8	99.8	100.0	100.0	98.7	99.7	100.3
Change in stocks of own products	0.0	0.1	0.7	0.5	0.2	0.2	0.0	0.0	-0.3	0.3	1.3
Interest received	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.0	0.1	0.3
Other income ³	5.7	4.2	5.8	5.7	4.0	3.0	5.9	4.4	0.7	1.7	3.8
of which from participating interests	0.2	0.3	0.4	0.0	0.1	0.1	0.3	0.4	0.0	0.0	0.0
Total income ³	106.0	104.4	106.1	106.0	104.2	103.2	106.3	104.6	100.9	101.9	104.1
Costs											
Cost of materials	67.1	66.7	38.5	38.9	55.7	55.9	68.8	68.4	41.0	53.8	67.0
Labour costs	18.8	18.8	35.0	35.6	26.5	26.2	17.7	17.7	17.0	27.0	37.0
Depreciation	4.4	4.4	6.9	6.4	3.8	3.5	4.5	4.5	1.7	2.9	5.0
of which of tangible assets	4.1	4.0	6.7	6.2	3.6	3.3	4.2	4.1	1.5	2.8	4.9
Interest paid	1.1	0.9	1.7	1.7	1.2	1.1	1.0	0.9	0.4	0.8	1.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ³	10.7	10.8	19.0	20.8	13.8	13.4	10.2	10.4	9.1	13.0	18.0
Total costs before taxes on income ³	102.0	101.8	101.2	103.5	101.0	100.2	102.2	102.0	96.6	99.8	103.2
Annual result before taxes on income	3.9	2.7	4.9	2.4	3.2	3.0	4.0	2.6	0.3	2.5	6.0
Taxes on income and earnings	0.7	0.9	1.1	0.8	0.8	0.9	0.7	0.9	0.0	0.3	1.4
Annual result	3.2	1.8	3.8	1.7	2.4	2.1	3.3	1.7	0.2	1.9	4.4
III Other											
Percentage of turnover											
Inventories	13.7	13.6	7.7	8.5	13.7	13.3	13.8	13.6	6.9	10.7	16.7
Short-term debtors	17.2	15.8	19.0	18.0	15.0	14.7	17.5	15.9	8.8	12.8	18.7
Annual result before taxes on income	3.9	2.7	4.9	2.4	3.2	3.0	4.0	2.6	0.3	2.6	6.0
Percentage of tangible assets											
Equity	111.1	101.5	55.3	55.0	80.3	87.1	115.4	103.5	34.0	79.2	169.5
Long-term equity and liabilities	178.0	164.9	135.2	134.0	149.2	156.8	181.9	166.0	101.8	151.6	275.4
Percentage of assets											
Long-term equity and liabilities	118.6	117.8	118.1	116.3	129.7	133.7	117.5	116.1	88.5	130.1	203.8
Percentage of short-term liabilities											
Cash resources and short-term debtors	92.7	91.8	101.8	95.5	83.2	87.6	94.1	92.5	51.8	84.1	147.8
Cash resources, short-term debtors and inventories	157.5	160.1	135.2	131.3	145.2	151.7	159.5	161.5	105.5	147.9	234.5
Percentage of the balance sheet total											
Annual result and interest paid	6.7	4.5	8.6	5.4	6.8	6.2	6.7	4.3	2.7	6.5	10.9
Memo item											
Balance sheet total in € billion	34.3	33.2	0.1	0.1	3.7	3.8	30.5	29.3	-	-	-
Turnover in € billion	54.2	55.3	0.1	0.1	7.0	7.3	47.1	48.0	-	-	-
Number of enterprises	628	628	62	62	419	419	147	147	157	314	471

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

14 Manufacture of fabricated metal products

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.5	1.4	0.7	0.6	0.8	0.8	2.2	2.1	0.0	0.1	0.4
of which Goodwill	0.8	0.7	0.4	0.4	0.3	0.3	1.3	1.1	0.0	0.0	0.0
Tangible assets	27.8	27.8	39.4	37.2	29.9	29.2	25.1	25.7	9.7	24.7	44.7
of which Land and buildings	11.5	11.7	18.5	17.9	13.0	12.8	9.6	10.0	0.0	2.4	19.3
Inventories	25.3	25.0	19.7	21.3	27.9	28.7	22.8	20.9	11.3	23.1	37.7
of which Finished products	8.2	8.4	6.0	6.0	8.2	8.5	8.3	8.6	0.0	3.2	11.9
Cash	5.7	6.0	7.7	8.6	7.2	7.3	4.1	4.4	0.3	2.6	11.0
Debtors	31.3	30.7	30.0	29.3	29.2	28.9	33.6	32.7	18.1	29.6	42.8
Short-term	29.5	29.1	27.1	26.5	27.5	27.3	31.6	31.2	16.8	27.1	40.4
of which											
Trade debtors	15.4	15.2	16.7	15.6	16.5	16.1	14.3	14.1	9.9	16.6	26.3
vis-à-vis affiliates	11.4	11.2	6.3	6.8	8.1	8.2	15.1	14.8	0.0	0.1	8.4
Long-term	1.9	1.6	3.0	2.7	1.7	1.6	2.0	1.5	0.0	0.0	0.5
of which vis-à-vis affiliates	1.1	1.0	0.7	0.6	0.8	0.8	1.5	1.2	0.0	0.0	0.0
Investments	1.2	1.3	0.6	0.9	0.7	0.9	1.8	1.8	0.0	0.0	0.0
Participating interests	6.8	7.6	1.0	1.2	3.7	3.8	10.4	12.2	0.0	0.0	0.0
Capital											
Equity ²	24.8	26.9	11.3	13.9	23.9	25.3	26.5	29.1	5.1	16.9	34.1
Liabilities											
Short-term	59.6	57.0	77.7	75.0	63.3	61.5	54.9	51.2	48.4	69.7	85.9
of which	43.7	41.9	48.3	48.0	44.9	44.6	42.3	38.7	25.4	44.3	66.9
to credit institutions	10.5	9.0	15.6	15.2	11.2	10.5	9.5	7.2	0.0	6.4	19.3
Trade creditors	9.1	9.0	11.2	11.4	10.4	10.3	7.7	7.5	4.3	9.0	17.8
to affiliates	12.4	12.8	6.8	6.0	9.4	9.9	15.8	16.2	0.0	0.2	8.4
Long-term	15.9	15.1	29.4	27.1	18.4	16.9	12.6	12.5	0.0	11.6	32.5
of which											
to credit institutions	9.5	8.8	20.2	17.9	11.6	10.3	6.9	6.8	0.0	3.7	20.2
to affiliates	5.4	5.2	6.4	6.4	5.4	5.2	5.3	5.2	0.0	0.0	2.8
Provisions	15.4	16.0	10.8	11.0	12.7	13.1	18.5	19.6	4.6	9.6	17.6
of which Provisions for pensions	7.1	7.3	4.5	4.6	5.6	5.6	8.7	9.2	0.0	0.0	6.5
Memo item Turnover	153.8	159.1	155.1	156.5	160.7	163.1	146.4	154.8	134.8	187.6	259.9
II Income statement											
Income											
Percentage of total output											
Turnover	99.5	99.3	99.0	98.8	99.3	99.1	99.8	99.7	98.3	100.0	100.4
Change in stocks of own products	0.5	0.7	1.0	1.2	0.7	0.9	0.2	0.3	-0.4	0.0	1.7
Interest received	0.4	0.3	0.3	0.3	0.3	0.3	0.5	0.4	0.0	0.1	0.3
Other income ³	3.9	3.7	4.6	3.9	3.2	3.1	4.8	4.3	0.8	1.7	3.6
of which from participating interests	0.5	0.7	0.2	0.2	0.3	0.2	0.8	1.3	0.0	0.0	0.0
Total income ³	104.3	104.0	104.9	104.1	103.5	103.4	105.2	104.7	101.0	102.0	104.0
Costs											
Cost of materials	49.4	49.9	37.0	37.3	48.3	49.1	51.3	51.5	32.0	43.2	55.8
Labour costs	29.1	28.8	38.2	37.2	30.6	30.2	27.0	26.8	23.7	33.0	41.9
Depreciation	4.5	4.3	5.4	5.0	4.3	4.1	4.7	4.6	1.7	3.2	5.9
of which of tangible assets	4.1	3.9	5.0	4.6	4.0	3.8	4.2	3.9	1.5	3.0	5.5
Interest paid	1.4	1.3	2.1	2.0	1.4	1.3	1.3	1.2	0.5	1.2	2.2
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ³	14.9	14.9	18.7	18.0	14.8	14.7	14.8	15.0	11.0	14.8	20.1
Total costs before taxes on income ³	99.4	99.3	101.6	99.6	99.5	99.4	99.2	99.1	95.7	99.7	102.8
Annual result before taxes on income	4.9	4.8	3.4	4.6	4.0	4.0	6.0	5.7	0.5	2.7	7.0
Taxes on income and earnings	1.1	1.2	0.8	1.0	1.1	1.2	1.1	1.2	0.0	0.4	1.5
Annual result	3.8	3.6	2.5	3.6	2.9	2.9	4.9	4.4	0.3	2.0	5.5
III Other											
Percentage of turnover											
Inventories	16.4	15.7	12.7	13.6	17.4	17.6	15.6	13.5	5.8	11.3	19.5
Short-term debtors	19.2	18.3	17.5	16.9	17.1	16.7	21.6	20.2	8.9	13.6	20.3
Annual result before taxes on income	4.9	4.8	3.4	4.6	4.0	4.1	6.1	5.7	0.5	2.8	7.2
Percentage of tangible assets											
Equity	89.4	96.7	28.7	37.2	79.8	86.7	105.6	113.2	19.0	68.8	175.6
Long-term equity and liabilities	173.2	178.4	118.9	126.5	161.6	165.3	191.6	198.3	94.8	159.2	332.2
Percentage of assets											
Long-term equity and liabilities	124.5	126.8	105.5	111.7	133.0	135.2	117.5	119.7	87.2	136.1	247.9
Percentage of short-term liabilities											
Cash resources and short-term debtors	81.6	85.0	72.5	74.4	78.4	78.7	85.5	93.7	47.3	80.3	148.2
Cash resources, short-term debtors and inventories	139.4	144.5	113.3	118.8	140.6	143.1	139.4	147.8	100.2	137.6	230.0
Percentage of the balance sheet total											
Annual result and interest paid	8.0	7.8	7.3	8.9	6.9	6.9	9.2	8.8	2.9	6.6	12.7
Memo item											
Balance sheet total in € billion	22.9	22.7	0.5	0.5	11.5	11.7	10.9	10.5	-	-	-
Turnover in € billion	35.2	36.1	0.7	0.7	18.4	19.1	16.0	16.3	-	-	-
Number of enterprises	2,262	2,262	626	626	1,507	1,507	129	129	566	1,131	1,697

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 14 Manufacture of fabricated metal products

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]	
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.2	1.1	0.5	0.5	0.8	0.8	1.8	1.7	0.0	0.1	0.4
of which Goodwill	0.6	0.4	0.2	0.2	0.3	0.2	0.9	0.8	0.0	0.0	0.0
Tangible assets	26.8	27.1	33.9	32.5	28.6	27.9	24.1	25.7	7.4	20.9	41.5
of which Land and buildings	10.7	11.0	14.5	14.5	11.3	11.2	9.8	10.5	0.0	0.5	14.9
Inventories	25.3	24.8	21.8	23.5	27.8	28.5	22.4	19.8	11.6	23.1	39.3
of which Finished products	7.1	7.4	6.4	6.1	7.8	7.9	6.4	6.9	0.0	2.6	10.7
Cash	6.0	5.9	8.9	10.1	7.2	7.0	4.4	4.1	0.3	2.9	11.7
Debtors	31.7	30.9	32.2	30.5	30.1	29.6	33.7	32.6	19.1	30.5	44.2
Short-term	29.8	28.9	28.5	27.0	28.3	27.8	31.7	30.5	17.2	28.1	41.5
of which											
Trade debtors	15.4	15.0	17.4	16.1	16.0	15.6	14.5	14.2	10.2	16.9	26.6
vis-à-vis affiliates	11.8	11.1	6.8	6.5	9.1	9.1	15.3	14.0	0.0	0.3	8.7
Long-term	1.9	1.9	3.7	3.4	1.7	1.8	2.1	2.1	0.0	0.0	1.3
of which vis-à-vis affiliates	1.1	1.2	0.7	0.6	0.7	0.8	1.6	1.8	0.0	0.0	0.0
Investments	0.8	1.0	0.8	1.3	0.9	1.1	0.6	0.7	0.0	0.0	0.0
Participating interests	7.7	8.9	0.9	0.9	4.0	4.5	12.7	15.3	0.0	0.0	0.0
Capital											
Equity ²	28.7	30.8	15.8	18.3	27.8	29.4	30.4	33.4	7.8	20.0	38.4
Liabilities	55.3	52.6	71.8	69.1	58.7	56.6	50.1	46.1	42.4	64.3	82.6
Short-term	42.8	39.9	47.9	47.1	44.1	43.2	40.7	35.0	24.6	42.6	65.7
of which											
to credit institutions	10.7	8.7	15.4	13.5	10.9	10.3	10.1	6.2	0.0	5.2	18.1
Trade creditors	9.1	9.1	11.4	11.7	10.3	10.0	7.6	7.6	4.5	9.0	17.7
to affiliates	9.7	10.0	5.6	5.0	7.8	8.0	12.3	13.1	0.0	0.1	6.1
Long-term	12.5	12.6	23.9	21.9	14.6	13.4	9.4	11.0	0.0	8.7	25.7
of which											
to credit institutions	8.8	8.4	16.4	14.6	10.6	9.2	6.2	6.9	0.0	1.8	17.4
to affiliates	3.0	3.3	5.7	5.9	2.8	3.0	3.0	3.6	0.0	0.0	1.3
Provisions	16.0	16.5	12.2	12.5	13.4	13.8	19.3	20.5	5.2	10.7	19.0
of which Provisions for pensions	7.3	7.6	6.1	6.2	6.0	6.1	9.1	9.9	0.0	1.0	8.8
Memo item Turnover	153.1	159.0	160.4	162.2	157.8	160.3	146.9	157.2	133.1	187.8	260.7
II Income statement											
Income											
Percentage of total output											
Turnover	99.6	99.1	98.7	98.9	99.3	99.1	100.0	99.1	98.2	100.0	100.4
Change in stocks of own products	0.4	0.9	1.3	1.1	0.7	0.9	0.0	0.9	-0.4	0.0	1.8
Interest received	0.4	0.4	0.3	0.3	0.4	0.3	0.5	0.5	0.0	0.1	0.4
Other income ³	4.6	4.2	4.4	3.3	3.5	3.5	6.1	5.3	0.8	1.7	3.7
of which from participating interests	0.6	1.0	0.1	0.0	0.3	0.2	1.1	2.1	0.0	0.0	0.0
Total income ³	105.0	104.6	104.7	103.6	103.9	103.8	106.6	105.8	101.0	102.0	104.1
Costs											
Cost of materials	50.9	51.4	37.9	37.6	49.7	50.5	53.3	53.4	32.7	44.2	57.2
Labour costs	28.8	28.3	39.7	38.7	30.1	29.6	26.3	25.8	23.8	33.6	42.9
Depreciation	4.3	4.3	4.6	4.3	4.2	4.1	4.5	4.6	1.4	2.9	5.6
of which of tangible assets	3.9	3.7	4.4	3.9	3.8	3.7	3.9	3.7	1.3	2.7	5.1
Interest paid	1.3	1.2	1.9	1.7	1.3	1.2	1.2	1.1	0.4	1.0	2.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ³	14.7	14.6	19.1	18.4	14.8	14.5	14.3	14.5	11.0	15.1	20.3
Total costs before taxes on income ³	100.0	99.8	103.3	100.7	100.2	100.0	99.6	99.5	96.8	100.1	103.1
Annual result before taxes on income	5.1	4.8	1.5	2.9	3.7	3.8	7.1	6.3	0.3	2.1	6.0
Taxes on income and earnings	1.2	1.4	0.7	1.0	1.2	1.3	1.2	1.5	0.0	0.4	1.7
Annual result	3.8	3.4	0.7	1.8	2.5	2.5	5.9	4.8	0.2	1.5	4.2
III Other											
Percentage of turnover											
Inventories	16.5	15.6	13.6	14.5	17.6	17.8	15.3	12.6	6.0	11.5	19.6
Short-term debtors	19.4	18.2	17.8	16.7	17.9	17.4	21.6	19.4	9.2	13.9	20.6
Annual result before taxes on income	5.1	4.8	1.5	2.9	3.7	3.8	7.1	6.3	0.3	2.1	6.1
Percentage of tangible assets											
Equity	107.1	113.7	46.6	56.3	97.1	105.6	126.3	129.9	31.8	87.9	240.9
Long-term equity and liabilities	182.8	189.9	138.3	147.0	170.9	177.1	203.8	212.0	110.6	184.3	386.1
Percentage of assets											
Long-term equity and liabilities	129.1	130.7	118.6	126.7	137.7	139.5	120.2	121.4	98.4	149.7	278.3
Percentage of short-term liabilities											
Cash resources and short-term debtors	84.9	88.8	78.8	80.6	81.7	82.2	89.7	100.5	49.2	86.5	165.8
Cash resources, short-term debtors and inventories	144.2	150.9	124.3	130.5	144.6	148.3	144.8	156.9	106.8	143.1	250.3
Percentage of the balance sheet total											
Annual result and interest paid	7.9	7.4	4.2	5.9	6.0	6.0	10.4	9.3	2.4	5.6	10.2
Memo item											
Balance sheet total in € billion	13.1	12.9	0.3	0.3	7.1	7.3	5.7	5.3	-	-	-
Turnover in € billion	20.1	20.5	0.5	0.5	11.2	11.7	8.4	8.3	-	-	-
Number of enterprises	1,430	1,430	390	390	973	973	67	67	358	715	1,073

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 14 Manufacture of fabricated metal products

	Non-corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹		had a ratio of less than [...%]								
	2002	2003	2002	2003	2002	2003	2002	2003			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.8	1.8	1.0	0.9	0.8	0.8	2.6	2.6	0.0	0.1	0.4
of which Goodwill	1.1	1.0	0.7	0.6	0.4	0.4	1.7	1.5	0.0	0.0	0.0
Tangible assets	29.2	28.7	49.0	45.7	32.1	31.4	26.1	25.8	15.2	30.5	51.0
of which Land and buildings	12.5	12.5	25.4	23.9	15.7	15.6	9.4	9.6	0.0	10.5	26.2
Inventories	25.2	25.1	16.0	17.3	28.1	29.0	23.1	22.2	10.8	23.0	35.7
of which Finished products	9.6	9.8	5.4	5.8	8.9	9.4	10.4	10.2	0.0	4.6	14.2
Cash	5.4	6.1	5.5	6.0	7.2	7.8	3.8	4.6	0.2	2.1	9.4
Debtors	30.8	30.4	26.2	27.1	27.9	27.7	33.4	32.8	16.8	27.1	40.3
Short-term	29.1	29.2	24.6	25.6	26.3	26.3	31.5	31.9	16.2	25.7	38.7
of which											
Trade debtors	15.5	15.4	15.4	14.8	17.3	17.1	14.0	14.0	9.5	16.2	25.5
vis-à-vis affiliates	11.0	11.4	5.5	7.5	6.4	6.7	15.0	15.6	0.0	0.0	8.2
Long-term	1.7	1.1	1.6	1.6	1.6	1.4	1.9	1.0	0.0	0.0	0.0
of which vis-à-vis affiliates	1.2	0.7	0.6	0.6	1.0	0.9	1.4	0.6	0.0	0.0	0.0
Investments	1.8	1.7	0.3	0.1	0.4	0.4	3.0	2.8	0.0	0.0	0.0
Participating interests	5.6	6.0	1.1	1.8	3.2	2.6	7.8	9.0	0.0	0.0	0.2
Capital											
Equity ²	19.7	21.7	3.3	6.0	17.5	18.6	22.1	24.8	1.7	11.7	26.9
Liabilities	65.4	62.8	88.1	85.6	70.8	69.5	60.1	56.4	57.4	76.6	90.9
Short-term	45.0	44.5	48.9	49.4	46.1	46.9	44.0	42.4	27.5	47.2	69.2
of which											
to credit institutions	10.2	9.5	16.0	18.1	11.6	10.7	8.8	8.3	0.3	8.1	22.1
Trade creditors	9.0	9.0	10.8	11.0	10.4	10.7	7.7	7.4	4.2	9.0	17.9
to affiliates	16.0	16.4	8.7	7.9	11.9	13.1	19.6	19.4	0.0	0.6	11.7
Long-term	20.4	18.3	39.3	36.2	24.7	22.6	16.1	14.0	2.0	19.4	44.0
of which											
to credit institutions	10.5	9.4	26.8	23.9	13.2	12.1	7.8	6.6	0.0	6.6	26.5
to affiliates	8.6	7.7	7.5	7.3	9.7	8.9	7.7	6.8	0.0	0.0	6.3
Provisions	14.7	15.4	8.4	8.3	11.5	11.9	17.6	18.6	4.1	8.0	15.2
of which Provisions for pensions	6.7	6.8	1.9	1.7	4.9	4.9	8.4	8.5	0.0	0.0	2.6
Memo item Turnover	154.6	159.2	145.7	146.4	165.5	167.8	145.8	152.3	136.4	187.0	255.7
II Income statement											
Income											
Percentage of total output											
Turnover	99.5	99.6	99.5	98.6	99.4	99.0	99.6	100.2	98.5	100.0	100.3
Change in stocks of own products	0.5	0.4	0.5	1.4	0.6	1.0	0.4	-0.2	-0.3	0.0	1.5
Interest received	0.3	0.3	0.1	0.2	0.2	0.2	0.4	0.3	0.0	0.0	0.2
Other income ³	3.0	3.0	5.2	5.0	2.7	2.6	3.3	3.3	0.8	1.8	3.6
of which from participating interests	0.3	0.3	0.4	0.5	0.2	0.1	0.4	0.5	0.0	0.0	0.0
Total income ³	103.4	103.3	105.3	105.2	103.0	102.8	103.7	103.6	101.0	101.9	103.8
Costs											
Cost of materials	47.5	48.0	35.3	36.8	46.2	46.8	49.1	49.4	31.4	42.3	53.0
Labour costs	29.6	29.5	35.2	34.1	31.4	31.0	27.8	27.8	23.5	32.1	39.9
Depreciation	4.7	4.4	6.9	6.5	4.5	4.2	4.9	4.6	2.1	3.7	6.2
of which of tangible assets	4.4	4.1	6.2	6.0	4.1	4.0	4.5	4.2	1.9	3.5	5.9
Interest paid	1.6	1.4	2.7	2.6	1.6	1.5	1.5	1.3	0.7	1.4	2.5
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ³	15.2	15.2	18.0	17.2	14.9	14.9	15.5	15.4	10.9	14.6	19.7
Total costs before taxes on income ³	98.7	98.5	98.2	97.3	98.6	98.4	98.8	98.6	94.0	98.6	102.2
Annual result before taxes on income	4.7	4.7	7.1	7.9	4.4	4.4	4.9	5.0	1.1	4.0	9.3
Taxes on income and earnings	1.0	0.9	1.0	0.9	0.9	0.9	1.0	0.9	0.0	0.5	1.2
Annual result	3.7	3.8	6.1	7.0	3.5	3.5	3.9	4.1	0.8	3.4	7.8
III Other											
Percentage of turnover											
Inventories	16.3	15.8	11.0	11.8	17.0	17.3	15.9	14.5	5.6	11.1	19.0
Short-term debtors	18.8	18.4	16.9	17.5	15.9	15.7	21.6	20.9	8.6	13.0	19.7
Annual result before taxes on income	4.7	4.8	7.1	8.0	4.4	4.4	4.9	5.0	1.1	4.1	9.4
Percentage of tangible assets											
Equity	67.6	75.5	6.8	13.1	54.6	59.1	84.8	96.2	5.9	41.9	106.8
Long-term equity and liabilities	161.4	164.1	95.1	100.4	148.0	148.1	179.2	184.4	75.5	123.9	242.0
Percentage of assets											
Long-term equity and liabilities	118.7	121.6	88.1	91.7	125.9	128.2	114.5	117.7	70.8	113.2	199.3
Percentage of short-term liabilities											
Cash resources and short-term debtors	77.3	80.6	61.7	63.9	73.3	73.4	81.4	87.9	44.1	70.6	127.9
Cash resources, short-term debtors and inventories	133.3	137.0	94.4	98.9	134.2	135.2	133.9	140.2	86.6	125.3	202.0
Percentage of the balance sheet total											
Annual result and interest paid	8.2	8.4	12.8	14.2	8.5	8.4	7.9	8.2	4.6	9.4	18.5
Memo item											
Balance sheet total in € billion	9.8	9.8	0.2	0.2	4.4	4.4	5.2	5.2	-	-	-
Turnover in € billion	15.1	15.6	0.2	0.3	7.2	7.4	7.6	7.9	-	-	-
Number of enterprises	832	832	236	236	534	534	62	62	208	416	624

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

15 Manufacture of machinery and equipment

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
Ratios	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.1	1.5	1.0	1.0	1.5	1.4	1.0	1.6	0.0	0.2	0.7
of which Goodwill	0.4	0.6	0.6	0.6	0.7	0.7	0.3	0.6	0.0	0.0	0.0
Tangible assets	14.4	14.7	32.1	30.2	20.4	19.9	12.8	13.4	5.9	14.9	30.2
of which Land and buildings	7.4	7.4	14.7	14.8	10.8	10.6	6.5	6.5	0.0	2.3	15.3
Inventories	25.3	26.1	21.1	22.2	30.9	31.3	24.0	24.9	16.5	27.6	41.4
of which Finished products	5.3	5.2	8.1	8.6	7.1	7.2	4.8	4.7	0.0	3.0	11.6
Cash	7.1	6.8	10.5	10.6	8.4	8.4	6.8	6.4	0.4	3.3	11.8
Debtors	37.0	34.7	32.2	32.6	33.7	33.7	37.9	35.0	22.6	33.7	45.7
Short-term	35.1	32.7	29.9	29.7	32.0	31.8	35.9	32.9	20.6	31.3	43.5
of which											
Trade debtors	14.4	14.3	17.6	17.3	19.9	19.7	13.0	12.9	11.5	18.8	29.2
vis-à-vis affiliates	18.3	16.2	7.5	8.3	9.0	9.2	20.7	18.0	0.0	1.7	11.9
Long-term	1.9	2.0	2.3	2.8	1.8	1.9	1.9	2.1	0.0	0.0	0.9
of which vis-à-vis affiliates	1.0	1.0	0.2	0.6	0.8	0.9	1.0	1.0	0.0	0.0	0.0
Investments	2.1	2.4	0.9	1.2	1.1	1.1	2.4	2.7	0.0	0.0	0.0
Participating interests	12.5	13.3	1.1	1.1	3.5	3.8	14.8	15.8	0.0	0.0	0.9
Capital											
Equity ²	26.8	27.0	16.0	17.2	23.0	24.2	27.8	27.8	8.7	20.1	34.6
Liabilities	49.0	47.4	69.6	68.5	60.1	58.8	46.1	44.4	41.8	61.4	78.1
Short-term	39.6	38.2	43.8	43.0	44.6	44.7	38.3	36.5	26.2	43.4	61.0
of which											
to credit institutions	5.4	5.1	13.9	12.7	9.6	9.5	4.3	3.9	0.0	3.6	16.0
Trade creditors	7.0	7.1	11.6	11.3	9.7	9.6	6.3	6.4	4.3	8.0	15.0
to affiliates	11.3	10.6	5.4	5.8	10.3	10.7	11.6	10.6	0.0	1.4	10.4
Long-term	9.4	9.2	25.8	25.5	15.5	14.1	7.8	7.9	0.0	8.0	24.4
of which											
to credit institutions	5.4	5.1	17.7	17.2	8.7	7.9	4.6	4.3	0.0	1.6	14.0
to affiliates	3.0	2.9	6.0	6.1	5.7	5.1	2.2	2.4	0.0	0.0	2.2
Provisions	24.1	25.5	14.3	14.2	16.8	16.9	26.0	27.7	6.9	13.2	23.3
of which Provisions for pensions	11.2	11.7	6.6	7.1	6.3	6.4	12.4	13.1	0.0	1.6	8.8
Memo item Turnover	125.0	125.5	151.9	154.5	153.8	153.3	117.7	118.3	125.5	169.7	233.2
II Income statement											
Income											
Percentage of total output											
Turnover	100.3	99.2	98.8	99.0	100.2	99.1	100.3	99.2	98.0	100.0	100.8
Change in stocks of own products	-0.3	0.8	1.2	1.0	-0.2	0.9	-0.3	0.8	-0.8	0.0	2.0
Interest received	0.7	0.6	0.4	0.4	0.4	0.3	0.8	0.7	0.0	0.2	0.4
Other income ³	6.3	5.3	4.7	4.4	3.9	3.7	7.1	5.8	1.0	2.2	4.4
of which from participating interests	0.8	0.6	0.0	0.0	0.2	0.2	0.9	0.7	0.0	0.0	0.0
Total income ³	107.0	105.9	105.1	104.7	104.3	104.0	107.9	106.5	101.3	102.5	104.8
Costs											
Cost of materials	52.6	53.0	38.1	38.5	47.2	48.1	54.5	54.7	35.9	45.8	56.4
Labour costs	28.4	28.7	38.2	37.3	33.2	32.6	26.8	27.4	25.2	33.4	41.3
Depreciation	3.3	3.0	5.0	4.3	3.2	2.9	3.3	3.0	1.4	2.4	4.1
of which of tangible assets	2.7	2.6	4.6	4.2	2.8	2.6	2.7	2.6	1.2	2.2	3.7
Interest paid	1.2	1.1	1.9	1.9	1.3	1.2	1.2	1.0	0.4	1.0	1.9
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.1
Other costs ³	15.7	16.0	19.0	18.6	16.0	15.7	15.6	16.0	11.5	15.1	19.5
Total costs before taxes on income ³	101.3	101.8	102.3	100.6	100.9	100.6	101.4	102.2	96.5	100.0	103.9
Annual result before taxes on income	5.7	4.1	2.8	4.1	3.4	3.4	6.5	4.3	0.3	2.7	6.7
Taxes on income and earnings	1.2	1.1	1.0	1.2	1.1	1.1	1.2	1.1	0.0	0.4	1.5
Annual result	4.5	3.0	1.8	2.9	2.4	2.3	5.2	3.2	0.2	2.0	4.9
III Other											
Percentage of turnover											
Inventories	20.3	20.8	13.9	14.4	20.1	20.4	20.4	21.0	8.7	15.6	24.6
Short-term debtors	28.1	26.0	19.7	19.3	20.8	20.8	30.5	27.8	11.6	17.3	25.6
Annual result before taxes on income	5.7	4.1	2.8	4.1	3.4	3.5	6.5	4.3	0.3	2.8	6.8
Percentage of tangible assets											
Equity	186.6	183.4	49.8	56.8	112.4	121.9	217.9	208.1	42.1	120.9	317.0
Long-term equity and liabilities	330.9	326.5	155.7	169.3	220.6	226.5	377.1	366.1	131.4	252.4	585.7
Percentage of assets											
Long-term equity and liabilities	153.8	147.5	135.3	143.3	164.1	165.3	151.7	143.9	111.0	183.8	346.8
Percentage of short-term liabilities											
Cash resources and short-term debtors	109.6	107.0	93.3	95.5	92.2	91.9	114.7	111.8	59.1	94.8	161.6
Cash resources, short-term debtors and inventories	173.6	175.5	141.4	147.2	161.6	161.8	177.3	179.9	120.8	166.4	260.6
Percentage of the balance sheet total											
Annual result and interest paid	7.1	5.2	5.7	7.5	5.6	5.5	7.5	5.1	2.2	5.8	11.0
Memo item											
Balance sheet total in € billion	75.7	76.0	0.3	0.3	15.0	15.3	60.4	60.4	-	-	-
Turnover in € billion	94.7	95.4	0.5	0.5	23.1	23.5	71.1	71.5	-	-	-
Number of enterprises	2,342	2,342	416	416	1,562	1,562	364	364	586	1,171	1,757

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 15 Manufacture of machinery and equipment

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]	
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.0	1.4	1.0	1.0	1.8	1.7	0.9	1.3	0.0	0.3	0.7
of which Goodwill	0.3	0.5	0.5	0.5	0.9	0.8	0.2	0.4	0.0	0.0	0.0
Tangible assets	13.7	14.1	26.9	25.1	20.2	19.4	12.2	12.9	5.1	13.6	28.0
of which Land and buildings	6.9	6.9	10.6	10.8	10.5	10.1	6.1	6.2	0.0	0.9	12.7
Inventories	23.7	24.2	23.2	24.1	30.4	31.0	22.2	22.7	16.2	27.4	41.9
of which Finished products	4.8	5.1	8.8	9.2	6.9	6.9	4.3	4.6	0.0	2.8	11.5
Cash	6.1	5.8	11.0	11.6	8.5	8.4	5.6	5.2	0.4	3.4	12.1
Debtors	38.4	35.9	34.8	35.1	33.7	33.8	39.5	36.3	22.7	34.4	47.2
Short-term	36.4	33.6	31.8	31.7	31.7	31.7	37.5	34.0	20.8	32.1	44.4
of which											
Trade debtors	13.7	13.7	19.2	18.7	19.5	19.3	12.4	12.4	11.6	18.7	29.2
vis-à-vis affiliates	20.3	17.7	7.0	8.5	8.9	9.3	22.9	19.7	0.0	1.8	12.6
Long-term	2.0	2.3	3.0	3.4	2.1	2.1	2.0	2.3	0.0	0.0	1.3
of which vis-à-vis affiliates	0.9	1.1	0.3	0.6	1.0	1.0	0.9	1.1	0.0	0.0	0.0
Investments	2.0	2.3	1.1	1.3	1.2	1.3	2.2	2.5	0.0	0.0	0.0
Participating interests	14.6	15.9	0.7	0.7	3.8	4.0	17.0	18.7	0.0	0.0	0.8
Capital											
Equity ²	29.9	29.9	19.2	21.1	26.4	27.3	30.7	30.5	10.9	23.1	38.7
Liabilities	44.6	43.2	63.8	62.1	56.3	55.2	41.9	40.3	37.0	56.3	74.4
Short-term	37.1	35.8	43.9	42.1	43.5	43.5	35.6	34.0	24.7	41.0	58.6
of which											
to credit institutions	5.5	5.2	12.5	11.2	9.6	9.3	4.5	4.2	0.0	3.0	15.2
Trade creditors	6.8	7.0	12.2	12.1	9.5	9.5	6.1	6.4	4.4	8.1	15.2
to affiliates	10.3	9.8	5.7	4.8	9.4	9.6	10.5	9.9	0.0	0.9	8.4
Long-term	7.5	7.3	19.9	20.0	12.7	11.7	6.2	6.3	0.0	6.0	20.5
of which											
to credit institutions	5.2	5.0	13.7	13.2	8.2	7.5	4.5	4.3	0.0	0.7	12.5
to affiliates	1.6	1.6	4.2	4.7	3.5	3.1	1.1	1.2	0.0	0.0	0.5
Provisions	25.4	26.9	16.8	16.6	17.2	17.4	27.3	29.1	7.5	14.1	24.4
of which Provisions for pensions	12.1	12.7	8.6	9.1	6.7	6.8	13.3	14.0	0.0	2.7	10.0
Memo item Turnover	120.3	121.0	159.2	160.1	151.0	149.2	113.2	114.2	124.4	169.7	235.2
II Income statement											
Income											
Percentage of total output											
Turnover	100.2	99.1	98.6	99.0	100.2	98.8	100.3	99.3	97.9	100.0	100.7
Change in stocks of own products	-0.2	0.9	1.4	1.0	-0.2	1.2	-0.3	0.7	-0.7	0.0	2.1
Interest received	0.7	0.6	0.4	0.4	0.4	0.4	0.8	0.7	0.0	0.2	0.5
Other income ³	7.0	5.5	4.9	4.4	4.0	3.7	7.9	6.1	1.1	2.3	4.5
of which from participating interests	0.9	0.6	0.0	0.0	0.2	0.3	1.1	0.8	0.0	0.0	0.0
Total income ³	107.7	106.2	105.4	104.7	104.4	104.1	108.7	106.8	101.3	102.6	104.9
Costs											
Cost of materials	52.6	53.3	38.2	38.8	47.5	48.6	54.3	54.8	36.8	46.4	56.9
Labour costs	28.4	28.6	40.3	38.9	32.8	32.2	27.0	27.5	25.1	33.4	41.3
Depreciation	3.3	3.0	4.4	3.7	3.3	2.9	3.3	3.0	1.3	2.4	4.0
of which of tangible assets	2.7	2.6	3.9	3.5	2.8	2.6	2.7	2.6	1.2	2.1	3.6
Interest paid	1.1	1.0	1.6	1.6	1.3	1.2	1.1	0.9	0.3	0.9	1.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.1
Other costs ³	16.1	16.5	19.3	18.8	16.2	16.0	16.0	16.6	11.6	15.2	19.9
Total costs before taxes on income ³	101.6	102.5	103.9	101.8	101.2	101.0	101.7	102.9	97.1	100.5	104.3
Annual result before taxes on income	6.1	3.7	1.4	2.9	3.3	3.0	7.0	3.9	0.2	2.3	6.2
Taxes on income and earnings	1.3	1.1	1.0	1.2	1.2	1.2	1.3	1.1	0.0	0.4	1.6
Annual result	4.8	2.6	0.4	1.7	2.1	1.8	5.7	2.8	0.1	1.6	4.2
III Other											
Percentage of turnover											
Inventories	19.7	20.0	14.6	15.1	20.1	20.8	19.6	19.9	8.5	15.5	24.5
Short-term debtors	30.3	27.8	20.0	19.8	21.0	21.3	33.1	29.8	11.9	17.6	26.3
Annual result before taxes on income	6.1	3.7	1.5	2.9	3.3	3.1	7.0	4.0	0.2	2.3	6.2
Percentage of tangible assets											
Equity	217.8	211.4	71.5	84.2	131.0	140.7	251.5	237.5	54.9	145.8	388.9
Long-term equity and liabilities	361.7	353.8	184.0	206.2	229.3	237.3	412.5	396.3	145.6	275.3	670.2
Percentage of assets											
Long-term equity and liabilities	152.7	142.8	153.5	167.4	164.6	167.5	150.4	138.4	119.6	194.1	373.5
Percentage of short-term liabilities											
Cash resources and short-term debtors	116.9	112.6	98.7	104.3	94.5	94.3	123.1	118.1	61.2	100.6	177.0
Cash resources, short-term debtors and inventories	180.8	180.3	151.7	161.5	164.3	165.5	185.5	184.8	126.2	172.8	274.2
Percentage of the balance sheet total											
Annual result and interest paid	7.2	4.4	3.2	5.3	5.1	4.5	7.6	4.4	1.8	5.1	9.4
Memo item											
Balance sheet total in € billion	57.7	57.6	0.2	0.2	10.5	10.8	47.0	46.5	-	-	-
Turnover in € billion	69.4	69.6	0.4	0.4	15.9	16.2	53.2	53.1	-	-	-
Number of enterprises	1,672	1,672	306	306	1,120	1,120	246	246	418	836	1,254

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 15 Manufacture of machinery and equipment

Ratios	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.5	2.0	1.1	1.1	1.0	0.9	1.7	2.3	0.0	0.2	0.6
of which Goodwill	0.8	1.2	0.7	0.7	0.3	0.3	0.9	1.5	0.0	0.0	0.0
Tangible assets	16.4	16.6	45.9	45.2	21.1	20.9	14.7	15.0	8.4	18.4	35.0
of which Land and buildings	8.7	8.9	25.5	26.5	11.4	11.9	7.7	7.8	0.0	7.8	20.0
Inventories	30.6	32.1	15.3	16.8	32.3	32.0	30.1	32.2	17.5	28.6	41.1
of which Finished products	6.7	5.7	6.3	7.0	7.6	7.9	6.4	5.0	0.0	3.6	12.3
Cash	10.2	10.1	9.3	7.7	8.0	8.5	11.0	10.6	0.4	2.9	11.3
Debtors	32.6	31.2	25.1	25.2	33.7	33.4	32.3	30.5	21.3	31.3	42.4
Short-term	31.0	30.0	24.7	24.1	32.7	32.1	30.4	29.3	19.9	29.3	40.4
of which											
Trade debtors	16.6	16.1	13.6	13.3	21.0	20.7	15.2	14.6	11.3	19.4	29.2
vis-à-vis affiliates	12.1	11.6	8.6	7.8	9.1	9.0	13.2	12.4	0.0	1.0	10.9
Long-term	1.6	1.2	0.4	1.1	1.0	1.3	1.8	1.2	0.0	0.0	0.3
of which vis-à-vis affiliates	1.1	0.6	0.0	0.8	0.4	0.8	1.4	0.5	0.0	0.0	0.0
Investments	2.5	2.7	0.5	1.1	0.7	0.7	3.0	3.3	0.0	0.0	0.0
Participating interests	6.0	5.2	2.0	2.2	2.8	3.2	7.1	5.8	0.0	0.0	1.1
Capital											
Equity ²	16.9	18.1	7.3	5.6	14.9	16.7	17.6	18.6	3.9	13.4	25.5
Liabilities	63.1	60.7	85.2	87.0	69.1	67.6	60.9	58.4	55.5	71.2	84.7
Short-term	47.5	45.6	43.7	45.5	47.2	47.6	47.6	44.9	30.5	48.4	67.1
of which											
to credit institutions	5.0	4.9	17.5	17.1	9.8	10.2	3.3	3.1	0.0	5.1	19.2
Trade creditors	7.7	7.3	10.0	9.2	10.2	9.8	6.9	6.5	4.1	7.7	14.0
to affiliates	14.7	12.8	4.5	8.8	12.4	13.2	15.5	12.7	0.0	3.3	16.4
Long-term	15.6	15.1	41.5	41.5	21.9	19.9	13.3	13.4	0.5	14.2	33.9
of which											
to credit institutions	6.2	5.5	28.4	28.9	9.8	8.8	4.9	4.3	0.0	4.3	16.8
to affiliates	7.4	7.1	10.8	10.3	10.9	10.0	6.2	6.1	0.0	0.0	8.1
Provisions	20.0	21.1	7.5	7.3	16.0	15.7	21.4	23.0	5.8	10.8	19.4
of which Provisions for pensions	8.2	8.8	1.1	1.2	5.3	5.4	9.2	9.9	0.0	0.0	5.2
Memo item Turnover	140.0	139.8	132.4	138.5	160.4	163.5	133.2	132.2	126.4	169.7	228.2
II Income statement											
Income											
Percentage of total output											
Turnover	100.4	99.2	99.5	99.1	100.0	99.8	100.6	99.0	98.2	100.0	100.9
Change in stocks of own products	-0.4	0.8	0.5	0.9	0.0	0.2	-0.6	1.0	-0.9	0.0	1.8
Interest received	0.5	0.5	0.3	0.3	0.3	0.3	0.6	0.6	0.0	0.1	0.4
Other income ³	4.4	4.6	3.9	4.4	3.7	3.6	4.7	5.0	0.9	2.0	4.0
of which from participating interests	0.3	0.5	0.0	0.1	0.1	0.2	0.4	0.7	0.0	0.0	0.0
Total income ³	105.0	105.1	104.3	104.7	104.0	103.9	105.4	105.6	101.1	102.3	104.3
Costs											
Cost of materials	52.6	52.1	37.8	37.3	46.5	46.9	55.2	54.2	34.3	43.7	53.7
Labour costs	28.4	28.9	31.3	31.9	33.9	33.3	26.2	27.2	25.3	33.3	41.2
Depreciation	3.2	3.1	7.1	6.6	3.2	2.9	3.2	3.1	1.5	2.6	4.5
of which of tangible assets	2.6	2.6	6.8	6.4	2.8	2.6	2.5	2.5	1.3	2.3	4.0
Interest paid	1.4	1.3	2.8	2.8	1.4	1.3	1.4	1.3	0.6	1.2	2.2
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ³	14.7	14.6	17.9	17.9	15.3	15.1	14.4	14.4	11.2	14.8	19.0
Total costs before taxes on income ³	100.4	100.0	97.0	96.6	100.3	99.5	100.4	100.2	94.9	98.8	102.7
Annual result before taxes on income	4.6	5.1	7.2	8.1	3.7	4.3	4.9	5.3	0.9	3.9	8.2
Taxes on income and earnings	0.9	0.9	0.9	1.1	0.8	0.9	1.0	0.9	0.0	0.6	1.3
Annual result	3.7	4.1	6.3	7.0	2.9	3.5	4.0	4.4	0.8	3.2	6.9
III Other											
Percentage of turnover											
Inventories	21.8	22.9	11.6	12.1	20.1	19.6	22.6	24.3	9.3	16.2	24.8
Short-term debtors	22.1	21.4	18.7	17.4	20.4	19.6	22.8	22.2	11.0	16.1	23.4
Annual result before taxes on income	4.6	5.1	7.3	8.1	3.7	4.3	4.9	5.4	1.0	3.9	8.2
Percentage of tangible assets											
Equity	102.7	108.9	15.8	12.5	70.6	79.7	119.9	123.7	22.9	67.9	178.6
Long-term equity and liabilities	248.4	254.0	111.6	110.0	201.0	202.4	274.0	279.7	101.9	186.8	394.1
Percentage of assets											
Long-term equity and liabilities	158.4	167.8	103.7	100.0	162.8	159.9	157.5	171.4	93.6	158.8	292.7
Percentage of short-term liabilities											
Cash resources and short-term debtors	91.4	93.3	78.9	71.9	87.4	86.4	92.8	95.8	52.4	83.4	134.0
Cash resources, short-term debtors and inventories	155.7	163.7	114.0	108.8	155.7	153.5	156.0	167.4	110.8	146.9	223.5
Percentage of the balance sheet total											
Annual result and interest paid	7.1	7.7	12.2	13.7	6.9	7.8	7.1	7.6	3.8	8.0	14.7
Memo item											
Balance sheet total in € billion	18.0	18.5	0.1	0.1	4.5	4.5	13.4	13.9	-	-	-
Turnover in € billion	25.2	25.8	0.1	0.1	7.2	7.3	17.9	18.4	-	-	-
Number of enterprises	670	670	110	110	442	442	118	118	168	335	503

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

16 Manufacture of electrical machinery and apparatus

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹								had a ratio of less than [... %]		
	2002	2003	2002	2003	2002	2003	2002	2003			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.4	1.1	1.1	1.1	1.7	1.6	1.4	1.1	0.0	0.2	0.8
of which Goodwill	0.7	0.6	0.6	0.7	0.6	0.6	0.7	0.6	0.0	0.0	0.0
Tangible assets	8.3	7.2	24.1	22.3	21.4	21.1	7.8	6.7	5.2	15.9	30.9
of which Land and buildings	2.2	2.1	12.7	11.5	9.4	9.5	1.9	1.8	0.0	0.5	12.7
Inventories	11.1	10.9	25.6	28.0	28.5	28.4	10.5	10.2	14.7	26.0	39.1
of which Finished products	3.1	5.4	9.1	9.3	8.6	8.0	2.9	5.3	0.8	5.0	13.0
Cash	10.4	10.8	7.8	9.8	8.9	9.9	10.5	10.8	0.5	3.0	13.0
Debtors	30.1	24.6	39.7	36.7	34.2	33.1	29.9	24.3	22.5	33.2	46.3
Short-term	29.1	23.7	36.5	33.5	32.3	31.1	29.0	23.4	21.1	30.8	44.0
of which											
Trade debtors	6.9	5.7	19.2	19.1	19.4	18.1	6.4	5.2	10.2	18.4	27.7
vis-à-vis affiliates	19.7	16.1	10.6	7.7	9.4	9.9	20.1	16.4	0.0	1.9	12.3
Long-term	1.0	0.9	3.1	3.2	2.0	2.1	0.9	0.9	0.0	0.0	0.9
of which vis-à-vis affiliates	0.8	0.8	1.1	0.5	1.1	1.1	0.8	0.8	0.0	0.0	0.0
Investments	11.4	12.5	0.7	1.0	1.1	1.1	11.8	12.9	0.0	0.0	0.0
Participating interests	27.2	32.6	0.2	0.4	3.8	4.3	28.1	33.7	0.0	0.0	1.0
Capital											
Equity ²	29.1	27.8	16.8	18.6	27.8	30.1	29.2	27.7	9.0	22.1	38.4
Liabilities	45.1	47.7	70.8	69.4	56.8	54.1	44.6	47.4	39.2	58.8	76.6
Short-term	40.5	41.2	47.3	48.1	42.8	40.4	40.4	41.2	24.0	40.2	59.3
of which											
to credit institutions	1.1	1.0	14.7	12.5	10.0	9.3	0.8	0.7	0.0	3.6	15.0
Trade creditors	3.9	3.7	11.3	11.3	10.5	10.1	3.7	3.5	3.8	7.8	15.4
to affiliates	25.4	26.0	5.4	5.6	12.3	10.9	25.9	26.6	0.0	1.8	13.1
Long-term	4.6	6.4	23.5	21.3	13.9	13.7	4.2	6.2	0.0	7.1	25.2
of which											
to credit institutions	1.2	1.0	15.9	14.0	8.5	7.5	0.9	0.8	0.0	0.0	12.2
to affiliates	2.1	4.2	6.5	6.5	4.5	5.1	2.0	4.2	0.0	0.0	3.3
Provisions	25.7	24.4	12.3	11.7	15.4	15.7	26.1	24.7	6.4	12.5	21.6
of which Provisions for pensions	13.2	12.4	4.3	4.5	5.6	5.7	13.4	12.7	0.0	0.8	8.2
Memo item Turnover	78.2	73.3	177.7	174.3	171.0	172.7	74.5	69.7	136.4	187.6	255.6
II Income statement											
Income											
Percentage of total output											
Turnover	100.3	99.8	100.2	98.4	99.7	99.7	100.4	99.8	98.9	100.0	100.6
Change in stocks of own products	-0.3	0.2	-0.2	1.6	0.3	0.3	-0.4	0.2	-0.6	0.0	1.1
Interest received	2.2	2.7	0.4	0.3	0.3	0.3	2.4	2.9	0.0	0.1	0.4
Other income ³	11.4	7.1	3.4	3.5	3.8	3.4	12.1	7.4	0.9	2.2	5.2
of which from participating interests	4.2	1.9	0.1	0.1	0.2	0.2	4.5	2.1	0.0	0.0	0.0
Total income ³	113.6	109.7	103.9	103.8	104.1	103.7	114.5	110.3	101.2	102.5	105.6
Costs											
Cost of materials	68.4	67.5	41.1	42.9	52.3	51.8	69.9	69.0	37.9	49.8	61.7
Labour costs	23.7	22.8	36.8	34.9	28.7	28.8	23.3	22.3	20.3	29.9	39.5
Depreciation	4.2	4.2	3.4	3.1	3.7	3.4	4.2	4.3	1.4	2.6	4.5
of which of tangible assets	3.5	3.4	3.2	3.0	3.3	3.0	3.5	3.5	1.3	2.3	4.2
Interest paid	2.2	2.3	1.7	1.6	1.3	1.1	2.3	2.4	0.4	1.0	1.8
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.1
Other costs ³	12.0	10.3	17.2	16.4	14.8	14.5	11.8	9.9	9.9	13.6	18.9
Total costs before taxes on income ³	110.7	107.2	100.4	99.0	100.9	99.7	111.6	107.9	95.8	100.1	104.4
Annual result before taxes on income	2.9	2.5	3.5	4.9	3.2	3.9	2.9	2.4	0.3	2.8	7.3
Taxes on income and earnings	0.5	1.1	1.0	1.2	1.3	1.4	0.5	1.1	0.0	0.4	1.6
Annual result	2.4	1.4	2.4	3.7	1.9	2.6	2.5	1.3	0.2	2.1	5.4
III Other											
Percentage of turnover											
Inventories	14.3	14.8	14.4	16.1	16.7	16.5	14.0	14.7	8.0	13.3	19.9
Short-term debtors	37.3	32.3	20.6	19.2	18.9	18.0	38.9	33.6	10.4	15.5	24.3
Annual result before taxes on income	2.9	2.5	3.5	4.9	3.2	3.9	4.0	2.9	0.3	2.8	7.4
Percentage of tangible assets											
Equity	349.4	386.4	69.8	83.8	130.1	142.8	373.0	414.7	45.4	131.0	374.2
Long-term equity and liabilities	567.8	653.5	190.2	205.2	223.9	236.6	604.6	701.6	136.8	264.4	603.4
Percentage of assets											
Long-term equity and liabilities	105.8	94.4	159.6	168.1	163.8	169.1	104.3	92.8	111.0	180.1	360.8
Percentage of short-term liabilities											
Cash resources and short-term debtors	109.0	94.5	94.9	91.5	97.8	103.0	109.4	94.2	62.3	100.3	189.7
Cash resources, short-term debtors and inventories	136.5	120.9	149.1	149.7	164.5	173.4	135.3	119.0	120.9	178.0	284.1
Percentage of the balance sheet total											
Annual result and interest paid	3.6	2.7	7.4	9.3	5.4	6.5	3.6	2.6	2.4	6.7	12.8
Memo item											
Balance sheet total in € billion	125.3	135.3	0.1	0.1	4.6	4.6	120.6	130.6	-	-	-
Turnover in € billion	98.0	99.2	0.2	0.2	7.9	8.0	89.9	91.0	-	-	-
Number of enterprises	845	845	166	166	529	529	150	150	211	423	634

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

17 Manufacture of medical, precision and optical instruments

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	2.2	2.2	2.1	2.2	2.4	3.4	2.1	1.9	0.0	0.2	0.7
of which Goodwill	1.0	1.1	1.4	1.3	0.7	1.6	1.1	1.0	0.0	0.0	0.0
Tangible assets	13.9	13.1	26.4	24.6	19.0	18.9	12.5	11.6	5.7	14.0	30.0
of which Land and buildings	6.2	6.1	12.3	12.4	9.7	9.8	5.2	5.1	0.0	0.0	11.1
Inventories	18.6	17.4	21.8	21.6	27.4	27.5	16.3	14.8	10.3	22.0	35.7
of which Finished products	6.3	5.9	9.1	8.6	8.4	8.3	5.8	5.3	0.0	4.7	14.9
Cash	5.6	4.0	11.2	11.8	8.7	9.3	4.7	2.5	0.7	4.5	15.1
Debtors	39.7	40.6	35.6	36.4	36.8	35.6	40.5	41.9	22.3	35.0	49.1
Short-term	38.0	37.6	31.4	32.0	34.7	33.8	38.9	38.6	20.0	31.9	46.0
of which											
Trade debtors	11.1	10.4	19.9	21.2	18.8	17.6	9.0	8.4	10.0	19.0	30.3
vis-à-vis affiliates	25.0	25.2	5.9	5.7	12.7	13.4	28.4	28.4	0.0	0.4	10.8
Long-term	1.7	3.0	4.2	4.5	2.1	1.8	1.6	3.3	0.0	0.0	1.2
of which vis-à-vis affiliates	1.1	2.3	0.4	0.2	1.4	0.9	1.0	2.7	0.0	0.0	0.0
Investments	2.9	2.6	1.8	1.8	1.7	1.3	3.3	2.9	0.0	0.0	0.0
Participating interests	16.8	19.8	0.3	0.8	3.6	3.6	20.4	24.1	0.0	0.0	0.8
Capital											
Equity ²	30.6	35.0	11.9	14.9	29.3	31.1	31.2	36.3	6.2	20.2	39.5
Liabilities	37.3	33.3	70.1	66.8	52.4	50.4	33.1	28.6	36.0	56.5	81.4
Short-term	28.7	24.8	43.3	41.6	37.7	37.2	26.2	21.5	18.8	36.1	55.8
of which											
to credit institutions	5.0	4.2	14.8	12.7	8.4	8.1	4.0	3.0	0.0	3.4	15.1
Trade creditors	4.7	4.0	9.2	9.4	7.5	7.2	3.9	3.2	2.8	6.0	12.1
to affiliates	12.5	10.7	6.0	5.2	10.5	10.8	13.1	10.8	0.0	0.2	7.7
Long-term	8.6	8.5	26.7	25.2	14.6	13.2	6.8	7.1	0.0	9.1	30.6
of which											
to credit institutions	5.0	4.8	21.1	19.7	7.5	6.9	4.1	4.1	0.0	1.9	19.3
to affiliates	3.0	2.8	4.5	4.3	5.6	5.1	2.3	2.2	0.0	0.0	0.5
Provisions	31.7	31.4	17.5	17.7	17.2	17.4	35.6	35.1	6.7	14.2	26.0
of which Provisions for pensions	20.4	19.7	7.7	7.9	6.3	6.4	24.2	23.1	0.0	0.0	9.0
Memo item Turnover	110.2	104.8	170.9	167.1	146.8	146.0	100.0	93.7	125.4	178.9	250.3
II Income statement											
Income											
Percentage of total output											
Turnover	100.3	99.7	99.7	98.8	99.8	98.7	100.5	100.1	99.1	100.0	100.0
Change in stocks of own products	-0.3	0.3	0.3	1.2	0.2	1.3	-0.5	-0.1	0.0	0.0	0.9
Interest received	0.8	0.7	0.3	0.3	0.5	0.4	0.9	0.9	0.0	0.1	0.4
Other income ³	6.8	8.1	4.2	4.6	3.3	3.8	8.2	9.8	1.0	2.3	5.1
of which from participating interests	0.9	0.7	0.0	0.1	0.2	0.2	1.1	0.9	0.0	0.0	0.0
Total income ³	107.6	108.8	104.5	104.9	103.7	104.2	109.1	110.7	101.3	102.6	105.6
Costs											
Cost of materials	45.2	45.5	31.9	32.6	45.0	45.4	45.6	45.9	24.8	37.6	49.6
Labour costs	32.8	33.0	42.2	40.8	31.5	31.3	33.1	33.5	26.3	34.8	45.0
Depreciation	4.1	3.7	4.1	3.9	3.4	3.8	4.4	3.7	1.6	2.8	4.5
of which of tangible assets	3.5	3.3	4.0	3.8	2.9	3.1	3.8	3.4	1.4	2.6	4.2
Interest paid	1.1	1.0	1.8	1.7	1.2	1.1	1.0	1.0	0.3	1.1	2.1
Operating taxes	0.1	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.1
Other costs ³	19.6	20.1	18.7	18.8	17.9	16.8	20.3	21.4	12.9	17.3	22.6
Total costs before taxes on income ³	102.9	103.4	98.7	97.8	99.1	98.5	104.5	105.5	92.5	98.4	102.8
Annual result before taxes on income	4.7	5.4	5.8	7.1	4.6	5.7	4.6	5.2	0.9	5.0	11.5
Taxes on income and earnings	1.3	1.4	1.5	1.7	1.6	1.5	1.2	1.3	0.0	0.7	2.4
Annual result	3.3	4.0	4.3	5.4	3.0	4.2	3.4	3.9	0.7	3.7	8.6
III Other											
Percentage of turnover											
Inventories	16.9	16.6	12.8	12.9	18.7	18.8	16.3	15.8	5.6	12.6	20.4
Short-term debtors	34.5	35.9	18.4	19.1	23.7	23.2	38.9	41.3	11.1	17.0	25.3
Annual result before taxes on income	4.6	5.4	5.9	7.2	4.6	5.8	4.6	5.2	0.9	5.0	11.6
Percentage of tangible assets											
Equity	219.9	266.4	45.0	60.7	154.6	164.4	250.1	313.9	31.0	125.5	395.8
Long-term equity and liabilities	430.1	482.4	181.4	202.8	266.4	269.8	500.5	577.1	139.1	295.2	713.0
Percentage of assets											
Long-term equity and liabilities	171.6	164.7	142.1	153.3	184.3	182.9	169.6	161.7	114.7	188.5	392.1
Percentage of short-term liabilities											
Cash resources and short-term debtors	160.7	176.6	100.8	108.4	118.8	119.0	177.5	203.2	65.9	119.6	227.0
Cash resources, short-term debtors and inventories	225.4	246.6	151.1	160.3	191.4	192.9	239.6	271.9	125.3	189.4	319.2
Percentage of the balance sheet total											
Annual result and interest paid	4.8	5.3	10.5	12.0	6.3	7.9	4.4	4.5	3.8	9.1	17.3
Memo item											
Balance sheet total in € billion	18.9	20.0	0.2	0.2	3.8	3.9	14.9	15.8	-	-	-
Turnover in € billion	20.8	21.0	0.3	0.4	5.6	5.8	14.9	14.8	-	-	-
Number of enterprises	888	888	378	378	424	424	86	86	222	444	666

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

18 Manufacture of motor vehicles, trailers and semi-trailers

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	2002	2003	Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindred sample 2002/2003 ¹								had a ratio of less than [... %]		
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	1.0	0.9	1.9	2.0	1.2	1.3	1.0	0.9	0.0	0.3	0.8
of which Goodwill	0.1	0.1	1.3	1.4	0.4	0.4	0.1	0.1	0.0	0.0	0.0
Tangible assets	19.5	19.8	46.8	47.8	32.4	32.9	19.3	19.6	10.8	23.6	39.1
of which Land and buildings	4.0	3.9	17.8	18.7	14.8	15.6	3.9	3.8	0.0	6.4	16.2
Inventories	11.0	11.0	14.2	17.2	23.8	23.8	10.8	10.8	12.0	20.8	33.1
of which Finished products	6.0	6.1	7.5	9.5	7.4	8.1	6.0	6.1	1.0	4.2	10.3
Cash	3.8	6.7	13.1	8.3	3.6	4.2	3.8	6.7	0.1	1.3	6.0
Debtors	29.9	28.0	22.8	23.5	35.6	34.7	29.8	28.0	22.0	33.9	47.4
Short-term	25.1	21.9	21.4	23.0	34.3	33.5	24.9	21.7	20.3	32.1	45.6
of which											
Trade debtors	5.2	5.6	16.9	17.7	17.5	18.1	5.0	5.4	11.2	17.6	26.7
vis-à-vis affiliates	16.3	13.3	1.3	1.8	13.1	12.1	16.3	13.3	0.0	5.1	17.5
Long-term	4.8	6.2	1.4	0.5	1.3	1.3	4.8	6.3	0.0	0.0	1.2
of which vis-à-vis affiliates	1.2	2.3	0.0	0.0	0.6	0.6	1.2	2.3	0.0	0.0	0.0
Investments	3.6	3.7	0.0	0.0	0.4	0.5	3.6	3.8	0.0	0.0	0.0
Participating interests	31.2	29.7	0.1	0.1	2.5	2.1	31.6	30.1	0.0	0.0	3.3
Capital											
Equity ²	32.2	28.8	11.1	13.8	22.2	24.2	32.3	28.9	8.4	20.4	34.5
Liabilities											
Short-term	30.9	34.9	80.4	79.5	64.9	62.6	30.4	34.5	43.1	64.7	79.4
of which	28.1	31.6	40.7	41.4	44.3	43.7	27.8	31.4	27.7	42.9	59.7
to credit institutions	1.1	1.0	12.1	14.3	14.3	13.9	0.9	0.9	0.0	6.0	16.1
Trade creditors	8.3	8.3	10.7	12.1	13.5	13.9	8.2	8.2	6.5	11.2	19.7
to affiliates	11.7	15.3	8.2	7.4	9.4	8.8	11.7	15.4	0.0	3.2	15.0
Long-term	2.8	3.3	39.7	38.1	20.7	18.9	2.6	3.0	0.0	10.6	28.5
of which											
to credit institutions	1.1	1.2	30.1	25.4	13.7	12.2	1.0	1.1	0.0	4.2	17.6
to affiliates	0.6	0.9	8.7	10.9	5.5	5.0	0.6	0.8	0.0	0.0	2.3
Provisions	36.8	36.2	8.4	6.7	12.7	12.9	37.2	36.5	6.1	11.6	18.8
of which Provisions for pensions	16.3	16.0	1.2	0.9	4.8	4.9	16.5	16.2	0.0	0.8	6.5
Memo item Turnover	148.2	140.9	170.6	179.5	170.5	173.3	147.9	140.5	136.8	198.8	269.2
II Income statement	Percentage of total output										
Income											
Turnover	99.9	99.8	99.1	98.9	99.5	99.7	99.9	99.8	98.8	100.0	100.3
Change in stocks of own products	0.1	0.2	0.9	1.1	0.5	0.3	0.1	0.2	-0.3	0.0	1.2
Interest received	1.0	0.8	0.1	0.1	0.3	0.3	1.0	0.8	0.0	0.1	0.4
Other income ³	5.6	5.3	5.0	4.3	3.7	4.0	5.6	5.4	0.9	2.1	4.9
of which from participating interests	0.6	0.9	0.0	0.0	0.1	0.1	0.6	0.9	0.0	0.0	0.0
Total income ³	106.5	106.1	105.1	104.4	104.0	104.3	106.6	106.2	101.1	102.4	105.4
Costs											
Cost of materials	70.4	72.0	37.3	38.2	56.0	56.5	70.6	72.3	47.7	57.3	68.0
Labour costs	17.5	17.7	37.1	38.3	25.8	25.8	17.4	17.6	17.7	24.9	34.7
Depreciation	3.3	4.6	7.0	6.4	3.8	4.3	3.3	4.6	1.7	3.1	5.1
of which of tangible assets	3.2	4.1	7.0	6.4	3.5	3.7	3.2	4.1	1.5	2.7	5.0
Interest paid	1.5	0.8	2.1	2.1	1.6	1.5	1.5	0.8	0.5	1.1	1.9
Operating taxes	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1
Other costs ³	11.7	10.4	19.3	19.8	13.1	13.0	11.6	10.3	8.5	12.1	16.3
Total costs before taxes on income ³	104.4	105.6	102.8	104.9	100.4	101.2	104.5	105.6	97.6	100.4	104.3
Annual result before taxes on income	2.1	0.6	2.3	-0.4	3.6	3.1	2.1	0.5	0.1	2.5	5.5
Taxes on income and earnings	1.3	1.0	0.9	0.4	1.0	1.0	1.3	1.0	0.0	0.4	1.2
Annual result	0.8	-0.4	1.4	-0.9	2.6	2.1	0.8	-0.5	0.0	1.7	4.1
III Other	Percentage of turnover										
Inventories	7.4	7.8	8.3	9.6	14.0	13.7	7.3	7.7	6.5	10.5	16.4
Short-term debtors	16.9	15.5	12.6	12.8	20.1	19.3	16.9	15.4	11.0	15.9	22.2
Annual result before taxes on income	2.1	0.6	2.3	-0.4	3.6	3.1	2.1	0.5	0.1	2.5	5.6
Percentage of tangible assets											
Equity	165.4	145.3	23.7	28.8	68.5	73.6	167.8	147.0	30.0	82.5	192.5
Long-term equity and liabilities	264.2	242.8	114.6	113.5	148.6	147.8	267.1	245.0	103.0	164.5	345.7
Percentage of assets											
Long-term equity and liabilities	88.0	82.3	106.7	107.5	128.3	128.8	87.6	81.9	90.0	128.5	218.1
Percentage of short-term liabilities											
Cash resources and short-term debtors	108.4	96.1	85.0	75.6	86.1	86.9	109.0	96.3	59.0	89.3	138.8
Cash resources, short-term debtors and inventories	147.5	130.9	119.8	117.3	140.0	141.3	147.7	130.7	105.7	144.5	212.3
Percentage of the balance sheet total											
Annual result and interest paid	3.4	0.5	5.9	2.3	7.2	6.3	3.4	0.5	2.2	5.9	10.8
Memo item											
Balance sheet total in € billion	154.8	166.4	0.0	0.0	2.2	2.2	152.5	164.2	-	-	-
Turnover in € billion	229.4	234.5	0.0	0.0	3.8	3.9	225.6	230.6	-	-	-
Number of enterprises	408	408	37	37	225	225	146	146	102	204	306

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

19 Electricity, gas and water supply

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	2.0	1.9	0.6	0.5	1.1	1.1	2.1	2.0	0.0	0.2	0.8
of which Goodwill	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Tangible assets	45.1	43.0	72.8	69.8	68.5	68.2	42.2	40.0	47.4	68.7	82.3
of which Land and buildings	8.0	7.6	9.6	11.2	11.0	11.0	7.6	7.2	0.1	5.0	12.1
Inventories	1.7	1.5	1.0	2.2	1.0	1.2	1.8	1.6	0.0	0.4	1.0
of which Finished products	0.5	0.6	0.5	0.6	0.1	0.1	0.6	0.6	0.0	0.0	0.0
Cash	2.9	2.9	6.2	5.7	7.1	6.4	2.4	2.5	0.8	3.8	10.8
Debtors	27.2	26.0	13.7	15.6	16.5	17.4	28.6	27.1	7.6	15.1	28.6
Short-term	25.5	24.1	13.1	14.2	14.3	15.3	27.0	25.2	7.0	13.5	25.9
of which											
Trade debtors	9.7	9.6	2.9	3.0	7.3	8.1	10.0	9.8	2.8	6.8	13.2
vis-à-vis affiliates	11.8	12.0	8.5	8.9	4.7	5.1	12.6	12.9	0.0	0.7	6.2
Long-term	1.7	1.9	0.6	1.3	2.2	2.2	1.6	1.9	0.0	0.0	0.3
of which vis-à-vis affiliates	1.0	1.1	0.3	0.8	2.0	1.3	0.9	1.1	0.0	0.0	0.0
Investments	6.3	6.5	2.2	1.6	0.9	1.0	6.9	7.1	0.0	0.0	0.0
Participating interests	14.5	17.9	2.7	3.8	4.6	4.4	15.7	19.6	0.0	0.0	1.4
Capital											
Equity ²	33.2	35.1	4.8	4.8	40.3	41.9	32.6	34.5	5.2	32.3	48.6
Liabilities	37.7	35.7	89.6	89.5	46.8	45.2	36.2	34.3	33.9	51.7	86.5
Short-term	21.2	20.3	17.0	16.5	21.2	20.1	21.2	20.4	7.8	16.8	30.8
of which											
to credit institutions	3.0	2.2	8.1	8.2	6.6	5.9	2.6	1.8	0.0	1.0	4.8
Trade creditors	4.3	4.3	3.0	2.7	4.1	3.8	4.3	4.3	0.6	2.9	6.1
to affiliates	6.3	8.2	3.4	2.5	5.1	5.3	6.4	8.6	0.0	0.6	6.7
Long-term	16.5	15.4	72.6	73.0	25.6	25.1	15.1	13.9	2.0	24.0	63.2
of which											
to credit institutions	9.0	8.4	69.6	67.9	21.3	21.3	7.2	6.6	0.0	18.2	55.7
to affiliates	4.6	5.5	2.7	2.8	2.6	2.6	4.9	5.9	0.0	0.0	0.0
Provisions	27.2	27.6	4.4	4.7	11.0	11.3	29.3	29.6	2.0	7.0	15.4
of which Provisions for pensions	6.3	6.7	0.1	0.2	1.4	1.5	6.9	7.3	0.0	0.0	0.8
Memo item Turnover	73.3	78.4	21.5	21.2	50.8	54.4	76.3	81.5	24.5	57.8	92.0
II Income statement											
Income											
Percentage of total output											
Turnover	99.6	99.7	99.0	95.4	99.3	99.2	99.6	99.8	99.3	100.0	100.0
Change in stocks of own products	0.4	0.3	1.0	4.6	0.7	0.8	0.4	0.2	0.0	0.0	0.7
Interest received	1.2	0.9	1.4	1.2	1.0	0.7	1.2	0.9	0.1	0.3	0.9
Other income ³	7.2	8.4	11.0	11.4	7.6	7.0	7.1	8.5	1.2	3.4	8.3
of which from participating interests	0.8	0.9	0.4	0.4	1.7	0.5	0.8	1.0	0.0	0.0	0.0
Total income ³	108.3	109.3	112.4	112.7	108.6	107.7	108.3	109.4	101.7	104.1	109.7
Costs											
Cost of materials	70.3	72.2	21.8	26.4	55.6	57.2	71.6	73.5	4.1	52.5	64.5
Labour costs	9.4	8.9	8.1	8.3	12.4	12.1	9.1	8.6	0.0	8.3	14.5
Depreciation	6.8	5.7	47.3	42.4	13.0	11.2	6.2	5.3	6.8	10.4	33.3
of which of tangible assets	6.4	5.4	47.2	42.1	12.4	10.9	5.9	5.0	6.5	10.2	32.9
Interest paid	1.6	1.5	20.1	19.7	3.9	3.4	1.4	1.3	0.8	2.9	14.1
Operating taxes	1.8	1.8	0.2	0.3	1.2	1.7	1.8	1.8	0.0	0.0	0.2
Other costs ³	10.6	10.3	26.0	24.4	12.4	12.4	10.4	10.1	8.6	12.7	20.4
Total costs before taxes on income ³	100.4	100.4	123.5	121.4	98.6	98.1	100.5	100.6	92.0	98.9	110.2
Annual result before taxes on income	7.9	8.9	-11.1	-8.7	10.0	9.7	7.7	8.8	0.4	7.2	13.3
Taxes on income and earnings	2.4	2.5	1.6	2.9	2.7	2.9	2.4	2.5	0.0	0.9	3.7
Annual result	5.5	6.3	-12.7	-11.6	7.3	6.7	5.4	6.3	0.0	5.0	9.2
III Other											
Percentage of turnover											
Inventories	2.3	2.0	4.6	10.5	2.0	2.2	2.4	1.9	0.0	0.6	1.4
Short-term debtors	34.8	30.7	60.9	67.3	28.1	28.1	35.3	30.9	15.9	21.3	37.3
Annual result before taxes on income	7.9	8.9	-11.3	-9.1	10.1	9.8	7.8	8.9	0.5	7.3	13.4
Percentage of tangible assets											
Equity	73.7	81.5	6.6	6.9	58.9	61.3	77.3	86.2	11.2	53.6	88.9
Long-term equity and liabilities	130.2	138.2	109.2	114.2	101.8	103.9	135.8	145.1	91.7	107.7	134.3
Percentage of assets											
Long-term equity and liabilities	86.3	85.0	102.7	105.1	90.8	92.9	85.5	83.8	85.7	100.5	115.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	141.6	138.7	122.8	128.4	103.5	111.1	146.2	141.9	80.3	129.6	255.6
Cash resources, short-term debtors and inventories	149.7	146.3	128.6	141.8	108.3	117.0	154.7	149.6	87.6	136.5	265.4
Percentage of the balance sheet total											
Annual result and interest paid	5.2	6.2	1.6	1.8	5.8	5.5	5.2	6.3	2.6	5.6	8.8
Memo item											
Balance sheet total in € billion	149.4	153.2	0.9	0.9	15.7	15.6	132.9	136.8	-	-	-
Turnover in € billion	109.5	120.1	0.2	0.2	8.0	8.5	101.4	111.5	-	-	-
Number of enterprises	985	985	336	336	410	410	239	239	246	493	739

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

20 Construction

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
Ratios	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [...%]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	0.6	0.5	0.5	0.4	0.3	0.3	0.8	0.7	0.0	0.0	0.1
of which Goodwill	0.5	0.4	0.3	0.3	0.2	0.1	0.7	0.6	0.0	0.0	0.0
Tangible assets	10.1	9.8	22.0	21.3	13.9	13.8	6.9	6.7	4.0	11.6	26.8
of which Land and buildings	5.4	5.4	10.1	9.9	7.1	7.3	4.0	3.9	0.0	0.0	8.2
Inventories	44.5	45.9	31.6	33.7	46.1	45.9	44.2	46.6	10.8	29.6	51.1
of which Finished products	3.8	7.4	4.9	4.8	4.7	4.9	3.2	9.2	0.0	0.0	4.3
Cash	8.2	8.9	8.2	8.9	9.2	9.6	7.6	8.5	0.7	4.7	14.1
Debtors	28.0	27.1	34.4	32.4	26.9	27.0	28.4	27.0	19.0	31.6	48.5
Short-term	26.9	26.2	32.5	30.1	26.1	26.1	27.2	26.0	17.9	29.5	46.2
of which											
Trade debtors	13.2	12.6	21.7	20.0	16.7	16.8	10.3	9.6	10.6	19.4	32.5
vis-à-vis affiliates	9.8	10.1	5.3	5.2	5.8	5.9	12.7	13.0	0.0	0.0	3.9
Long-term	1.1	1.0	1.9	2.2	0.8	0.9	1.2	1.0	0.0	0.0	0.1
of which vis-à-vis affiliates	0.7	0.6	0.4	0.4	0.3	0.3	1.0	0.8	0.0	0.0	0.0
Investments	3.2	2.4	0.9	1.0	0.9	0.9	4.8	3.4	0.0	0.0	0.0
Participating interests	4.7	4.6	0.6	0.6	1.4	1.4	7.1	6.9	0.0	0.0	0.1
Capital											
Equity ²	11.8	12.4	4.4	4.9	11.5	12.3	12.5	12.9	0.8	8.9	21.7
Liabilities											
Short-term	72.9	72.4	84.7	84.2	75.8	74.9	70.3	70.2	60.0	78.9	92.9
of which	67.8	67.8	64.6	64.3	67.9	67.2	67.9	68.4	44.1	64.9	82.4
to credit institutions	4.9	4.1	14.8	13.0	7.2	6.5	2.9	2.0	0.0	4.3	16.7
Trade creditors	11.0	10.4	14.7	14.2	11.1	11.1	10.7	9.8	5.5	11.0	20.4
to affiliates	4.7	5.0	3.8	3.9	5.1	5.3	4.5	4.9	0.0	0.0	2.8
Long-term	5.1	4.7	20.1	19.9	7.8	7.7	2.4	1.9	0.0	4.0	21.1
of which											
to credit institutions	3.2	3.1	15.5	15.2	4.9	5.0	1.4	1.2	0.0	0.0	13.1
to affiliates	1.5	1.2	3.3	3.3	2.3	2.1	0.8	0.5	0.0	0.0	0.0
Provisions	15.2	15.1	10.9	10.9	12.6	12.7	17.2	16.8	4.2	9.0	17.5
of which Provisions for pensions	3.8	3.9	3.9	4.0	2.5	2.6	4.7	4.7	0.0	0.0	2.2
Memo item Turnover	111.5	106.3	177.9	174.3	134.0	136.2	92.6	83.6	122.8	184.7	281.4
II Income statement											
Income											
Percentage of total output											
Turnover	100.9	97.8	99.3	98.0	98.8	99.7	103.2	95.9	95.7	100.0	103.0
Change in stocks of own products	-0.9	2.2	0.7	2.0	1.2	0.3	-3.2	4.1	-3.0	0.0	4.3
Interest received	0.6	0.6	0.2	0.2	0.3	0.3	1.0	1.0	0.0	0.1	0.3
Other income ³	4.6	3.6	3.4	3.3	3.5	3.4	5.8	3.9	0.9	1.9	4.2
of which from participating interests	0.3	0.3	0.0	0.0	0.2	0.2	0.5	0.4	0.0	0.0	0.0
Total income ³	105.2	104.2	103.6	103.6	103.9	103.7	106.8	104.9	101.1	102.2	104.5
Costs											
Cost of materials	60.1	60.5	42.4	43.3	56.0	56.3	66.4	66.6	35.4	47.1	59.0
Labour costs	27.6	27.0	37.4	36.2	29.8	29.4	24.3	23.6	24.4	33.8	42.8
Depreciation	2.8	2.6	3.4	3.1	3.0	2.8	2.4	2.4	1.2	2.2	3.9
of which of tangible assets	2.1	2.0	3.1	2.9	2.4	2.3	1.8	1.7	1.0	1.9	3.5
Interest paid	0.9	0.8	1.6	1.5	1.0	0.9	0.7	0.7	0.3	0.8	1.8
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ³	12.0	11.9	16.6	16.4	12.2	12.0	11.4	11.2	9.5	13.4	18.7
Total costs before taxes on income ³	103.5	102.9	101.5	100.7	102.1	101.5	105.2	104.6	97.7	100.6	104.0
Annual result before taxes on income	1.7	1.3	2.2	2.8	1.8	2.2	1.5	0.2	0.1	1.7	5.0
Taxes on income and earnings	0.4	0.5	0.6	0.6	0.6	0.7	0.2	0.3	0.0	0.1	0.8
Annual result	1.3	0.8	1.6	2.2	1.1	1.5	1.4	0.0	0.1	1.3	4.1
III Other											
Percentage of turnover											
Inventories	39.9	43.2	17.8	19.3	34.4	33.7	47.7	55.8	4.4	13.5	33.4
Short-term debtors	24.2	24.6	18.3	17.3	19.5	19.2	29.4	31.1	9.6	15.1	22.7
Annual result before taxes on income	1.7	1.3	2.2	2.9	1.8	2.2	1.5	0.2	0.1	1.8	5.2
Percentage of tangible assets											
Equity	117.3	126.3	19.9	22.8	82.5	88.9	182.3	193.7	5.2	71.5	240.8
Long-term equity and liabilities	207.3	215.0	133.8	140.1	158.4	165.0	287.4	294.2	80.6	174.2	419.3
Percentage of assets											
Long-term equity and liabilities	126.0	130.7	115.4	119.6	131.9	137.7	122.7	126.9	71.6	142.0	307.8
Percentage of short-term liabilities											
Cash resources and short-term debtors	56.3	55.0	63.7	61.6	53.0	54.2	58.1	55.1	36.5	65.7	116.9
Cash resources, short-term debtors and inventories	121.9	122.8	112.6	114.1	120.8	122.6	123.1	123.4	98.2	121.2	163.9
Percentage of the balance sheet total											
Annual result and interest paid	2.4	1.8	5.7	6.6	2.9	3.2	1.8	0.5	1.4	4.3	9.9
Memo item											
Balance sheet total in € billion	41.4	42.5	1.3	1.3	16.2	16.1	23.9	25.1	-	-	-
Turnover in € billion	46.1	45.2	2.3	2.3	21.7	21.9	22.1	21.0	-	-	-
Number of enterprises	4,691	4,691	2,456	2,456	2,118	2,118	117	117	1,173	2,346	3,518

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 20 Construction

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	0.8	0.7	0.4	0.3	0.4	0.3	1.0	0.9	0.0	0.0	0.1
of which Goodwill	0.6	0.5	0.3	0.2	0.2	0.1	0.9	0.8	0.0	0.0	0.0
Tangible assets	8.6	8.3	17.6	16.8	13.2	12.9	5.7	5.5	3.3	9.4	21.8
of which Land and buildings	4.4	4.3	6.3	6.1	6.5	6.5	3.1	3.1	0.0	0.0	2.8
Inventories	42.6	45.4	33.0	35.6	44.6	45.7	41.9	45.6	11.7	30.6	52.1
of which Finished products	3.1	8.6	4.5	4.3	3.7	4.2	2.6	11.0	0.0	0.0	3.8
Cash	7.6	8.2	9.6	10.5	9.7	9.7	6.3	7.3	1.0	5.6	15.7
Debtors	30.0	28.4	36.0	33.5	28.8	28.2	30.4	28.3	20.8	33.1	50.3
Short-term	28.9	27.3	33.6	30.6	27.9	27.2	29.2	27.2	19.1	30.8	47.6
of which											
Trade debtors	12.5	11.6	22.5	20.6	17.7	17.3	9.1	8.3	11.3	20.4	33.2
vis-à-vis affiliates	11.9	11.9	4.9	4.7	6.2	6.2	15.3	15.2	0.0	0.0	3.8
Long-term	1.1	1.2	2.4	2.8	0.9	1.0	1.2	1.2	0.0	0.0	0.6
of which vis-à-vis affiliates	0.7	0.7	0.3	0.5	0.3	0.3	1.0	1.0	0.0	0.0	0.0
Investments	4.1	2.9	1.3	1.3	1.0	1.0	5.9	4.0	0.0	0.0	0.0
Participating interests	5.9	5.7	0.4	0.3	1.2	1.2	8.6	8.2	0.0	0.0	0.0
Capital											
Equity ²	13.5	13.8	7.9	8.6	13.7	14.5	13.7	13.8	3.3	11.2	24.4
Liabilities	70.2	70.2	79.6	79.0	72.6	72.0	68.4	68.8	55.8	75.6	89.6
Short-term	66.5	66.8	64.3	64.3	66.2	65.7	66.7	67.5	43.6	63.6	80.6
of which											
to credit institutions	4.7	3.6	12.4	11.0	7.1	6.2	3.0	1.9	0.0	3.2	14.0
Trade creditors	11.2	10.3	14.9	14.1	11.7	11.5	10.7	9.5	5.7	11.3	20.6
to affiliates	4.5	4.7	4.2	4.3	5.1	5.0	4.1	4.6	0.0	0.0	3.0
Long-term	3.7	3.4	15.3	14.7	6.4	6.3	1.7	1.3	0.0	1.5	15.2
of which											
to credit institutions	2.7	2.5	10.7	10.0	4.4	4.5	1.4	1.0	0.0	0.0	8.8
to affiliates	0.8	0.6	3.5	3.6	1.6	1.2	0.2	0.2	0.0	0.0	0.0
Provisions	16.2	15.9	12.5	12.3	13.5	13.3	17.9	17.4	4.7	9.8	18.8
of which Provisions for pensions	4.6	4.7	5.5	5.6	3.3	3.3	5.4	5.3	0.0	0.0	4.7
Memo item Turnover	109.2	99.4	179.5	173.8	141.2	140.6	88.4	74.8	126.4	189.4	283.5
II Income statement											
Income											
Percentage of total output											
Turnover	102.0	96.1	99.1	97.3	99.0	98.8	105.1	93.4	95.4	100.0	102.8
Change in stocks of own products	-2.0	3.9	0.9	2.7	1.0	1.2	-5.1	6.6	-2.8	0.0	4.6
Interest received	0.8	0.7	0.3	0.3	0.4	0.3	1.2	1.2	0.0	0.1	0.3
Other income ³	4.5	3.7	3.4	3.2	3.4	3.4	5.6	4.1	0.8	1.9	3.9
of which from participating interests	0.4	0.3	0.0	0.0	0.1	0.1	0.6	0.5	0.0	0.0	0.0
Total income ³	105.3	104.5	103.7	103.5	103.7	103.7	106.8	105.3	101.0	102.1	104.3
Costs											
Cost of materials	60.4	61.1	42.5	43.8	56.3	56.9	66.2	66.9	36.2	47.8	60.0
Labour costs	27.5	26.9	38.8	37.3	29.1	28.7	24.9	24.2	25.3	34.6	43.9
Depreciation	2.5	2.6	3.0	2.8	2.8	2.7	2.2	2.4	1.0	1.9	3.5
of which of tangible assets	2.0	1.9	2.7	2.5	2.2	2.2	1.7	1.6	0.9	1.7	3.1
Interest paid	0.8	0.8	1.4	1.3	0.9	0.8	0.7	0.6	0.3	0.7	1.5
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ³	12.5	12.2	17.1	16.7	12.9	12.3	11.8	11.7	9.7	13.4	18.6
Total costs before taxes on income ³	104.0	103.7	102.9	101.9	102.1	101.6	105.8	105.9	98.9	101.0	104.3
Annual result before taxes on income	1.3	0.8	0.8	1.6	1.6	2.1	1.0	-0.6	0.0	1.2	3.6
Taxes on income and earnings	0.4	0.6	0.6	0.7	0.8	0.9	0.1	0.2	0.0	0.1	0.9
Annual result	0.9	0.2	0.1	0.9	0.9	1.2	0.9	-0.8	0.0	0.8	2.6
III Other											
Percentage of turnover											
Inventories	39.0	45.6	18.4	20.5	31.6	32.5	47.4	61.1	4.6	13.8	33.3
Short-term debtors	26.5	27.4	18.7	17.6	19.8	19.3	33.0	36.3	10.3	15.4	23.1
Annual result before taxes on income	1.3	0.8	0.8	1.6	1.7	2.2	1.0	-0.6	0.0	1.2	3.7
Percentage of tangible assets											
Equity	156.5	167.7	44.8	51.0	103.5	112.8	239.9	250.9	24.0	105.5	317.6
Long-term equity and liabilities	255.4	266.3	168.3	176.9	178.4	188.8	364.9	372.7	104.4	220.0	566.7
Percentage of assets											
Long-term equity and liabilities	133.6	138.5	139.1	143.0	147.3	155.2	126.1	129.7	91.3	174.1	367.1
Percentage of short-term liabilities											
Cash resources and short-term debtors	60.8	57.3	68.4	65.1	57.9	57.3	62.0	57.0	40.0	71.3	126.4
Cash resources, short-term debtors and inventories	124.9	125.2	119.8	120.5	125.3	126.9	124.9	124.6	103.4	126.4	172.2
Percentage of the balance sheet total											
Annual result and interest paid	1.8	1.0	2.7	3.9	2.6	3.0	1.3	-0.2	1.1	3.4	6.9
Memo item											
Balance sheet total in € billion	28.2	29.6	0.9	0.9	9.6	9.7	17.7	19.0	-	-	-
Turnover in € billion	30.8	29.4	1.6	1.6	13.6	13.7	15.7	14.2	-	-	-
Number of enterprises	3,076	3,076	1,559	1,559	1,445	1,445	72	72	769	1,538	2,307

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 20 Construction

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹		2002		2003		2002		2003		had a ratio of less than [... %]
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	0.3	0.3	0.7	0.6	0.3	0.3	0.3	0.3	0.0	0.0	0.1
of which Goodwill	0.1	0.1	0.5	0.5	0.2	0.1	0.1	0.1	0.0	0.0	0.0
Tangible assets	13.2	13.4	30.8	31.1	15.0	15.3	10.1	10.3	7.1	18.1	38.4
of which Land and buildings	7.6	7.9	17.8	18.1	7.9	8.4	6.5	6.6	0.0	3.0	19.4
Inventories	48.6	47.3	28.8	29.6	48.2	46.2	50.5	49.7	9.7	27.5	48.8
of which Finished products	5.4	4.7	5.7	5.9	6.1	5.9	4.6	3.5	0.0	0.0	5.3
Cash	9.7	10.5	5.3	5.5	8.5	9.4	11.2	11.9	0.4	3.1	11.5
Debtors	23.7	24.2	31.2	30.0	24.1	25.1	22.7	22.8	16.1	27.7	44.3
Short-term	22.8	23.6	30.2	29.1	23.4	24.4	21.5	22.3	15.5	26.7	43.3
of which											
Trade debtors	14.7	15.0	20.0	18.7	15.2	15.9	13.7	13.8	9.5	17.6	31.3
vis-à-vis affiliates	5.3	5.8	6.0	6.5	5.2	5.5	5.4	6.1	0.0	0.0	4.1
Long-term	0.9	0.6	1.0	0.9	0.6	0.7	1.2	0.4	0.0	0.0	0.0
of which vis-à-vis affiliates	0.6	0.3	0.5	0.4	0.3	0.3	1.0	0.3	0.0	0.0	0.0
Investments	1.2	1.2	0.3	0.3	0.9	0.8	1.6	1.6	0.0	0.0	0.0
Participating interests	2.1	2.2	1.2	1.2	1.6	1.6	2.7	2.8	0.0	0.0	0.2
Capital											
Equity ²	8.3	9.1	-2.7	-3.2	8.3	8.9	9.0	10.2	-11.6	4.7	16.0
Liabilities	78.7	77.6	94.9	95.3	80.4	79.3	75.7	74.6	69.1	85.8	102.2
Short-term	70.7	69.9	65.3	64.2	70.4	69.4	71.4	70.9	44.6	67.3	85.5
of which											
to credit institutions	5.5	5.1	19.8	17.3	7.4	6.9	2.6	2.4	0.0	7.2	22.1
Trade creditors	10.6	10.6	14.5	14.5	10.2	10.4	10.6	10.6	5.1	10.5	20.0
to affiliates	5.2	5.8	3.0	3.1	5.1	5.8	5.5	6.0	0.0	0.0	2.6
Long-term	7.9	7.7	29.6	31.1	9.9	9.9	4.3	3.7	0.0	10.9	36.4
of which											
to credit institutions	4.4	4.5	25.1	26.5	5.8	5.8	1.6	1.8	0.0	4.5	28.2
to affiliates	3.0	2.6	2.7	2.6	3.4	3.4	2.5	1.7	0.0	0.0	0.0
Provisions	13.0	13.2	7.6	7.8	11.2	11.7	15.2	15.2	3.5	7.3	14.5
of which Provisions for pensions	2.1	2.1	0.7	0.7	1.4	1.5	2.8	2.8	0.0	0.0	0.0
Memo item Turnover	116.3	122.1	174.7	175.5	123.5	129.3	104.5	111.0	115.7	175.9	279.0
II Income statement											
Income											
Percentage of total output											
Turnover	98.8	101.2	99.9	99.6	98.6	101.3	98.9	101.3	96.2	100.0	103.6
Change in stocks of own products	1.2	-1.2	0.1	0.4	1.4	-1.3	1.1	-1.3	-3.6	0.0	3.8
Interest received	0.4	0.4	0.1	0.1	0.3	0.3	0.6	0.5	0.0	0.0	0.2
Other income ³	4.8	3.4	3.4	3.6	3.7	3.4	6.2	3.4	1.0	2.1	4.7
of which from participating interests	0.2	0.2	0.0	0.0	0.2	0.2	0.3	0.2	0.0	0.0	0.0
Total income ³	105.2	103.7	103.5	103.7	104.1	103.7	106.7	103.8	101.1	102.3	104.8
Costs											
Cost of materials	59.6	59.2	42.1	42.5	55.5	55.2	66.8	66.0	33.8	46.3	57.1
Labour costs	27.7	27.1	34.4	33.8	31.0	30.5	22.8	22.2	23.0	32.2	40.5
Depreciation	3.2	2.8	4.0	3.8	3.3	3.0	3.0	2.5	1.6	2.7	4.6
of which of tangible assets	2.5	2.2	3.8	3.6	2.7	2.5	2.2	1.8	1.3	2.4	4.2
Interest paid	1.0	1.0	2.2	2.1	1.1	1.0	0.8	0.7	0.5	1.2	2.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ³	11.0	11.1	15.6	15.8	11.1	11.5	10.4	10.2	9.2	13.3	18.8
Total costs before taxes on income ³	102.7	101.4	98.4	98.1	102.1	101.4	104.0	101.7	94.9	99.3	103.3
Annual result before taxes on income	2.5	2.4	5.0	5.6	2.0	2.3	2.7	2.1	0.7	3.5	8.3
Taxes on income and earnings	0.4	0.4	0.6	0.5	0.5	0.5	0.3	0.3	0.0	0.2	0.7
Annual result	2.1	2.0	4.5	5.1	1.6	1.8	2.4	1.8	0.6	3.1	7.5
III Other											
Percentage of turnover											
Inventories	41.8	38.7	16.5	16.8	39.0	35.7	48.3	44.7	3.9	13.0	33.4
Short-term debtors	19.6	19.3	17.3	16.6	19.0	18.9	20.6	20.1	8.7	14.3	22.2
Annual result before taxes on income	2.5	2.4	5.1	5.6	2.1	2.3	2.7	2.1	0.8	3.5	8.3
Percentage of tangible assets											
Equity	62.7	68.0	-8.6	-10.3	55.5	58.1	89.4	99.5	-46.8	29.6	112.7
Long-term equity and liabilities	140.4	142.6	94.2	96.9	132.7	134.3	162.4	164.9	45.6	111.3	243.2
Percentage of assets											
Long-term equity and liabilities	109.9	113.9	85.6	88.7	111.7	114.3	111.6	117.5	42.8	101.4	196.1
Percentage of short-term liabilities											
Cash resources and short-term debtors	47.1	49.9	54.5	54.1	46.3	49.8	47.5	49.7	31.3	55.9	100.4
Cash resources, short-term debtors and inventories	115.9	117.5	98.6	100.2	114.7	116.3	118.2	119.8	83.9	111.2	146.7
Percentage of the balance sheet total											
Annual result and interest paid	3.6	3.5	11.7	12.7	3.3	3.7	3.3	2.8	2.8	8.0	20.0
Memo item											
Balance sheet total in € billion	13.2	12.9	0.4	0.4	6.6	6.3	6.2	6.1	-	-	-
Turnover in € billion	15.4	15.8	0.8	0.7	8.1	8.2	6.5	6.8	-	-	-
Number of enterprises	1,615	1,615	897	897	673	673	45	45	404	808	1,211

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

21 Retail trade in and repair of motor vehicles and motorcycles *

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹								had a ratio of less than [... %]		
	2002	2003	2002	2003	2002	2003	2002	2003			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	0.8	0.8	0.7	0.6	0.5	0.4	1.1	1.1	0.0	0.0	0.1
of which Goodwill	0.5	0.5	0.5	0.4	0.3	0.2	0.7	0.7	0.0	0.0	0.0
Tangible assets	20.3	20.0	33.0	32.7	24.0	23.7	17.3	16.9	8.0	18.8	35.7
of which Land and buildings	11.3	11.3	20.4	20.0	11.6	11.3	10.7	11.0	0.0	0.5	17.9
Inventories	38.1	38.6	31.1	32.0	42.9	43.2	34.9	35.5	25.5	42.1	56.4
of which Finished products	36.4	37.0	27.3	28.0	40.6	41.2	33.8	34.2	20.9	39.9	54.8
Cash	4.9	4.6	6.6	6.6	4.5	4.7	5.0	4.4	0.6	2.4	7.2
Debtors	32.6	33.6	27.1	26.6	26.5	26.3	37.1	39.1	13.8	22.2	35.3
Short-term	31.7	32.6	25.9	25.4	25.6	25.3	36.1	38.1	13.3	21.3	34.1
of which											
Trade debtors	17.5	16.8	15.1	14.5	15.9	15.3	18.8	18.0	7.0	12.3	20.3
vis-à-vis affiliates	9.6	11.3	5.2	5.3	4.4	4.5	13.5	16.3	0.0	0.0	3.0
Long-term	1.0	1.0	1.2	1.3	0.9	1.0	1.0	1.1	0.0	0.0	0.0
of which vis-à-vis affiliates	0.4	0.4	0.1	0.1	0.2	0.3	0.5	0.5	0.0	0.0	0.0
Investments	0.1	0.1	0.3	0.4	0.2	0.2	0.1	0.1	0.0	0.0	0.0
Participating interests	2.9	2.1	0.4	0.5	1.1	1.2	4.3	2.8	0.0	0.0	0.0
Capital											
Equity ²	11.4	13.4	5.9	7.6	11.2	12.5	11.7	14.2	1.9	9.7	21.3
Liabilities	76.2	74.0	87.4	85.5	82.7	81.5	71.2	68.3	68.9	84.0	94.4
Short-term	63.2	61.7	58.3	57.1	67.1	66.3	60.6	58.5	46.3	66.5	82.7
of which											
to credit institutions	25.3	24.5	21.9	22.9	33.4	32.7	19.8	18.6	3.4	22.0	47.8
Trade creditors	15.9	16.1	20.2	18.6	19.9	20.0	12.9	13.1	5.2	13.7	31.9
to affiliates	15.7	15.3	5.8	5.6	7.2	7.2	22.1	21.5	0.0	0.0	4.3
Long-term	13.0	12.4	29.2	28.4	15.6	15.2	10.7	9.8	0.0	9.2	27.2
of which											
to credit institutions	9.4	8.8	23.1	21.9	11.3	10.8	7.6	7.0	0.0	1.9	18.8
to affiliates	2.9	2.9	4.3	4.7	3.3	3.6	2.5	2.4	0.0	0.0	1.1
Provisions	12.0	12.2	6.3	6.6	6.0	5.9	16.5	17.0	1.6	3.8	8.3
of which Provisions for pensions	2.5	2.5	2.1	2.1	1.9	1.9	2.9	3.0	0.0	0.0	0.6
Memo item Turnover	292.6	301.5	229.5	230.9	296.1	294.0	292.2	309.3	223.7	300.5	398.4
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	100.0	100.0	99.8	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.2	0.2	0.1	0.1	0.2	0.1	0.2	0.2	0.0	0.0	0.1
Other income ³	2.5	2.4	2.9	2.8	1.4	1.4	3.4	3.0	0.4	1.0	2.2
of which from participating interests	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0
Total income ³	102.7	102.5	103.0	103.0	101.6	101.5	103.6	103.2	100.5	101.1	102.4
Costs											
Cost of materials	79.4	79.4	64.8	64.9	79.7	79.8	79.6	79.5	69.3	79.2	83.9
Labour costs	9.3	9.1	17.4	17.5	10.7	10.6	8.1	7.8	7.2	10.8	15.9
Depreciation	1.3	1.2	2.7	2.5	1.6	1.6	1.1	0.9	0.8	1.4	2.3
of which of tangible assets	1.2	1.1	2.6	2.5	1.4	1.4	1.0	0.9	0.7	1.3	2.2
Interest paid	1.0	0.9	1.8	1.7	1.1	1.1	1.0	0.8	0.6	1.0	1.7
Operating taxes	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Other costs ³	10.4	10.3	13.6	13.7	7.1	7.1	12.7	12.5	5.3	7.3	11.1
Total costs before taxes on income ³	101.5	101.0	100.3	100.3	100.2	100.2	102.4	101.6	98.7	100.2	101.9
Annual result before taxes on income	1.2	1.5	2.7	2.6	1.4	1.3	1.1	1.6	0.1	1.1	2.8
Taxes on income and earnings	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.0	0.2	0.5
Annual result	0.9	1.1	2.2	2.1	1.0	1.0	0.7	1.2	0.1	0.8	2.2
III Other											
Percentage of turnover											
Inventories	13.0	12.8	13.6	13.9	14.5	14.7	12.0	11.5	8.1	12.9	18.9
Short-term debtors	10.8	10.8	11.3	11.0	8.7	8.6	12.4	12.3	4.2	6.7	11.2
Annual result before taxes on income	1.2	1.5	2.7	2.6	1.4	1.3	1.1	1.6	0.1	1.1	2.8
Percentage of tangible assets											
Equity	56.1	67.0	17.9	23.1	46.7	52.6	67.7	84.4	8.4	48.1	144.0
Long-term equity and liabilities	133.8	142.8	115.9	119.7	121.5	126.3	146.9	161.0	68.3	128.3	294.1
Percentage of assets											
Long-term equity and liabilities	108.2	119.0	107.5	111.0	109.7	113.1	107.1	124.6	64.6	118.6	251.1
Percentage of short-term liabilities											
Cash resources and short-term debtors	57.9	60.3	56.0	56.2	45.2	45.3	67.9	72.7	25.8	43.8	78.6
Cash resources, short-term debtors and inventories	118.2	122.9	109.4	112.3	109.1	110.5	125.6	133.4	89.6	110.5	151.2
Percentage of the balance sheet total											
Annual result and interest paid	5.6	6.2	9.1	8.8	6.2	6.0	5.0	6.3	3.5	6.0	10.0
Memo item											
Balance sheet total in € billion	20.4	21.0	0.4	0.4	8.3	8.6	11.7	12.0	-	-	-
Turnover in € billion	59.7	63.2	0.9	0.9	24.6	25.3	34.3	37.0	-	-	-
Number of enterprises	3,018	3,018	776	776	2,041	2,041	201	201	755	1,509	2,264

* Including the sale of automotive fuel. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

German enterprises

cont'd: 21 Retail trade in and repair of motor vehicles and motorcycles *

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2002/2003 ¹		2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	0.7	0.8	0.6	0.4	0.5	0.5	0.9	0.9	0.0	0.0	0.1
of which Goodwill	0.4	0.5	0.3	0.2	0.3	0.2	0.5	0.6	0.0	0.0	0.0
Tangible assets	17.3	17.0	23.8	23.7	20.9	20.6	15.1	14.7	6.2	15.4	27.5
of which Land and buildings	9.6	9.6	10.8	10.4	8.6	8.3	10.2	10.4	0.0	0.1	4.8
Inventories	37.6	37.9	33.4	34.2	44.1	44.7	33.8	33.9	28.1	44.6	58.0
of which Finished products	35.7	36.2	28.1	28.4	41.5	42.3	32.5	32.6	22.5	42.0	56.3
Cash	5.4	4.8	7.2	6.6	4.7	4.9	5.7	4.8	0.6	2.4	7.5
Debtors	35.1	36.9	33.4	33.5	28.2	27.6	39.2	42.6	16.1	24.6	39.1
Short-term	34.0	35.7	31.3	31.4	27.0	26.3	38.2	41.5	15.1	23.2	36.9
of which											
Trade debtors	19.1	18.1	17.4	17.2	16.6	15.9	20.6	19.4	7.9	13.4	21.9
vis-à-vis affiliates	10.5	13.3	7.3	7.4	4.8	4.8	14.0	18.5	0.0	0.0	3.7
Long-term	1.1	1.2	2.1	2.0	1.1	1.3	1.0	1.1	0.0	0.0	0.2
of which vis-à-vis affiliates	0.4	0.4	0.2	0.3	0.3	0.5	0.5	0.4	0.0	0.0	0.0
Investments	0.1	0.2	0.5	0.5	0.2	0.3	0.1	0.1	0.0	0.0	0.0
Participating interests	3.5	2.2	0.4	0.4	1.2	1.2	5.0	2.8	0.0	0.0	0.0
Capital											
Equity ²	12.4	14.7	9.3	11.3	12.5	14.1	12.3	15.2	3.9	11.2	21.9
Liabilities	71.8	69.3	82.3	80.0	80.1	78.7	66.5	63.4	66.2	81.1	92.1
Short-term	61.6	59.7	60.3	58.4	67.3	66.4	58.3	55.7	48.4	67.7	82.6
of which											
to credit institutions	22.6	21.5	19.2	20.6	32.0	31.4	17.2	15.6	2.2	20.6	46.7
Trade creditors	15.4	15.6	22.3	20.0	20.7	20.6	12.1	12.5	5.4	14.3	33.6
to affiliates	17.5	16.9	7.5	6.8	8.0	7.8	23.4	22.6	0.0	0.0	5.4
Long-term	10.1	9.7	22.0	21.6	12.9	12.4	8.2	7.7	0.0	5.3	20.5
of which											
to credit institutions	6.6	6.4	14.3	13.2	8.8	8.2	5.2	5.1	0.0	0.0	11.3
to affiliates	2.9	2.7	6.3	6.6	3.1	3.3	2.6	2.3	0.0	0.0	1.8
Provisions	15.4	15.5	8.3	8.5	7.2	7.0	20.4	20.8	2.0	4.9	10.5
of which Provisions for pensions	3.1	3.1	3.6	3.6	2.8	2.8	3.2	3.3	0.0	0.0	2.8
Memo item Turnover	294.7	306.1	225.2	228.6	303.5	298.1	291.2	312.8	232.4	311.1	406.0
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	100.0	100.0	99.7	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	0.2
Other income ³	3.0	2.7	2.9	2.7	1.4	1.4	4.1	3.5	0.3	0.9	2.2
of which from participating interests	0.0	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0
Total income ³	103.2	102.9	103.0	102.9	101.6	101.6	104.3	103.6	100.5	101.1	102.3
Costs											
Cost of materials	80.1	80.1	62.5	62.6	79.8	80.0	80.7	80.5	70.2	79.7	84.2
Labour costs	8.0	7.7	20.8	20.6	10.6	10.5	6.2	5.9	7.6	11.0	16.4
Depreciation	1.1	1.1	2.6	2.3	1.5	1.5	0.9	0.8	0.7	1.3	2.1
of which of tangible assets	1.0	1.0	2.5	2.3	1.4	1.3	0.8	0.7	0.6	1.2	1.9
Interest paid	1.0	0.9	1.6	1.5	1.0	1.0	1.0	0.8	0.5	0.9	1.5
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1
Other costs ³	11.9	11.7	14.4	14.4	7.4	7.3	14.7	14.1	5.4	7.4	11.5
Total costs before taxes on income ³	102.3	101.5	102.0	101.5	100.3	100.3	103.5	102.1	99.2	100.4	102.1
Annual result before taxes on income	1.0	1.4	1.1	1.4	1.2	1.3	0.8	1.5	0.1	0.8	2.0
Taxes on income and earnings	0.4	0.5	0.5	0.6	0.4	0.4	0.4	0.5	0.0	0.2	0.6
Annual result	0.6	1.0	0.5	0.7	0.8	0.8	0.4	1.1	0.0	0.5	1.4
III Other											
Percentage of turnover											
Inventories	12.8	12.4	14.8	14.9	14.5	15.0	11.6	10.8	8.4	13.3	19.3
Short-term debtors	11.5	11.7	13.9	13.7	8.9	8.8	13.1	13.3	4.6	7.3	12.3
Annual result before taxes on income	1.0	1.4	1.1	1.4	1.2	1.3	0.8	1.5	0.1	0.8	2.0
Percentage of tangible assets											
Equity	71.3	86.3	39.0	47.5	60.0	68.5	81.7	102.8	18.2	63.6	191.6
Long-term equity and liabilities	148.6	162.4	150.2	157.5	136.6	143.5	158.4	178.5	78.8	153.8	380.0
Percentage of assets											
Long-term equity and liabilities	113.1	130.1	131.2	138.7	119.7	124.5	108.3	133.9	73.0	134.3	296.9
Percentage of short-term liabilities											
Cash resources and short-term debtors	63.9	68.0	64.0	65.5	47.3	47.1	75.3	83.2	27.6	47.8	82.8
Cash resources, short-term debtors and inventories	124.9	131.5	119.5	123.9	112.9	114.5	133.3	144.0	96.1	114.6	155.2
Percentage of the balance sheet total											
Annual result and interest paid	4.6	5.7	4.7	5.0	5.6	5.4	4.1	5.8	3.0	4.9	7.5
Memo item											
Balance sheet total in € billion	13.6	14.0	0.2	0.2	5.0	5.2	8.4	8.6	-	-	-
Turnover in € billion	40.0	42.9	0.4	0.5	15.1	15.5	24.4	26.9	-	-	-
Number of enterprises	1,773	1,773	370	370	1,274	1,274	129	129	443	887	1,330

* Including the sale of automotive fuel. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

German enterprises

cont'd: 21 Retail trade in and repair of motor vehicles and motorcycles *

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹		2002		2003		2002		2003		had a ratio of less than [... %]
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.0	0.9	0.9	0.8	0.4	0.4	1.6	1.4	0.0	0.0	0.1
of which Goodwill	0.6	0.6	0.8	0.7	0.2	0.2	1.0	1.0	0.0	0.0	0.0
Tangible assets	26.2	25.9	42.6	42.2	28.6	28.5	22.9	22.3	12.5	26.8	44.9
of which Land and buildings	14.5	14.7	30.5	30.2	16.0	15.9	12.1	12.7	0.0	9.9	29.5
Inventories	39.1	40.0	28.7	29.7	41.0	41.0	37.8	39.7	22.5	38.6	53.1
of which Finished products	37.7	38.6	26.4	27.6	39.2	39.4	36.9	38.3	19.6	36.5	51.9
Cash	3.8	4.0	6.0	6.6	4.4	4.3	3.2	3.5	0.6	2.4	6.8
Debtors	27.8	27.0	20.6	19.4	24.1	24.2	31.9	30.3	11.0	19.0	30.3
Short-term	27.0	26.3	20.3	18.9	23.6	23.7	30.8	29.2	10.7	18.5	29.5
of which											
Trade debtors	14.4	14.4	12.6	11.7	14.8	14.4	14.1	14.5	5.7	10.9	18.0
vis-à-vis affiliates	7.8	7.3	3.0	2.9	3.7	4.1	12.2	10.7	0.0	0.0	2.1
Long-term	0.8	0.8	0.3	0.5	0.5	0.5	1.0	1.0	0.0	0.0	0.0
of which vis-à-vis affiliates	0.4	0.4	0.0	0.0	0.1	0.1	0.6	0.6	0.0	0.0	0.0
Investments	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.0
Participating interests	1.7	1.8	0.4	0.5	1.1	1.2	2.4	2.6	0.0	0.0	0.1
Capital											
Equity ²	9.5	10.7	2.4	3.6	9.2	10.0	10.2	11.9	-0.9	6.7	20.7
Liabilities	85.0	83.4	92.8	91.2	86.5	85.7	83.1	80.7	73.0	88.5	97.3
Short-term	66.2	65.6	56.2	55.7	66.8	66.2	66.3	65.6	42.3	64.3	82.7
of which											
to credit institutions	30.7	30.4	24.7	25.4	35.5	34.7	26.3	26.3	5.7	24.1	50.0
Trade creditors	16.9	17.0	18.0	17.2	18.7	19.1	15.1	14.8	5.0	13.1	29.2
to affiliates	12.2	12.2	4.0	4.3	6.1	6.3	18.7	18.7	0.0	0.0	3.0
Long-term	18.7	17.8	36.7	35.6	19.7	19.5	16.8	15.1	0.4	16.3	36.9
of which											
to credit institutions	15.0	13.7	32.3	31.1	15.1	14.6	13.8	11.9	0.0	9.8	29.2
to affiliates	2.9	3.3	2.3	2.6	3.5	4.0	2.4	2.7	0.0	0.0	0.0
Provisions	5.4	5.6	4.2	4.5	4.1	4.2	6.6	7.2	1.4	2.9	5.7
of which Provisions for pensions	1.4	1.4	0.5	0.6	0.7	0.6	2.2	2.2	0.0	0.0	0.0
Memo item Turnover	288.3	292.3	233.9	233.2	285.1	287.6	294.6	300.3	211.0	288.0	385.2
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	100.0	99.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.1
Other income ³	1.5	1.6	2.9	3.0	1.4	1.4	1.6	1.8	0.4	1.0	2.3
of which from participating interests	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0
Total income ³	101.7	101.7	102.9	103.0	101.5	101.5	101.8	101.9	100.5	101.1	102.4
Costs											
Cost of materials	77.9	78.0	67.1	67.2	79.5	79.6	76.9	76.9	68.5	78.4	83.4
Labour costs	12.0	12.0	14.0	14.3	10.9	10.8	13.0	13.0	6.9	10.6	15.3
Depreciation	1.6	1.5	2.8	2.7	1.7	1.7	1.5	1.3	1.0	1.7	2.6
of which of tangible assets	1.5	1.4	2.7	2.7	1.5	1.5	1.4	1.2	0.9	1.5	2.5
Interest paid	1.1	1.1	2.0	1.9	1.2	1.2	1.0	0.9	0.6	1.2	2.0
Operating taxes	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Other costs ³	7.3	7.5	12.7	12.9	6.7	6.7	7.6	8.0	5.1	7.1	10.8
Total costs before taxes on income ³	99.9	100.0	98.6	99.1	100.0	100.0	100.0	100.1	97.7	99.6	101.5
Annual result before taxes on income	1.8	1.7	4.3	4.0	1.5	1.5	1.8	1.8	0.3	1.7	4.0
Taxes on income and earnings	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.2	0.0	0.1	0.4
Annual result	1.5	1.4	3.9	3.6	1.3	1.2	1.5	1.6	0.3	1.5	3.6
III Other											
Percentage of turnover											
Inventories	13.6	13.7	12.3	12.7	14.4	14.3	12.8	13.2	7.5	12.5	18.1
Short-term debtors	9.4	9.0	8.7	8.1	8.3	8.2	10.5	9.7	3.7	6.1	10.1
Annual result before taxes on income	1.8	1.7	4.3	4.0	1.5	1.5	1.8	1.8	0.3	1.7	4.0
Percentage of tangible assets											
Equity	36.2	41.5	5.5	8.6	32.2	34.9	44.5	53.3	-3.2	26.1	91.9
Long-term equity and liabilities	114.4	116.9	95.7	97.2	105.0	107.2	127.9	131.6	56.1	107.1	201.3
Percentage of assets											
Long-term equity and liabilities	100.9	102.9	92.2	93.1	98.0	99.7	104.9	107.5	55.2	100.2	186.1
Percentage of short-term liabilities											
Cash resources and short-term debtors	46.7	46.2	46.9	46.0	42.0	42.4	51.4	50.0	23.6	38.7	71.3
Cash resources, short-term debtors and inventories	105.7	107.2	98.1	99.3	103.3	104.4	108.5	110.5	80.2	104.4	147.2
Percentage of the balance sheet total											
Annual result and interest paid	7.4	7.3	13.8	12.7	7.0	6.9	7.4	7.5	4.6	8.1	14.6
Memo item											
Balance sheet total in € billion	6.8	7.0	0.2	0.2	3.3	3.4	3.3	3.4	-	-	-
Turnover in € billion	19.7	20.3	0.4	0.4	9.5	9.8	9.8	10.1	-	-	-
Number of enterprises	1,245	1,245	406	406	767	767	72	72	311	623	934

* Including the sale of automotive fuel. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

German enterprises

22 Wholesale trade and commission trade

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹								had a ratio of less than [... %]		
	2002	2003	2002	2003	2002	2003	2002	2003			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.6	1.6	1.2	1.1	1.1	1.0	1.9	1.8	0.0	0.0	0.2
of which Goodwill	0.7	0.7	0.7	0.6	0.6	0.5	0.7	0.7	0.0	0.0	0.0
Tangible assets	15.3	14.7	18.5	18.6	17.7	17.6	14.4	13.6	2.3	8.1	23.5
of which Land and buildings	8.8	8.9	9.8	9.9	10.6	10.6	8.2	8.2	0.0	0.0	10.4
Inventories	23.8	23.6	30.1	30.2	29.2	29.1	21.7	21.5	9.9	25.9	42.3
of which Finished products	21.3	21.2	26.7	26.6	25.6	25.3	19.7	19.6	4.8	22.0	38.9
Cash	5.7	6.2	8.8	9.4	7.1	7.6	5.2	5.6	0.7	3.5	12.0
Debtors	47.1	47.2	38.8	38.2	41.4	41.0	49.4	49.5	27.1	40.7	57.8
Short-term	45.6	45.5	36.9	36.3	39.8	39.5	47.9	47.8	25.6	38.8	56.1
of which											
Trade debtors	27.3	26.9	24.1	23.5	27.3	26.8	27.3	27.0	15.5	26.3	40.4
vis-à-vis affiliates	13.6	13.9	6.4	6.9	7.3	7.6	16.0	16.3	0.0	0.1	5.8
Long-term	1.6	1.7	1.9	1.9	1.7	1.5	1.5	1.8	0.0	0.0	0.3
of which vis-à-vis affiliates	0.8	0.9	0.4	0.3	0.6	0.5	0.8	1.0	0.0	0.0	0.0
Investments	0.4	0.4	0.9	0.8	0.5	0.5	0.3	0.4	0.0	0.0	0.0
Participating interests	5.7	6.0	1.0	1.1	2.6	2.8	6.8	7.3	0.0	0.0	0.7
Capital											
Equity ²	21.4	23.0	15.5	17.3	21.0	22.9	21.6	23.2	6.7	18.0	33.4
Liabilities	65.2	63.8	75.0	72.8	69.7	67.4	63.4	62.3	52.5	72.3	86.5
Short-term	55.4	53.8	54.0	52.5	54.7	52.7	55.7	54.3	35.3	55.0	74.4
of which											
to credit institutions	12.5	11.2	16.0	15.4	15.5	14.3	11.3	10.0	0.0	6.2	21.7
Trade creditors	19.3	19.1	20.6	19.5	19.2	18.6	19.3	19.3	7.1	16.3	32.8
to affiliates	16.7	16.8	7.7	8.2	12.3	12.4	18.5	18.5	0.0	0.5	10.7
Long-term	9.8	9.9	21.0	20.3	15.0	14.7	7.8	8.0	0.0	3.9	22.8
of which											
to credit institutions	5.4	5.5	13.5	12.6	9.1	8.8	3.8	4.2	0.0	0.0	11.8
to affiliates	3.0	3.2	5.6	5.5	4.8	4.8	2.3	2.6	0.0	0.0	0.0
Provisions	12.6	12.6	9.4	9.8	9.1	9.5	13.9	13.8	2.4	5.7	12.8
of which Provisions for pensions	4.5	4.6	4.2	4.5	3.2	3.3	4.9	5.0	0.0	0.0	2.5
Memo item Turnover	348.9	357.9	216.3	216.1	276.7	280.5	377.6	388.1	206.1	299.6	446.8
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	100.0	99.9	99.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.0	0.1	0.2
Other income ³	2.3	2.4	3.0	2.9	2.1	2.1	2.4	2.4	0.5	1.1	2.6
of which from participating interests	0.2	0.2	0.1	0.0	0.2	0.2	0.2	0.2	0.0	0.0	0.0
Total income ³	102.6	102.6	103.3	103.2	102.4	102.3	102.6	102.6	100.6	101.3	102.9
Costs											
Cost of materials	85.2	85.5	66.1	65.5	77.1	77.0	87.5	87.9	66.4	76.5	85.8
Labour costs	6.6	6.4	16.3	16.3	11.0	10.9	5.3	5.1	5.2	10.7	16.4
Depreciation	1.1	1.1	2.3	2.2	1.6	1.6	1.0	0.9	0.5	1.1	2.1
of which of tangible assets	1.0	0.9	2.0	1.9	1.3	1.2	0.9	0.8	0.4	0.9	1.6
Interest paid	0.6	0.5	1.4	1.4	0.9	0.8	0.5	0.4	0.2	0.7	1.4
Operating taxes	0.2	0.2	0.1	0.1	0.1	0.1	0.3	0.3	0.0	0.0	0.1
Other costs ³	7.1	7.1	14.2	14.1	9.4	9.4	6.5	6.4	5.1	8.5	13.8
Total costs before taxes on income ³	100.8	100.7	100.4	99.6	100.2	99.9	101.0	100.9	97.7	99.9	101.8
Annual result before taxes on income	1.8	1.9	2.9	3.6	2.2	2.5	1.6	1.7	0.3	1.5	4.2
Taxes on income and earnings	0.5	0.5	0.8	0.9	0.7	0.7	0.4	0.4	0.0	0.3	0.9
Annual result	1.3	1.4	2.2	2.7	1.6	1.7	1.2	1.3	0.2	1.1	3.1
III Other											
Percentage of turnover											
Inventories	6.8	6.6	13.9	14.0	10.5	10.4	5.8	5.5	2.7	8.4	15.4
Short-term debtors	13.1	12.7	17.0	16.8	14.4	14.1	12.7	12.3	7.8	11.8	17.9
Annual result before taxes on income	1.8	1.9	2.9	3.6	2.2	2.5	1.6	1.7	0.3	1.5	4.2
Percentage of tangible assets											
Equity	139.7	156.4	83.7	92.9	118.7	130.3	150.3	169.8	47.0	166.8	638.7
Long-term equity and liabilities	234.8	256.6	224.3	231.4	222.9	234.7	240.5	267.4	135.0	334.1	1,100.0
Percentage of assets											
Long-term equity and liabilities	147.8	156.3	179.6	186.4	169.9	178.5	139.7	148.3	112.6	225.5	601.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	93.0	96.4	85.3	87.8	86.3	90.1	95.6	98.7	58.4	91.6	142.3
Cash resources, short-term debtors and inventories	136.0	140.2	141.1	145.3	139.6	145.3	134.6	138.4	109.4	141.1	213.5
Percentage of the balance sheet total											
Annual result and interest paid	6.5	6.8	7.8	8.8	6.9	7.2	6.4	6.6	3.0	6.4	11.8
Memo item											
Balance sheet total in € billion	109.4	111.7	1.0	1.0	29.5	29.8	78.9	80.9	-	-	-
Turnover in € billion	381.6	399.8	2.2	2.2	81.6	83.5	297.8	314.1	-	-	-
Number of enterprises	9,016	9,016	1,819	1,819	6,094	6,094	1,103	1,103	2,254	4,508	6,762

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 22 Wholesale trade and commission trade

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.6	1.5	1.0	1.0	1.2	1.2	1.7	1.6	0.0	0.0	0.2
of which Goodwill	0.8	0.7	0.5	0.5	0.6	0.6	0.9	0.8	0.0	0.0	0.0
Tangible assets	13.8	13.1	14.7	14.6	15.7	15.5	13.2	12.2	1.8	6.4	18.7
of which Land and buildings	7.8	7.8	6.0	6.0	8.5	8.6	7.5	7.5	0.0	0.0	4.6
Inventories	23.6	23.2	29.8	30.0	29.1	28.9	21.7	21.2	9.7	26.0	42.8
of which Finished products	21.1	20.8	26.1	26.2	25.4	25.1	19.6	19.3	4.4	21.6	39.1
Cash	5.7	6.3	9.8	10.5	7.9	8.4	4.9	5.6	0.8	4.0	13.5
Debtors	48.7	48.9	41.6	40.8	42.8	42.5	50.8	51.1	28.5	42.1	59.5
Short-term	47.1	47.0	39.1	38.3	40.9	40.8	49.3	49.2	26.6	39.9	57.3
of which											
Trade debtors	28.1	28.0	25.1	24.2	28.4	27.8	28.1	28.1	16.1	27.0	41.4
vis-à-vis affiliates	14.6	14.7	6.7	7.1	7.4	7.8	17.2	17.0	0.0	0.2	5.9
Long-term	1.6	1.9	2.5	2.6	1.9	1.6	1.5	1.9	0.0	0.0	0.6
of which vis-à-vis affiliates	0.7	0.9	0.4	0.3	0.6	0.4	0.7	1.1	0.0	0.0	0.0
Investments	0.3	0.4	1.2	1.1	0.5	0.5	0.2	0.3	0.0	0.0	0.0
Participating interests	5.9	6.4	1.0	1.3	2.4	2.6	7.2	7.7	0.0	0.0	0.5
Capital											
Equity ²	23.0	24.7	15.2	17.3	23.3	25.2	23.0	24.7	8.3	19.6	34.9
Liabilities	62.4	61.0	72.9	70.4	65.7	63.4	61.1	60.2	48.4	68.7	83.7
Short-term	55.6	54.8	55.0	53.3	54.1	52.0	56.2	55.8	34.7	54.9	73.4
of which											
to credit institutions	11.6	10.8	14.9	14.1	13.7	12.5	10.8	10.2	0.0	4.4	19.7
Trade creditors	18.3	18.1	20.8	20.0	19.2	18.7	18.0	17.9	6.7	16.4	33.2
to affiliates	18.7	18.8	8.8	9.1	13.0	13.1	20.8	20.9	0.0	0.4	10.9
Long-term	6.7	6.2	17.9	17.1	11.5	11.3	5.0	4.4	0.0	0.8	17.0
of which											
to credit institutions	4.0	3.8	9.9	9.2	7.3	7.2	2.9	2.6	0.0	0.0	7.8
to affiliates	1.7	1.8	6.5	6.1	3.1	3.1	1.2	1.3	0.0	0.0	0.0
Provisions	14.0	13.9	11.7	12.3	10.8	11.2	15.1	14.8	3.0	7.1	15.1
of which Provisions for pensions	5.0	5.1	6.2	6.7	4.2	4.4	5.2	5.3	0.0	0.0	5.2
Memo item Turnover	355.1	367.9	219.5	219.4	282.6	285.2	381.1	397.3	209.4	302.4	450.2
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	100.0	99.9	99.9	100.0	99.9	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Interest received	0.2	0.2	0.4	0.3	0.2	0.2	0.2	0.2	0.0	0.1	0.3
Other income ³	2.5	2.4	3.0	2.8	2.1	2.1	2.6	2.5	0.5	1.1	2.6
of which from participating interests	0.2	0.2	0.1	0.0	0.1	0.1	0.2	0.2	0.0	0.0	0.0
Total income ³	102.7	102.6	103.3	103.1	102.4	102.3	102.8	102.7	100.6	101.3	102.9
Costs											
Cost of materials	86.4	86.8	64.4	64.1	77.4	77.3	88.8	89.2	65.8	76.7	86.3
Labour costs	5.9	5.7	18.7	18.4	10.8	10.7	4.6	4.4	5.4	10.8	17.0
Depreciation	1.0	1.0	2.1	2.0	1.5	1.5	0.9	0.9	0.4	1.0	1.9
of which of tangible assets	0.9	0.8	1.9	1.7	1.2	1.1	0.8	0.7	0.3	0.8	1.5
Interest paid	0.5	0.4	1.3	1.2	0.8	0.8	0.4	0.3	0.2	0.6	1.2
Operating taxes	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.0	0.0	0.1
Other costs ³	7.2	7.0	15.1	14.8	9.7	9.7	6.5	6.3	5.2	8.8	14.3
Total costs before taxes on income ³	101.3	101.1	101.7	100.6	100.3	100.1	101.5	101.3	98.2	100.1	102.1
Annual result before taxes on income	1.4	1.5	1.6	2.5	2.1	2.2	1.3	1.3	0.2	1.2	3.6
Taxes on income and earnings	0.5	0.5	0.9	1.0	0.8	0.9	0.4	0.4	0.0	0.3	1.1
Annual result	0.9	1.0	0.7	1.5	1.3	1.4	0.8	0.9	0.1	0.8	2.4
III Other											
Percentage of turnover											
Inventories	6.7	6.3	13.6	13.7	10.3	10.1	5.7	5.3	2.6	8.2	15.3
Short-term debtors	13.3	12.8	17.8	17.4	14.5	14.3	12.9	12.4	7.9	12.1	18.3
Annual result before taxes on income	1.4	1.5	1.6	2.5	2.1	2.2	1.3	1.3	0.2	1.2	3.6
Percentage of tangible assets											
Equity	166.6	189.4	103.6	118.7	148.3	162.2	174.8	201.9	65.5	226.1	858.3
Long-term equity and liabilities	253.0	277.5	271.7	285.7	249.9	264.5	254.0	282.9	157.6	431.8	1,355.4
Percentage of assets											
Long-term equity and liabilities	151.6	158.6	200.1	209.1	183.8	194.8	141.3	147.2	125.4	263.7	710.5
Percentage of short-term liabilities											
Cash resources and short-term debtors	95.2	97.8	89.9	92.5	90.8	95.3	96.8	98.6	61.8	96.9	151.6
Cash resources, short-term debtors and inventories	137.7	140.1	144.1	148.9	144.5	150.9	135.4	136.7	112.6	146.0	220.5
Percentage of the balance sheet total											
Annual result and interest paid	5.1	5.2	4.5	6.0	6.1	6.0	4.8	5.0	2.4	5.3	9.6
Memo item											
Balance sheet total in € billion	75.0	76.8	0.7	0.7	18.7	19.1	55.6	57.1	-	-	-
Turnover in € billion	266.1	282.5	1.4	1.4	53.0	54.3	211.7	226.7	-	-	-
Number of enterprises	5,957	5,957	1,175	1,175	4,073	4,073	709	709	1,489	2,979	4,468

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 22 Wholesale trade and commission trade

Ratios	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	2002	2003	Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2002/2003 ¹										had a ratio of less than [... %]
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	1.7	1.7	1.5	1.3	0.9	0.8	2.1	2.1	0.0	0.0	0.2
of which Goodwill	0.4	0.5	0.9	0.8	0.4	0.5	0.4	0.5	0.0	0.0	0.0
Tangible assets	18.6	18.4	25.7	26.2	21.1	21.1	17.3	17.0	3.9	13.3	31.6
of which Land and buildings	11.2	11.2	16.9	17.4	14.2	14.3	9.6	9.7	0.0	2.4	20.1
Inventories	24.3	24.5	30.7	30.4	29.3	29.3	21.8	22.2	10.4	25.7	41.6
of which Finished products	21.7	22.0	27.7	27.4	26.0	25.7	19.7	20.3	5.5	22.6	38.6
Cash	5.8	5.8	6.7	7.3	5.8	6.2	5.7	5.6	0.5	2.6	9.8
Debtors	43.7	43.4	33.5	33.2	39.1	38.4	46.0	45.7	24.5	37.9	54.4
Short-term	42.3	42.0	32.7	32.5	37.8	37.1	44.6	44.3	23.8	36.7	52.9
of which											
Trade debtors	25.4	24.5	22.4	22.0	25.5	25.1	25.4	24.3	14.8	24.8	38.3
vis-à-vis affiliates	11.4	12.2	6.0	6.5	7.3	7.3	13.4	14.6	0.0	0.0	5.7
Long-term	1.4	1.4	0.8	0.7	1.3	1.3	1.5	1.4	0.0	0.0	0.0
of which vis-à-vis affiliates	0.8	0.7	0.3	0.3	0.6	0.5	0.9	0.8	0.0	0.0	0.0
Investments	0.6	0.6	0.3	0.1	0.5	0.4	0.6	0.6	0.0	0.0	0.0
Participating interests	5.1	5.3	1.0	0.8	3.0	3.3	6.1	6.3	0.0	0.0	1.0
Capital											
Equity ²	17.9	19.3	16.0	17.2	17.0	18.7	18.3	19.6	4.3	14.7	29.6
Liabilities	71.4	69.8	78.8	77.5	76.7	74.7	68.9	67.5	62.1	78.2	90.6
Short-term	54.9	51.6	52.0	50.9	55.8	53.8	54.5	50.7	36.6	55.3	76.0
of which											
to credit institutions	14.5	11.9	18.0	17.8	18.6	17.5	12.6	9.4	0.1	9.6	25.6
Trade creditors	21.5	21.3	20.3	18.4	19.1	18.4	22.6	22.6	7.7	16.0	31.9
to affiliates	12.4	12.2	5.8	6.3	11.2	11.2	13.0	12.8	0.0	0.6	10.5
Long-term	16.6	18.2	26.8	26.6	20.9	20.8	14.4	16.8	0.0	12.5	32.8
of which											
to credit institutions	8.3	9.3	20.1	19.2	12.3	11.6	6.2	8.0	0.0	1.3	19.1
to affiliates	5.8	6.5	3.9	4.4	7.6	7.9	5.0	5.9	0.0	0.0	2.6
Provisions	9.6	9.9	5.0	5.1	6.2	6.5	11.3	11.5	1.7	3.8	8.2
of which Provisions for pensions	3.4	3.5	0.4	0.4	1.4	1.5	4.3	4.4	0.0	0.0	0.0
Memo item Turnover	335.4	335.9	210.5	209.8	266.3	272.2	369.2	366.3	201.6	292.3	436.4
II Income statement	Percentage of total output										
Income											
Turnover	100.0	100.0	99.9	100.0	99.9	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.1	0.2
Other income ³	2.0	2.3	3.1	3.0	2.1	2.1	2.0	2.3	0.5	1.1	2.6
of which from participating interests	0.2	0.2	0.1	0.1	0.2	0.3	0.2	0.2	0.0	0.0	0.0
Total income ³	102.3	102.5	103.3	103.2	102.3	102.3	102.2	102.5	100.6	101.3	102.9
Costs											
Cost of materials	82.3	82.3	69.3	68.3	76.7	76.5	84.2	84.3	67.7	76.1	84.8
Labour costs	8.0	8.0	11.7	12.1	11.3	11.2	6.9	6.8	4.7	10.4	15.5
Depreciation	1.3	1.3	2.6	2.6	1.8	1.7	1.2	1.2	0.6	1.3	2.3
of which of tangible assets	1.1	1.1	2.3	2.3	1.4	1.3	1.0	1.0	0.5	1.0	1.8
Interest paid	0.8	0.7	1.7	1.7	1.1	1.0	0.7	0.6	0.3	0.9	1.6
Operating taxes	0.3	0.3	0.1	0.1	0.1	0.1	0.4	0.4	0.0	0.0	0.1
Other costs ³	7.1	7.2	12.3	12.6	8.9	8.9	6.4	6.5	5.0	8.0	12.7
Total costs before taxes on income ³	99.8	99.7	97.8	97.4	99.9	99.4	99.8	99.8	96.8	99.3	101.1
Annual result before taxes on income	2.5	2.7	5.5	5.8	2.4	2.9	2.5	2.7	0.7	2.3	5.3
Taxes on income and earnings	0.4	0.4	0.6	0.7	0.5	0.5	0.4	0.4	0.0	0.2	0.7
Annual result	2.1	2.3	4.9	5.1	2.0	2.4	2.1	2.3	0.6	1.9	4.6
III Other	Percentage of turnover										
Inventories	7.2	7.3	14.6	14.5	11.0	10.8	5.9	6.1	2.9	8.7	15.5
Short-term debtors	12.6	12.5	15.5	15.5	14.2	13.6	12.1	12.1	7.5	11.4	17.0
Annual result before taxes on income	2.5	2.7	5.5	5.8	2.4	2.9	2.5	2.7	0.7	2.3	5.3
	Percentage of tangible assets										
Equity	96.1	104.8	62.4	65.5	80.4	88.6	105.7	114.7	24.8	94.1	333.2
Long-term equity and liabilities	205.3	224.1	173.7	173.8	187.8	195.7	215.9	241.0	108.1	216.9	652.2
	Percentage of assets										
Long-term equity and liabilities	140.8	152.0	153.4	156.6	150.4	155.6	136.4	150.4	94.2	173.1	411.8
	Percentage of short-term liabilities										
Cash resources and short-term debtors	88.1	93.1	76.1	78.3	78.8	81.2	92.6	99.0	53.3	82.5	124.4
Cash resources, short-term debtors and inventories	132.2	140.5	135.3	138.1	131.3	135.7	132.7	142.8	103.3	131.4	196.1
	Percentage of the balance sheet total										
Annual result and interest paid	9.5	10.1	14.0	14.3	8.3	9.3	10.0	10.4	4.8	9.1	16.4
Memo item											
Balance sheet total in € billion	34.4	34.9	0.3	0.3	10.8	10.7	23.3	23.9	-	-	-
Turnover in € billion	115.4	117.3	0.7	0.7	28.7	29.1	86.0	87.4	-	-	-
Number of enterprises	3,059	3,059	644	644	2,021	2,021	394	394	765	1,530	2,294

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

23 Retail trade (excluding retail trade in and repair of motor vehicles and motorcycles) *

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	2002	2003	Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹								had a ratio of less than [... %]		
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	1.4	1.4	2.9	2.7	1.3	1.3	1.3	1.3	0.0	0.0	0.1
of which Goodwill	0.6	0.5	2.6	2.5	0.8	0.8	0.5	0.4	0.0	0.0	0.0
Tangible assets	17.0	16.1	23.4	22.3	21.9	21.6	15.9	14.9	4.6	11.9	27.7
of which Land and buildings	9.6	9.1	12.6	12.3	12.8	12.9	8.9	8.3	0.0	0.0	7.5
Inventories	31.5	31.4	39.6	39.3	36.8	36.6	30.3	30.2	19.6	35.6	57.1
of which Finished products	30.3	30.2	36.9	36.5	34.5	33.7	29.4	29.4	16.3	33.1	55.4
Cash	7.0	6.7	6.2	6.6	9.7	10.3	6.5	6.1	0.9	3.7	11.8
Debtors	30.4	30.2	25.7	26.8	27.7	27.5	31.1	30.8	10.3	25.4	43.4
Short-term	29.2	29.3	24.1	25.3	26.1	25.9	29.9	30.1	9.3	23.9	41.5
of which											
Trade debtors	8.7	7.8	14.2	15.3	13.8	13.4	7.6	6.6	1.1	10.3	29.9
vis-à-vis affiliates	13.5	14.1	4.4	4.6	6.4	6.6	15.1	15.7	0.0	0.0	1.2
Long-term	1.3	0.8	1.6	1.5	1.6	1.6	1.2	0.7	0.0	0.0	0.1
of which vis-à-vis affiliates	0.8	0.3	0.3	0.3	0.7	0.6	0.8	0.2	0.0	0.0	0.0
Investments	0.6	0.6	0.5	0.5	0.7	0.8	0.6	0.6	0.0	0.0	0.0
Participating interests	11.7	13.2	0.9	0.9	1.3	1.3	14.0	15.7	0.0	0.0	0.4
Capital											
Equity ²	23.7	25.1	-3.1	-2.4	18.6	20.5	25.5	26.8	-11.2	9.7	27.7
Liabilities	61.7	61.0	96.1	95.0	72.3	70.1	58.8	58.4	60.6	81.3	102.0
Short-term	51.5	51.3	55.3	55.4	51.9	50.8	51.4	51.3	34.3	53.4	76.7
of which											
to credit institutions	7.1	5.9	18.3	17.2	14.5	13.3	5.4	4.2	0.0	7.1	23.1
Trade creditors	20.7	21.0	22.4	23.4	19.5	19.0	20.8	21.3	9.0	21.1	38.3
to affiliates	17.5	17.5	4.3	4.4	8.9	9.1	19.5	19.4	0.0	0.0	1.3
Long-term	10.2	9.7	40.8	39.6	20.5	19.3	7.4	7.1	0.0	16.2	48.1
of which											
to credit institutions	7.2	6.5	34.0	32.8	13.6	13.0	5.2	4.6	0.0	6.3	36.9
to affiliates	2.1	2.2	4.0	4.1	5.4	4.9	1.4	1.7	0.0	0.0	0.0
Provisions	14.3	13.6	6.7	7.1	8.8	9.0	15.6	14.6	1.9	4.8	10.9
of which Provisions for pensions	5.5	4.8	2.1	2.2	2.8	2.9	6.1	5.2	0.0	0.0	0.0
Memo item Turnover	306.3	307.5	253.4	255.2	276.4	281.5	313.4	313.7	203.2	307.6	454.4
II Income statement	Percentage of total output										
Income											
Turnover	100.0	100.0	99.9	99.9	100.0	99.9	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Interest received	0.4	0.4	0.1	0.1	0.2	0.2	0.4	0.4	0.0	0.0	0.1
Other income ³	3.8	3.2	2.1	2.2	2.2	2.3	4.0	3.3	0.4	1.1	2.6
of which from participating interests	0.2	0.2	0.0	0.0	0.1	0.1	0.2	0.3	0.0	0.0	0.0
Total income ³	104.1	103.5	102.2	102.3	102.4	102.5	104.5	103.7	100.5	101.2	102.8
Costs											
Cost of materials	70.3	70.7	63.4	64.1	66.9	66.9	71.1	71.4	55.4	65.6	74.0
Labour costs	13.2	12.9	16.5	16.1	16.3	16.0	12.6	12.4	9.2	14.1	21.5
Depreciation	1.5	1.3	2.2	2.0	1.8	1.7	1.4	1.3	0.7	1.5	2.6
of which of tangible assets	1.4	1.2	2.1	1.9	1.6	1.5	1.3	1.2	0.7	1.4	2.5
Interest paid	0.6	0.6	1.7	1.6	0.9	0.9	0.5	0.5	0.3	1.0	2.0
Operating taxes	0.2	0.2	0.0	0.0	0.0	0.1	0.3	0.2	0.0	0.0	0.0
Other costs ³	15.9	15.7	13.9	13.8	14.4	14.5	16.2	16.0	8.1	13.2	19.3
Total costs before taxes on income ³	101.8	101.4	97.8	97.8	100.4	100.1	102.1	101.7	94.9	99.0	101.8
Annual result before taxes on income	2.3	2.1	4.5	4.6	2.0	2.4	2.3	2.0	0.4	2.7	7.0
Taxes on income and earnings	0.5	0.5	0.6	0.6	0.7	0.7	0.4	0.4	0.0	0.2	0.8
Annual result	1.9	1.6	3.8	3.9	1.4	1.7	1.9	1.6	0.3	2.2	6.1
III Other	Percentage of turnover										
Inventories	10.3	10.2	15.6	15.4	13.3	13.0	9.7	9.6	5.3	10.5	21.6
Short-term debtors	9.5	9.5	9.5	9.9	9.4	9.2	9.5	9.6	3.3	7.2	11.3
Annual result before taxes on income	2.3	2.1	4.5	4.6	2.0	2.4	2.3	2.0	0.4	2.7	7.0
Equity	139.8	156.4	-13.2	-10.8	84.9	94.9	160.7	179.6	-64.7	57.9	250.7
Long-term equity and liabilities	235.3	249.3	175.8	183.2	192.6	199.4	249.0	265.0	92.8	213.9	599.0
Long-term equity and liabilities	125.6	125.7	141.3	147.0	159.9	164.9	120.0	119.7	84.8	173.0	433.3
Cash resources and short-term debtors	70.4	70.8	55.2	58.0	69.9	72.2	71.0	71.0	30.0	60.8	107.3
Cash resources, short-term debtors and inventories	131.5	132.0	126.9	129.0	140.8	144.3	129.9	129.9	99.7	138.3	207.7
Annual result and interest paid	7.6	6.7	14.1	14.2	6.3	7.3	7.6	6.4	4.0	9.8	24.2
Memo item											
Balance sheet total in € billion	43.5	44.8	1.1	1.1	6.6	6.6	35.7	37.1	-	-	-
Turnover in € billion	133.1	137.8	2.7	2.7	18.4	18.7	112.0	116.4	-	-	-
Number of enterprises	4,664	4,664	2,594	2,594	1,810	1,810	260	260	1,166	2,332	3,498

* Including repair of personal and household goods. — ¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 23 Retail trade (excluding retail trade in and repair of motor vehicles and motorcycles) *

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	2002	2003	Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										had a ratio of less than [... %]
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	1.7	1.9	1.0	0.9	1.4	1.3	1.8	2.0	0.0	0.0	0.2
of which Goodwill	0.7	0.7	0.7	0.6	0.8	0.7	0.6	0.7	0.0	0.0	0.0
Tangible assets	18.5	17.3	15.6	14.9	18.7	18.4	18.5	17.1	3.3	9.2	20.7
of which Land and buildings	11.2	10.4	4.9	4.6	9.9	10.0	11.7	10.6	0.0	0.0	1.8
Inventories	32.3	31.6	42.3	42.9	35.5	35.1	31.4	30.7	17.6	37.3	58.8
of which Finished products	30.6	30.5	37.7	37.9	32.8	32.2	29.9	30.0	12.3	33.7	56.8
Cash	6.7	6.4	7.1	7.5	10.8	11.5	5.8	5.4	0.8	4.0	14.4
Debtors	28.2	28.7	30.9	30.7	30.7	30.7	27.6	28.2	13.5	27.3	46.3
Short-term	27.2	28.0	27.9	28.1	29.4	28.7	26.8	27.8	12.0	25.3	43.1
of which											
Trade debtors	10.5	7.7	14.6	14.6	16.4	15.5	9.2	6.0	1.7	10.3	27.2
vis-à-vis affiliates	12.0	14.9	5.7	5.9	6.1	6.3	13.4	16.8	0.0	0.0	4.2
Long-term	1.0	0.7	3.0	2.6	1.3	1.9	0.8	0.4	0.0	0.0	0.4
of which vis-à-vis affiliates	0.5	0.3	0.6	0.5	0.4	0.7	0.5	0.2	0.0	0.0	0.0
Investments	0.4	0.6	1.1	1.2	1.0	1.2	0.3	0.5	0.0	0.0	0.0
Participating interests	11.7	13.1	1.1	1.1	1.2	1.1	14.2	15.7	0.0	0.0	0.3
Capital											
Equity ²	26.8	29.3	10.6	10.9	21.9	24.6	28.2	30.7	4.3	16.2	31.7
Liabilities											
Short-term	57.4	55.1	78.5	78.1	67.3	64.3	54.8	52.8	53.1	72.6	89.0
of which	48.6	46.6	54.6	53.9	51.7	50.1	47.8	45.7	33.0	52.5	71.7
to credit institutions	6.8	5.5	16.6	15.0	12.2	11.1	5.4	4.2	0.0	5.5	19.8
Trade creditors	13.6	13.8	18.2	18.4	19.9	19.0	12.2	12.7	7.2	16.2	29.7
to affiliates	22.6	21.6	7.1	7.4	10.2	10.2	25.5	24.2	0.0	0.0	6.5
Long-term	8.8	8.5	23.8	24.2	15.6	14.2	7.0	7.1	0.0	5.8	29.2
of which											
to credit institutions	6.7	5.6	14.9	15.0	9.4	8.8	6.0	4.8	0.0	0.0	15.4
to affiliates	1.5	2.6	7.5	7.7	4.8	4.2	0.7	2.2	0.0	0.0	3.0
Provisions	15.6	15.4	10.5	10.4	10.4	10.7	16.8	16.4	2.5	6.8	14.5
of which Provisions for pensions	6.7	6.5	5.5	5.7	4.1	4.2	7.2	7.0	0.0	0.0	4.1
Memo item Turnover	269.5	267.4	227.5	222.4	277.2	280.0	268.8	265.9	199.1	276.4	392.5
II Income statement	Percentage of total output										
Income											
Turnover	100.0	100.0	99.9	99.7	100.1	99.9	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.1	0.3	-0.1	0.1	0.0	0.0	0.0	0.0	0.0
Interest received	0.4	0.5	0.2	0.2	0.2	0.2	0.5	0.5	0.0	0.1	0.3
Other income ³	5.4	4.0	2.5	2.6	2.6	2.7	6.1	4.3	0.5	1.3	2.9
of which from participating interests	0.1	0.3	0.1	0.0	0.1	0.1	0.1	0.4	0.0	0.0	0.0
Total income ³	105.8	104.5	102.7	102.8	102.8	102.9	106.6	104.9	100.7	101.6	103.2
Costs											
Cost of materials	66.9	67.5	58.5	58.8	67.6	67.4	66.9	67.7	53.2	62.1	73.3
Labour costs	14.5	14.3	22.6	22.5	16.3	16.1	13.9	13.8	12.2	18.4	25.7
Depreciation	1.7	1.6	2.1	2.0	1.8	1.7	1.6	1.5	0.7	1.4	2.5
of which of tangible assets	1.5	1.4	2.0	1.9	1.5	1.5	1.5	1.4	0.6	1.3	2.3
Interest paid	0.7	0.7	1.5	1.5	0.8	0.7	0.6	0.6	0.2	0.8	1.6
Operating taxes	0.5	0.2	0.1	0.1	0.0	0.0	0.5	0.2	0.0	0.0	0.1
Other costs ³	19.7	19.1	17.4	17.3	14.9	15.2	20.8	20.0	10.1	15.7	21.1
Total costs before taxes on income ³	103.9	103.3	102.2	102.1	101.4	101.1	104.5	103.8	98.7	100.8	103.5
Annual result before taxes on income	1.9	1.2	0.6	0.8	1.4	1.9	2.0	1.1	-0.1	0.9	3.1
Taxes on income and earnings	0.4	0.5	0.6	0.6	0.8	0.8	0.4	0.4	0.0	0.1	0.8
Annual result	1.5	0.7	0.0	0.2	0.7	1.0	1.6	0.7	-0.2	0.6	2.2
III Other	Percentage of turnover										
Inventories	12.0	11.8	18.6	19.3	12.8	12.5	11.7	11.5	5.5	12.6	22.7
Short-term debtors	10.1	10.5	12.3	12.6	10.6	10.3	10.0	10.5	4.3	8.5	14.6
Annual result before taxes on income	1.9	1.2	0.6	0.8	1.4	1.9	2.0	1.1	-0.1	1.0	3.1
	Percentage of tangible assets										
Equity	144.8	169.7	68.0	73.4	116.7	133.6	152.1	179.2	29.0	132.4	407.1
Long-term equity and liabilities	231.3	260.1	259.9	278.7	223.3	234.9	232.5	265.2	139.2	329.1	815.0
	Percentage of assets										
Long-term equity and liabilities	129.2	135.0	189.7	205.7	181.5	186.1	121.4	127.5	115.7	225.5	543.8
	Percentage of short-term liabilities										
Cash resources and short-term debtors	70.2	74.5	64.9	66.8	78.8	81.7	68.5	73.1	37.0	73.8	121.7
Cash resources, short-term debtors and inventories	136.7	142.3	142.4	146.4	147.5	151.8	134.1	140.1	111.4	150.2	226.8
	Percentage of the balance sheet total										
Annual result and interest paid	5.8	3.7	3.4	3.6	4.1	4.9	6.2	3.5	1.7	4.9	8.6
Memo item											
Balance sheet total in € billion	21.1	22.0	0.4	0.4	3.6	3.6	17.1	18.0	-	-	-
Turnover in € billion	56.8	58.7	0.9	0.8	9.9	10.0	46.0	47.8	-	-	-
Number of enterprises	1,840	1,840	795	795	940	940	105	105	460	920	1,380

* Including repair of personal and household goods. — ¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

cont'd: 23 Retail trade (excluding retail trade in and repair of motor vehicles and motorcycles) *

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹		2002		2003		2002		2003		had a ratio of less than [... %]
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.1	0.9	4.0	3.8	1.2	1.3	0.9	0.7	0.0	0.0	0.1
of which Goodwill	0.5	0.4	3.7	3.5	0.9	0.9	0.4	0.2	0.0	0.0	0.0
Tangible assets	15.5	14.9	27.5	26.4	25.7	25.3	13.4	12.8	5.7	14.1	32.9
of which Land and buildings	8.1	7.8	16.8	16.5	16.3	16.2	6.4	6.1	0.0	0.0	14.2
Inventories	30.7	31.1	38.2	37.3	38.3	38.4	29.2	29.8	20.5	34.8	55.2
of which Finished products	30.1	29.9	36.4	35.7	36.6	35.3	28.8	28.9	18.6	32.9	53.9
Cash	7.2	7.1	5.7	6.1	8.4	8.8	7.1	6.8	1.0	3.5	10.5
Debtors	32.5	31.6	22.9	24.7	24.2	23.8	34.3	33.1	8.4	23.8	41.7
Short-term	31.0	30.6	22.1	23.8	22.3	22.6	32.7	32.2	7.3	22.8	40.5
of which											
Trade debtors	7.1	7.9	14.0	15.7	10.9	10.9	6.2	7.1	0.8	10.3	31.4
vis-à-vis affiliates	15.0	13.4	3.7	3.9	6.8	6.9	16.7	14.8	0.0	0.0	0.0
Long-term	1.6	1.0	0.8	0.9	1.9	1.2	1.5	0.9	0.0	0.0	0.0
of which vis-à-vis affiliates	1.0	0.3	0.1	0.2	1.0	0.5	1.1	0.3	0.0	0.0	0.0
Investments	0.8	0.6	0.2	0.1	0.4	0.3	0.9	0.7	0.0	0.0	0.0
Participating interests	11.7	13.4	0.7	0.8	1.4	1.5	13.8	15.7	0.0	0.0	0.5
Capital											
Equity ²	20.8	21.1	-10.5	-9.8	14.9	15.6	22.9	23.1	-35.3	4.1	24.5
Liabilities	65.9	66.7	105.6	104.4	78.1	77.0	62.4	63.7	66.9	88.5	122.7
Short-term	54.3	55.9	55.6	56.2	52.0	51.6	54.6	56.6	35.2	54.2	80.4
of which											
to credit institutions	7.4	6.2	19.2	18.5	17.2	16.0	5.4	4.2	0.0	8.1	25.0
Trade creditors	27.4	27.9	24.8	26.2	19.1	19.1	28.8	29.3	10.8	25.5	42.8
to affiliates	12.7	13.6	2.8	2.7	7.3	7.8	14.0	14.9	0.0	0.0	0.0
Long-term	11.6	10.8	50.0	48.2	26.1	25.4	7.7	7.1	0.0	26.9	61.5
of which											
to credit institutions	7.6	7.4	44.3	42.7	18.6	17.9	4.4	4.4	0.0	17.5	54.7
to affiliates	2.6	1.9	2.2	2.1	6.1	5.8	2.0	1.2	0.0	0.0	0.0
Provisions	13.1	11.9	4.8	5.2	6.8	7.1	14.4	12.9	1.6	3.9	8.8
of which Provisions for pensions	4.5	3.1	0.3	0.3	1.3	1.3	5.1	3.5	0.0	0.0	0.0
Memo item Turnover	340.9	346.0	267.4	273.4	275.5	283.3	354.4	358.6	208.5	336.0	493.5
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	100.0	99.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.3	0.3	0.1	0.1	0.2	0.2	0.3	0.3	0.0	0.0	0.1
Other income ³	2.5	2.5	1.9	2.0	1.8	1.8	2.6	2.6	0.3	0.9	2.4
of which from participating interests	0.2	0.2	0.0	0.0	0.0	0.1	0.3	0.2	0.0	0.0	0.0
Total income ³	102.8	102.8	102.0	102.1	102.0	102.0	103.0	102.9	100.4	101.0	102.5
Costs											
Cost of materials	72.9	73.0	65.7	66.5	66.0	66.3	74.0	74.0	57.5	68.7	74.1
Labour costs	12.2	11.9	13.7	13.2	16.3	16.0	11.7	11.4	8.3	12.0	17.7
Depreciation	1.4	1.2	2.2	2.1	1.9	1.8	1.3	1.1	0.8	1.5	2.7
of which of tangible assets	1.3	1.1	2.2	2.0	1.7	1.6	1.2	1.0	0.7	1.4	2.6
Interest paid	0.5	0.5	1.8	1.7	1.1	1.0	0.4	0.4	0.4	1.1	2.3
Operating taxes	0.1	0.2	0.0	0.0	0.1	0.1	0.1	0.2	0.0	0.0	0.0
Other costs ³	13.0	13.2	12.3	12.3	13.9	13.7	13.0	13.2	7.4	11.4	18.0
Total costs before taxes on income ³	100.2	100.0	95.8	95.8	99.3	98.9	100.4	100.3	92.6	97.1	100.2
Annual result before taxes on income	2.7	2.7	6.2	6.3	2.7	3.1	2.6	2.6	1.4	4.6	8.8
Taxes on income and earnings	0.5	0.5	0.6	0.6	0.5	0.6	0.4	0.4	0.0	0.2	0.8
Annual result	2.2	2.3	5.6	5.6	2.2	2.5	2.1	2.2	1.3	4.2	8.2
III Other											
Percentage of turnover											
Inventories	9.0	9.0	14.3	13.7	13.9	13.6	8.2	8.3	5.2	9.2	20.8
Short-term debtors	9.1	8.9	8.3	8.7	8.1	8.0	9.2	9.0	2.6	6.6	10.0
Annual result before taxes on income	2.7	2.7	6.2	6.3	2.7	3.1	2.6	2.6	1.4	4.6	8.9
Percentage of tangible assets											
Equity	134.2	141.7	-38.0	-37.1	58.0	61.8	171.6	180.0	-192.4	21.9	152.6
Long-term equity and liabilities	239.8	237.2	150.1	153.4	166.6	169.0	270.0	264.7	66.7	162.5	462.8
Percentage of assets											
Long-term equity and liabilities	121.8	116.0	124.4	126.6	140.8	145.3	118.6	111.1	61.3	144.0	361.6
Percentage of short-term liabilities											
Cash resources and short-term debtors	70.6	68.0	50.1	53.3	59.6	61.4	73.1	69.4	25.4	54.5	98.1
Cash resources, short-term debtors and inventories	127.2	123.7	118.7	119.7	133.2	135.8	126.6	122.1	90.9	130.2	196.3
Percentage of the balance sheet total											
Annual result and interest paid	9.3	9.6	19.9	20.1	8.9	10.1	9.0	9.1	7.7	18.1	34.2
Memo item											
Balance sheet total in € billion	22.4	22.9	0.7	0.7	3.1	3.0	18.6	19.1	-	-	-
Turnover in € billion	76.3	79.1	1.9	1.9	8.5	8.6	66.0	68.6	-	-	-
Number of enterprises	2,824	2,824	1,799	1,799	870	870	155	155	706	1,412	2,118

* Including repair of personal and household goods. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

German enterprises

24 Transport (excluding railways)

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹								had a ratio of less than [... %]		
	2002	2003	2002	2003	2002	2003	2002	2003			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.3	1.3	1.0	0.9	0.8	0.8	1.4	1.4	0.0	0.0	0.2
of which Goodwill	0.4	0.4	0.6	0.6	0.3	0.3	0.4	0.4	0.0	0.0	0.0
Tangible assets	45.4	46.1	59.2	57.8	47.7	47.4	44.5	45.5	18.3	47.5	68.2
of which Land and buildings	17.0	17.2	14.5	14.6	17.1	16.9	17.1	17.4	0.0	0.0	13.2
Inventories	2.0	2.1	1.4	1.5	2.1	2.2	2.0	2.1	0.0	0.3	1.6
of which Finished products	0.3	0.3	0.4	0.6	0.5	0.6	0.2	0.2	0.0	0.0	0.0
Cash	9.4	7.5	7.4	7.8	8.2	7.7	9.7	7.5	0.6	3.2	11.4
Debtors	30.8	31.3	27.1	27.7	33.8	34.5	30.2	30.7	17.9	34.3	56.7
Short-term	23.3	23.4	25.7	26.5	32.2	32.8	21.4	21.2	17.0	32.7	54.6
of which											
Trade debtors	9.4	9.3	14.2	14.2	15.8	15.7	7.9	7.8	6.6	19.0	35.2
vis-à-vis affiliates	10.3	10.0	6.5	7.4	12.0	12.8	10.1	9.4	0.0	0.0	8.0
Long-term	7.4	7.9	1.4	1.3	1.5	1.7	8.8	9.5	0.0	0.0	0.0
of which vis-à-vis affiliates	6.1	5.3	0.5	0.4	0.8	0.8	7.4	6.4	0.0	0.0	0.0
Investments	1.7	1.7	0.4	0.5	0.9	1.0	2.0	1.9	0.0	0.0	0.0
Participating interests	8.8	9.3	1.6	1.7	5.8	5.7	9.6	10.3	0.0	0.0	0.3
Capital											
Equity ²	23.7	22.3	1.6	3.5	24.6	25.5	24.1	22.1	- 4.3	9.3	24.1
Liabilities	50.4	50.7	89.3	87.1	60.8	58.9	47.2	47.9	60.0	80.8	97.3
Short-term	27.5	28.3	47.3	47.5	38.2	37.4	24.8	25.8	29.0	50.3	75.6
of which											
to credit institutions	4.7	4.6	21.0	21.1	9.9	9.7	3.2	3.1	0.5	9.2	25.8
Trade creditors	7.1	7.2	10.5	10.2	12.5	12.3	5.9	6.0	3.6	10.7	22.5
to affiliates	8.7	10.4	4.6	5.1	8.3	8.0	8.9	11.0	0.0	0.0	3.9
Long-term	22.9	22.4	42.1	39.7	22.6	21.6	22.5	22.1	0.0	15.7	47.4
of which											
to credit institutions	12.3	11.2	38.2	36.0	18.8	17.3	10.3	9.2	0.0	8.3	41.6
to affiliates	6.3	6.4	2.4	2.3	2.5	2.9	7.2	7.3	0.0	0.0	0.0
Provisions	25.0	26.0	8.6	8.9	13.8	14.8	27.8	28.8	2.7	7.3	14.9
of which Provisions for pensions	8.6	9.4	1.8	1.8	5.3	5.3	9.5	10.5	0.0	0.0	0.0
Memo item Turnover	124.5	125.7	148.5	153.7	147.6	152.4	119.0	119.1	129.9	220.4	346.9
II Income statement											
Income											
Percentage of total output											
Turnover	99.9	99.9	100.0	99.9	99.9	99.9	99.9	99.9	100.0	100.0	100.0
Change in stocks of own products	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0
Interest received	0.9	0.8	0.3	0.3	0.5	0.4	1.0	1.0	0.0	0.0	0.3
Other income ³	8.8	8.6	8.9	8.8	7.5	7.3	9.1	9.0	1.6	3.8	9.2
of which from participating interests	0.4	0.3	0.3	0.2	0.3	0.3	0.4	0.3	0.0	0.0	0.0
Total income ³	109.7	109.4	109.2	109.1	108.1	107.7	110.1	109.9	101.8	104.1	109.5
Costs											
Cost of materials	58.1	58.3	15.9	16.0	47.0	47.4	62.4	62.8	0.1	15.0	45.9
Labour costs	21.9	22.3	33.4	32.8	30.0	29.7	19.4	19.9	19.2	29.8	40.4
Depreciation	6.2	6.0	11.2	10.5	6.3	5.8	6.0	5.9	2.4	6.3	12.3
of which of tangible assets	5.2	5.5	11.1	10.4	5.9	5.5	4.8	5.4	2.2	6.2	12.2
Interest paid	1.5	1.4	2.8	2.5	1.5	1.4	1.4	1.4	0.5	1.4	3.0
Operating taxes	0.2	0.2	0.5	0.5	0.3	0.3	0.1	0.1	0.0	0.2	0.7
Other costs ³	21.3	21.0	41.1	41.7	23.3	23.5	20.2	19.5	17.2	34.9	50.8
Total costs before taxes on income ³	109.2	109.2	104.9	104.0	108.5	108.1	109.6	109.6	98.0	101.6	107.0
Annual result before taxes on income	0.5	0.3	4.3	5.1	- 0.4	- 0.4	0.6	0.3	0.4	2.5	6.9
Taxes on income and earnings	0.5	0.6	0.8	0.8	0.7	0.9	0.5	0.5	0.0	0.2	1.0
Annual result	- 0.1	- 0.3	3.5	4.3	- 1.1	- 1.3	0.1	- 0.2	0.2	1.9	5.8
III Other											
Percentage of turnover											
Inventories	1.6	1.7	0.9	1.0	1.4	1.5	1.7	1.8	0.0	0.1	0.9
Short-term debtors	18.7	18.6	17.3	17.2	21.8	21.5	18.0	17.8	9.0	13.4	20.2
Annual result before taxes on income	0.5	0.3	4.3	5.1	- 0.4	- 0.4	0.6	0.3	0.4	2.5	6.9
Percentage of tangible assets											
Equity	52.2	48.4	2.6	6.0	51.6	53.8	54.1	48.6	- 8.8	22.0	79.5
Long-term equity and liabilities	123.7	118.6	81.9	83.3	112.4	112.6	127.7	121.2	51.5	96.3	160.8
Percentage of assets											
Long-term equity and liabilities	88.9	84.3	76.4	77.6	95.0	95.0	88.1	82.5	47.5	89.7	132.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	124.3	114.4	70.3	72.7	106.3	109.4	132.9	118.1	49.6	90.9	141.8
Cash resources, short-term debtors and inventories	131.6	122.0	73.3	75.8	111.9	115.3	141.0	126.4	53.2	96.6	148.1
Percentage of the balance sheet total											
Annual result and interest paid	1.7	1.3	9.3	10.4	0.6	0.2	1.8	1.3	3.5	7.6	15.2
Memo item											
Balance sheet total in € billion	56.4	55.7	1.2	1.2	9.7	9.8	45.5	44.8	-	-	-
Turnover in € billion	70.2	70.1	1.8	1.9	14.3	14.9	54.2	53.3	-	-	-
Number of enterprises	3,250	3,250	1,736	1,736	1,360	1,360	154	154	813	1,625	2,438

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

25 Real estate activities

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹		2002		2003		2002		2003		had a ratio of less than [... %]
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	0.1	0.1	0.4	0.3	0.1	0.1	0.1	0.1	0.0	0.0	0.0
of which Goodwill	0.0	0.0	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tangible assets	72.0	72.4	61.3	60.9	75.4	75.3	70.4	71.4	29.0	77.0	92.5
of which Land and buildings	69.9	70.3	57.7	57.4	72.9	73.2	69.0	69.8	17.6	69.2	90.4
Inventories	8.2	7.8	7.0	7.3	8.5	8.0	8.0	7.7	0.0	0.0	4.1
of which Finished products	3.5	3.2	3.7	3.8	3.5	3.3	3.4	3.1	0.0	0.0	0.0
Cash	3.6	3.4	4.1	3.7	4.0	4.0	2.9	2.6	0.0	1.1	5.3
Debtors	9.9	9.8	15.5	15.9	7.5	7.9	11.6	10.5	0.8	5.1	22.2
Short-term	8.5	8.3	14.0	14.3	6.6	7.0	9.7	8.5	0.7	3.9	19.0
of which											
Trade debtors	1.2	1.2	0.9	1.0	1.1	0.9	1.4	1.5	0.0	0.1	1.0
vis-à-vis affiliates	5.6	5.2	10.5	8.8	4.1	4.6	6.4	5.0	0.0	0.0	6.9
Long-term	1.3	1.4	1.4	1.7	0.9	1.0	1.8	2.0	0.0	0.0	0.0
of which vis-à-vis affiliates	0.7	0.9	0.6	0.7	0.5	0.6	1.0	1.3	0.0	0.0	0.0
Investments	0.9	0.8	0.8	0.9	1.0	0.9	0.7	0.7	0.0	0.0	0.0
Participating interests	5.2	5.5	10.8	10.8	3.4	3.5	6.1	6.8	0.0	0.0	1.1
Capital											
Equity ²	25.2	26.0	21.5	22.4	26.6	26.7	24.4	26.1	0.1	13.8	38.4
Liabilities	69.1	68.5	73.1	72.5	69.1	69.0	68.2	66.7	54.6	80.0	98.2
Short-term	23.2	22.0	30.5	29.8	23.0	23.2	21.8	18.4	5.5	18.0	56.9
of which											
to credit institutions	9.8	9.7	17.2	15.7	11.9	11.9	5.3	5.2	0.0	2.1	16.2
Trade creditors	1.4	1.3	1.3	1.3	1.5	1.3	1.4	1.4	0.0	0.3	1.4
to affiliates	6.9	5.8	8.5	9.3	4.5	4.8	9.6	6.1	0.0	0.0	7.0
Long-term	45.9	46.5	42.6	42.7	46.1	45.8	46.4	48.3	0.0	41.6	72.6
of which											
to credit institutions	40.0	41.0	35.2	35.6	40.8	40.8	40.3	42.7	0.0	29.4	62.5
to affiliates	3.3	2.9	6.4	6.1	3.0	2.8	3.0	2.2	0.0	0.0	0.0
Provisions	5.3	5.1	4.5	4.2	4.0	3.9	7.0	6.8	0.3	1.1	5.2
of which Provisions for pensions	0.7	0.7	0.5	0.5	0.6	0.7	0.8	0.8	0.0	0.0	0.0
Memo item Turnover	15.8	16.1	12.0	12.0	16.1	16.2	16.2	17.0	9.8	15.6	31.6
II Income statement											
Income											
Percentage of total output											
Turnover	98.8	100.2	98.6	97.7	100.3	100.8	96.9	99.9	100.0	100.0	100.0
Change in stocks of own products	1.2	-0.2	1.4	2.3	-0.3	-0.8	3.1	0.1	0.0	0.0	0.0
Interest received	2.5	2.4	5.1	4.4	2.2	2.1	2.4	2.4	0.0	0.4	2.3
Other income ³	24.0	21.2	49.6	48.6	19.1	16.3	25.4	22.2	0.2	3.2	14.9
of which from participating interests	1.6	2.5	7.9	9.0	1.3	2.7	0.8	1.1	0.0	0.0	0.0
Total income ³	126.5	123.6	154.7	153.1	121.3	118.4	127.8	124.6	101.3	105.8	120.0
Costs											
Cost of materials	48.2	47.8	25.1	25.7	48.8	48.0	51.7	51.6	0.0	0.0	43.7
Labour costs	10.5	10.5	13.0	12.3	10.1	10.3	10.6	10.4	0.0	1.6	11.7
Depreciation	21.6	19.6	30.9	31.3	21.0	19.7	20.6	17.3	6.6	19.1	35.5
of which of tangible assets	18.8	17.7	26.6	25.0	19.8	18.7	16.2	15.3	5.9	18.4	34.1
Interest paid	18.5	18.0	26.8	25.8	18.8	18.4	16.6	16.2	6.1	19.5	38.2
Operating taxes	1.2	1.2	0.6	0.8	1.3	1.2	1.2	1.1	0.0	0.0	1.5
Other costs ³	21.2	18.3	45.4	41.8	18.9	14.2	19.6	19.0	5.8	14.5	35.3
Total costs before taxes on income ³	121.1	115.4	141.7	137.7	118.8	111.9	120.3	115.5	83.5	101.2	123.9
Annual result before taxes on income	5.3	8.2	13.0	15.4	2.5	6.5	7.5	9.0	-3.5	7.5	32.7
Taxes on income and earnings	1.5	1.2	2.1	2.4	1.0	0.9	1.9	1.4	0.0	0.0	1.8
Annual result	3.9	7.0	10.8	13.0	1.5	5.6	5.5	7.6	-3.8	6.5	30.0
III Other											
Percentage of turnover											
Inventories	51.8	48.6	58.7	61.1	52.7	49.6	49.4	45.2	0.0	0.0	27.4
Short-term debtors	54.3	51.7	117.1	118.9	40.8	43.0	60.0	50.3	4.0	16.9	72.4
Annual result before taxes on income	5.4	8.2	13.1	15.7	2.5	6.5	7.7	9.0	-3.6	7.2	32.1
Percentage of tangible assets											
Equity	35.0	36.0	35.0	36.7	35.2	35.5	34.7	36.5	0.5	26.5	70.0
Long-term equity and liabilities	100.7	102.2	106.8	109.3	98.2	98.2	102.7	106.3	76.5	100.6	143.9
Percentage of assets											
Long-term equity and liabilities	91.7	92.6	88.2	89.9	92.2	92.0	91.8	94.2	69.6	98.0	116.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	53.8	54.7	60.5	62.0	48.0	48.6	59.4	61.8	14.2	53.9	167.3
Cash resources, short-term debtors and inventories	89.0	90.2	83.5	86.5	85.0	83.1	96.2	103.5	27.6	98.8	217.6
Percentage of the balance sheet total											
Annual result and interest paid	3.6	4.0	4.6	4.8	3.3	3.9	3.7	4.0	2.2	5.0	9.7
Memo item											
Balance sheet total in € billion	222.8	220.8	21.8	21.9	113.0	112.3	88.0	86.7	-	-	-
Turnover in € billion	35.1	35.5	2.6	2.6	18.2	18.1	14.3	14.7	-	-	-
Number of enterprises	6,325	6,325	4,659	4,659	1,543	1,543	123	123	1,581	3,163	4,744

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

26 Computer and related activities

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹								had a ratio of less than [... %]		
	2002	2003	2002	2003	2002	2003	2002	2003			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	11.2	9.1	5.1	4.4	7.3	6.9	12.3	9.7	0.0	0.5	2.1
of which Goodwill	2.8	2.5	1.6	1.3	3.3	3.1	2.8	2.4	0.0	0.0	0.0
Tangible assets	19.6	18.7	18.2	17.3	13.1	12.5	21.2	20.3	3.4	8.0	17.9
of which Land and buildings	5.9	6.9	4.7	6.7	3.7	4.0	6.4	7.5	0.0	0.0	0.0
Inventories	4.6	4.6	11.0	11.9	9.3	9.0	3.3	3.4	0.0	3.5	16.3
of which Finished products	1.5	1.4	4.7	4.6	3.1	3.0	1.0	1.0	0.0	0.0	5.5
Cash	9.4	11.6	17.1	18.6	15.6	16.4	7.7	10.3	0.8	10.4	26.2
Debtors	42.6	40.6	42.7	42.0	41.5	42.2	42.9	40.2	29.3	47.2	67.5
Short-term	36.9	35.5	40.6	39.1	39.7	40.4	36.1	34.3	27.6	44.6	64.4
of which											
Trade debtors	11.6	11.0	27.2	25.9	20.7	20.9	9.1	8.3	11.7	25.8	45.2
vis-à-vis affiliates	22.2	21.2	7.3	7.2	14.7	16.1	24.3	22.7	0.0	0.2	10.9
Long-term	5.7	5.2	2.0	2.9	1.9	1.9	6.8	6.0	0.0	0.0	0.1
of which vis-à-vis affiliates	5.0	4.2	0.2	1.1	1.0	0.9	6.0	5.1	0.0	0.0	0.0
Investments	1.5	1.9	2.8	2.6	4.4	3.6	0.7	1.5	0.0	0.0	0.0
Participating interests	9.2	11.4	1.7	1.8	7.6	8.2	9.7	12.3	0.0	0.0	0.5
Capital											
Equity ²	33.2	36.8	17.6	18.0	32.7	33.7	33.6	37.9	6.2	20.4	39.4
Liabilities	43.6	37.3	64.6	64.1	48.9	46.3	41.9	34.7	32.9	55.7	79.2
Short-term	37.8	32.7	50.0	48.6	39.8	39.7	37.0	30.7	24.7	46.2	68.2
of which											
to credit institutions	2.5	2.7	10.0	9.9	6.0	5.4	1.4	1.9	0.0	0.0	12.2
Trade creditors	7.5	6.9	13.6	12.7	9.8	9.2	6.8	6.2	2.8	9.1	21.3
to affiliates	20.4	14.7	8.7	7.1	12.7	13.8	22.5	15.0	0.0	0.0	7.6
Long-term	5.8	4.7	14.6	15.4	9.1	6.6	4.9	4.0	0.0	0.0	10.2
of which											
to credit institutions	3.1	2.9	8.1	7.4	4.2	4.0	2.7	2.5	0.0	0.0	1.4
to affiliates	2.3	1.3	5.0	6.4	4.1	1.9	1.8	1.0	0.0	0.0	0.0
Provisions	21.2	23.4	16.4	16.5	15.3	16.6	22.8	25.2	6.0	13.0	24.3
of which Provisions for pensions	5.9	6.6	4.1	4.8	2.9	3.4	6.6	7.5	0.0	0.0	2.7
Memo item Turnover	152.7	151.1	206.7	197.3	169.0	170.6	147.7	145.6	155.7	238.7	351.0
II Income statement											
Income											
Percentage of total output											
Turnover	99.9	100.0	99.7	98.8	100.1	100.2	99.9	100.0	100.0	100.0	100.0
Change in stocks of own products	0.1	0.0	0.3	1.2	-0.1	-0.2	0.1	0.0	0.0	0.0	0.0
Interest received	0.5	0.6	0.4	0.3	0.6	0.5	0.5	0.6	0.0	0.1	0.4
Other income ³	8.7	9.2	5.8	6.2	5.4	4.7	9.7	10.6	1.0	2.4	5.5
of which from participating interests	2.3	2.4	0.2	0.2	0.7	0.2	2.8	3.0	0.0	0.0	0.0
Total income ³	109.2	109.8	106.2	106.6	106.1	105.2	110.2	111.1	101.3	102.8	105.9
Costs											
Cost of materials	37.0	36.1	32.5	31.5	39.7	38.3	36.4	35.6	10.3	30.4	54.9
Labour costs	31.5	33.8	43.9	43.8	37.1	38.2	29.7	32.3	22.8	40.5	56.1
Depreciation	11.3	8.8	4.2	3.9	6.3	5.8	12.9	9.8	1.4	2.7	5.3
of which of tangible assets	7.3	7.6	3.9	3.7	4.6	4.8	8.1	8.6	1.3	2.6	5.0
Interest paid	0.7	0.6	1.2	1.1	0.8	0.7	0.7	0.6	0.1	0.4	1.3
Operating taxes	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Other costs ³	24.3	21.9	23.9	22.7	22.4	20.5	24.9	22.2	11.5	18.5	28.3
Total costs before taxes on income ³	104.9	101.2	105.8	103.2	106.3	103.6	104.5	100.5	96.4	100.7	105.9
Annual result before taxes on income	4.3	8.6	0.5	3.4	-0.2	1.6	5.7	10.6	0.0	2.0	7.4
Taxes on income and earnings	1.8	2.1	1.1	1.4	1.2	1.1	2.0	2.4	0.0	0.2	1.5
Annual result	2.5	6.5	-0.7	2.0	-1.5	0.5	3.7	8.3	-0.1	1.5	5.5
III Other											
Percentage of turnover											
Inventories	3.0	3.0	5.3	6.0	5.5	5.3	2.3	2.3	0.0	1.4	5.7
Short-term debtors	24.1	23.5	19.7	19.8	23.5	23.6	24.4	23.5	10.9	17.4	26.6
Annual result before taxes on income	4.3	8.6	0.5	3.5	-0.2	1.6	5.7	10.6	0.0	2.0	7.4
Percentage of tangible assets											
Equity	169.6	196.5	96.8	104.3	249.5	270.1	158.4	187.1	46.6	196.6	622.8
Long-term equity and liabilities	229.7	257.3	208.4	228.6	342.3	350.8	212.7	243.8	125.8	308.1	882.4
Percentage of assets											
Long-term equity and liabilities	97.4	106.7	135.6	143.2	148.6	146.8	89.4	100.4	90.7	180.3	433.3
Percentage of short-term liabilities											
Cash resources and short-term debtors	125.0	147.6	119.5	121.5	148.8	150.9	118.7	147.3	85.7	135.4	260.1
Cash resources, short-term debtors and inventories	137.2	161.6	141.5	146.0	172.2	173.5	127.7	158.4	108.8	158.3	278.0
Percentage of the balance sheet total											
Annual result and interest paid	4.9	10.7	1.1	6.3	-1.1	2.0	6.4	12.9	1.0	5.7	14.9
Memo item											
Balance sheet total in € billion	14.6	14.8	0.2	0.2	2.9	2.8	11.5	11.7	-	-	-
Turnover in € billion	22.3	22.3	0.4	0.4	4.9	4.8	17.0	17.1	-	-	-
Number of enterprises	968	968	459	459	433	433	76	76	242	484	726

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

German enterprises

27 Other business activities *

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	2.5	2.3	4.6	3.8	2.7	2.5	2.3	2.2	0.0	0.1	0.7
of which Goodwill	0.8	0.8	3.4	2.6	1.3	1.1	0.6	0.6	0.0	0.0	0.0
Tangible assets	25.2	23.7	18.6	18.1	18.3	18.0	27.6	25.8	2.9	8.7	23.1
of which Land and buildings	14.9	14.2	6.6	6.9	7.4	7.4	17.6	16.7	0.0	0.0	0.0
Inventories	13.1	12.9	12.7	13.0	16.1	16.7	12.2	11.6	0.0	1.5	13.3
of which Finished products	1.8	1.5	2.6	2.5	2.5	2.5	1.6	1.1	0.0	0.0	0.0
Cash	8.6	9.9	13.2	13.6	12.8	13.7	7.1	8.4	0.9	6.7	22.4
Debtors	39.4	40.3	44.9	45.1	43.0	41.9	38.0	39.6	26.7	48.3	70.0
Short-term	36.1	35.2	41.9	42.2	40.8	39.5	34.4	33.5	23.8	44.4	66.7
of which											
Trade debtors	14.4	13.8	25.5	25.0	20.2	19.0	12.1	11.7	9.6	24.7	44.2
vis-à-vis affiliates	12.6	11.9	9.5	10.2	14.3	14.8	12.3	11.0	0.0	0.0	9.8
Long-term	3.3	5.1	3.0	2.9	2.3	2.3	3.6	6.1	0.0	0.0	0.0
of which vis-à-vis affiliates	1.2	2.6	0.3	0.4	1.3	1.0	1.2	3.2	0.0	0.0	0.0
Investments	4.5	4.8	1.9	2.1	2.4	2.0	5.3	5.8	0.0	0.0	0.0
Participating interests	6.0	5.4	2.7	2.9	4.0	4.6	6.8	5.8	0.0	0.0	0.2
Capital											
Equity ²	24.4	26.0	9.0	10.6	21.4	22.0	26.0	27.9	0.3	13.9	34.3
Liabilities	46.0	43.5	74.2	72.0	57.8	56.5	41.1	38.0	38.2	65.0	88.9
Short-term	38.1	35.8	53.1	51.6	47.7	47.5	34.4	31.3	25.7	48.2	73.8
of which											
to credit institutions	3.9	3.1	12.7	11.8	5.8	5.4	2.9	2.0	0.0	0.4	14.7
Trade creditors	6.8	6.4	10.6	10.3	9.6	8.8	5.7	5.5	1.3	5.4	15.6
to affiliates	9.9	8.2	8.1	8.2	10.2	11.1	9.9	7.3	0.0	0.0	5.6
Long-term	7.9	7.7	21.0	20.4	10.1	9.0	6.7	6.8	0.0	0.0	21.2
of which											
to credit institutions	4.4	4.8	14.5	14.3	5.5	4.8	3.6	4.4	0.0	0.0	9.0
to affiliates	2.8	2.2	5.1	4.7	3.9	3.4	2.4	1.7	0.0	0.0	0.0
Provisions	28.2	29.8	15.8	16.3	19.6	20.4	31.4	33.5	4.8	12.1	25.6
of which Provisions for pensions	9.9	11.0	5.2	5.5	6.7	6.8	11.0	12.6	0.0	0.0	0.6
Memo item Turnover	125.0	122.4	179.7	178.5	167.4	162.6	109.5	106.9	130.2	225.6	355.5
II Income statement											
Income											
Percentage of total output											
Turnover	100.3	99.7	99.6	99.6	100.0	99.4	100.5	99.9	100.0	100.0	100.0
Change in stocks of own products	-0.3	0.3	0.4	0.4	0.0	0.6	-0.5	0.1	0.0	0.0	0.0
Interest received	0.8	0.7	0.4	0.4	0.6	0.5	0.8	0.8	0.0	0.1	0.5
Other income ³	6.3	6.4	7.1	6.5	5.0	4.6	6.8	7.4	0.8	2.3	5.8
of which from participating interests	0.5	0.3	0.3	0.4	0.2	0.3	0.6	0.3	0.0	0.0	0.0
Total income ³	107.0	107.2	107.5	106.8	105.7	105.2	107.6	108.2	101.1	102.7	106.4
Costs											
Cost of materials	36.3	36.5	25.2	25.7	36.8	36.9	36.8	37.1	1.1	16.6	46.3
Labour costs	37.5	38.0	42.7	42.4	39.4	39.9	36.2	36.7	20.3	39.8	60.1
Depreciation	4.5	4.5	4.5	4.0	3.5	3.3	4.9	5.2	1.0	2.4	4.9
of which of tangible assets	4.0	4.1	4.0	3.7	3.0	2.9	4.5	4.7	1.0	2.2	4.7
Interest paid	1.0	0.9	1.5	1.4	0.9	0.9	1.0	0.9	0.1	0.6	1.8
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.0
Other costs ³	23.9	23.1	26.1	25.4	20.6	19.9	25.3	24.5	13.6	21.5	31.8
Total costs before taxes on income ³	103.1	103.2	100.2	99.0	101.2	101.0	104.2	104.6	92.3	99.5	104.6
Annual result before taxes on income	3.9	4.0	7.3	7.8	4.5	4.2	3.4	3.6	0.4	3.7	12.0
Taxes on income and earnings	1.0	1.2	1.2	1.5	1.3	1.5	0.8	1.0	0.0	0.2	1.7
Annual result	2.9	2.8	6.1	6.4	3.1	2.7	2.6	2.6	0.2	2.7	9.3
III Other											
Percentage of turnover											
Inventories	10.5	10.5	7.1	7.3	9.6	10.2	11.1	10.9	0.0	0.6	6.4
Short-term debtors	28.9	28.8	23.3	23.6	24.3	24.3	31.4	31.3	10.5	17.3	29.1
Annual result before taxes on income	3.9	4.0	7.4	7.9	4.4	4.2	3.4	3.6	0.4	3.7	11.9
Percentage of tangible assets											
Equity	97.0	109.5	48.5	58.5	116.7	122.0	94.4	108.3	1.0	116.5	428.9
Long-term equity and liabilities	168.7	189.2	196.6	209.0	210.4	211.4	159.3	183.5	90.1	260.9	775.2
Percentage of assets											
Long-term equity and liabilities	109.7	116.8	122.6	132.4	137.3	133.7	103.6	112.6	70.2	159.1	394.7
Percentage of short-term liabilities											
Cash resources and short-term debtors	124.6	134.0	105.5	110.4	115.5	114.0	129.8	145.6	74.1	125.9	235.3
Cash resources, short-term debtors and inventories	159.0	170.0	129.5	135.6	149.2	149.1	165.2	182.8	99.7	145.7	256.1
Percentage of the balance sheet total											
Annual result and interest paid	4.9	4.6	13.7	13.9	6.8	5.8	3.9	3.8	2.2	7.9	21.0
Memo item											
Balance sheet total in € billion	30.3	30.4	1.0	1.0	6.9	7.2	22.4	22.2	-	-	-
Turnover in € billion	37.9	37.2	1.7	1.8	11.6	11.7	24.5	23.7	-	-	-
Number of enterprises	3,368	3,368	2,132	2,132	1,115	1,115	121	121	842	1,684	2,526

* Including research and development. Excluding holding companies. — ¹ Only those financial statements for which data are available for both financial years

are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

East German enterprises

1 Production sector, trade, transport and business-related services *

	All legal forms											
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003			
	2002	2003	Less than 2.5	2.5 but less than 50	50 and more	2002	2003	2002	2003	25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹									had a ratio of less than [... %]		
I Balance sheet	Percentage of the balance sheet total											
Assets	Percentage of the balance sheet total											
Intangible assets	1.9	1.9	1.5	1.3	1.2	1.2	2.3	2.3	0.0	0.0	0.3	
of which Goodwill	0.2	0.2	0.8	0.7	0.2	0.3	0.1	0.1	0.0	0.0	0.0	
Tangible assets	50.8	49.3	42.2	40.8	48.2	47.8	52.8	50.6	9.7	27.8	52.1	
of which Land and buildings	14.7	14.6	18.0	17.7	16.3	16.2	13.7	13.5	0.0	4.7	24.5	
Inventories	12.1	12.7	17.5	18.9	18.3	18.9	8.1	8.7	4.2	17.1	35.0	
of which Finished products	4.6	4.9	7.8	7.6	7.4	7.6	2.8	3.1	0.0	2.2	18.4	
Cash	4.5	4.7	8.7	9.0	6.6	6.6	3.1	3.3	0.9	4.7	13.5	
Debtors	23.9	23.7	26.2	26.0	22.9	22.7	24.4	24.2	14.8	26.4	43.0	
Short-term	21.5	20.7	25.0	24.3	21.8	21.5	21.1	20.1	13.6	24.8	41.2	
of which												
Trade debtors	9.5	9.1	15.9	15.0	12.0	11.7	7.7	7.2	6.4	14.8	28.7	
vis-à-vis affiliates	8.3	8.9	4.6	4.7	6.5	6.4	9.5	10.7	0.0	0.0	3.4	
Long-term	2.5	2.9	1.2	1.6	1.1	1.2	3.3	4.1	0.0	0.0	0.0	
of which vis-à-vis affiliates	1.8	1.9	0.2	0.4	0.6	0.6	2.6	2.7	0.0	0.0	0.0	
Investments	2.1	2.2	1.3	1.3	0.8	0.7	3.0	3.1	0.0	0.0	0.0	
Participating interests	4.2	5.1	1.4	1.5	1.6	1.6	5.9	7.4	0.0	0.0	0.1	
Capital												
Equity ²	34.8	36.2	12.7	14.4	28.9	30.5	39.3	40.6	4.1	16.7	34.7	
Liabilities												
Short-term	48.1	46.2	76.9	75.0	60.3	58.4	39.5	37.6	50.0	71.9	89.2	
of which												
to credit institutions	6.6	6.3	11.0	10.5	10.5	10.0	4.0	3.8	0.0	4.6	15.9	
Trade creditors	8.3	8.0	13.3	12.9	10.5	10.2	6.7	6.5	4.6	11.0	23.8	
to affiliates	6.1	6.6	5.1	4.9	6.7	7.1	5.8	6.4	0.0	0.0	3.5	
Long-term	19.4	17.3	33.2	31.3	21.4	20.0	17.7	15.1	0.0	12.0	34.2	
of which												
to credit institutions	13.0	11.9	26.7	25.0	16.9	15.8	10.1	9.0	0.0	6.0	25.7	
to affiliates	4.9	4.0	4.7	4.5	3.3	3.0	5.9	4.7	0.0	0.0	0.0	
Provisions	15.4	16.1	9.8	10.1	10.2	10.5	18.8	19.7	3.2	7.6	14.7	
of which Provisions for pensions	1.0	1.1	2.0	2.2	1.0	1.1	1.0	1.1	0.0	0.0	0.2	
Memo item Turnover	113.0	118.0	149.0	149.6	129.7	134.8	101.4	106.5	122.2	198.5	318.2	
II Income statement	Percentage of total output											
Income	Percentage of total output											
Turnover	99.6	99.5	99.1	98.6	99.4	99.5	99.7	99.6	99.6	100.0	100.0	
Change in stocks of own products	0.4	0.5	0.9	1.4	0.6	0.5	0.3	0.4	0.0	0.0	0.4	
Interest received	0.5	0.5	0.2	0.2	0.4	0.3	0.6	0.6	0.0	0.1	0.3	
Other income ³	6.0	5.7	6.1	5.6	5.7	5.4	6.3	6.0	1.1	2.7	5.9	
of which from participating interests	0.2	0.3	0.1	0.1	0.1	0.1	0.2	0.5	0.0	0.0	0.0	
Total income ³	106.5	106.2	106.3	105.9	106.1	105.7	106.9	106.6	101.3	102.9	106.2	
Costs												
Cost of materials	64.4	65.2	47.8	48.1	61.7	61.9	67.6	68.7	36.6	55.4	72.2	
Labour costs	15.3	14.8	29.0	28.3	20.0	19.7	10.7	10.3	11.4	21.9	35.1	
Depreciation	6.3	5.8	5.4	4.8	5.5	5.2	7.0	6.4	1.4	2.9	6.2	
of which of tangible assets	5.9	5.5	5.0	4.6	5.0	4.8	6.6	6.0	1.3	2.7	5.8	
Interest paid	1.6	1.4	2.1	2.0	1.8	1.6	1.4	1.2	0.4	1.1	2.3	
Operating taxes	2.5	2.4	0.1	0.1	0.3	0.3	4.4	4.2	0.0	0.0	0.1	
Other costs ³	13.0	12.3	18.5	18.3	13.9	13.6	12.0	10.9	8.7	13.8	20.9	
Total costs before taxes on income ³	103.1	101.9	102.9	101.7	103.2	102.4	103.0	101.6	97.4	100.7	104.4	
Annual result before taxes on income	3.4	4.3	3.4	4.2	2.9	3.4	3.9	5.0	0.3	2.2	6.5	
Taxes on income and earnings	0.9	1.0	0.8	0.9	0.7	0.9	1.1	1.1	0.0	0.1	1.0	
Annual result	2.5	3.3	2.6	3.3	2.2	2.5	2.8	3.9	0.2	1.7	5.4	
III Other	Percentage of turnover											
Inventories	10.7	10.8	11.7	12.6	14.1	14.0	7.9	8.1	2.1	7.7	17.0	
Short-term debtors	19.0	17.6	16.8	16.3	16.8	15.9	20.8	18.9	7.5	12.0	19.4	
Annual result before taxes on income	3.5	4.3	3.4	4.2	2.9	3.4	3.9	5.0	0.3	2.3	6.6	
	Percentage of tangible assets											
Equity	68.4	73.4	30.2	35.2	60.0	64.0	74.4	80.1	14.1	58.7	158.0	
Long-term equity and liabilities	116.7	119.2	118.9	122.8	111.7	113.4	119.4	122.4	84.0	135.5	287.5	
	Percentage of assets											
Long-term equity and liabilities	97.5	96.7	107.7	109.9	103.0	104.1	94.6	92.8	78.6	121.6	224.0	
	Percentage of short-term liabilities											
Cash resources and short-term debtors	93.0	90.1	79.2	78.3	74.3	74.5	114.3	107.3	44.4	80.3	139.9	
Cash resources, short-term debtors and inventories	135.0	134.1	119.2	121.4	121.3	123.8	151.2	145.8	93.1	127.6	197.1	
	Percentage of the balance sheet total											
Annual result and interest paid	4.6	5.5	7.1	8.0	5.1	5.6	4.2	5.4	2.8	6.3	12.7	
Memo item												
Balance sheet total in € billion	70.9	71.4	1.7	1.8	26.1	26.4	43.0	43.2	-	-	-	
Turnover in € billion	80.1	84.3	2.6	2.7	33.9	35.6	43.6	46.0	-	-	-	
Number of enterprises	6,008	6,008	2,656	2,656	3,110	3,110	242	242	1,502	3,004	4,506	

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transport, computer and related activities as well as other business activities (including research and development). — 1 Only those financial

statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

East German enterprises

cont'd: 1 Production sector, trade, transport and business-related services *

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	2.0	2.0	1.3	1.2	1.3	1.3	2.5	2.4	0.0	0.0	0.3
of which Goodwill	0.1	0.1	0.7	0.5	0.2	0.2	0.0	0.0	0.0	0.0	0.0
Tangible assets	51.4	49.7	38.3	37.2	48.7	48.2	53.4	51.0	9.0	26.1	49.4
of which Land and buildings	14.8	14.5	16.6	16.3	16.1	16.0	14.0	13.5	0.0	3.6	21.6
Inventories	11.1	11.7	18.1	19.9	17.7	18.4	7.0	7.7	4.3	16.9	35.0
of which Finished products	3.9	4.2	6.2	6.1	6.7	6.9	2.3	2.6	0.0	1.2	13.8
Cash	4.2	4.2	9.7	10.0	6.8	6.8	2.5	2.5	1.0	5.1	14.5
Debtors	23.8	23.8	28.2	27.3	22.6	22.3	24.4	24.5	16.0	27.1	43.0
Short-term	21.1	20.5	26.7	25.2	21.4	21.1	20.7	20.1	14.6	25.2	40.8
of which											
Trade debtors	9.2	8.8	16.7	15.2	11.8	11.5	7.5	7.1	7.2	15.1	28.0
vis-à-vis affiliates	8.2	9.0	5.0	5.0	6.3	6.2	9.5	10.7	0.0	0.0	4.3
Long-term	2.7	3.3	1.5	2.1	1.2	1.3	3.6	4.5	0.0	0.0	0.3
of which vis-à-vis affiliates	2.0	2.1	0.2	0.5	0.6	0.7	2.8	3.0	0.0	0.0	0.0
Investments	2.4	2.4	1.5	1.6	0.8	0.8	3.3	3.3	0.0	0.0	0.0
Participating interests	4.7	5.7	1.6	1.7	1.7	1.8	6.6	8.1	0.0	0.0	0.1
Capital											
Equity ²	37.6	38.7	18.9	20.5	30.9	32.5	42.0	42.9	7.8	19.5	37.2
Liabilities	44.3	42.7	69.7	67.8	58.0	56.3	35.5	34.1	46.5	67.7	84.2
Short-term	27.0	27.2	45.1	44.5	37.6	37.4	20.3	20.8	26.0	46.4	69.0
of which											
to credit institutions	6.0	5.6	10.3	9.3	9.7	9.6	3.6	3.2	0.0	4.4	14.9
Trade creditors	7.5	7.3	12.5	11.8	10.1	9.8	5.9	5.7	4.5	10.3	20.9
to affiliates	6.1	6.7	5.9	5.6	6.4	6.9	6.0	6.6	0.0	0.0	4.6
Long-term	17.3	15.5	24.6	23.3	20.5	18.9	15.2	13.2	0.0	8.6	27.4
of which											
to credit institutions	11.4	10.4	17.5	16.6	16.1	15.0	8.5	7.5	0.0	3.0	19.0
to affiliates	4.3	3.7	5.5	5.2	3.2	2.7	4.9	4.2	0.0	0.0	0.0
Provisions	16.3	16.9	10.8	11.1	10.5	10.7	19.9	20.7	3.6	8.3	15.4
of which Provisions for pensions	1.1	1.2	2.8	3.0	1.1	1.2	1.0	1.1	0.0	0.0	1.5
Memo item Turnover	106.9	111.1	139.2	139.3	123.4	128.2	96.3	100.4	116.1	187.5	292.7
II Income statement											
Income											
Percentage of total output											
Turnover	99.6	99.5	98.8	98.1	99.3	99.5	99.8	99.5	99.2	100.0	100.0
Change in stocks of own products	0.4	0.5	1.2	1.9	0.7	0.5	0.2	0.5	0.0	0.0	0.8
Interest received	0.5	0.5	0.3	0.3	0.4	0.3	0.6	0.6	0.0	0.1	0.3
Other income ³	6.3	6.0	7.2	6.3	6.2	5.8	6.3	6.0	1.3	2.9	6.1
of which from participating interests	0.2	0.3	0.1	0.1	0.1	0.1	0.2	0.5	0.0	0.0	0.0
Total income ³	106.8	106.4	107.5	106.6	106.5	106.2	106.9	106.6	101.5	103.2	106.5
Costs											
Cost of materials	63.8	64.7	44.2	44.7	60.8	61.0	67.0	68.3	36.7	54.1	70.4
Labour costs	15.7	15.2	34.5	33.3	21.1	20.8	10.8	10.3	13.9	25.0	37.8
Depreciation	6.3	5.8	5.3	4.7	5.7	5.5	6.8	6.0	1.4	2.9	6.3
of which of tangible assets	5.9	5.4	4.9	4.4	5.2	5.0	6.4	5.7	1.3	2.7	5.8
Interest paid	1.5	1.3	1.9	1.7	1.8	1.6	1.2	1.1	0.4	1.0	2.1
Operating taxes	3.1	3.0	0.1	0.1	0.3	0.4	5.2	5.0	0.0	0.1	0.1
Other costs ³	13.2	12.2	19.8	19.3	14.2	13.8	12.1	10.8	9.0	13.9	20.6
Total costs before taxes on income ³	103.5	102.1	105.9	103.9	103.9	103.0	103.1	101.4	98.7	101.3	105.2
Annual result before taxes on income	3.3	4.3	1.6	2.6	2.7	3.2	3.9	5.2	0.2	1.7	5.1
Taxes on income and earnings	1.0	1.1	0.9	1.0	0.8	0.9	1.2	1.3	0.0	0.1	1.0
Annual result	2.3	3.2	0.7	1.6	1.9	2.2	2.7	4.0	0.1	1.2	3.9
III Other											
Percentage of turnover											
Inventories	10.3	10.6	13.0	14.3	14.3	14.3	7.3	7.6	2.2	8.4	17.6
Short-term debtors	19.7	18.5	19.1	18.1	17.4	16.4	21.5	20.0	8.4	13.2	20.6
Annual result before taxes on income	3.3	4.3	1.6	2.7	2.7	3.2	3.9	5.2	0.2	1.7	5.3
Percentage of tangible assets											
Equity	73.1	77.9	49.2	55.3	63.4	67.4	78.7	84.1	29.0	71.4	185.1
Long-term equity and liabilities	117.1	120.1	125.8	131.5	112.9	114.1	119.1	123.0	90.7	144.2	307.6
Percentage of assets											
Long-term equity and liabilities	96.3	95.7	111.6	114.9	103.7	104.3	92.7	91.5	83.0	126.2	233.9
Percentage of short-term liabilities											
Cash resources and short-term debtors	96.2	93.2	83.2	81.7	76.7	76.0	118.1	111.7	48.1	84.5	145.3
Cash resources, short-term debtors and inventories	137.2	136.4	123.3	126.4	123.8	125.1	152.5	148.6	97.5	129.9	199.6
Percentage of the balance sheet total											
Annual result and interest paid	4.0	5.0	3.7	4.8	4.5	4.9	3.8	5.1	2.2	5.1	9.2
Memo item											
Balance sheet total in € billion	61.0	62.2	1.2	1.3	22.0	22.2	37.9	38.7	-	-	-
Turnover in € billion	65.2	69.1	1.7	1.7	27.1	28.5	36.5	38.9	-	-	-
Number of enterprises	4,270	4,270	1,633	1,633	2,439	2,439	198	198	1,068	2,135	3,203

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transport, computer and related activities as well as other business activities (including research and development). — 1 Only those financial

statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

East German enterprises

cont'd: 1 Production sector, trade, transport and business-related services *

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindred sample 2002/2003 ¹		2002		2003		2002		2003		had a ratio of less than [... %]
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.1	1.3	1.7	1.6	0.8	1.0	1.2	1.5	0.0	0.0	0.1
of which Goodwill	0.5	0.6	1.3	1.1	0.2	0.5	0.6	0.6	0.0	0.0	0.0
Tangible assets	47.2	46.6	50.5	49.2	45.6	45.3	48.2	47.4	11.2	32.5	57.5
of which Land and buildings	14.4	15.4	20.8	20.8	17.2	17.2	11.4	13.0	0.0	7.8	31.3
Inventories	18.3	19.3	16.3	16.6	21.4	22.0	16.0	17.1	3.9	17.3	35.0
of which Finished products	8.9	9.7	11.2	11.0	11.3	11.7	6.7	7.6	0.0	6.3	26.7
Cash	6.7	7.7	6.4	6.6	5.6	5.7	7.7	9.7	0.7	3.9	11.4
Debtors	24.5	22.7	22.0	22.9	24.5	24.3	24.9	21.1	11.5	24.5	42.8
Short-term	23.6	22.0	21.5	22.3	23.9	23.6	23.7	20.5	10.6	23.6	41.8
of which											
Trade debtors	11.2	10.7	14.0	14.5	13.1	12.9	9.4	8.2	4.7	13.9	31.0
vis-à-vis affiliates	8.4	8.5	3.8	4.0	7.3	7.3	9.8	10.1	0.0	0.0	0.5
Long-term	0.9	0.7	0.5	0.7	0.6	0.7	1.2	0.7	0.0	0.0	0.0
of which vis-à-vis affiliates	0.6	0.3	0.1	0.2	0.4	0.3	0.8	0.2	0.0	0.0	0.0
Investments	0.6	1.0	0.8	0.7	0.4	0.3	0.8	1.7	0.0	0.0	0.0
Participating interests	1.0	1.0	1.0	1.1	1.2	0.9	0.9	1.1	0.0	0.0	0.0
Capital											
Equity ²	17.6	19.3	-0.4	0.5	18.4	20.2	18.9	20.6	-14.5	7.0	25.7
Liabilities	71.9	70.0	92.5	91.3	72.3	69.5	69.3	67.7	62.7	84.2	102.7
Short-term	39.1	40.4	41.0	42.1	46.2	43.7	33.2	37.0	26.7	47.2	73.1
of which											
to credit institutions	10.6	10.7	12.5	13.1	14.6	12.5	7.1	8.7	0.0	5.2	19.3
Trade creditors	12.7	12.8	14.9	15.3	12.6	12.4	12.6	13.0	4.8	13.6	31.9
to affiliates	6.0	6.2	3.3	3.4	8.1	8.2	4.6	4.8	0.0	0.0	1.1
Long-term	32.8	29.6	51.6	49.2	26.1	25.8	36.2	30.7	1.0	25.5	57.3
of which											
to credit institutions	23.2	22.3	46.4	43.8	21.2	20.2	22.3	21.6	0.0	18.8	49.0
to affiliates	8.7	6.5	2.8	2.8	3.7	4.6	13.4	8.7	0.0	0.0	0.0
Provisions	9.8	10.3	7.5	7.8	8.6	9.6	11.0	11.3	2.3	5.8	12.6
of which Provisions for pensions	0.6	0.6	0.3	0.3	0.5	0.5	0.6	0.8	0.0	0.0	0.0
Memo item Turnover	151.2	164.6	170.1	173.0	163.0	169.7	139.5	158.7	136.8	234.1	379.1
II Income statement											
Income											
Percentage of total output											
Turnover	99.6	99.7	99.7	99.6	100.0	99.5	99.1	99.9	100.0	100.0	100.0
Change in stocks of own products	0.4	0.3	0.3	0.4	0.0	0.5	0.9	0.1	0.0	0.0	0.0
Interest received	0.3	0.4	0.1	0.1	0.2	0.2	0.4	0.5	0.0	0.0	0.1
Other income ³	5.0	4.7	4.2	4.4	4.1	3.7	6.0	5.7	0.8	2.2	5.3
of which from participating interests	0.2	0.1	0.1	0.1	0.2	0.1	0.3	0.2	0.0	0.0	0.0
Total income ³	105.3	105.0	104.3	104.5	104.3	103.9	106.4	106.3	100.9	102.3	105.5
Costs											
Cost of materials	67.1	67.3	54.2	54.4	65.2	65.6	70.6	70.8	36.3	59.7	74.0
Labour costs	13.4	13.3	19.2	19.0	15.8	15.5	10.4	10.3	8.5	14.3	26.9
Depreciation	6.2	6.1	5.5	5.0	4.5	4.1	7.8	8.3	1.3	2.9	6.1
of which of tangible assets	6.0	5.8	5.3	5.0	4.1	3.8	7.8	8.0	1.2	2.8	5.8
Interest paid	1.9	1.7	2.5	2.4	1.8	1.6	2.0	1.7	0.5	1.4	2.9
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
Other costs ³	12.6	12.5	16.2	16.6	12.9	12.8	11.8	11.6	8.0	13.3	21.6
Total costs before taxes on income ³	101.3	100.9	97.6	97.5	100.3	99.7	102.7	102.7	93.3	98.9	102.3
Annual result before taxes on income	4.0	4.1	6.7	7.0	4.0	4.2	3.7	3.6	1.2	4.3	10.1
Taxes on income and earnings	0.6	0.5	0.6	0.7	0.6	0.6	0.5	0.3	0.0	0.1	0.8
Annual result	3.5	3.6	6.0	6.4	3.4	3.6	3.2	3.3	1.1	3.9	9.2
III Other											
Percentage of turnover											
Inventories	12.1	11.7	9.6	9.6	13.1	13.0	11.4	10.8	1.8	6.3	14.7
Short-term debtors	15.6	13.4	12.7	12.9	14.6	13.9	17.0	12.9	5.4	9.6	15.5
Annual result before taxes on income	4.0	4.1	6.7	7.1	4.0	4.2	3.8	3.6	1.2	4.3	10.1
Percentage of tangible assets											
Equity	37.2	41.4	-0.8	1.0	40.4	44.7	39.1	43.6	-41.1	22.3	94.2
Long-term equity and liabilities	114.0	112.7	107.6	108.0	105.2	109.0	121.6	116.5	70.3	117.9	236.9
Percentage of assets											
Long-term equity and liabilities	107.0	105.8	100.8	101.0	99.2	103.0	113.7	108.8	66.3	112.0	206.4
Percentage of short-term liabilities											
Cash resources and short-term debtors	79.0	76.0	69.6	69.9	64.4	67.6	97.0	86.0	37.1	71.1	126.8
Cash resources, short-term debtors and inventories	125.8	123.8	109.3	109.4	110.7	117.9	145.1	132.3	79.8	119.4	191.7
Percentage of the balance sheet total											
Annual result and interest paid	8.2	8.8	14.5	15.2	8.5	8.9	7.3	7.9	6.1	12.5	27.6
Memo item											
Balance sheet total in € billion	9.8	9.2	0.6	0.6	4.2	4.2	5.1	4.5	-	-	-
Turnover in € billion	14.9	15.2	0.9	1.0	6.8	7.1	7.1	7.1	-	-	-
Number of enterprises	1,738	1,738	1,023	1,023	671	671	44	44	435	869	1,304

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transport, computer and related activities as well as other business activities (including research and development). — 1 Only those financial

statements for which data are available for both financial years are evaluated. — 2 Adjusted items excluding goodwill. — 3 Excluding profit and loss transfers.

East German enterprises

2 Manufacturing

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	1.9	1.9	0.7	0.7	1.8	1.8	2.0	2.0	0.0	0.1	0.5
of which Goodwill	0.2	0.2	0.3	0.2	0.3	0.4	0.1	0.1	0.0	0.0	0.0
Tangible assets	47.7	45.0	48.6	47.7	44.5	44.1	49.8	45.6	19.3	40.0	58.7
of which Land and buildings	15.6	15.4	25.7	25.5	18.4	18.5	13.4	12.9	0.1	14.6	29.4
Inventories	16.2	16.5	14.4	15.7	19.0	20.0	14.3	14.0	7.5	15.9	28.6
of which Finished products	4.6	4.8	4.7	4.9	5.8	6.2	3.8	3.8	0.0	2.7	9.0
Cash	4.8	4.9	7.3	7.6	5.3	5.3	4.3	4.6	0.4	2.9	10.1
Debtors	25.5	25.7	25.9	25.1	26.4	25.9	24.9	25.5	15.2	24.5	38.0
Short-term	24.3	24.6	24.3	23.4	24.9	24.5	24.0	24.7	14.0	23.1	36.2
of which											
Trade debtors	9.6	9.5	15.5	14.1	12.6	12.6	7.4	7.2	6.5	13.6	23.5
vis-à-vis affiliates	11.6	12.5	4.7	5.1	8.7	8.1	13.8	15.7	0.0	0.1	6.6
Long-term	1.2	1.1	1.6	1.6	1.5	1.4	1.0	0.8	0.0	0.0	0.1
of which vis-à-vis affiliates	0.5	0.5	0.4	0.2	0.8	0.8	0.2	0.3	0.0	0.0	0.0
Investments	0.5	0.7	1.0	1.2	0.8	0.8	0.3	0.5	0.0	0.0	0.0
Participating interests	3.0	5.0	1.1	1.1	1.7	1.6	4.0	7.4	0.0	0.0	0.0
Capital											
Equity ²	33.4	36.5	18.1	19.8	30.1	31.4	36.2	40.6	8.6	21.5	39.1
Liabilities	56.4	53.7	72.0	70.1	59.8	58.3	53.6	50.1	47.5	66.5	83.0
Short-term	32.3	33.2	38.9	39.3	38.8	39.0	27.6	29.0	23.1	39.0	59.8
of which											
to credit institutions	7.5	7.5	11.9	11.1	10.8	10.2	5.1	5.5	0.0	5.9	15.4
Trade creditors	9.1	9.0	11.1	11.1	10.9	11.0	7.8	7.6	4.5	9.3	18.4
to affiliates	8.5	9.6	4.9	5.7	8.6	9.3	8.7	10.0	0.0	0.3	6.8
Long-term	24.2	20.5	33.1	30.8	21.0	19.2	26.0	21.1	0.5	16.4	35.4
of which											
to credit institutions	13.0	11.6	24.0	22.2	16.0	14.5	10.6	9.2	0.0	9.6	26.3
to affiliates	10.2	8.0	5.8	5.8	3.7	3.3	14.9	11.3	0.0	0.0	1.9
Provisions	9.8	9.5	9.4	9.7	10.0	10.2	9.6	9.0	3.7	8.0	14.3
of which Provisions for pensions	1.1	1.1	2.0	2.3	1.3	1.3	0.9	0.9	0.0	0.0	0.4
Memo item Turnover	129.2	131.1	131.1	131.9	132.6	137.5	126.9	126.6	110.6	160.8	239.1
II Income statement											
Income											
Percentage of total output											
Turnover	99.5	99.4	98.5	98.4	99.5	98.9	99.5	99.7	98.5	100.0	100.2
Change in stocks of own products	0.5	0.6	1.5	1.6	0.5	1.1	0.5	0.3	-0.2	0.0	1.5
Interest received	0.3	0.4	0.3	0.2	0.4	0.3	0.3	0.4	0.0	0.1	0.3
Other income ³	6.9	6.7	7.7	6.8	7.3	6.6	6.7	6.7	1.7	3.7	7.4
of which from participating interests	0.1	0.4	0.1	0.1	0.1	0.1	0.1	0.6	0.0	0.0	0.0
Total income ³	107.3	107.0	108.0	107.1	107.6	106.9	107.0	107.1	102.0	103.9	107.7
Costs											
Cost of materials	59.5	59.8	41.0	41.1	56.1	56.5	62.6	62.9	36.0	50.4	62.8
Labour costs	16.4	16.3	34.3	33.7	22.6	22.2	11.3	11.3	17.3	26.2	36.2
Depreciation	7.3	7.0	7.1	6.4	6.4	6.3	8.0	7.5	2.3	4.3	8.1
of which of tangible assets	7.0	6.6	6.9	6.1	6.1	5.9	7.7	7.1	2.1	4.1	7.7
Interest paid	1.6	1.5	2.5	2.3	1.8	1.6	1.5	1.3	0.6	1.4	2.6
Operating taxes	5.1	5.0	0.1	0.1	0.2	0.2	8.8	8.7	0.0	0.0	0.1
Other costs ³	14.2	13.7	19.4	19.2	16.5	16.2	12.4	11.7	10.6	15.1	21.2
Total costs before taxes on income ³	104.2	103.2	104.4	102.8	103.7	103.1	104.6	103.3	97.7	101.2	105.6
Annual result before taxes on income	3.0	3.8	3.5	4.3	4.0	3.7	2.4	3.8	0.4	2.9	7.2
Taxes on income and earnings	0.7	0.4	0.9	1.0	0.8	0.8	0.6	0.1	0.0	0.1	1.1
Annual result	2.4	3.4	2.6	3.4	3.2	2.9	1.7	3.7	0.3	2.4	6.0
III Other											
Percentage of turnover											
Inventories	12.5	12.6	11.0	11.9	14.4	14.6	11.3	11.1	4.5	9.6	17.3
Short-term debtors	18.8	18.8	18.6	17.8	18.7	17.8	18.9	19.5	9.0	13.7	21.0
Annual result before taxes on income	3.1	3.8	3.6	4.4	4.0	3.8	2.4	3.8	0.4	3.0	7.4
Percentage of tangible assets											
Equity	70.2	81.1	37.4	41.6	67.7	71.1	72.7	89.0	23.9	58.2	126.7
Long-term equity and liabilities	127.6	133.8	115.2	116.6	123.0	122.9	130.9	141.6	85.5	126.9	207.1
Percentage of assets											
Long-term equity and liabilities	113.0	113.5	106.9	107.9	110.1	110.3	114.9	115.6	82.1	117.7	176.8
Percentage of short-term liabilities											
Cash resources and short-term debtors	91.4	90.4	83.1	81.1	79.6	77.8	103.2	102.4	47.5	80.0	141.3
Cash resources, short-term debtors and inventories	141.6	139.9	120.2	121.1	128.7	129.1	155.0	150.7	90.8	131.8	212.9
Percentage of the balance sheet total											
Annual result and interest paid	5.2	6.4	6.8	7.6	6.7	6.3	4.1	6.4	3.2	6.7	12.5
Memo item											
Balance sheet total in € billion	27.3	28.0	0.5	0.5	10.9	11.1	15.9	16.3	-	-	-
Turnover in € billion	35.3	36.7	0.7	0.7	14.5	15.3	20.1	20.6	-	-	-
Number of enterprises	1,935	1,935	617	617	1,192	1,192	126	126	484	968	1,451

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

East German enterprises

cont'd: 2 Manufacturing

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹		2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	2.0	2.0	0.8	0.8	2.0	1.8	2.2	2.1	0.0	0.1	0.5
of which Goodwill	0.2	0.2	0.3	0.2	0.3	0.3	0.0	0.0	0.0	0.0	0.0
Tangible assets	47.0	44.2	45.9	45.3	44.3	43.9	49.0	44.4	18.1	37.9	56.8
of which Land and buildings	15.8	15.2	24.3	24.2	18.2	18.3	13.7	12.6	0.0	13.5	27.5
Inventories	16.4	16.5	15.6	16.9	19.1	20.1	14.3	13.9	8.4	16.9	29.5
of which Finished products	4.7	4.9	4.9	5.1	5.6	5.9	4.1	4.1	0.0	2.7	8.7
Cash	4.2	4.1	8.0	8.2	5.3	5.5	3.3	2.9	0.4	3.0	10.4
Debtors	25.9	26.4	27.0	25.7	26.2	25.6	25.7	27.0	15.8	25.1	38.3
Short-term	24.6	25.3	25.1	24.0	24.6	24.1	24.6	26.2	14.7	23.6	36.6
of which											
Trade debtors	9.6	9.4	15.9	14.3	12.4	12.5	7.3	7.0	7.0	14.1	24.2
vis-à-vis affiliates	12.4	13.3	5.1	5.3	8.5	7.9	15.5	17.5	0.0	0.2	6.9
Long-term	1.3	1.1	1.8	1.8	1.6	1.5	1.0	0.8	0.0	0.0	0.3
of which vis-à-vis affiliates	0.5	0.5	0.5	0.1	0.8	0.8	0.2	0.3	0.0	0.0	0.0
Investments	0.5	0.5	1.1	1.5	0.9	0.9	0.1	0.1	0.0	0.0	0.0
Participating interests	3.5	5.9	0.8	0.8	1.7	1.7	5.0	9.1	0.0	0.0	0.0
Capital											
Equity ²	36.7	39.6	22.5	24.1	32.1	33.4	40.6	44.6	11.6	24.1	42.1
Liabilities	53.4	50.9	67.1	65.3	57.6	56.2	49.9	46.6	43.6	63.1	79.4
Short-term	32.2	32.6	38.9	39.0	37.4	38.1	28.1	28.4	23.2	38.6	59.0
of which											
to credit institutions	7.4	7.0	11.6	10.5	9.9	9.7	5.4	5.0	0.0	5.6	14.9
Trade creditors	9.2	8.9	11.3	10.9	10.9	10.9	7.9	7.5	4.7	9.4	18.4
to affiliates	9.0	10.1	4.7	5.4	7.9	8.7	10.0	11.3	0.0	0.3	6.5
Long-term	21.2	18.3	28.2	26.3	20.2	18.2	21.8	18.2	0.0	14.1	31.1
of which											
to credit institutions	10.7	9.6	19.2	18.2	15.4	13.9	6.9	6.2	0.0	7.9	22.4
to affiliates	9.6	7.8	6.0	5.7	3.6	2.8	14.2	11.4	0.0	0.0	1.8
Provisions	9.6	9.3	9.8	10.0	10.2	10.3	9.2	8.5	3.8	8.3	14.3
of which Provisions for pensions	1.1	1.1	2.6	2.9	1.3	1.4	0.9	0.9	0.0	0.0	1.2
Memo item Turnover	135.9	135.2	130.6	131.9	128.4	132.9	141.7	137.0	110.6	160.4	236.8
II Income statement											
Income											
Percentage of total output											
Turnover	99.6	99.4	98.3	98.3	99.4	98.9	99.8	99.7	98.3	100.0	100.2
Change in stocks of own products	0.4	0.6	1.7	1.7	0.6	1.1	0.2	0.3	-0.2	0.0	1.7
Interest received	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.0	0.1	0.3
Other income ³	6.6	6.5	7.9	6.7	7.6	7.1	5.9	6.1	1.8	3.7	7.3
of which from participating interests	0.1	0.4	0.0	0.0	0.1	0.1	0.1	0.7	0.0	0.0	0.0
Total income ³	106.9	106.8	108.2	106.9	108.0	107.4	106.1	106.4	102.0	104.0	107.6
Costs											
Cost of materials	60.0	60.4	41.4	41.5	55.7	56.1	63.5	64.0	37.6	50.9	63.0
Labour costs	16.3	16.2	36.1	35.2	23.2	22.8	11.0	10.9	17.8	26.9	36.8
Depreciation	6.6	6.1	6.8	6.0	6.5	6.5	6.6	5.8	2.1	4.2	7.8
of which of tangible assets	6.2	5.7	6.6	5.6	6.2	6.1	6.2	5.4	2.0	3.9	7.4
Interest paid	1.4	1.3	2.2	2.0	1.8	1.6	1.1	1.0	0.5	1.3	2.3
Operating taxes	6.1	5.9	0.2	0.1	0.2	0.3	10.3	10.0	0.0	0.1	0.1
Other costs ³	13.8	13.4	19.4	19.0	16.8	16.7	11.7	11.0	10.5	14.9	20.9
Total costs before taxes on income ³	104.2	103.2	106.0	103.8	104.2	103.9	104.1	102.7	98.1	101.4	106.1
Annual result before taxes on income	2.7	3.6	2.2	3.1	3.8	3.6	2.0	3.7	0.3	2.6	6.4
Taxes on income and earnings	0.7	0.4	1.0	1.0	0.8	0.8	0.6	0.0	0.0	0.1	1.1
Annual result	2.1	3.3	1.2	2.1	3.0	2.7	1.4	3.7	0.2	2.0	5.1
III Other											
Percentage of turnover											
Inventories	12.0	12.2	11.9	12.8	14.9	15.1	10.1	10.1	5.0	10.2	18.1
Short-term debtors	18.1	18.7	19.2	18.2	19.1	18.1	17.4	19.1	9.5	14.0	21.2
Annual result before taxes on income	2.7	3.7	2.2	3.2	3.8	3.6	2.0	3.7	0.3	2.7	6.5
Percentage of tangible assets											
Equity	78.1	89.5	49.0	53.3	72.4	76.0	82.8	100.4	31.5	67.4	140.9
Long-term equity and liabilities	130.2	138.3	121.2	123.1	126.0	125.5	133.3	147.9	89.7	133.7	219.8
Percentage of assets											
Long-term equity and liabilities	113.4	114.6	111.9	113.5	112.2	112.0	114.2	116.3	83.8	121.5	186.8
Percentage of short-term liabilities											
Cash resources and short-term debtors	90.4	91.0	87.1	85.2	81.9	79.4	99.2	102.5	50.4	84.0	145.8
Cash resources, short-term debtors and inventories	141.2	141.6	127.1	128.4	133.1	132.2	150.0	151.2	96.0	137.0	222.4
Percentage of the balance sheet total											
Annual result and interest paid	4.7	6.2	4.6	5.6	6.1	5.8	3.6	6.4	2.8	6.0	10.9
Memo item											
Balance sheet total in € billion	21.7	22.9	0.4	0.4	9.2	9.4	12.2	13.0	-	-	-
Turnover in € billion	29.5	30.9	0.5	0.5	11.8	12.5	17.2	17.9	-	-	-
Number of enterprises	1,510	1,510	428	428	973	973	109	109	378	755	1,133

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

East German enterprises

cont'd: 2 Manufacturing

Ratios	Non-corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2002/2003 ¹										
	2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]		
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	1.2	1.5	0.5	0.4	1.0	1.5	1.3	1.6	0.0	0.0	0.3
of which Goodwill	0.4	0.6	0.2	0.2	0.1	0.7	0.5	0.5	0.0	0.0	0.0
Tangible assets	50.2	48.6	56.2	54.8	45.0	45.3	52.4	50.1	26.5	48.0	66.2
of which Land and buildings	14.8	16.3	29.8	29.4	19.0	19.4	12.3	14.1	0.6	19.4	37.9
Inventories	15.6	16.3	11.1	12.3	18.7	19.6	14.3	14.7	4.9	12.9	24.6
of which Finished products	4.1	4.4	4.3	4.4	6.9	7.4	2.8	2.8	0.0	2.5	10.4
Cash	7.1	8.8	5.3	5.8	5.5	4.5	7.9	11.2	0.4	2.5	9.5
Debtors	24.0	22.2	23.0	23.1	27.2	27.5	22.5	19.5	13.4	22.6	35.7
Short-term	23.2	21.4	22.1	21.9	26.3	26.6	21.7	18.7	11.9	21.3	34.5
of which											
Trade debtors	9.6	9.9	14.6	13.4	13.5	13.4	7.7	8.0	5.2	12.1	21.7
vis-à-vis affiliates	8.5	8.7	3.3	4.3	9.4	9.4	8.3	8.6	0.0	0.0	4.4
Long-term	0.8	0.9	0.9	1.2	0.9	0.9	0.8	0.8	0.0	0.0	0.0
of which vis-à-vis affiliates	0.4	0.4	0.2	0.4	0.7	0.6	0.2	0.3	0.0	0.0	0.0
Investments	0.6	1.5	0.6	0.4	0.4	0.2	0.7	2.2	0.0	0.0	0.0
Participating interests	1.0	0.8	2.1	2.1	1.8	1.0	0.5	0.7	0.0	0.0	0.0
Capital											
Equity ²	20.7	22.6	5.6	7.3	19.1	20.4	22.0	24.4	0.6	12.8	26.2
Liabilities	68.1	66.5	86.2	84.0	71.6	69.7	65.9	64.0	61.0	77.8	93.4
Short-term	32.4	36.0	38.9	40.2	46.3	44.5	25.8	31.3	23.0	40.7	62.6
of which											
to credit institutions	8.0	9.4	12.7	13.1	15.7	13.0	4.3	7.4	0.4	6.9	18.7
Trade creditors	8.7	9.2	10.6	11.8	11.2	11.7	7.4	7.8	3.4	9.2	18.4
to affiliates	6.7	7.5	5.3	6.5	12.0	12.7	4.3	4.8	0.0	0.1	7.1
Long-term	35.7	30.5	47.3	43.8	25.3	25.2	40.1	32.7	6.9	28.4	53.9
of which											
to credit institutions	21.9	20.5	37.7	34.0	19.4	17.9	22.6	21.2	0.0	18.7	42.6
to affiliates	12.9	9.1	5.1	5.9	4.5	5.6	17.1	11.0	0.0	0.0	2.4
Provisions	10.3	10.6	8.1	8.6	9.1	9.7	11.0	11.2	3.4	7.2	13.7
of which Provisions for pensions	0.9	1.0	0.4	0.4	1.0	1.0	0.9	1.1	0.0	0.0	0.0
Memo item Turnover	103.2	112.4	132.5	132.0	154.8	163.1	78.3	85.2	110.5	160.9	246.5
II Income statement	Percentage of total output										
Income											
Turnover	98.8	99.5	99.1	98.8	99.7	99.3	98.0	99.7	99.0	100.0	100.0
Change in stocks of own products	1.2	0.5	0.9	1.2	0.3	0.7	2.0	0.3	0.0	0.0	1.0
Interest received	0.4	0.5	0.2	0.2	0.2	0.2	0.5	0.8	0.0	0.0	0.2
Other income ³	8.8	7.4	7.2	7.3	5.9	4.1	11.5	10.7	1.6	3.7	7.6
of which from participating interests	0.3	0.0	0.2	0.2	0.2	0.1	0.3	0.0	0.0	0.0	0.0
Total income ³	109.2	107.9	107.3	107.5	106.1	104.3	112.0	111.6	101.8	103.8	108.1
Costs											
Cost of materials	57.4	56.7	39.9	39.9	58.2	58.4	57.8	56.0	31.5	46.7	62.6
Labour costs	16.8	17.1	29.2	29.0	19.8	19.7	13.3	13.7	15.2	23.7	33.6
Depreciation	11.3	11.8	8.0	7.6	6.0	5.4	16.2	18.5	2.9	5.0	9.1
of which of tangible assets	11.2	11.4	7.8	7.6	5.8	5.2	16.2	17.8	2.8	4.9	8.9
Interest paid	2.9	2.5	3.1	3.0	2.0	1.8	3.6	3.2	1.0	2.0	3.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1
Other costs ³	16.1	15.4	19.6	20.0	15.2	14.4	16.7	16.1	11.3	15.9	21.9
Total costs before taxes on income ³	104.5	103.5	99.9	99.6	101.3	99.9	107.6	107.4	95.6	100.2	103.9
Annual result before taxes on income	4.7	4.4	7.5	7.8	4.8	4.4	4.4	4.2	1.1	4.1	10.7
Taxes on income and earnings	0.7	0.5	0.7	0.9	0.7	0.7	0.7	0.4	0.0	0.2	1.1
Annual result	4.0	3.9	6.7	6.9	4.2	3.7	3.6	3.8	1.0	3.7	9.9
III Other	Percentage of turnover										
Inventories	15.1	14.5	8.4	9.3	12.1	12.0	18.3	17.2	2.9	7.4	14.1
Short-term debtors	22.5	19.0	16.7	16.6	17.0	16.3	27.8	21.9	7.5	12.6	19.9
Annual result before taxes on income	4.7	4.4	7.5	7.9	4.9	4.5	4.5	4.2	1.1	4.1	10.9
Percentage of tangible assets											
Equity	41.2	46.5	9.9	13.3	42.4	45.0	41.9	48.7	1.4	28.5	73.8
Long-term equity and liabilities	118.2	115.6	101.3	100.7	106.9	108.8	123.3	119.5	76.6	106.4	162.1
Percentage of assets											
Long-term equity and liabilities	111.4	108.4	95.0	94.2	98.6	100.9	117.4	112.6	70.8	102.3	143.8
Percentage of short-term liabilities											
Cash resources and short-term debtors	95.0	88.0	71.5	69.6	69.4	70.2	117.5	102.0	43.3	69.1	122.1
Cash resources, short-term debtors and inventories	143.1	133.2	100.0	100.1	109.7	114.3	173.1	148.8	72.4	113.7	172.9
Percentage of the balance sheet total											
Annual result and interest paid	7.1	7.2	13.1	13.2	9.6	9.1	5.8	6.0	5.2	10.2	18.5
Memo item											
Balance sheet total in € billion	5.6	5.1	0.1	0.1	1.7	1.7	3.7	3.3	-	-	-
Turnover in € billion	5.7	5.7	0.2	0.2	2.7	2.8	2.9	2.8	-	-	-
Number of enterprises	425	425	189	189	219	219	17	17	106	213	319

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

East German enterprises

3 Construction

Ratios	All legal forms								
	Total		Enterprises with turnover of ... € million				Of the enterprises captured in 2003		
	Cylindred sample 2002/2003 ¹		Less than 2.5		2.5 and more		25 %	50 %	75 %
	2002	2003	2002	2003	2002	2003	had a ratio of less than [...%]		
I Balance sheet									
Assets									
Percentage of the balance sheet total									
Intangible assets	0.2	0.2	0.5	0.4	0.2	0.2	0.0	0.0	0.1
of which Goodwill	0.1	0.1	0.3	0.2	0.1	0.1	0.0	0.0	0.0
Tangible assets	18.3	17.7	25.1	23.9	17.7	17.1	5.8	16.4	32.5
of which Land and buildings	10.8	10.6	12.7	12.2	10.6	10.4	0.0	0.7	15.4
Inventories	40.5	41.5	28.4	32.2	41.6	42.3	6.6	21.6	44.3
of which Finished products	1.9	1.7	2.5	2.8	1.8	1.6	0.0	0.0	1.2
Cash	10.1	10.8	11.2	11.1	10.1	10.8	2.4	8.2	18.7
Debtors	26.4	25.3	31.2	28.8	26.0	25.0	17.8	29.6	46.2
Short-term	24.9	24.1	29.7	26.9	24.5	23.8	16.3	27.8	44.7
of which									
Trade debtors	14.2	13.9	21.1	19.1	13.6	13.4	10.0	18.5	32.1
vis-à-vis affiliates	7.2	7.2	3.0	3.0	7.6	7.6	0.0	0.0	1.8
Long-term	1.5	1.2	1.5	1.8	1.5	1.2	0.0	0.0	0.0
of which vis-à-vis affiliates	1.0	0.6	0.2	0.2	1.1	0.6	0.0	0.0	0.0
Investments	1.6	1.7	1.5	1.5	1.6	1.7	0.0	0.0	0.0
Participating interests	1.7	1.9	0.4	0.3	1.8	2.0	0.0	0.0	0.0
Capital									
Equity ²	13.9	14.3	8.1	9.1	14.4	14.8	2.5	11.3	25.8
Liabilities	74.5	73.3	80.0	79.6	74.0	72.7	55.0	76.0	90.3
Short-term	66.4	66.0	62.1	62.3	66.8	66.3	41.4	60.7	79.8
of which									
to credit institutions	6.7	5.6	9.8	7.8	6.4	5.4	0.0	2.7	10.8
Trade creditors	11.9	11.7	16.9	15.8	11.4	11.3	6.2	12.8	24.2
to affiliates	5.9	6.1	4.2	4.2	6.0	6.2	0.0	0.0	1.8
Long-term	8.1	7.4	17.9	17.3	7.2	6.4	0.0	3.2	19.5
of which									
to credit institutions	5.6	5.5	13.8	13.4	4.9	4.7	0.0	0.1	13.0
to affiliates	1.9	1.2	2.5	2.6	1.8	1.1	0.0	0.0	0.0
Provisions	11.5	12.2	11.7	11.2	11.5	12.3	4.6	9.5	18.4
of which Provisions for pensions	1.3	1.4	3.6	3.6	1.1	1.1	0.0	0.0	1.3
Memo item Turnover	130.8	136.1	175.9	168.5	126.7	132.9	123.7	185.9	288.5
II Income statement									
Income									
Percentage of total output									
Turnover	97.6	98.9	98.4	96.4	97.6	99.2	96.4	100.0	102.1
Change in stocks of own products	2.4	1.1	1.6	3.6	2.4	0.8	-2.1	0.0	3.6
Interest received	0.4	0.4	0.2	0.2	0.4	0.4	0.0	0.1	0.3
Other income ³	5.0	3.9	4.7	4.4	5.1	3.8	1.4	2.7	5.3
of which from participating interests	0.2	0.1	0.0	0.0	0.2	0.1	0.0	0.0	0.0
Total income ³	105.4	104.2	105.0	104.6	105.5	104.2	101.5	103.0	105.5
Costs									
Cost of materials	56.2	58.8	45.9	47.4	57.4	60.2	36.2	49.4	60.4
Labour costs	29.0	26.0	34.9	33.1	28.3	25.1	23.5	31.8	40.6
Depreciation	3.6	3.2	3.5	3.3	3.6	3.2	1.3	2.4	4.4
of which of tangible assets	2.7	2.5	3.2	3.0	2.7	2.4	1.1	2.1	3.9
Interest paid	1.1	0.9	1.4	1.2	1.1	0.9	0.2	0.7	1.6
Operating taxes	0.1	0.2	0.1	0.1	0.1	0.2	0.0	0.1	0.2
Other costs ³	12.9	12.2	17.4	16.9	12.3	11.6	10.2	14.5	20.1
Total costs before taxes on income ³	102.9	101.3	103.1	101.9	102.9	101.2	98.9	101.4	104.7
Annual result before taxes on income	2.5	2.9	1.8	2.7	2.6	3.0	0.2	1.7	4.7
Taxes on income and earnings	0.6	0.8	0.5	0.5	0.6	0.8	0.0	0.1	0.7
Annual result	1.9	2.1	1.3	2.1	2.0	2.1	0.1	1.2	3.6
III Other									
Percentage of turnover									
Inventories	31.0	30.5	16.1	19.1	32.8	31.9	2.7	9.1	27.0
Short-term debtors	19.0	17.7	16.9	16.0	19.3	17.9	8.8	14.0	21.0
Annual result before taxes on income	2.6	3.0	1.9	2.8	2.7	3.0	0.2	1.7	4.8
Percentage of tangible assets									
Equity	76.0	80.7	32.2	38.3	81.5	86.5	14.8	71.0	221.6
Long-term equity and liabilities	130.2	132.7	124.3	132.3	130.9	132.8	80.4	150.1	352.9
Percentage of assets									
Long-term equity and liabilities	108.6	110.7	112.3	118.4	108.2	109.7	74.2	131.7	284.7
Percentage of short-term liabilities									
Cash resources and short-term debtors	54.8	55.2	67.8	63.1	53.8	54.5	39.7	74.0	126.8
Cash resources, short-term debtors and inventories	115.9	118.0	113.5	114.8	116.1	118.3	98.3	121.4	170.2
Percentage of the balance sheet total									
Annual result and interest paid	4.1	4.3	4.8	5.8	4.0	4.1	1.5	4.0	8.9
Memo item									
Balance sheet total in € billion	3.9	3.9	0.3	0.3	3.5	3.6	-	-	-
Turnover in € billion	5.0	5.3	0.6	0.6	4.5	4.8	-	-	-
Number of enterprises	1,061	1,061	634	634	427	427	265	531	796

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

East German enterprises

4 Wholesale trade and commission trade

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2002/2003 ¹										
2002	2003	2002	2003	2002	2003	2002	2003	had a ratio of less than [... %]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	0.6	0.5	0.8	0.7	0.7	0.7	0.3	0.2	0.0	0.0	0.2
of which Goodwill	0.2	0.2	0.6	0.6	0.2	0.2	0.1	0.1	0.0	0.0	0.0
Tangible assets	28.2	27.8	28.2	28.3	30.5	30.1	23.6	22.8	6.7	19.8	39.4
of which Land and buildings	17.6	17.2	16.0	15.6	19.3	18.9	14.5	13.9	0.0	3.8	23.7
Inventories	25.0	26.4	28.0	28.0	26.0	26.8	22.5	25.5	10.5	24.5	38.8
of which Finished products	21.3	22.2	25.3	24.3	22.8	23.3	18.0	19.7	4.7	21.2	35.5
Cash	5.2	6.4	6.9	7.6	5.4	6.1	4.8	7.0	0.7	3.5	11.3
Debtors	37.8	36.0	32.7	30.9	35.1	33.9	43.7	40.8	20.8	35.0	48.8
Short-term	37.0	35.1	31.7	29.5	34.1	32.7	43.4	40.6	20.2	32.7	47.1
of which											
Trade debtors	24.1	21.9	23.5	21.2	22.7	20.9	26.9	23.9	11.6	22.3	34.0
vis-à-vis affiliates	8.5	8.3	3.7	4.0	6.2	6.5	13.7	12.2	0.0	0.0	4.7
Long-term	0.8	0.9	1.0	1.4	1.1	1.2	0.3	0.2	0.0	0.0	0.1
of which vis-à-vis affiliates	0.2	0.2	0.1	0.1	0.3	0.3	0.0	0.0	0.0	0.0	0.0
Investments	0.6	0.3	0.9	0.7	0.4	0.5	1.0	0.0	0.0	0.0	0.0
Participating interests	2.3	2.2	1.5	2.7	1.5	1.5	4.0	3.6	0.0	0.0	0.7
Capital											
Equity ²	25.5	26.1	14.2	17.7	24.3	25.5	28.9	28.2	6.9	18.2	34.1
Liabilities	68.0	66.9	78.3	73.8	68.9	67.3	65.0	65.4	54.2	72.4	87.3
Short-term	53.0	52.2	52.6	49.9	50.6	49.2	57.7	58.6	31.0	51.0	70.2
of which											
to credit institutions	13.1	10.6	14.1	13.7	13.8	12.0	11.7	7.4	0.0	6.4	17.0
Trade creditors	20.6	20.0	22.4	19.9	19.1	17.8	23.4	24.4	7.3	16.1	32.3
to affiliates	13.6	15.6	7.8	8.4	10.9	12.4	19.5	23.0	0.0	0.1	8.3
Long-term	15.0	14.7	25.7	23.9	18.3	18.1	7.3	6.8	0.0	10.8	30.6
of which											
to credit institutions	10.4	10.3	18.4	17.8	13.1	13.2	4.2	3.4	0.0	3.7	21.2
to affiliates	3.8	3.7	5.5	4.0	4.2	3.9	2.9	3.2	0.0	0.0	1.1
Provisions	6.5	6.9	7.4	8.4	6.6	7.1	6.1	6.4	2.2	5.1	11.2
of which Provisions for pensions	1.0	1.2	1.6	2.1	1.3	1.4	0.5	0.7	0.0	0.0	0.7
Memo item Turnover	289.7	300.5	212.2	221.2	254.3	263.2	368.1	384.9	184.4	276.9	400.3
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	99.9	100.2	99.9	99.8	100.0	100.2	99.8	100.0	100.0	100.0
Change in stocks of own products	0.0	0.1	-0.2	0.1	0.2	0.0	-0.2	0.2	0.0	0.0	0.0
Interest received	0.2	0.2	0.1	0.3	0.2	0.2	0.2	0.1	0.0	0.1	0.2
Other income ³	2.0	1.8	3.5	3.7	2.5	2.2	1.2	1.2	0.7	1.6	3.3
of which from participating interests	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.2	0.0	0.0	0.0
Total income ³	102.2	102.0	103.7	104.0	102.8	102.4	101.3	101.4	100.8	101.8	103.6
Costs											
Cost of materials	81.1	81.4	67.2	67.6	77.9	77.8	86.4	87.2	66.8	76.0	82.1
Labour costs	8.2	8.1	16.3	16.3	10.4	10.3	4.5	4.5	7.2	11.4	16.1
Depreciation	1.8	1.7	2.9	2.7	2.3	2.2	1.0	1.1	0.8	1.7	3.3
of which of tangible assets	1.5	1.5	2.5	2.4	1.9	1.8	0.9	1.0	0.7	1.3	2.7
Interest paid	0.8	0.8	1.6	1.5	1.1	1.0	0.4	0.4	0.3	0.9	1.7
Operating taxes	0.4	0.4	0.1	0.1	0.6	0.6	0.1	0.0	0.0	0.1	0.1
Other costs ³	7.9	7.7	13.1	13.3	8.5	8.3	6.7	6.4	6.2	9.0	13.4
Total costs before taxes on income ³	100.2	100.0	101.3	101.4	100.9	100.2	99.1	99.6	98.4	100.4	102.7
Annual result before taxes on income	2.0	2.0	2.4	2.6	1.9	2.2	2.2	1.7	0.2	1.4	3.5
Taxes on income and earnings	0.4	0.5	0.6	0.7	0.4	0.5	0.4	0.4	0.0	0.2	0.7
Annual result	1.6	1.5	1.9	1.9	1.5	1.6	1.8	1.3	0.1	0.9	2.7
III Other											
Percentage of turnover											
Inventories	8.6	8.8	13.2	12.7	10.2	10.2	6.1	6.6	3.8	8.8	14.9
Short-term debtors	12.8	11.7	14.9	13.4	13.4	12.4	11.8	10.5	7.2	11.0	15.8
Annual result before taxes on income	2.0	2.0	2.4	2.6	1.9	2.2	2.2	1.7	0.2	1.4	3.5
Percentage of tangible assets											
Equity	90.4	94.0	50.3	62.4	79.9	84.7	122.4	123.3	34.0	87.1	217.4
Long-term equity and liabilities	152.7	156.0	153.4	160.2	149.1	153.5	161.6	161.9	103.4	169.8	422.3
Percentage of assets											
Long-term equity and liabilities	134.5	137.3	135.9	136.2	134.0	137.2	135.6	137.7	95.4	154.0	299.3
Percentage of short-term liabilities											
Cash resources and short-term debtors	80.7	79.9	74.6	75.4	78.3	79.5	85.3	81.2	52.6	84.7	132.0
Cash resources, short-term debtors and inventories	127.7	130.5	127.9	131.6	129.8	133.9	124.2	124.6	101.8	135.9	197.8
Percentage of the balance sheet total											
Annual result and interest paid	7.0	6.8	7.4	7.5	6.5	6.8	8.0	6.7	3.1	6.1	10.7
Memo item											
Balance sheet total in € billion	3.2	3.2	0.1	0.1	2.1	2.1	1.0	1.0	-	-	-
Turnover in € billion	9.3	9.7	0.2	0.3	5.2	5.5	3.8	3.9	-	-	-
Number of enterprises	707	707	211	211	467	467	29	29	177	354	530

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.

East German enterprises

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

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2003		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2002/2003 ¹								had a ratio of less than [... %]		
	2002	2003	2002	2003	2002	2003	2002	2003			
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	1.2	1.2	2.4	2.0	0.7	0.6	2.2	2.3	0.0	0.0	0.1
of which Goodwill	0.8	0.8	2.0	1.8	0.4	0.4	1.6	1.4	0.0	0.0	0.0
Tangible assets	31.1	31.0	33.1	31.9	32.5	32.3	27.2	27.6	8.4	22.6	42.3
of which Land and buildings	19.8	19.2	21.0	20.3	20.1	19.5	19.0	18.4	0.0	1.4	26.1
Inventories	37.1	38.3	30.2	30.0	38.1	38.3	36.9	40.7	18.3	32.5	49.1
of which Finished products	35.8	37.0	27.2	26.8	36.6	37.0	36.5	40.3	15.6	30.8	47.1
Cash	7.8	6.8	7.3	7.8	6.4	6.5	11.4	7.2	1.1	4.3	11.3
Debtors	20.9	20.9	24.5	25.7	20.8	20.7	19.8	19.9	10.8	21.7	38.5
Short-term	20.2	20.0	23.8	24.7	19.9	19.4	19.7	19.8	9.7	20.5	37.3
of which											
Trade debtors	9.9	9.6	16.5	17.2	11.8	11.3	3.1	3.1	4.0	11.1	27.3
vis-à-vis affiliates	6.1	6.0	2.2	2.3	3.3	3.4	14.2	13.7	0.0	0.0	0.1
Long-term	0.7	1.0	0.7	0.9	0.9	1.3	0.2	0.1	0.0	0.0	0.0
of which vis-à-vis affiliates	0.3	0.4	0.0	0.2	0.3	0.6	0.1	0.0	0.0	0.0	0.0
Investments	0.7	0.7	0.7	0.5	0.4	0.5	1.3	1.3	0.0	0.0	0.0
Participating interests	0.7	0.6	0.9	0.9	0.6	0.6	0.8	0.6	0.0	0.0	0.1
Capital											
Equity ²	15.9	17.0	- 1.4	0.7	14.2	15.8	25.6	24.9	- 5.9	8.3	23.9
Liabilities	77.1	75.9	93.8	91.4	79.3	77.6	66.4	67.0	66.5	84.6	98.9
Short-term	57.4	57.0	49.2	48.9	57.9	56.6	58.5	60.6	33.3	53.8	76.1
of which											
to credit institutions	20.8	21.0	12.7	13.1	27.3	27.1	7.5	8.2	0.0	7.8	30.9
Trade creditors	23.9	23.7	22.3	21.9	19.5	18.7	34.9	36.5	7.1	19.1	37.8
to affiliates	5.7	4.9	3.3	3.3	4.0	3.5	10.7	8.8	0.0	0.0	0.0
Long-term	19.7	18.9	44.6	42.4	21.4	21.0	8.0	6.3	0.0	21.2	50.9
of which											
to credit institutions	16.1	15.5	38.5	36.3	17.1	16.7	6.5	5.8	0.0	14.6	42.2
to affiliates	2.8	2.9	4.6	4.5	3.2	3.7	1.2	0.4	0.0	0.0	0.0
Provisions	6.8	6.8	7.0	7.4	6.3	6.4	7.7	7.7	1.8	4.7	10.2
of which Provisions for pensions	0.9	1.1	1.3	1.3	1.2	1.3	0.2	0.6	0.0	0.0	0.0
Memo item Turnover	317.3	336.2	255.6	261.6	264.2	271.7	465.6	518.0	208.0	297.9	429.1
II Income statement	Percentage of total output										
Income											
Turnover	100.0	100.0	99.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other income ³	1.7	1.7	2.5	2.7	1.9	1.9	1.4	1.4	0.5	1.4	3.1
of which from participating interests	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.0
Total income ³	101.9	101.8	102.6	102.8	102.0	102.0	101.5	101.5	100.6	101.5	103.2
Costs											
Cost of materials	77.1	77.6	65.4	65.9	75.5	75.8	81.2	81.8	60.8	72.7	79.8
Labour costs	10.5	10.4	15.2	14.9	11.3	11.2	8.7	8.6	8.2	11.1	16.4
Depreciation	1.7	1.6	2.6	2.3	2.0	2.0	1.1	1.0	0.9	1.7	2.9
of which of tangible assets	1.6	1.5	2.5	2.2	1.8	1.8	1.0	0.9	0.9	1.7	2.8
Interest paid	0.9	0.8	1.6	1.5	1.3	1.2	0.2	0.3	0.4	1.1	2.0
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1
Other costs ³	9.5	9.3	12.6	12.8	9.8	9.6	8.6	8.4	6.4	9.4	16.0
Total costs before taxes on income ³	99.8	99.8	97.5	97.5	100.0	99.9	99.9	100.1	96.0	99.6	101.8
Annual result before taxes on income	2.1	2.0	5.1	5.3	2.0	2.1	1.7	1.3	0.4	2.0	6.6
Taxes on income and earnings	0.4	0.4	0.7	0.7	0.5	0.5	0.3	0.2	0.0	0.2	0.8
Annual result	1.7	1.6	4.4	4.6	1.5	1.6	1.4	1.1	0.3	1.6	5.9
III Other	Percentage of turnover										
Inventories	11.7	11.4	11.8	11.5	14.4	14.1	7.9	7.9	5.4	11.0	18.6
Short-term debtors	6.4	5.9	9.3	9.5	7.5	7.1	4.2	3.8	3.6	7.0	10.3
Annual result before taxes on income	2.1	2.0	5.1	5.3	2.0	2.1	1.7	1.3	0.4	2.0	6.6
Equity	51.2	54.6	- 4.2	2.1	43.6	49.0	94.1	90.0	- 22.4	30.8	120.0
Long-term equity and liabilities	121.0	122.4	140.1	145.6	117.1	121.8	125.1	115.8	77.8	143.5	353.6
Long-term equity and liabilities	110.7	111.4	124.1	128.6	109.2	112.4	109.8	102.5	74.6	130.3	282.7
Cash resources and short-term debtors	49.5	47.7	63.9	66.9	45.9	46.4	54.2	45.6	28.6	56.4	106.3
Cash resources, short-term debtors and inventories	114.2	114.8	125.2	128.2	111.7	114.2	117.3	112.8	90.8	123.2	188.9
Annual result and interest paid	8.1	8.1	15.5	16.0	7.3	7.6	7.6	7.0	4.4	8.3	20.0
Memo item											
Balance sheet total in € billion	3.0	3.0	0.2	0.2	1.9	1.9	0.8	0.8	-	-	-
Turnover in € billion	9.5	10.0	0.6	0.6	5.1	5.3	3.7	4.1	-	-	-
Number of enterprises	1,173	1,173	581	581	567	567	25	25	293	587	880

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

both financial years are evaluated. — ² Adjusted items excluding goodwill. — ³ Excluding profit and loss transfers.



DEUTSCHE
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Financial statements
of enterprises
2002 to 2003

Special Statistical Publications*

- 1 Banking statistics guidelines and customer classification, July 2003¹
- 2 Bankenstatistik Kundensystematik Firmenverzeichnisse, December 2005^{2,3}
- 3 Aufbau der bankstatistischen Tabellen, January 2000³
- 4 Financial accounts for Germany 1991 to 2004, September 2005⁴
- 5 Annual accounts of west German enterprises 1971 to 1996, March 1999⁵
- 6 Ratios from financial statements of German enterprises from 2002 to 2003, December 2005⁴
- 7 Erläuterungen zum Leistungsverzeichnis für die Zahlungsbilanz, February 2005³
- 8 Balance of payments statistics of the Federal Republic of Germany, out of print^o
- 9 Securities deposits, August 2005

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

^o Not available on the internet.

¹ Solely available on the internet updated at half-yearly intervals. Only the sections "Monthly balance sheet statistics", "External position report" and "Customer classification" ("Overall survey on sectoral classification", "Breakdown by industry or activity – explanatory notes" and "Explanatory notes on the system of customer classification by industry or activity") are available in English.

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

³ Available in German only.

⁴ Available on the internet only.

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



10 International capital links, April 2005^{4,5}

11 Balance of payments by region,
August 2005

12 Technologische Dienstleistungen in der
Zahlungsbilanz, June 2004³

For footnotes, see page 73.