



# Financial statement statistics (ratios) May 2020

Statistical Series

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

Postfach 10 06 02  
60006 Frankfurt am Main  
Germany

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

Information pursuant to Section 5 of the German Tele-  
media Act (Telemediengesetz) can be found at:  
[www.bundesbank.de/imprint](http://www.bundesbank.de/imprint)

Reproduction permitted only if source is stated.

ISSN 2699-9218

Finalized in May 2020.

This Statistical Series is released once a year and published  
on the basis of Section 18 of the Bundesbank Act (Gesetz  
über die Deutsche Bundesbank).

To be informed when new issues of this Statistical Series  
are published, subscribe to the newsletter at:  
[www.bundesbank.de/statistik-newsletter\\_en](http://www.bundesbank.de/statistik-newsletter_en)

Up-to-date information and time series are also available  
online at:  
[www.bundesbank.de/content/821976](http://www.bundesbank.de/content/821976)  
[www.bundesbank.de/timeseries](http://www.bundesbank.de/timeseries)

Further statistics compiled by the Deutsche Bundesbank  
can also be accessed at the Bundesbank web pages.

A publication schedule for selected statistics can be viewed  
on the following page:  
[www.bundesbank.de/statisticalcalender](http://www.bundesbank.de/statisticalcalender)

# ■ Contents

■ Explanatory Notes	6
---------------------	---

## ■ I. Enterprises by economic sector

1. All economic sectors (without Real estate activities and without Activities of head offices)	18
2. Agriculture, forestry and fishing	24
3. Mining and quarrying	26
4. Manufacturing	28
a) Manufacture of food products	34
b) Manufacture of beverages	40
c) Manufacture of textiles	42
d) Manufacture of wearing apparel	44
e) Manufacture of wood and of products of wood and cork, except furniture	46
f) Manufacture of paper and paper products	52
g) Printing and reproduction of recorded media	54
h) Manufacture of chemicals and chemical products	56
i) Manufacture of basic pharmaceutical products and pharmaceutical preparations	62
j) Manufacture of rubber and plastic products	64
k) Manufacture of other non-metallic mineral products	70
l) Manufacture of basic metals	72
m) Manufacture of fabricated metal products, except machinery and equipment	74
n) Manufacture of computer, electronic and optical products	80
o) Manufacture of electrical equipment	82
p) Manufacture of machinery and equipment (not elsewhere classified)	84
q) Manufacture of motor vehicles, trailers and semi-trailers	90
r) Manufacture of other transport equipment	92
s) Manufacture of furniture	94
t) Other manufacturing	96
u) Repair and installation of machinery and equipment	98
5. Electricity, gas, steam and air conditioning supply	100
6. Water supply; sewerage, waste management and remediation activities	106
7. Construction	112
a) Construction of buildings	118
b) Civil engineering	124
c) Specialised construction activities	130
8. Wholesale and retail trade; repair of motor vehicles and motorcycles	136
a) Wholesale and retail trade and repair of motor vehicles and motorcycles	142
b) Wholesale trade, except of motor vehicles and motorcycles	148
c) Retail trade, except of motor vehicles and motorcycles	154
9. Transportation and storage	160
a) Land transport and transport via pipelines	166
b) Water transport	168
c) Warehousing and support activities for transportation	170
10. Accommodation and food service activities	176

11. Information and communication . . . . .	178
a) Publishing activities . . . . .	180
b) Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities . . . . .	182
c) Telecommunications . . . . .	184
d) Computer programming, consultancy and related activities; information service activities . . . . .	186
12. Real estate activities . . . . .	188
13. Business services . . . . .	194
a) Legal and accounting activities; management consultancy activities . . . . .	200
b) Architectural and engineering activities; technical testing and analysis . . . . .	202
c) Scientific research and development . . . . .	204
d) Advertising and market research . . . . .	206
e) Rental and leasing activities . . . . .	208
f) Employment activities . . . . .	210
g) Travel agency, tour operator and other reservation service and related activities . . . . .	212
h) Services to buildings and landscape activities . . . . .	214
14. Personal service activities . . . . .	216
a) Education . . . . .	218
b) Human health activities . . . . .	220
c) Residential care activities . . . . .	222
d) Social work activities without accommodation . . . . .	224
e) Gambling and betting activities . . . . .	226
f) Sports activities and amusement and recreation activities . . . . .	228
15. Activities of head offices . . . . .	230

## ■ II. Enterprises by selected legal form

1. Public limited companies . . . . .	236
2. Private limited companies . . . . .	238
3. Cooperative societies . . . . .	240
4. Kapitalgesellschaften & Co . . . . .	242
5. Limited partnerships . . . . .	244
6. General partnerships . . . . .	246
7. Sole proprietorships . . . . .	248

## ■ III. East German enterprises by economic sector

1. All economic sectors (without Real estate activities and without Activities of head offices) . . . . .	250
2. Manufacturing . . . . .	256
3. Construction . . . . .	262
4. Wholesale and retail trade; repair of motor vehicles and motorcycles . . . . .	264

## ■ IV. Enterprises by federal state and economic sector

1. Baden-Württemberg . . . . .	
a) All economic sectors . . . . .	266
b) Manufacturing . . . . .	272

2. Bavaria	
a) All economic sectors . . . . .	274
b) Manufacturing . . . . .	280
3. Berlin – All economic sectors . . . . .	282
4. Brandenburg – All economic sectors . . . . .	284
5. Bremen – All economic sectors . . . . .	286
6. Hamburg – All economic sectors . . . . .	288
7. Hesse	
a) All economic sectors . . . . .	290
b) Manufacturing . . . . .	296
8. Mecklenburg-West Pomerania – All economic sectors . . . . .	298
9. Lower Saxony	
a) All economic sectors . . . . .	300
b) Manufacturing . . . . .	306
10. North Rhine-Westphalia	
a) All economic sectors . . . . .	308
b) Manufacturing . . . . .	314
11. Rhineland-Palatinate – All economic sectors . . . . .	316
12. Saarland – All economic sectors . . . . .	318
13. Saxony – All economic sectors . . . . .	320
14. Saxony-Anhalt – All economic sectors . . . . .	322
15. Schleswig-Holstein – All economic sectors . . . . .	324
16. Thuringia – All economic sectors . . . . .	326

## Notes

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

Discrepancies in the totals are due to rounding.

## ■ Explanatory notes

### ■ Introduction

Statistical series – Financial statement statistics (ratios) provides insights into the financing and profitability ratios of German firms differentiated by enterprise category. The ratios shown have not been extrapolated and therefore directly reflect the data as submitted to the Bundesbank. Consequently, the publication complements the annual studies on the profitability and financing of German enterprises<sup>1)</sup> as well as Statistical series – Financial statement statistics (Extrapolated results)<sup>2)</sup> in which representative aggregates, which were extrapolated using the ratio estimation procedure, are presented.

### ■ Data sources

The ratios are based on the Bundesbank's Financial Statement Data Pool. This collates balance sheet and income statement data on legally independent German non-financial corporations from various sources. These include anonymised data provided by credit institutions and credit insurers as well as data obtained from the Bundesbank's refinancing operations<sup>3)</sup> and from public sources. Duplicate financial statements are identified and eliminated by cross-checking selected items while ensuring anonymity. In return, the Bundesbank provides the participating institutions at regular intervals with key ratios on enterprise categories that are as differentiated as possible.<sup>4)</sup>

### ■ Scope and form of the analysis

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

There are around 115,000 financial statements available for the 2017 financial year, although it should be noted that the inflow of data, for small and medium-sized enterprises, in particular, is not yet complete. However, only a little more than three-quarters of the data (81,000 statements) are suitable for the analysis presented here. About 9% of the financial statements are filtered out because information has not been differentiated sufficiently or there

are extreme values that might distort the results. Under 2% of the financial statements belong to economic sectors that are not included in the analysis for various reasons. Just under one-fifth of the financial statements are not included in the analysis because the ratios shown in the tables are calculated on the basis of "cylindered samples", which take into account only the financial statements of firms for which data are available in the relevant enterprise category for both reporting years. This means that, in the case of changes in economic sector or size category, too, the financial statements of that enterprise will not be used. The advantage of this procedure is that changes in ratios between the two reporting years are not affected by changes in the composition of the data (sample effect). As results from two different samples are available for each reporting year, the impact of the sample effect on the results can also be determined.

The data pool contains a disproportionately large number of financial statements from large firms whereas medium-sized and, in particular, small firms are represented much less prominently. The financial statements of enterprises with sales of more than €50 million included in this publication represent 76% of the total sales of this size category – measured in terms of figures from the Federal Statistical Office's business register which, to a certain extent, reflect the underlying reporting population<sup>5)</sup>. In the case of financial statements with sales of between €10 million and €50 million, or between €2 million and €10 million, the percentage is no more than 45% and 16% respectively; in

---

1 Last published in Deutsche Bundesbank, German enterprises' profitability and financing in 2018, Monthly Report, December 2019, pp. 37 ff.

2 Deutsche Bundesbank, Statistical series – Financial statement statistics (extrapolated results). Figures can also be downloaded as an Excel file at <https://www.bundesbank.de/en/statistics/enterprises-and-households/-/corporate-financial-statements-796244>

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

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

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

the case of microenterprises with sales of less than €2 million, it is only 3%.

The discrepancies in the classification by size category are also reflected in the breakdown by economic sector and legal form. In the sector "Manufacture of motor vehicles, trailers and semi-trailers", the share of sales – measured in terms of the figures from the Federal Statistical Office's business register – reaches 93% owing to the great importance of large enterprises. In the case of manufacturing overall, the coverage rate is 69%. By contrast, the corresponding ratios for the sectors dominated by small and medium-sized enterprises, such as accommodation and food service activities, business services or construction, are far smaller (15%, 27% and 30% respectively). For the same reason, non-corporations have a lower coverage rate than corporations (37% compared with 66%).

## ■ Statistical preparation

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

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

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

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

In addition to the information on legal form groups, the publication also contains figures for "All economic sectors" broken down by selected legal forms, i.e. public limited companies, private limited companies, cooperative societies, Kapitalgesellschaft & Co, limited partnerships, general partnerships and sole proprietorships. The ratios given in the first two sections of the publication relate to Germany as a whole. Section III contains figures for eastern Germany<sup>7</sup> for selected sectors. Moreover, data broken down by federal state is presented in Section IV.

## ■ Calculation and interpretation of the ratios

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

For the weighted averages of the ratios, the weights of the individual enterprises are calculated from their relative shares in the reference variable (e.g. balance sheet total, gross revenue, sales, etc.). In the categories not broken down by size, these averages are therefore very strongly influenced by the ratios of large enterprises which, as already explained, are overrepresented in the data pool. For example, enterprises with sales of €50 million or more represent about 86% of the total sales in the data evaluated here, compared with a weight of only 65% of the total population according to the business register. It therefore makes sense to differentiate the analysis by size category. If aggregate results are required for an economic sector or for the totality of all small, medium-sized and large enterprises, use of the Bundesbank's extrapolated results<sup>8</sup> is

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

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

<sup>8</sup> See publication references in footnotes 1 and 2.

## Number and sales of enterprises covered by the balance sheet statistics for 2017 in comparison with the business register

Designation	Enterprises			Sales		
	Balance sheet statistics <sup>1)</sup>	Business register <sup>2)</sup>	Coverage by balance sheet statistics	Balance sheet statistics <sup>1)</sup>	Business register <sup>2)</sup>	Coverage by balance sheet statistics
	Number		%	€ billion		%
<b>German enterprises</b>						
All economic sectors <sup>3)</sup>	66 489	3 304 801	2,0	3 751,0	6 535,5	57,4
By economic sector						
Agriculture, forestry and fishing	891	101 617	0,9	5,7	50,3	11,4
Mining and quarrying	240	2 099	11,4	10,3	16,1	63,8
Manufacturing	16 268	234 310	6,9	1 506,7	2 176,6	69,2
of which:						
Manufacture of food products	1 122	29 356	3,8	106,8	182,8	58,4
Manufacture of beverages	216	2 622	8,2	11,6	21,9	53,0
Manufacture of textiles	317	4 901	6,5	8,3	13,6	60,7
Manufacture of wearing apparel	130	3 379	3,8	6,3	9,0	69,6
Manufacture of wood and of products of wood and cork, except furniture	502	13 454	3,7	11,6	26,6	43,5
Manufacture of paper and paper products	329	1 921	17,1	26,5	42,2	62,7
Printing and reproduction of recorded media	467	12 692	3,7	8,2	20,8	39,2
Manufacture of chemicals and chemical products	736	4 003	18,4	119,6	173,2	69,0
Manufacture of basic pharmaceutical products and pharmaceutical preparations	186	.	.	47,9	.	.
Manufacture of rubber and plastic products	1 126	8 213	13,7	51,1	91,8	55,6
Manufacture of other non-metallic mineral products	710	11 178	6,4	24,0	50,1	47,9
Manufacture of basic metals	540	2 869	18,8	72,4	114,9	63,0
Manufacture of fabricated metal products, except machinery and equipment	2 913	47 786	6,1	68,1	147,6	46,1
Manufacture of computer, electronic and optical products	1 087	9 647	11,3	95,6	118,4	80,7
Manufacture of electrical equipment	759	7 197	10,5	57,3	73,0	78,5
Manufacture of machinery and equipment (not elsewhere classified)	2 971	18 867	15,7	174,7	186,3	93,8
Manufacture of motor vehicles, trailers and semi-trailers	510	3 268	15,6	461,4	497,7	92,7
Manufacture of other transport equipment	178	.	.	42,5	.	.
Manufacture of furniture	313	11 014	2,8	9,6	23,2	41,4
Other manufacturing	600	21 519	2,8	21,7	38,4	56,5
Repair and installation of machinery and equipment	433	16 646	2,6	8,1	43,7	18,5
Electricity, gas, steam and air conditioning supply	2 397	71 521	3,4	467,4	522,8	89,4
Water supply; sewerage, waste management and remediation activities	1 142	11 549	9,9	29,7	55,2	53,8
Construction	7 504	389 079	1,9	85,9	286,8	29,9
Construction of buildings	1 744	31 777	5,5	36,8	67,0	54,9
Civil engineering	853	11 562	7,4	18,6	40,6	45,6
Specialised construction activities	4 907	345 740	1,4	30,5	179,2	17,0
Wholesale and retail trade; repair of motor vehicles and motorcycles	17 326	623 842	2,8	1 074,4	2 081,4	51,6
Wholesale and retail trade and repair of motor vehicles and motorcycles	2 975	115 384	2,6	128,6	283,4	45,4
Wholesale trade, except of motor vehicles and motorcycles	10 266	161 453	6,4	713,0	1 227,4	58,1
Retail trade, except of motor vehicles and motorcycles	4 085	347 005	1,2	232,8	570,7	40,8
Transportation and storage	4 800	114 618	4,2	163,2	321,1	50,8
of which:						
Land transport and transport via pipelines	2 095	72 042	2,9	38,4	89,4	42,9
Water transport	122	2 722	4,5	13,8	29,8	46,3
Warehousing and support activities for transportation	2 436	23 086	10,6	72,8	133,9	54,4
Accommodation and food service activities	1 380	248 645	0,6	13,2	90,2	14,7

1 Cylindrical sample of 2016/2017. 2 Partially estimated values of the Federal Statistical Office. 3 Without Real estate activities and Activities of head offices.



**Number and sales of enterprises covered by the balance sheet statistics for 2017  
in comparison with the business register (cont'd)**

Designation	Enterprises			Sales		
	Balance sheet statistics <sup>1)</sup>	Business register <sup>2)</sup>	Coverage by balance sheet statistics	Balance sheet statistics <sup>1)</sup>	Business register <sup>2)</sup>	Coverage by balance sheet statistics
	Number		%	€ billion		%
<b>still: by economic sector</b>						
Information and communication	3 003	132 876	2,3	161,3	290,3	55,6
of which:						
Publishing activities	260	9 878	2,6	8,1	32,5	24,8
Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities	235	11 206	2,1	20,4	30,4	67,0
Telecommunications	219	3 161	6,9	54,3	82,0	66,3
Computer programming, consultancy and related activities; information service activities	2 289	108 631	2,1	78,5	145,5	54,0
Business services <sup>3)</sup>	7 388	704 678	1,0	119,0	447,1	26,6
of which:						
Legal and accounting activities; management consultancy activities	1 362	212 741	0,6	21,2	90,5	23,4
Architectural and engineering activities; technical testing and analysis	1 613	139 585	1,2	20,2	85,5	23,7
Scientific research and development	274	8 624	3,2	11,8	14,4	82,0
Advertising and market research	599	37 483	1,6	6,5	33,0	19,7
Rental and leasing activities	1 061	26 626	4,0	15,6	32,6	48,0
Employment activities	455	11 731	3,9	10,5	38,6	27,1
Travel agency, tour operator and other reservation service and related activities	282	13 854	2,0	11,1	25,4	43,8
Services to buildings and landscape activities	929	107 197	0,9	8,8	47,8	18,4
Personal service activities <sup>4)</sup>	4 150	669 967	0,6	114,3	197,5	57,8
of which:						
Education	417	77 353	0,5	5,9	15,5	37,9
Human health activities	1 160	.	.	60,2	.	.
Residential care activities	765	.	.	15,0	.	.
Social work activities without accommodation	524	.	.	11,8	.	.
Gambling and betting activities	144	10 237	1,4	5,8	14,2	40,9
Sports activities and amusement and recreation activities	465	44 257	1,1	6,4	15,2	42,1
<b>By sales size categories</b>						
less than €2 million	19 046	3 086 644	0,6	17,7	710,6	2,5
€2 million but less €10 million	21 123	162 690	13,0	107,8	691,7	15,6
€10 million but less €50 million	17 024	42 285	40,3	404,2	890,9	45,4
€50 million and more	9 296	13 182	70,5	3 221,3	4 242,2	75,9
<b>By legal form</b>						
Corporations	49 255	844 288	5,8	3 079,6	4 692,9	65,6
Non-corporations	17 234	2 460 513	0,7	671,4	1 842,6	36,4
<b>Memo item:</b>						
Real estate activities	9 629	341 585	2,8	54,1	135,0	40,1
Activities of head offices	5 224	38 677	13,5	50,5	92,5	54,6
<b>East German enterprises<sup>5)</sup></b>						
All economic sectors	9 771	458 295	2,1	197,9	406,3	48,7
of which:						
Manufacturing	2 435	32 504	7,5	76,6	108,9	70,4
Construction	1 539	85 910	1,8	10,2	38,2	26,6
Wholesale and retail trade; repair of motor vehicles and motorcycles	1 833	81 024	2,3	35,8	91,2	39,2

1 Cylindrical sample of 2016/2017. 2 Partially estimated values of the Federal Statistical Office. 3 Professional, scientific, technical, administration and support service activities (excluding Activities of head offices). 4 Education, Human health activities, art and amusement activities. 5 Eastern Germany (excluding Berlin).

### Number and sales of enterprises covered by the balance sheet statistics for 2017 in comparison with the business register (cont'd)

Designation	Enterprises			Sales		
	Balance sheet statistics <sup>1)</sup>	Business register <sup>2)</sup>	Coverage by balance sheet statistics	Balance sheet statistics <sup>1)</sup>	Business register <sup>2)</sup>	Coverage by balance sheet statistics
	Number		%	€ billion		%
<b>Baden-Württemberg</b>						
All economic sectors	7 027	451 020	1,6	654,4	1 165,4	56,2
of which: Manufacturing	2 415	41 948	5,8	356,6	457,8	77,9
<b>Bavaria</b>						
All economic sectors	12 299	616 396	2,0	731,9	1 125,4	65,0
of which: Manufacturing	3 234	43 508	7,4	360,8	432,1	83,5
<b>Berlin</b>						
All economic sectors	2 080	159 040	1,3	101,2	228,0	44,4
<b>Brandenburg</b>						
All economic sectors	1 741	97 948	1,8	34,1	87,6	38,9
<b>Bremen</b>						
All economic sectors	454	22 737	2,0	33,6	72,8	46,1
<b>Hamburg</b>						
All economic sectors	2 309	92 845	2,5	282,2	395,2	71,4
<b>Hesse</b>						
All economic sectors	4 720	249 954	1,9	330,1	481,0	68,6
of which: Manufacturing	1 093	17 694	6,2	87,0	134,3	64,7
<b>Mecklenburg-West Pomerania</b>						
All economic sectors	1 243	57 885	2,1	19,2	44,5	43,0
<b>Lower Saxony</b>						
All economic sectors	5 930	283 305	2,1	302,6	615,5	49,2
of which: Manufacturing	1 449	18 315	7,9	166,6	275,4	60,5
<b>North Rhine-Westphalia</b>						
All economic sectors	14 806	665 234	2,2	881,6	1 545,6	57,0
of which: Manufacturing	3 759	48 511	7,7	246,3	419,1	58,8
<b>Rhineland-Palatinate</b>						
All economic sectors	2 096	155 982	1,3	111,3	250,4	44,4
<b>Saarland</b>						
All economic sectors	926	33 128	2,8	31,0	74,5	41,7
<b>Saxony</b>						
All economic sectors	3 398	155 756	2,2	73,0	137,1	53,2
<b>Saxony-Anhalt</b>						
All economic sectors	1 748	68 771	2,5	42,8	70,9	60,4
<b>Schleswig-Holstein</b>						
All economic sectors	2 484	116 865	2,1	86,0	175,2	49,1
<b>Thüringen</b>						
All economic sectors	1 641	77 935	2,1	28,9	66,2	43,6

1 Cylindrical sample of 2016/2017. 2 Partially estimated values of the Federal Statistical Office.

Deutsche Bundesbank

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

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

the arithmetical relationship between the individual items in the balance sheet or the income statement no longer exists. Only the ranking of the enterprises is relevant for the individual ratios. The advantage of quartile data is that they are not affected by extreme values and they show the typical figures for the sector concerned. A comparison of the weighted average and the median figure clearly shows, amongst other things, the extent to which the weighted average is dominated by fairly large enterprises.

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

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

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

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

## Notes on individual items

### Selected ratios from the income statement

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenses are recognised prior to the deduction of taxes on income; consequently, the balance of total income and total expenses represents the annual result before taxes on income (excluding income and expenditure arising from intra-group netting). This variable is best suited to assessing profitability. The result before taxes on income is the preferable variable as taxes on income are levied at different levels depending on the legal form of the enterprise in question. For example, corporations book corporate income tax as a tax expense. By contrast, the income tax of partners and sole proprietors does not appear as an expense in the income statements of their businesses. Besides corporate income tax paid by corporations, taxes on income also include trade earnings tax.

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

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

### Selected balance sheet ratios

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

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

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

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

Other long-term equity investments are shares in other enterprises intended to serve the enterprise's own business by establishing a permanent link with those enterprises, regardless of whether or not the shares are securitised. In cases of doubt, shares in a corporation that in the aggregate exceed one-fifth of the nominal capital of that company shall be treated as a long-term equity investment.

Equity comprises the share capital of public and private limited companies and the amount paid up (*Geschäftsguthaben*) on the shares of cooperative societies. In the case of enterprises with other legal forms, the capital accounts of all proprietors or partners and the loans of general partners to the partnership are shown as equity. Equity further comprises the reserves, including the retained profits brought forward and designated dividends. As they are equity equivalents, liabilities to partners with a subordinate claim are likewise deemed to be equity. Adjustments to equity are deducted from this item.

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

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

## Definitions of items

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

<sup>1</sup> Excluding income from profit transfers (parent company) and loss transfers (subsidiary). <sup>2</sup> Excluding costs arising from loss transfers (parent company) and profit transfers (subsidiary).

## Definitions of items (cont'd)

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

## Definitions of items (cont'd)

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

## Definitions of items (cont'd)

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

Deutsche Bundesbank

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

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

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

### Other ratios

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

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





I. Enterprises by economic sector

1. All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.5	98.7	98.3	99.0	98.6	99.3	99.1	99.8	99.6
Change in finished goods	0.3	0.5	1.3	1.7	1.0	1.4	0.7	0.9	0.2	0.4
Interest and similar income	0.4	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.4
Other income	4.2	4.2	5.7	5.4	3.8	3.7	3.0	2.7	4.4	4.4
of which: Income from long-term equity investme	0.9	1.0	0.2	0.1	0.2	0.2	0.3	0.3	1.0	1.1
Total income	104.6	104.6	105.9	105.6	104.0	103.9	103.2	102.9	104.8	104.8
<b>Expenses</b>										
Cost of materials	68.5	68.8	36.7	36.4	48.1	48.2	55.8	55.9	71.0	71.4
Personnel expenses	15.2	15.1	33.1	33.1	28.7	28.6	24.2	24.2	13.6	13.4
Depreciation	3.1	3.0	5.8	5.6	3.8	3.8	3.2	3.1	3.1	2.9
of which: Depreciation of tangible fixed assets	2.8	2.6	5.7	5.5	3.7	3.6	3.0	2.9	2.7	2.6
Interest and similar expenses	1.0	1.1	1.6	1.4	1.0	0.9	0.8	0.8	1.0	1.1
Operating taxes	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1
Other expenses	12.9	12.4	22.7	22.2	17.8	17.6	14.7	14.5	12.4	11.9
Total expenses before taxes on income	100.9	100.5	100.1	99.0	99.5	99.1	98.8	98.5	101.3	100.8
Annual result before taxes on income	3.7	4.1	5.8	6.7	4.5	4.7	4.4	4.4	3.6	4.0
Taxes on income	0.9	0.9	1.3	1.5	1.2	1.2	1.1	1.1	0.8	0.9
Annual result	2.8	3.2	4.4	5.2	3.3	3.5	3.3	3.3	2.8	3.1
Profit and loss transfers (parent company)	0.9	1.0	0.2	0.2	0.1	0.1	0.1	0.1	1.1	1.2
Profit and loss transfers (subsidiary)	1.1	1.3	-0.2	-0.1	0.1	0.2	0.6	0.6	1.2	1.4
Profit for the year	2.6	2.9	4.8	5.4	3.2	3.4	2.8	2.8	2.6	2.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.6	0.8	0.7	0.8	0.7	1.2	1.1	1.7	1.7
Tangible fixed assets	22.5	21.8	47.7	45.6	38.1	37.0	32.6	31.7	20.8	20.2
of which: Land and buildings	7.8	7.5	15.8	15.5	14.8	14.3	13.5	13.1	7.0	6.7
Inventories	12.5	12.5	13.1	14.5	20.8	21.8	21.4	22.0	11.3	11.3
of which: Finished goods and merchandise	5.6	5.5	5.5	5.4	8.0	7.8	8.4	8.3	5.2	5.1
Cash	5.9	5.5	12.4	12.3	12.2	12.2	10.8	10.7	5.2	4.8
Receivables	31.0	31.6	21.3	22.3	23.6	23.9	27.5	27.9	31.7	32.3
Short-term	27.4	27.5	20.3	21.2	22.5	22.7	25.8	26.1	27.8	27.8
of which:										
Trade receivables	7.8	7.8	9.0	9.5	11.9	12.2	12.4	12.7	7.1	7.1
Receivables from affiliated companies	17.1	17.2	6.8	7.1	7.2	7.1	10.2	10.3	18.2	18.3
Long-term	3.6	4.1	1.0	1.1	1.1	1.2	1.7	1.8	3.9	4.5
of which: Loans to affiliated companies	3.0	3.5	0.6	0.6	0.6	0.7	1.0	1.1	3.3	3.9
Securities	3.2	3.0	0.6	0.6	0.8	0.8	1.2	1.2	3.4	3.3
Other long-term equity investments	22.9	23.4	3.3	3.2	3.1	3.0	4.9	5.0	25.5	26.0
of which: Goodwill	0.6	0.6	0.7	0.7	0.5	0.5	0.5	0.4	0.6	0.7
<b>Capital</b>										
Equity	33.9	33.7	30.0	30.7	34.6	34.7	38.1	38.0	33.4	33.3
Liabilities	48.2	49.3	63.3	62.5	56.8	56.7	50.3	50.5	47.6	48.8
Short-term	33.4	34.0	36.0	36.7	37.8	38.6	37.2	38.1	32.8	33.4
of which:										
Liabilities to banks	2.5	2.6	9.6	9.3	8.4	8.3	6.1	6.1	1.9	2.0
Trade payables	6.0	6.1	6.8	6.7	7.7	7.7	7.3	7.5	5.9	5.9
Liabilities to affiliated companies	17.5	18.0	8.1	7.6	8.3	8.2	11.6	11.6	18.5	19.0
Long-term	14.8	15.3	27.2	25.8	19.0	18.1	13.0	12.4	14.8	15.4
of which:										
Liabilities to banks	5.1	4.8	21.5	20.3	14.4	13.5	8.8	8.3	4.3	4.1
Liabilities to affiliated companies	6.6	7.2	3.5	3.5	3.2	3.2	3.2	3.1	7.1	7.8
Provisions	17.1	16.2	5.9	5.9	7.9	7.8	10.8	10.7	18.1	17.1
of which: Provisions for pensions	5.8	5.7	1.0	1.0	1.8	1.8	3.1	3.1	6.2	6.1
<b>Other ratios</b>										
Annual result before taxes on income	3.7	4.1	5.8	6.8	4.5	4.8	4.4	4.4	3.6	4.0
Annual result and depreciation	6.0	6.2	10.4	11.0	7.2	7.4	6.5	6.5	5.8	6.1
Trade receivables	6.6	6.6	8.8	9.1	8.9	9.1	8.9	9.1	6.2	6.2
Sales	118.1	117.2	102.3	104.2	134.1	133.5	138.7	138.8	115.6	114.6
Annual result and interest paid	4.5	5.0	6.2	7.0	5.7	6.0	5.7	5.7	4.4	4.9
Annual result and depreciation	11.7	11.9	18.4	20.1	18.0	18.5	17.7	17.5	11.0	11.2
Long-term equity and liabilities	104.0	103.3	109.6	112.8	127.2	128.7	131.5	132.4	101.2	100.5
Cash resources and short-term receivables	103.9	100.3	91.3	91.9	92.7	91.3	99.3	97.8	104.9	101.0
Cash resources, short-term receivables and invent	141.4	137.3	127.6	131.4	147.9	147.8	156.6	155.5	139.4	134.8
Trade payables	7.4	7.6	17.8	17.2	11.7	11.8	9.4	9.6	7.1	7.2
Memo item:										
Balance sheet total in € billion	3 009.20	3 200.65	15.90	16.98	75.81	80.69	276.23	291.29	2 641.27	2 811.69
Sales in € billion	3 555.34	3 750.99	16.27	17.69	101.67	107.76	383.26	404.24	3 054.14	3 221.30
Number of enterprises	66 489	66 489	19 046	19 046	21 123	21 123	17 024	17 024	9 296	9 296

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

I. Enterprises by economic sector

cont'd: 1. All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.3	25.4	6.7	6.8	26.5	26.4	38.1	38.0	46.9	47.3
	50	48.7	48.6	31.3	31.1	47.8	47.8	57.2	57.4	65.3	65.8
	75	69.6	69.6	52.8	52.2	67.5	67.3	75.1	75.1	81.2	81.5
Personnel expenses	25	11.4	11.5	14.0	14.4	14.2	14.3	10.6	10.5	6.9	6.9
	50	23.8	23.9	29.9	30.3	26.8	26.7	20.5	20.5	14.4	14.5
	75	38.5	38.6	45.2	45.4	39.4	39.4	33.8	33.9	26.1	26.0
Depreciation	25	0.7	0.7	0.9	0.9	0.8	0.7	0.7	0.7	0.6	0.6
	50	1.9	1.8	2.4	2.3	1.8	1.8	1.6	1.6	1.6	1.6
	75	4.4	4.3	6.0	6.0	4.2	4.2	3.7	3.7	3.7	3.6
Annual result	25	0.6	0.6	0.4	0.8	0.7	0.7	0.7	0.6	0.6	0.5
	50	2.8	2.9	4.1	4.4	2.7	2.7	2.5	2.4	2.4	2.2
	75	7.0	7.1	11.2	11.5	6.1	6.3	5.6	5.6	5.7	5.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.6	4.6	4.4	4.5	4.9	4.8	4.5	4.5	4.6	4.6
	50	16.9	16.6	18.5	18.0	16.4	16.1	16.0	15.8	16.9	16.8
	75	42.7	42.0	51.1	50.0	42.9	42.4	38.6	38.3	36.6	36.0
Inventories	25	0.8	0.8	0.0	0.0	1.3	1.3	2.4	2.4	3.3	3.2
	50	13.6	13.6	4.1	4.1	15.7	15.7	21.0	21.1	17.2	17.6
	75	37.7	38.1	26.0	26.7	41.8	42.2	42.2	42.4	35.5	35.3
Equity	25	10.0	10.8	3.6	5.3	10.0	10.8	13.8	14.1	14.4	14.4
	50	28.2	29.2	24.4	26.2	27.1	28.4	31.0	31.6	31.1	31.3
	75	51.3	52.3	51.6	53.4	50.2	51.7	52.7	53.3	50.1	50.4
Short-term liabilities	25	20.0	19.8	17.9	17.6	21.4	20.8	20.2	20.2	20.8	21.0
	50	41.1	40.7	40.5	39.4	42.3	41.9	41.3	41.3	39.1	39.5
	75	67.2	66.5	71.7	69.8	67.9	67.0	65.3	65.3	61.9	62.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.5	6.2	9.3	9.1	9.9	9.2	4.8	4.4	0.4	0.2
	75	30.0	29.2	40.2	38.3	33.0	32.1	24.7	23.9	17.4	17.1
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	0.6	1.0	0.9	1.0	1.0	0.8	0.8	0.7
	50	3.7	3.7	5.1	5.5	3.5	3.6	3.3	3.2	3.1	2.8
	75	8.8	9.0	13.5	14.0	8.0	8.2	7.3	7.3	7.0	6.8
Annual result and depreciation	25	2.6	2.7	3.0	3.5	2.8	2.8	2.5	2.4	2.2	2.0
	50	6.5	6.6	9.0	9.5	6.3	6.5	5.7	5.6	5.5	5.1
	75	13.3	13.5	20.4	20.8	12.4	12.6	10.9	10.8	10.6	10.2
Trade receivables	25	2.9	3.0	1.7	1.8	3.4	3.5	3.4	3.6	3.1	3.1
	50	6.8	7.0	5.9	6.0	7.1	7.2	7.3	7.4	7.1	7.1
	75	11.8	12.0	11.6	11.9	11.8	12.1	11.9	12.1	11.6	11.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.5	2.2	2.7	2.7	2.7	2.6	2.4	2.5	2.2
	50	6.7	6.6	8.2	8.7	6.6	6.6	6.2	5.9	6.0	5.7
	75	14.1	14.1	20.9	21.2	13.6	13.6	11.8	11.5	11.3	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.0	5.2	0.9	3.1	5.2	5.4	6.4	5.9	6.9	6.3
	50	17.6	17.8	17.4	19.2	17.6	17.6	17.9	17.4	17.1	16.6
	75	42.7	43.1	51.2	54.6	42.7	43.6	40.7	39.3	35.3	33.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.9	90.7	70.4	77.0	91.9	94.1	96.8	96.8	92.9	93.0
	50	154.3	159.1	135.9	144.0	164.9	172.1	165.2	167.5	146.2	145.1
	75	397.4	407.5	393.9	415.2	444.3	460.5	400.7	405.6	301.1	299.0
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	50.8	51.6	45.3	47.8	48.5	48.8	53.8	53.9	60.4	60.3
	50	103.7	105.0	106.9	110.7	100.3	101.7	102.2	102.9	107.5	106.8
	75	217.3	220.9	256.3	265.3	206.9	214.9	206.1	206.5	196.3	194.0
		Percentage of cost of materials									
Trade payables	25	4.3	4.4	4.4	4.3	4.8	4.8	4.2	4.3	3.7	3.7
	50	9.0	9.1	11.3	11.3	9.8	9.8	8.0	8.2	7.3	7.4
	75	17.3	17.4	28.2	27.0	18.9	18.7	13.9	14.1	11.9	12.0

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

I. Enterprises by economic sector

cont'd: 1. All economic sectors\*

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.6	98.5	97.9	99.0	98.5	99.2	99.2	99.7	99.7
Change in finished goods	0.3	0.4	1.5	2.1	1.0	1.5	0.8	0.8	0.3	0.3
Interest and similar income	0.4	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.5	0.5
Other income	4.6	4.5	6.3	5.9	4.2	4.0	3.3	2.9	4.7	4.7
of which: Income from long-term equity investme	1.0	1.1	0.2	0.1	0.2	0.2	0.3	0.3	1.1	1.2
Total income	105.0	104.9	106.6	106.2	104.3	104.1	103.5	103.1	105.2	105.2
<b>Expenses</b>										
Cost of materials	68.7	69.1	37.8	37.5	47.9	48.0	55.2	55.2	71.1	71.5
Personnel expenses	15.4	15.3	37.0	36.7	30.3	30.2	25.2	25.2	13.7	13.6
Depreciation	3.2	3.0	4.4	4.2	3.6	3.5	3.2	3.1	3.2	3.0
of which: Depreciation of tangible fixed assets	2.9	2.7	4.3	4.1	3.4	3.3	3.0	3.0	2.8	2.6
Interest and similar expenses	1.1	1.1	1.2	1.1	0.9	0.8	0.7	0.7	1.1	1.2
Operating taxes	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1
Other expenses	12.8	12.3	22.7	22.1	17.8	17.5	14.9	14.6	12.4	11.8
Total expenses before taxes on income	101.4	100.9	103.3	101.8	100.5	100.1	99.3	98.9	101.6	101.1
Annual result before taxes on income	3.6	4.1	3.3	4.3	3.8	4.0	4.2	4.2	3.6	4.1
Taxes on income	0.9	1.0	1.3	1.5	1.3	1.3	1.2	1.2	0.9	0.9
Annual result	2.7	3.1	2.0	2.8	2.6	2.7	3.0	3.0	2.7	3.1
Profit and loss transfers (parent company)	1.0	1.2	0.3	0.2	0.1	0.1	0.2	0.1	1.1	1.4
Profit and loss transfers (subsidiary)	1.4	1.6	-0.2	-0.1	0.2	0.2	0.7	0.7	1.5	1.7
Profit for the year	2.4	2.7	2.5	3.2	2.5	2.6	2.4	2.4	2.4	2.8
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.6	1.0	0.9	0.8	0.7	1.2	1.2	1.6	1.6
Tangible fixed assets	21.8	21.1	37.2	35.5	35.8	34.5	32.6	31.8	20.4	19.7
of which: Land and buildings	7.6	7.3	14.5	13.8	14.8	14.2	13.9	13.5	6.8	6.6
Inventories	11.4	11.5	16.1	17.5	21.0	22.0	20.0	20.6	10.4	10.3
of which: Finished goods and merchandise	5.0	4.9	6.4	6.3	7.6	7.4	7.6	7.6	4.7	4.6
Cash	5.7	5.3	14.5	14.3	13.1	13.1	10.9	10.9	4.9	4.5
Receivables	31.0	31.5	25.3	26.2	24.7	25.1	28.2	28.5	31.4	31.9
Short-term	27.2	27.1	24.2	24.8	23.4	23.8	26.3	26.6	27.3	27.2
of which:										
Trade receivables	7.3	7.3	10.9	11.2	12.4	12.6	12.3	12.5	6.7	6.7
Receivables from affiliated companies	17.3	17.3	7.9	8.1	7.5	7.5	10.9	10.9	18.2	18.2
Long-term	3.8	4.4	1.2	1.3	1.3	1.3	1.8	1.9	4.1	4.7
of which: Loans to affiliated companies	3.2	3.8	0.7	0.8	0.7	0.7	1.1	1.1	3.5	4.1
Securities	3.5	3.3	0.8	0.8	0.9	0.9	1.3	1.3	3.8	3.6
Other long-term equity investments	24.7	25.3	4.3	4.1	3.2	3.1	5.2	5.3	27.1	27.8
of which: Goodwill	0.6	0.6	0.9	0.7	0.5	0.5	0.5	0.5	0.6	0.6
<b>Capital</b>										
Equity	35.0	34.8	34.9	35.1	38.6	38.6	41.7	41.4	34.2	34.1
Liabilities	46.4	47.6	57.0	56.9	51.8	51.9	46.2	46.5	46.3	47.6
Short-term	31.5	32.2	37.2	37.5	35.4	36.3	34.0	34.7	31.2	31.8
of which:										
Liabilities to banks	2.1	2.2	7.8	7.3	7.4	7.3	5.3	5.4	1.6	1.8
Trade payables	5.5	5.6	7.5	7.4	7.5	7.6	7.3	7.4	5.3	5.4
Liabilities to affiliated companies	16.9	17.4	8.0	7.3	6.7	6.7	9.8	9.9	17.9	18.5
Long-term	14.9	15.4	19.8	19.4	16.5	15.6	12.2	11.8	15.1	15.7
of which:										
Liabilities to banks	4.6	4.4	13.5	13.4	12.1	11.4	8.3	8.0	4.1	3.8
Liabilities to affiliated companies	6.9	7.5	3.8	3.7	3.1	3.0	3.0	2.9	7.4	8.1
Provisions	17.8	16.7	7.4	7.3	8.6	8.5	11.2	11.1	18.7	17.5
of which: Provisions for pensions	6.0	5.9	1.6	1.5	2.2	2.2	3.3	3.2	6.4	6.2
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.7	4.1	3.4	4.4	3.9	4.1	4.2	4.2	3.6	4.1
Annual result and depreciation	6.0	6.2	6.5	7.2	6.2	6.3	6.3	6.2	5.9	6.2
Trade receivables	6.6	6.7	9.5	9.7	9.3	9.5	9.2	9.3	6.2	6.3
Percentage of the balance sheet total										
Sales	111.0	109.9	114.9	115.1	133.6	132.8	133.8	133.7	108.2	107.0
Annual result and interest paid	4.2	4.7	3.7	4.6	4.6	4.8	5.1	5.1	4.1	4.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.2	11.3	14.7	16.4	17.1	17.4	17.8	17.5	10.6	10.8
Percentage of fixed assets										
Long-term equity and liabilities	103.8	102.7	127.2	132.2	138.0	140.1	136.4	137.3	100.8	99.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	108.8	104.1	104.8	105.2	104.4	102.6	110.6	108.9	108.7	103.6
Cash resources, short-term receivables and invent	145.1	139.6	148.1	151.9	163.7	163.2	169.6	168.1	142.0	136.0
Percentage of cost of materials										
Trade payables	7.2	7.4	17.0	16.8	11.7	11.7	9.7	9.9	6.9	7.0
Memo item:										
Balance sheet total in € billion	2 630.30	2 803.21	9.89	10.86	57.40	61.41	220.65	233.31	2 342.35	2 497.62
Sales in € billion	2 918.47	3 079.59	11.37	12.51	76.70	81.56	295.23	311.96	2 535.17	2 673.56
Number of enterprises	49 255	49 255	13 108	13 108	15 902	15 902	13 121	13 121	7 124	7 124

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

I. Enterprises by economic sector

cont'd: 1 All economic sectors\*

	Quartile value	cont'd: Corporations									
		Cylindred sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.1	26.1	9.2	9.5	26.7	26.6	36.4	36.4	45.6	45.7
	50	49.0	49.0	32.9	32.6	47.5	47.4	56.9	56.9	64.9	65.3
	75	69.7	69.6	54.2	53.5	66.7	66.4	75.1	75.1	81.8	82.0
Personnel expenses	25	12.4	12.4	19.1	19.3	15.4	15.6	10.6	10.6	6.6	6.7
	50	25.7	25.8	34.6	34.7	28.2	28.2	20.9	21.1	14.5	14.6
	75	41.2	41.2	50.0	49.9	41.2	41.2	35.5	35.2	27.2	27.0
Depreciation	25	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6
	50	1.7	1.7	2.0	1.9	1.7	1.7	1.6	1.6	1.7	1.7
	75	4.1	4.0	4.6	4.5	3.9	3.8	3.8	3.7	3.9	3.8
Annual result	25	0.4	0.4	0.0	0.3	0.5	0.5	0.6	0.5	0.5	0.4
	50	2.3	2.3	2.5	2.7	2.2	2.2	2.4	2.2	2.3	2.1
	75	5.8	5.9	7.0	7.5	5.3	5.4	5.4	5.4	5.7	5.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.8	3.7	3.1	3.0	4.1	4.1	3.9	3.9	4.0	3.8
	50	14.2	13.8	13.1	12.3	14.1	13.8	14.6	14.3	15.5	15.6
	75	37.2	36.5	36.6	35.4	37.8	37.0	37.6	37.4	36.9	36.2
Inventories	25	0.7	0.8	0.0	0.0	1.2	1.2	1.6	1.6	2.3	2.3
	50	13.2	13.1	5.2	5.2	15.3	15.1	18.9	19.0	14.7	15.1
	75	37.6	37.9	28.3	29.2	41.7	42.1	41.3	41.3	33.8	33.5
Equity	25	13.8	14.8	7.7	10.0	14.0	15.0	17.2	17.6	17.5	17.1
	50	32.9	33.9	29.3	31.4	32.0	33.1	35.7	36.1	34.7	34.7
	75	55.4	56.4	55.4	57.0	54.6	56.1	56.9	57.3	54.3	54.3
Short-term liabilities	25	18.2	18.0	17.7	17.3	19.2	18.6	17.4	17.6	18.1	18.4
	50	37.6	37.1	39.2	37.9	38.6	38.1	36.5	36.4	34.8	35.1
	75	63.4	62.5	69.4	67.1	63.7	62.9	61.0	60.9	57.5	57.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.4	3.3	3.0	3.3	6.9	6.2	2.8	2.5	0.0	0.0
	75	24.1	23.2	27.1	25.6	27.9	26.8	21.8	21.0	15.6	15.1
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.6	0.0	0.4	0.7	0.8	0.8	0.7	0.8	0.6
	50	3.1	3.1	3.2	3.7	2.9	3.1	3.2	3.1	3.0	2.8
	75	7.6	7.8	9.0	9.7	7.2	7.4	7.3	7.2	7.0	6.8
Annual result and Depreciation	25	2.2	2.3	1.8	2.4	2.3	2.4	2.3	2.2	2.1	2.0
	50	5.7	5.8	6.3	6.8	5.6	5.8	5.6	5.5	5.5	5.1
	75	11.6	11.8	13.7	14.5	11.4	11.5	10.9	10.8	10.7	10.3
Trade receivables	25	3.1	3.2	2.1	2.3	3.5	3.7	3.4	3.6	3.2	3.2
	50	7.2	7.3	6.6	6.8	7.4	7.6	7.4	7.5	7.3	7.3
	75	12.3	12.5	12.6	12.9	12.4	12.6	12.3	12.4	12.0	12.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.1	1.0	1.8	2.3	2.3	2.3	2.1	2.2	1.9
	50	5.8	5.7	6.0	6.4	5.8	5.7	5.4	5.4	5.6	5.3
	75	11.8	11.9	14.3	15.0	11.5	11.5	11.0	10.6	10.6	10.3
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	3.3	3.5	- 5.6	- 0.5	3.6	3.7	5.5	4.9	6.2	5.8
	50	15.6	15.9	12.6	14.3	15.7	15.9	17.6	16.8	16.8	16.5
	75	40.6	40.8	40.6	44.3	41.6	42.2	42.6	41.5	36.2	34.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.0	102.2	86.7	95.4	104.5	107.7	104.6	105.2	98.5	98.2
	50	182.8	188.9	183.1	199.6	199.4	207.1	185.8	186.4	155.2	154.7
	75	478.6	493.9	526.9	572.0	533.3	550.5	459.7	465.7	330.5	329.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	58.7	60.0	54.5	58.3	56.1	56.1	60.6	61.7	67.7	68.0
	50	119.2	121.1	125.3	130.8	115.7	117.8	117.2	117.0	121.0	120.5
	75	253.2	258.2	305.3	314.3	244.9	254.0	241.9	240.0	224.1	221.6
		Percentage of cost of materials									
Trade payables	25	4.3	4.3	4.4	4.4	4.7	4.8	4.2	4.4	3.5	3.5
	50	9.0	9.1	11.3	11.1	9.8	9.7	8.2	8.4	7.3	7.4
	75	17.4	17.5	27.3	26.3	18.9	18.6	14.4	14.7	12.3	12.4

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

I. Enterprises by economic sector

cont'd: 1. All economic sectors\*

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindred sample 2016/2017		2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.4	99.3	99.1	99.1	99.0	99.4	99.0	99.8	99.5
Change in finished goods	0.3	0.6	0.7	0.9	0.9	1.0	0.6	1.0	0.2	0.5
Interest and similar income	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.7	2.7	4.1	4.1	2.8	2.9	2.0	2.0	2.8	2.8
of which: Income from long-term equity investmen	0.4	0.4	0.1	0.1	0.2	0.2	0.3	0.3	0.4	0.4
Total income	102.9	102.9	104.3	104.3	102.9	103.0	102.1	102.1	103.0	103.0
<b>Expenses</b>										
Cost of materials	67.7	67.9	34.1	33.8	48.9	48.8	57.8	58.2	70.6	70.7
Personnel expenses	14.6	14.4	24.0	24.2	23.7	23.7	21.0	20.9	13.0	12.8
Depreciation	2.7	2.7	9.1	9.0	4.6	4.6	3.1	3.0	2.5	2.4
of which: Depreciation of tangible fixed assets	2.5	2.4	9.0	9.0	4.4	4.4	3.0	2.9	2.2	2.2
Interest and similar expenses	0.7	0.8	2.5	2.2	1.2	1.2	0.9	0.9	0.7	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.1	13.0	22.8	22.5	17.9	17.7	14.2	14.0	12.6	12.5
Total expenses before taxes on income	99.0	98.7	92.7	91.9	96.4	96.1	97.2	97.1	99.4	99.2
Annual result before taxes on income	3.9	4.2	11.5	12.3	6.5	6.9	5.0	5.0	3.5	3.8
Taxes on income	0.6	0.7	1.4	1.4	0.9	1.0	0.8	0.8	0.6	0.6
Annual result	3.3	3.5	10.1	10.9	5.5	5.9	4.1	4.2	2.9	3.2
Profit and loss transfers (parent company)	0.5	0.3	0.0	0.0	0.1	0.0	0.0	0.1	0.6	0.3
Profit and loss transfers (subsidiary)	0.1	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.0
Profit for the year	3.7	3.7	10.2	10.8	5.5	5.8	4.1	4.3	3.5	3.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.9	1.9	0.5	0.5	0.8	0.8	1.2	1.1	2.2	2.1
Tangible fixed assets	27.3	26.3	64.9	63.5	45.2	44.7	32.2	31.0	24.6	23.6
of which: Land and buildings	9.6	8.9	18.0	18.4	15.1	14.7	12.1	11.8	8.6	7.9
Inventories	19.8	20.2	8.1	9.0	20.4	21.2	26.5	27.5	18.7	19.0
of which: Finished goods and merchandise	9.3	9.4	3.8	3.9	9.2	9.1	11.2	11.4	9.1	9.2
Cash	7.6	7.3	9.0	8.8	9.4	9.3	10.2	9.9	6.9	6.7
Receivables	31.4	32.8	14.7	15.3	20.3	20.2	24.9	25.6	33.6	35.3
Short-term	29.4	30.6	14.0	14.7	19.5	19.3	23.6	24.4	31.3	32.7
of which:										
Trade receivables	10.7	10.9	6.0	6.4	10.6	10.7	13.0	13.3	10.4	10.5
Receivables from affiliated companies	15.4	16.3	5.1	5.3	6.0	5.7	7.3	7.8	17.7	18.7
Long-term	2.0	2.2	0.7	0.7	0.7	0.9	1.2	1.2	2.3	2.5
of which: Loans to affiliated companies	1.6	1.8	0.3	0.3	0.4	0.5	0.7	0.7	1.9	2.1
Securities	0.7	0.9	0.1	0.1	0.5	0.4	1.0	1.0	0.7	0.9
Other long-term equity investments	10.8	10.1	1.6	1.7	2.8	2.6	3.7	3.6	12.8	11.9
of which: Goodwill	0.7	0.6	0.5	0.5	0.5	0.5	0.4	0.4	0.7	0.7
<b>Capital</b>										
Equity	26.4	26.1	21.8	22.9	21.9	22.1	23.9	24.1	27.2	26.7
Liabilities	60.3	60.7	73.7	72.4	72.1	71.9	66.6	66.4	58.2	58.8
Short-term	46.1	46.5	34.2	35.2	45.2	45.9	50.2	51.5	45.6	45.9
of which:										
Liabilities to banks	5.1	5.2	12.6	12.9	11.4	11.8	9.1	9.0	3.8	3.9
Trade payables	9.5	9.9	5.6	5.3	8.0	8.0	7.7	7.9	10.1	10.4
Liabilities to affiliated companies	21.8	21.7	8.2	8.2	13.2	12.7	18.8	18.8	23.2	23.1
Long-term	14.3	14.2	39.5	37.3	26.9	26.1	16.4	14.9	12.6	12.9
of which:										
Liabilities to banks	8.3	8.1	34.6	32.7	21.6	20.4	10.7	9.5	6.4	6.6
Liabilities to affiliated companies	4.6	4.9	3.1	3.0	3.7	4.1	4.1	3.9	4.8	5.2
Provisions	12.6	12.5	3.4	3.5	5.7	5.7	8.9	8.9	13.9	13.8
of which: Provisions for pensions	4.4	4.4	0.1	0.1	0.7	0.7	2.3	2.3	5.0	5.1
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.9	4.2	11.6	12.4	6.5	6.9	5.0	5.1	3.5	3.8
Annual result and depreciation	6.0	6.2	19.3	20.1	10.1	10.6	7.3	7.3	5.4	5.7
Trade receivables	6.4	6.4	7.4	7.6	7.8	7.9	8.2	8.4	6.0	6.0
Percentage of the balance sheet total										
Sales	168.1	168.9	81.6	84.7	135.7	135.9	158.4	159.2	173.6	174.4
Annual result and interest paid	6.7	7.2	10.4	11.2	9.2	9.7	8.1	8.1	6.3	6.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.3	15.7	22.8	24.9	20.0	20.9	17.6	17.6	14.4	14.9
Percentage of fixed assets										
Long-term equity and liabilities	105.8	108.7	90.6	90.9	99.2	99.0	110.5	110.9	106.0	109.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	80.9	82.1	67.2	66.8	64.3	62.7	68.7	67.7	84.5	86.5
Cash resources, short-term receivables and invento	123.8	125.6	91.0	92.5	109.5	109.0	121.7	121.2	125.6	128.0
Percentage of cost of materials										
Trade payables	8.4	8.6	20.0	18.5	12.0	11.9	8.3	8.5	8.2	8.4
Memo item:										
Balance sheet total in € billion	378.90	397.44	6.00	6.12	18.41	19.28	55.58	57.98	298.92	314.07
Sales in € billion	636.88	671.40	4.90	5.19	24.97	26.20	88.04	92.28	518.97	547.74
Number of enterprises	17 234	17 234	5 938	5 938	5 221	5 221	3 903	3 903	2 172	2 172

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

I. Enterprises by economic sector

cont'd: 1. All economic sectors\*

Ratios	Quartile value	cont'd: Non-corporations									
		Cylindred sample 2016/2017		Enterprises with sales of ... € million							
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Of the enterprises captured ... % had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	23.0	22.9	2.2	2.0	25.9	25.8	42.5	42.7	50.7	51.4
	50	47.7	47.8	27.4	26.8	48.8	48.8	58.3	58.6	67.3	68.1
	75	69.3	69.6	49.6	49.0	70.0	70.1	75.0	75.4	79.8	80.1
Personnel expenses	25	9.1	9.1	4.9	5.0	11.2	11.6	10.3	10.3	7.9	7.7
	50	19.5	19.6	20.3	21.1	22.0	22.2	18.8	18.9	14.1	14.1
	75	31.9	32.3	33.7	34.7	34.1	34.1	30.2	30.0	23.1	22.9
Depreciation	25	1.0	1.0	1.5	1.5	1.0	0.9	0.8	0.8	0.7	0.7
	50	2.3	2.3	3.8	3.9	2.2	2.1	1.7	1.7	1.6	1.5
	75	5.5	5.6	11.1	11.3	5.1	5.1	3.6	3.6	3.0	3.0
Annual result	25	1.6	1.6	4.0	4.4	1.7	1.8	1.1	1.0	0.9	0.7
	50	4.9	5.0	10.4	10.6	4.4	4.5	2.9	2.9	2.8	2.5
	75	11.1	11.3	20.7	20.5	8.5	8.8	6.3	6.2	5.9	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.2	8.7	12.9	12.5	8.6	8.1	7.7	7.3	7.3	7.3
	50	27.3	26.9	42.5	41.8	26.1	25.7	20.6	20.5	20.0	20.2
	75	56.6	55.9	73.7	73.8	56.0	55.7	41.2	40.9	36.0	35.1
Inventories	25	0.9	0.9	0.0	0.0	1.7	1.6	8.4	8.6	10.7	10.9
	50	14.7	14.8	2.4	2.4	17.0	17.2	27.0	27.5	23.5	23.8
	75	37.8	38.3	20.3	20.8	42.1	42.4	44.9	44.9	39.8	40.3
Equity	25	3.3	3.6	-1.2	0.0	3.3	3.7	6.8	7.2	8.2	8.5
	50	16.2	17.0	14.1	15.1	14.0	14.8	18.6	19.0	21.1	21.8
	75	35.9	36.7	40.6	41.3	31.8	33.6	34.7	35.0	37.2	37.4
Short-term liabilities	25	27.6	27.5	18.6	18.4	30.4	30.4	34.8	35.6	33.8	33.7
	50	52.1	51.7	43.5	43.6	54.5	53.3	56.4	56.3	53.1	53.3
	75	75.8	75.7	77.8	76.4	76.6	76.4	74.6	75.1	73.4	73.7
Liabilities to banks	25	0.0	0.0	1.5	1.7	1.4	1.2	0.0	0.0	0.0	0.0
	50	19.2	18.6	32.6	31.7	22.9	22.0	12.3	11.7	4.6	3.9
	75	47.0	45.9	65.5	64.6	48.2	47.1	33.6	32.8	23.0	23.2
		Percentage of sales									
Annual result before taxes on income	25	2.0	2.0	4.4	4.9	2.1	2.2	1.4	1.3	1.1	1.0
	50	5.7	5.8	11.6	11.8	5.1	5.3	3.6	3.5	3.3	3.0
	75	12.7	13.0	22.8	22.9	10.1	10.4	7.5	7.5	6.9	6.8
Annual result and Depreciation	25	4.3	4.3	9.3	9.6	4.4	4.4	3.1	2.9	2.4	2.2
	50	9.5	9.5	19.1	19.3	8.5	8.6	6.0	5.9	5.4	5.1
	75	19.5	19.5	35.8	35.9	15.2	15.4	11.1	11.0	10.1	9.8
Trade receivables	25	2.3	2.3	1.0	1.1	2.9	2.9	3.6	3.8	2.7	2.9
	50	5.9	6.1	4.6	4.7	6.3	6.4	6.9	7.1	6.4	6.5
	75	10.2	10.5	9.5	9.7	10.3	10.6	10.9	11.1	10.3	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.7	4.7	6.3	6.6	4.7	4.9	3.9	3.7	3.7	3.2
	50	10.6	10.5	17.9	18.0	10.7	10.5	8.0	7.7	7.7	7.3
	75	22.7	22.7	41.7	40.6	20.8	20.9	14.3	14.2	13.1	12.4
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.7	9.8	11.3	11.9	10.1	10.3	8.7	8.6	8.7	8.1
	50	22.5	22.7	30.3	30.9	22.5	22.8	19.0	18.7	17.9	17.1
	75	48.5	48.5	75.1	75.5	45.7	47.1	35.0	34.5	32.6	31.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	59.7	60.0	42.3	45.7	59.6	60.1	70.1	68.5	72.2	72.3
	50	105.3	105.7	98.3	99.1	104.6	105.5	118.2	118.3	120.0	119.5
	75	204.6	210.7	168.5	176.0	219.6	225.2	231.1	237.2	215.4	220.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	37.1	37.3	31.9	32.5	35.8	35.9	40.3	40.1	46.8	47.5
	50	71.3	70.7	75.3	76.5	66.9	67.6	68.3	68.3	77.2	75.2
	75	128.0	130.7	166.7	164.8	119.9	122.2	112.0	113.4	119.1	116.2
		Percentage of cost of materials									
Trade payables	25	4.4	4.4	4.2	4.3	4.9	5.0	4.2	4.2	4.0	4.1
	50	8.8	9.0	11.3	11.6	10.0	10.0	7.5	7.4	7.2	7.3
	75	17.2	17.1	30.4	29.1	19.1	19.2	12.3	12.4	11.0	11.1

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

I. Enterprises by economic sector

2. Agriculture, forestry and fishing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	98.7	99.1	101.5	99.8	99.6	100.3	97.6	98.0	98.4	98.9
Change in finished goods	1.3	0.9	- 1.5	0.2	0.4	- 0.3	2.4	2.0	1.6	1.1
Interest and similar income	0.4	0.4	0.5	0.5	0.4	0.4	0.5	0.4	0.3	0.3
Other income	11.8	9.0	23.4	21.2	14.7	13.7	5.0	3.5	11.7	7.0
of which: Income from long-term equity investme	0.7	0.4	0.2	0.1	0.3	0.4	0.1	0.1	1.3	0.6
Total income	112.3	109.3	123.9	121.7	115.2	114.0	105.6	103.9	112.0	107.3
<b>Expenses</b>										
Cost of materials	55.0	52.9	52.8	50.1	56.2	53.8	53.1	51.4	55.6	53.5
Personnel expenses	23.8	23.9	20.0	19.4	21.2	20.6	19.9	20.3	27.6	28.2
Depreciation	7.7	7.3	10.5	10.7	10.3	10.0	8.2	7.6	5.6	5.0
of which: Depreciation of tangible fixed assets	7.0	6.9	10.4	10.3	9.6	9.2	7.4	7.1	4.9	4.9
Interest and similar expenses	1.8	1.9	4.0	3.7	2.9	2.5	1.5	1.3	1.0	1.4
Operating taxes	0.3	0.3	0.5	0.5	0.4	0.4	0.2	0.2	0.3	0.3
Other expenses	17.9	17.7	32.2	29.5	22.7	22.0	18.0	17.1	13.1	13.7
Total expenses before taxes on income	106.5	103.9	119.9	114.0	113.8	109.3	100.8	97.8	103.1	102.1
Annual result before taxes on income	5.8	5.4	4.0	7.7	1.4	4.7	4.8	6.1	8.9	5.2
Taxes on income	0.6	0.9	0.7	0.8	0.8	1.1	0.7	0.9	0.4	0.9
Annual result	5.2	4.5	3.4	6.9	0.6	3.7	4.1	5.2	8.5	4.3
Profit and loss transfers (parent company)	0.4	0.6	0.2	0.1	0.4	0.5	- 0.1	0.2	0.8	0.9
Profit and loss transfers (subsidiary)	0.9	1.0	0.6	0.5	0.3	0.6	1.9	2.3	0.9	0.7
Profit for the year	4.7	4.1	2.9	6.6	0.6	3.6	2.1	3.1	8.4	4.5
<b>Balance Sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.2	0.2	0.1	0.2	0.2	0.2	1.5	1.5
Tangible fixed assets	67.3	67.1	66.2	45.6	63.6	63.5	50.5	50.9	72.0	71.8
of which: Land and buildings	44.9	44.9	46.3	46.3	41.5	42.0	27.1	26.5	49.4	49.2
Inventories	6.6	6.4	9.8	9.7	10.9	10.5	13.7	13.5	3.0	2.8
of which: Finished goods and merchandise	3.3	3.2	4.5	4.7	4.4	4.1	7.3	7.2	2.0	1.8
Cash	4.9	5.4	4.0	4.0	4.9	5.3	6.1	7.8	4.8	5.2
Receivables	12.8	12.6	14.1	14.9	14.5	14.6	23.9	21.9	9.9	9.8
Short-term	11.1	11.0	12.9	13.8	12.8	13.1	19.6	18.0	8.5	8.4
of which:										
Trade receivables	3.5	3.6	3.5	3.5	3.8	4.2	8.0	7.5	2.6	2.6
Receivables from affiliated companies	5.1	5.2	6.5	7.1	6.3	6.3	9.9	8.8	3.5	3.8
Long-term	1.8	1.7	1.2	1.2	1.7	1.5	4.4	4.0	1.4	1.4
of which: Loans to affiliated companies	1.2	1.1	0.1	0.1	0.8	0.6	2.0	1.9	1.4	1.4
Securities	1.7	1.7	0.4	0.5	0.8	0.8	0.6	0.6	2.4	2.5
Other long-term equity investments	5.4	5.5	4.8	4.7	4.8	4.7	4.6	4.7	5.9	6.2
of which: Goodwill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Capital</b>										
Equity	63.9	63.5	42.3	40.3	47.0	47.1	36.0	38.5	79.5	78.9
Liabilities	30.1	30.1	55.0	57.0	50.2	50.0	56.8	53.3	12.6	12.8
Short-term	15.7	15.7	27.8	27.2	22.8	21.4	31.7	32.4	7.9	8.5
of which:										
Liabilities to banks	4.4	4.7	8.2	8.7	7.9	7.4	9.0	10.7	1.5	1.7
Trade payables	3.0	3.0	5.0	5.1	4.3	4.3	6.6	6.3	1.5	1.5
Liabilities to affiliated companies	6.4	6.2	11.7	10.3	7.3	6.9	11.9	10.9	4.2	4.5
Long-term	14.4	14.3	27.2	29.9	27.5	28.6	25.1	20.9	4.7	4.3
of which:										
Liabilities to banks	12.4	12.2	24.0	24.2	23.3	23.4	19.4	17.8	4.6	4.2
Liabilities to affiliated companies	1.4	1.7	1.8	4.3	3.1	4.3	4.7	2.5	0.0	0.0
Provisions	5.5	5.8	1.9	1.8	2.2	2.3	7.1	8.1	7.3	7.7
of which: Provisions for pensions	2.9	3.1	0.2	0.2	0.2	0.2	2.9	3.1	4.4	4.9
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.9	5.5	4.0	7.8	1.4	4.7	4.9	6.2	9.1	5.3
Annual result and depreciation	13.0	11.9	13.6	17.7	11.0	13.6	12.5	13.1	14.3	9.4
Trade receivables	7.7	7.6	9.4	9.6	8.0	8.5	8.4	7.6	6.9	6.9
Percentage of the balance sheet total										
Sales	46.0	46.7	37.4	36.2	47.3	49.5	95.7	99.5	38.0	37.9
Annual result and interest paid	3.2	3.0	2.7	3.9	1.7	3.1	5.4	6.7	3.6	2.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	19.2	17.9	9.5	11.5	10.8	14.2	20.7	24.2	34.8	22.5
Percentage of fixed assets										
Long-term equity and liabilities	105.7	105.6	95.8	97.6	105.7	108.0	106.8	104.1	106.8	105.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	104.0	105.4	61.2	65.6	79.9	88.4	82.3	80.6	172.6	161.4
Cash resources, short-term receivables and invent	146.2	146.0	96.3	101.1	127.6	137.5	125.3	122.3	210.7	193.8
Percentage of cost of materials										
Trade payables	11.9	12.0	25.8	27.8	16.2	16.0	12.8	12.0	7.2	7.5
Memo item:										
Balance sheet total in € billion	12.03	12.26	1.01	1.07	3.03	3.11	1.20	1.20	6.79	6.87
Sales in € billion	5.53	5.73	0.38	0.39	1.43	1.54	1.14	1.20	2.58	2.60
Number of enterprises	891	891	465	465	337	337	67	67	22	22



I. Enterprises by economic sector

cont'd: 2. Agriculture, forestry and fishing

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.3	35.6	29.5	26.1	44.4	42.8	30.9	33.4	34.6	36.3
	50	54.8	52.0	52.9	50.0	56.7	53.0	53.8	50.8	63.0	58.8
	75	69.8	66.2	70.5	66.5	68.8	65.1	69.7	67.2	79.7	76.0
Personnel expenses	25	8.6	8.3	4.3	4.2	13.0	12.4	11.5	9.7	8.6	9.1
	50	18.3	17.9	15.3	14.6	21.7	20.4	19.1	19.8	16.7	18.3
	75	28.4	27.5	28.6	28.6	28.1	26.7	29.7	29.7	35.7	36.2
Depreciation	25	3.5	3.3	3.0	3.1	4.7	4.4	3.0	2.8	1.5	1.3
	50	8.9	8.9	9.2	9.6	9.6	9.6	5.8	5.6	3.1	3.1
	75	15.1	14.8	16.4	16.5	14.4	13.8	11.5	10.3	7.2	7.1
Annual result	25	-2.2	0.3	-2.3	0.3	-2.8	0.4	0.0	0.2	0.9	0.2
	50	3.1	5.0	6.0	8.0	1.6	3.7	1.8	2.3	2.8	2.0
	75	12.3	14.0	18.5	20.1	6.1	9.5	7.8	7.8	6.0	3.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	39.2	37.4	39.4	38.3	45.4	46.8	23.9	22.6	18.1	23.6
	50	65.2	64.8	68.4	67.5	64.5	64.6	44.9	45.9	32.5	35.2
	75	79.0	78.6	82.6	82.3	76.6	75.2	67.0	66.9	73.9	73.0
Inventories	25	2.1	1.9	0.7	0.7	5.1	5.2	4.0	4.5	2.1	1.7
	50	9.1	8.9	7.4	7.2	10.2	9.9	11.7	11.6	4.4	4.4
	75	17.5	17.0	18.2	17.9	15.4	15.1	21.2	21.6	14.4	14.1
Equity	25	13.9	13.8	10.6	10.1	15.8	18.5	13.2	18.9	36.4	38.3
	50	39.5	40.4	37.3	37.0	42.4	42.6	34.3	41.9	51.5	59.8
	75	63.3	63.0	63.4	62.5	63.1	63.0	54.6	57.7	88.1	91.4
Short-term liabilities	25	9.6	9.3	9.3	9.5	9.6	9.1	17.0	13.6	4.2	4.6
	50	22.2	22.2	23.7	24.7	19.3	19.2	32.3	30.6	14.5	17.0
	75	47.6	46.8	52.4	50.4	43.0	40.9	57.5	57.8	32.3	29.3
Liabilities to banks	25	7.2	7.0	4.8	5.4	13.5	14.0	2.6	0.0	0.0	0.0
	50	26.8	28.1	26.2	29.1	30.0	30.0	19.8	18.3	2.2	0.9
	75	48.0	47.1	52.4	50.3	47.0	45.0	37.4	35.1	25.4	22.8
		Percentage of sales									
Annual result before taxes on income	25	-2.3	0.6	-2.6	0.6	-2.6	0.6	0.3	0.2	0.9	0.5
	50	3.8	6.2	6.4	8.6	2.0	4.4	2.6	3.9	3.4	2.5
	75	13.1	14.9	19.0	20.8	7.4	10.7	9.7	11.2	8.3	4.8
Annual result and depreciation	25	5.0	7.1	5.6	8.1	5.0	7.7	4.6	4.8	2.6	4.0
	50	13.6	16.5	18.4	19.8	11.4	14.9	10.7	11.1	8.9	6.2
	75	26.6	28.4	33.9	33.9	20.1	21.8	18.1	17.9	16.9	12.6
Trade receivables	25	1.8	1.9	0.6	0.6	3.2	3.6	1.7	2.3	2.4	2.9
	50	5.5	5.5	4.4	4.3	6.5	6.6	6.3	6.2	6.8	6.4
	75	11.0	10.6	12.6	10.9	10.2	11.2	9.6	8.9	8.8	8.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.3	1.5	0.3	1.5	0.2	1.6	1.3	1.2	0.8	0.8
	50	3.4	4.0	4.3	4.4	2.5	3.5	3.7	4.3	3.7	2.6
	75	8.5	8.9	11.2	11.4	5.9	6.9	8.4	10.0	9.0	10.4
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	3.3	5.7	2.1	4.4	3.9	6.8	8.1	9.9	12.3	0.6
	50	13.8	16.0	13.4	13.8	13.3	16.4	19.4	23.9	29.7	29.9
	75	33.3	35.3	32.7	33.2	28.1	31.3	49.9	43.7	48.7	61.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	79.5	81.3	73.6	73.2	86.6	88.0	84.5	72.4	102.8	101.0
	50	104.5	106.1	100.4	101.0	109.7	111.4	110.9	115.6	121.9	117.7
	75	131.7	135.7	129.5	128.2	131.6	135.3	146.6	159.2	195.2	182.1
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	29.9	33.7	23.6	24.8	38.6	44.0	35.8	37.1	104.7	86.8
	50	77.6	77.5	60.0	62.7	88.2	87.5	82.6	77.6	237.2	260.4
	75	177.5	191.2	168.5	171.7	172.2	192.9	174.6	216.0	637.6	609.0
		Percentage of cost of materials									
Trade payables	25	5.3	5.5	4.1	4.6	5.8	6.4	6.7	5.8	4.8	4.0
	50	12.6	12.6	17.2	17.3	11.2	11.6	10.2	9.5	6.7	6.3
	75	32.0	32.7	44.7	50.0	24.5	24.1	17.7	17.0	10.2	11.1

I. Enterprises by economic sector

3. Mining and quarrying

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.2	100.4	99.6	100.2	99.6	99.8	99.4	99.4	100.3	100.6
Change in finished goods	- 0.2	- 0.4	0.4	- 0.2	0.4	0.2	0.6	0.6	- 0.3	- 0.6
Interest and similar income	2.6	2.4	0.3	0.3	0.5	0.4	0.2	0.2	3.0	2.8
Other income	21.2	17.8	15.4	8.9	5.8	8.7	5.9	7.3	24.5	19.9
of which: Income from long-term equity investme	7.3	5.2	1.1	1.4	1.3	1.5	1.1	3.0	8.6	5.7
Total income	123.8	120.1	115.7	109.2	106.3	109.0	106.1	107.5	127.6	122.7
Expenses	Percentage of gross revenue									
Cost of materials	48.9	46.9	34.7	31.2	32.8	33.0	43.3	42.5	50.8	48.5
Personnel expenses	23.5	22.3	17.8	18.2	24.5	24.1	22.0	21.4	23.7	22.3
Depreciation	8.7	10.5	11.7	13.4	8.7	11.0	8.0	8.4	8.8	10.8
of which: Depreciation of tangible fixed assets	8.3	8.1	11.7	13.4	8.5	9.7	7.7	8.0	8.4	8.0
Interest and similar expenses	7.4	7.0	2.3	2.1	2.1	2.0	1.4	1.3	8.7	8.1
Operating taxes	0.3	0.2	0.2	0.3	0.2	0.2	0.1	0.1	0.3	0.3
Other expenses	24.9	24.3	38.0	27.8	27.2	27.3	25.8	25.0	24.5	24.1
Total expenses before taxes on income	113.7	111.3	104.8	93.1	95.5	97.6	100.6	98.7	116.8	114.1
Annual result before taxes on income	10.1	8.8	11.0	16.1	10.8	11.5	5.5	8.8	10.8	8.6
Taxes on income	2.1	2.1	1.7	2.5	2.3	2.6	1.2	1.3	2.2	2.2
Annual result	8.0	6.7	9.3	13.6	8.5	8.9	4.4	7.5	8.6	6.5
Profit and loss transfers (parent company)	- 1.2	2.5	0.0	0.0	0.5	0.0	0.0	0.0	- 1.5	3.1
Profit and loss transfers (subsidiary)	5.8	6.2	0.3	0.0	0.4	0.4	0.0	2.9	7.0	7.1
Profit for the year	1.1	3.0	9.0	13.5	8.5	8.5	4.4	4.7	0.1	2.4
<b>Balance sheet</b>	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.1	2.2	1.5	1.6	1.5	3.2	3.2	1.1	1.0
Tangible fixed assets	17.6	15.3	52.5	45.6	50.6	49.1	47.1	44.1	15.5	13.2
of which: Land and buildings	5.4	4.9	36.5	34.4	28.8	29.0	20.9	20.7	4.1	3.7
Inventories	3.3	2.7	5.7	6.5	6.7	6.8	7.5	6.5	3.0	2.4
of which: Finished goods and merchandise	1.7	1.3	4.9	4.2	3.6	3.3	2.7	2.6	1.6	1.2
Cash	4.2	4.5	7.3	7.8	14.4	14.6	7.4	9.2	3.8	4.1
Receivables	42.0	43.6	25.8	22.6	18.9	21.3	24.8	27.9	43.2	44.8
Short-term	22.7	24.4	25.4	21.8	16.8	19.1	23.2	26.5	22.8	24.4
of which:										
Trade receivables	3.4	3.5	6.1	4.5	4.5	4.7	6.1	6.5	3.2	3.3
Receivables from affiliated companies	13.2	15.4	12.7	13.9	9.8	11.8	15.0	17.6	13.2	15.3
Long-term	19.3	19.3	0.4	0.8	2.1	2.2	1.6	1.4	20.4	20.4
of which: Loans to affiliated companies	9.1	10.0	0.3	0.5	1.6	1.7	1.4	1.2	9.7	10.6
Securities	10.8	10.9	0.2	0.2	0.7	0.6	0.3	0.2	11.5	11.6
Other long-term equity investments	20.5	21.6	6.1	5.3	6.3	5.4	9.4	8.6	21.3	22.5
of which: Goodwill	0.0	0.0	1.4	0.8	0.4	0.4	0.3	0.2	0.0	0.0
Capital	Percentage of the balance sheet total									
Equity	19.0	18.6	23.6	23.8	28.9	31.3	38.8	37.6	18.0	17.5
Liabilities	29.8	30.9	45.7	47.5	51.6	48.8	34.8	36.2	29.1	30.3
Short-term	20.8	22.3	31.0	28.2	33.3	30.8	25.7	27.1	20.3	21.9
of which:										
Liabilities to banks	0.5	0.4	10.9	6.9	8.2	6.3	3.7	2.6	0.2	0.2
Trade payables	2.0	1.6	6.7	4.4	3.8	3.5	3.5	3.9	1.9	1.5
Liabilities to affiliated companies	17.3	19.4	10.2	12.3	17.7	17.0	14.5	17.2	17.5	19.5
Long-term	9.0	8.6	14.8	19.3	18.3	17.9	9.1	9.1	8.8	8.3
of which:										
Liabilities to banks	4.6	4.2	9.7	14.0	12.0	10.6	6.0	6.4	4.4	3.9
Liabilities to affiliated companies	3.6	3.6	3.8	3.9	5.4	6.6	2.4	2.0	3.6	3.7
Provisions	51.1	50.5	30.7	28.7	19.5	19.9	26.3	26.1	52.9	52.2
of which: Provisions for pensions	14.6	13.9	0.2	0.1	0.7	0.8	3.3	3.5	15.4	14.6
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	10.1	8.8	11.0	16.0	10.8	11.5	5.6	8.9	10.7	8.6
Annual result and depreciation	16.8	17.2	21.1	27.0	17.3	19.9	12.4	16.0	17.3	17.1
Trade receivables	12.2	11.9	11.9	8.7	5.9	6.2	7.4	7.6	13.3	12.9
	Percentage of the balance sheet total									
Sales	27.6	29.3	51.4	51.5	75.8	75.7	83.3	86.2	24.2	25.9
Annual result and interest paid	4.3	4.0	6.0	8.1	8.0	8.3	4.8	7.6	4.2	3.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.0	6.6	15.7	20.3	23.1	27.8	19.2	26.0	5.4	5.7
	Percentage of fixed assets									
Long-term equity and liabilities	61.5	60.3	62.8	68.4	78.7	85.6	83.5	87.5	60.4	58.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	129.4	129.3	106.0	105.9	95.1	110.6	120.2	132.5	131.1	129.7
Cash resources, short-term receivables and invent	145.0	141.4	124.5	129.2	115.2	132.6	149.6	156.3	145.9	140.8
	Percentage of cost of materials									
Trade payables	15.2	11.9	37.3	27.3	15.1	13.8	9.6	10.6	15.8	11.9
Memo item:										
Balance sheet total in € billion	33.75	35.00	0.11	0.12	0.62	0.63	1.35	1.43	31.66	32.82
Sales in € billion	9.32	10.27	0.06	0.06	0.47	0.47	1.13	1.23	7.66	8.50
Number of enterprises	240	240	65	65	94	94	54	54	27	27

I. Enterprises by economic sector

cont'd: 3. Mining and quarrying

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	20.9	20.3	8.5	12.0	21.0	21.3	25.9	27.3	35.5	31.5
	50	34.4	32.7	23.0	22.9	31.9	32.8	39.3	43.2	44.6	39.8
	75	49.7	47.6	43.8	40.5	45.4	42.6	58.3	54.4	59.1	50.5
Personnel expenses	25	12.3	12.1	6.8	8.7	15.5	14.5	11.9	11.3	13.1	13.4
	50	20.3	21.1	18.5	17.4	21.5	22.2	22.0	20.8	20.7	22.0
	75	29.1	29.5	27.4	31.1	29.2	29.4	28.9	29.0	30.9	32.0
Depreciation	25	3.4	3.7	2.4	3.0	4.7	4.6	2.9	2.6	4.0	3.9
	50	7.1	7.3	6.5	7.6	7.5	7.7	5.7	5.9	7.1	7.2
	75	11.7	11.8	17.7	16.6	10.3	10.9	9.5	10.3	12.3	14.2
Annual result	25	1.6	2.1	-0.2	1.7	2.8	3.7	1.5	2.1	0.0	-0.5
	50	5.7	7.1	4.9	9.9	7.2	8.2	4.8	4.9	4.7	3.8
	75	13.5	15.6	13.8	24.9	14.2	15.8	10.8	10.4	15.8	17.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	24.8	26.6	19.8	26.8	34.1	33.4	22.1	27.9	7.6	5.3
	50	46.9	46.8	55.7	51.4	47.7	50.0	44.9	43.4	28.0	31.3
	75	67.6	65.4	73.9	76.2	65.6	65.5	69.6	63.7	50.4	44.5
Inventories	25	1.1	1.1	0.1	0.0	1.3	1.6	1.8	2.0	1.6	1.1
	50	5.1	4.8	2.0	2.8	5.4	4.9	6.2	6.5	5.3	5.4
	75	11.0	11.1	10.4	10.0	10.3	10.9	10.7	11.3	12.8	12.0
Equity	25	12.2	13.9	13.6	12.7	11.5	15.9	14.1	12.9	13.2	14.8
	50	28.8	30.1	28.8	28.5	26.6	30.0	34.3	34.6	28.0	27.0
	75	50.1	50.3	57.2	64.3	44.7	46.3	52.4	53.2	53.2	48.9
Short-term liabilities	25	11.9	12.1	12.1	12.5	13.1	11.3	11.2	17.9	5.2	11.4
	50	27.8	24.5	28.0	25.9	31.3	23.3	25.8	25.1	24.0	21.1
	75	46.7	46.8	46.6	46.9	53.9	49.6	46.2	39.6	32.7	36.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.3	1.2	0.0	0.0	0.0	0.0
	50	8.9	7.5	7.9	10.2	11.9	12.0	9.0	6.1	0.0	0.0
	75	27.9	25.7	29.4	26.9	32.5	31.4	22.6	18.8	5.4	0.0
		Percentage of sales									
Annual result before taxes on income	25	2.2	2.9	-0.2	1.7	4.0	4.9	2.0	2.8	0.0	-0.6
	50	7.5	8.6	5.8	11.7	9.6	10.5	6.2	6.0	8.2	5.5
	75	15.6	18.5	16.0	26.6	16.4	20.8	12.5	13.9	17.5	17.9
Annual result and Depreciation	25	9.1	10.0	7.7	9.9	10.8	11.3	7.2	7.6	6.3	5.7
	50	16.4	17.4	16.0	21.7	17.1	19.2	13.1	13.0	19.1	16.3
	75	25.1	29.6	32.6	42.9	25.6	27.9	20.3	20.0	28.3	29.2
Trade receivables	25	3.1	3.0	2.1	1.7	3.1	2.7	4.5	4.3	2.7	3.3
	50	5.9	5.7	6.1	5.6	5.1	5.0	7.8	6.9	7.8	7.2
	75	9.9	10.3	16.2	12.4	7.7	7.7	10.0	10.4	10.9	12.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.0	3.5	0.6	1.3	3.8	5.2	3.7	3.7	2.6	1.9
	50	6.8	7.5	5.6	7.3	8.9	9.7	7.9	7.0	4.9	4.8
	75	13.5	13.5	15.3	13.0	15.6	16.2	12.6	13.8	7.6	8.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.2	11.4	2.9	9.4	12.8	14.0	18.1	17.7	0.5	3.7
	50	24.9	27.4	17.8	19.0	26.4	33.4	27.2	30.9	14.1	11.6
	75	44.6	52.2	37.3	59.2	49.2	55.4	53.9	52.5	28.8	32.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	50.0	53.1	41.7	47.2	51.0	52.8	54.9	68.6	54.0	53.9
	50	87.6	91.1	77.7	90.9	89.1	90.2	92.7	94.3	88.1	87.1
	75	135.9	140.1	125.4	164.7	135.9	128.0	157.5	152.2	158.9	130.5
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	48.4	54.0	37.4	53.9	40.6	45.5	55.2	61.2	86.6	54.9
	50	114.1	120.2	109.6	122.3	110.5	116.8	146.3	124.4	125.1	127.5
	75	287.1	305.0	270.3	370.5	276.1	310.6	287.1	243.8	616.0	508.5
		Percentage of cost of materials									
Trade payables	25	5.9	6.9	5.3	7.1	6.0	6.9	5.4	6.3	7.8	8.1
	50	10.7	11.8	13.1	17.6	11.3	11.9	9.1	11.0	10.3	10.4
	75	22.1	21.6	57.6	56.9	20.2	18.3	18.6	18.1	17.7	18.6

I. Enterprises by economic sector

4. Manufacturing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.5	98.6	97.9	98.8	98.8	99.2	99.1	99.7	99.6
Change in finished goods	0.3	0.5	1.4	2.1	1.2	1.2	0.8	0.9	0.3	0.4
Interest and similar income	0.5	0.5	0.2	0.1	0.2	0.1	0.2	0.2	0.6	0.5
Other income	5.1	5.2	3.2	2.9	2.3	2.1	2.4	2.2	5.4	5.5
of which: Income from long-term equity investme	1.4	1.6	0.0	0.0	0.1	0.1	0.3	0.3	1.6	1.8
Total income	105.6	105.6	103.4	103.1	102.4	102.3	102.6	102.4	106.0	106.0
<b>Expenses</b>										
Cost of materials	63.8	64.4	38.1	38.5	45.9	46.4	51.7	52.1	65.4	66.0
Personnel expenses	17.3	17.2	35.2	34.5	31.0	30.6	26.1	25.9	16.1	16.0
Depreciation	3.1	3.1	3.9	3.8	3.2	3.1	3.2	3.1	3.1	3.1
of which: Depreciation of tangible fixed assets	2.8	2.7	3.8	3.7	3.1	3.0	3.0	2.9	2.8	2.7
Interest and similar expenses	1.1	1.3	1.2	1.1	0.9	0.8	0.8	0.8	1.1	1.4
Operating taxes	0.3	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.0
Other expenses	15.1	14.4	19.3	18.9	16.8	16.4	16.1	15.7	15.0	14.2
Total expenses before taxes on income	100.8	100.5	97.9	96.8	97.9	97.4	97.9	97.6	101.1	100.8
Annual result before taxes on income	4.8	5.2	5.5	6.2	4.6	4.9	4.6	4.8	4.8	5.2
Taxes on income	1.1	1.2	1.2	1.3	1.2	1.3	1.2	1.2	1.1	1.2
Annual result	3.7	4.0	4.3	4.9	3.3	3.6	3.4	3.6	3.8	4.0
Profit and loss transfers (parent company)	1.5	1.6	0.0	0.0	0.1	0.0	0.1	0.2	1.7	1.7
Profit and loss transfers (subsidiary)	1.7	1.7	0.0	0.1	0.3	0.3	0.6	0.7	1.9	1.8
Profit for the year	3.5	3.9	4.3	4.9	3.1	3.3	2.9	3.1	3.5	4.0
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.4	0.7	0.7	0.8	0.8	0.9	0.9	1.2	1.5
Tangible fixed assets	15.2	14.7	33.5	45.6	29.9	29.1	26.1	25.7	14.3	13.8
of which: Land and buildings	4.8	4.6	14.2	13.6	12.6	12.2	10.6	10.3	4.3	4.1
Inventories	14.9	14.9	24.2	25.7	28.9	29.5	27.5	27.9	13.8	13.8
of which: Finished goods and merchandise	5.2	5.1	9.0	8.7	8.9	8.8	7.8	7.6	5.0	4.9
Cash	5.1	4.9	13.2	13.1	11.8	11.8	10.2	10.0	4.7	4.4
Receivables	31.8	31.6	25.5	25.4	24.7	24.8	28.6	28.8	32.2	31.8
Short-term	29.6	28.9	24.4	24.3	23.7	23.7	26.8	26.9	29.9	29.1
of which:										
Trade receivables	6.2	6.1	12.4	12.2	13.5	13.9	12.8	13.0	5.6	5.5
Receivables from affiliated companies	21.3	20.8	7.3	7.6	7.2	6.8	11.2	11.1	22.2	21.6
Long-term	2.2	2.7	1.2	1.1	1.0	1.1	1.8	2.0	2.3	2.7
of which: Loans to affiliated companies	1.9	2.3	0.7	0.4	0.6	0.6	1.4	1.4	2.0	2.4
Securities	3.6	3.6	0.5	0.5	0.9	0.9	1.0	1.0	3.8	3.8
Other long-term equity investments	27.8	28.7	1.6	1.6	2.6	2.5	5.3	5.5	29.7	30.6
of which: Goodwill	0.4	0.5	0.5	0.4	0.6	0.5	0.4	0.5	0.4	0.5
<b>Capital</b>										
Equity	32.7	32.4	30.3	30.8	36.6	36.7	38.6	39.0	32.3	31.9
Liabilities	47.4	48.9	62.0	61.5	53.9	54.0	49.2	49.0	47.2	48.8
Short-term	35.4	35.1	42.7	42.1	39.3	39.6	38.6	38.6	35.1	34.8
of which:										
Liabilities to banks	1.8	1.9	10.0	9.2	8.5	8.3	6.2	6.0	1.3	1.6
Trade payables	5.5	5.5	8.6	8.6	7.8	8.1	6.8	7.1	5.3	5.4
Liabilities to affiliated companies	20.6	20.5	9.8	8.5	10.2	10.1	14.7	14.3	21.2	21.1
Long-term	12.1	13.8	19.3	19.4	14.6	14.4	10.6	10.4	12.1	14.0
of which:										
Liabilities to banks	3.4	3.1	13.0	13.1	10.0	9.8	6.4	6.1	3.0	2.8
Liabilities to affiliated companies	5.0	6.6	4.1	4.0	3.2	3.2	3.3	3.6	5.1	6.8
Provisions	19.3	18.1	7.6	7.3	9.3	9.1	12.1	11.8	20.0	18.7
of which: Provisions for pensions	7.5	7.4	2.3	2.1	2.9	2.8	4.4	4.3	7.8	7.7
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.8	5.2	5.6	6.4	4.6	4.9	4.7	4.8	4.9	5.2
Annual result and depreciation	6.9	7.2	8.4	8.9	6.6	6.8	6.7	6.7	6.9	7.2
Trade receivables	6.0	6.0	8.6	8.7	8.8	9.1	9.0	9.1	5.6	5.6
Percentage of the balance sheet total										
Sales	103.6	101.5	143.5	140.3	152.9	152.8	142.6	142.7	100.2	98.0
Annual result and interest paid	5.0	5.4	8.0	8.6	6.5	6.9	6.1	6.3	4.9	5.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.5	11.6	21.2	22.2	19.7	20.2	18.7	18.8	11.0	11.1
Percentage of fixed assets										
Long-term equity and liabilities	109.0	108.3	139.5	145.1	155.7	158.5	154.5	156.0	106.3	105.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	104.0	100.8	88.7	89.1	91.3	90.8	97.1	96.6	104.8	101.3
Cash resources, short-term receivables and invent	146.2	143.2	145.5	150.2	164.8	165.3	168.3	168.7	144.2	140.9
Percentage of cost of materials										
Trade payables	8.2	8.4	15.5	15.5	11.0	11.3	9.2	9.5	8.1	8.3
Memo item:										
Balance sheet total in € billion	1 381.61	1 483.71	1.74	1.91	15.92	16.96	89.45	94.45	1 274.50	1 370.39
Sales in € billion	1 431.69	1 506.65	2.49	2.67	24.34	25.92	127.58	134.76	1 277.28	1 343.31
Number of enterprises	16 268	16 268	2 559	2 559	4 780	4 780	5 443	5 443	3 486	3 486

I. Enterprises by economic sector

cont'd: 4. Manufacturing

	Quartile value	cont'd: All legal forms											
		Cylindered sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more						
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...											
		Percentage of gross revenue											
Cost of materials	25	36.0	36.4	22.8	23.2	33.1	33.6	40.2	40.4	46.4	47.1		
	50	48.2	48.7	35.6	35.7	44.4	44.8	50.7	51.1	57.0	58.0		
	75	60.7	61.0	48.7	49.0	56.3	56.4	61.8	62.1	68.4	69.4		
Personnel expenses	25	18.1	18.0	22.8	23.1	22.6	22.5	18.1	18.1	12.4	12.3		
	50	27.4	27.2	34.9	34.3	31.4	31.4	26.3	26.0	20.0	19.8		
	75	37.1	36.6	45.7	45.2	40.2	39.8	34.4	34.3	28.0	27.7		
Depreciation	25	1.2	1.2	1.1	1.2	1.2	1.2	1.2	1.2	1.4	1.3		
	50	2.4	2.3	2.5	2.5	2.3	2.2	2.4	2.3	2.4	2.4		
	75	4.2	4.1	4.7	4.9	4.2	4.1	4.1	4.0	4.0	3.8		
Annual result	25	0.7	0.7	0.3	0.6	0.6	0.7	0.7	0.6	1.1	0.8		
	50	3.1	3.0	3.5	3.8	2.7	2.8	3.0	2.9	3.6	3.3		
	75	6.9	6.9	9.1	9.2	6.1	6.4	6.5	6.4	7.3	7.1		
		Percentage of the balance sheet total											
Tangible fixed assets	25	8.4	8.3	6.5	6.5	8.1	7.8	8.7	8.7	9.6	9.4		
	50	21.3	21.1	19.8	19.8	21.7	21.3	21.9	21.5	21.1	21.0		
	75	40.4	40.0	45.1	44.3	42.8	42.4	40.4	39.8	36.2	35.3		
Inventories	25	12.4	12.5	4.7	4.7	12.7	12.8	15.9	16.0	12.5	12.9		
	50	24.8	25.2	17.2	17.2	26.6	27.0	27.8	28.1	22.0	22.4		
	75	40.5	41.1	39.5	40.2	44.3	44.5	41.9	42.3	34.4	34.6		
Equity	25	13.8	14.2	4.0	5.8	13.0	13.4	16.6	17.0	17.6	17.7		
	50	32.5	33.1	25.0	27.1	31.6	32.8	34.7	35.1	33.6	33.7		
	75	54.6	55.5	53.7	54.6	54.4	56.1	55.9	56.6	53.4	53.9		
Short-term liabilities	25	19.0	19.0	18.2	17.8	19.1	18.7	19.0	19.2	19.5	19.9		
	50	36.9	36.9	40.5	39.1	37.3	37.4	36.8	36.7	35.0	35.3		
	75	60.0	59.8	71.3	69.3	61.4	60.6	58.6	59.3	54.5	55.0		
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	50	7.4	7.0	12.3	12.4	13.1	12.4	6.8	6.3	0.6	0.5		
	75	26.7	25.7	37.7	35.7	31.2	30.3	24.7	23.5	15.4	14.5		
		Percentage of sales											
Annual result before taxes on income	25	0.9	0.9	0.4	0.8	0.8	1.0	1.0	0.8	1.4	1.0		
	50	4.0	4.0	4.3	4.7	3.5	3.6	4.0	3.8	4.5	4.1		
	75	8.8	8.8	11.1	11.4	8.1	8.5	8.3	8.3	9.1	8.6		
Annual result and Depreciation	25	3.3	3.3	2.6	3.4	3.2	3.3	3.3	3.1	3.8	3.4		
	50	7.1	7.0	7.9	8.2	6.5	6.8	6.9	6.7	7.5	7.2		
	75	12.4	12.4	15.8	16.0	12.0	12.0	11.8	11.8	12.3	12.0		
Trade receivables	25	3.8	3.9	3.0	3.0	4.1	4.1	4.2	4.4	3.5	3.4		
	50	7.3	7.4	6.4	6.4	7.3	7.4	7.7	8.0	7.3	7.3		
	75	11.6	11.8	11.1	11.2	11.5	11.7	12.1	12.3	11.3	11.4		
		Percentage of the balance sheet total											
Annual result and interest paid	25	2.7	2.6	2.2	2.6	2.7	2.6	2.6	2.4	3.0	2.8		
	50	6.8	6.6	7.8	8.4	6.4	6.6	6.6	6.3	7.0	6.5		
	75	12.9	13.0	18.1	18.0	12.7	13.3	11.9	11.9	12.4	11.9		
		Percentage of liabilities and provisions less cash											
Annual result and Depreciation	25	6.0	6.0	0.8	2.9	5.3	5.6	7.0	6.4	8.3	7.4		
	50	18.5	18.3	16.1	17.1	17.5	17.4	19.7	18.8	19.6	18.8		
	75	41.6	41.4	44.0	47.8	41.1	42.9	43.6	41.9	38.0	36.4		
		Percentage of fixed assets											
Long-term equity and liabilities	25	96.4	98.4	78.0	82.8	98.8	101.6	102.0	101.5	97.8	98.6		
	50	161.6	164.6	155.2	165.4	173.8	177.5	166.6	167.9	149.5	149.5		
	75	319.8	326.6	400.0	404.4	377.3	392.2	313.5	315.3	247.2	252.6		
		Percentage of short-term liabilities											
Cash resources and short-term receivab	25	49.9	50.2	42.1	42.8	46.6	45.8	50.7	51.0	59.5	59.4		
	50	95.2	95.2	94.6	94.7	91.7	91.8	92.9	92.8	103.6	103.0		
	75	204.7	205.0	241.8	246.3	203.9	208.0	191.9	192.8	201.1	197.6		
		Percentage of cost of materials											
Trade payables	25	4.6	4.7	4.5	4.3	4.6	4.7	4.5	4.7	4.7	4.8		
	50	8.3	8.4	10.5	10.6	8.6	8.7	7.8	8.0	7.8	8.1		
	75	14.3	14.4	23.3	22.3	15.7	15.5	12.8	13.0	12.1	12.5		

I. Enterprises by economic sector

cont'd: 4 Manufacturing

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.6	98.6	97.6	98.8	98.7	99.2	99.1	99.7	99.6
Change in finished goods	0.3	0.4	1.4	2.4	1.2	1.3	0.8	0.9	0.3	0.4
Interest and similar income	0.6	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.6	0.6
Other income	5.3	5.3	3.3	3.0	2.3	2.2	2.5	2.3	5.6	5.6
of which: Income from long-term equity investme	1.6	1.9	0.0	0.0	0.1	0.1	0.3	0.3	1.7	2.0
Total income	105.9	105.8	103.5	103.1	102.5	102.3	102.7	102.5	106.2	106.2
<b>Expenses</b>										
Cost of materials	65.1	65.7	38.6	38.9	46.1	46.6	52.0	52.4	66.6	67.2
Personnel expenses	16.6	16.6	37.4	36.4	31.3	30.9	26.2	26.0	15.5	15.5
Depreciation	3.2	3.2	3.4	3.3	3.2	3.1	3.3	3.1	3.2	3.2
of which: Depreciation of tangible fixed assets	2.8	2.8	3.3	3.2	3.0	2.9	3.0	2.9	2.8	2.7
Interest and similar expenses	1.1	1.4	1.0	1.0	0.8	0.8	0.8	0.8	1.2	1.4
Operating taxes	0.3	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.0
Other expenses	14.9	14.0	19.5	19.0	16.7	16.3	16.0	15.6	14.8	13.8
Total expenses before taxes on income	101.2	100.9	100.1	98.8	98.3	97.8	98.3	98.0	101.5	101.2
Annual result before taxes on income	4.7	5.0	3.5	4.3	4.2	4.5	4.4	4.5	4.7	5.0
Taxes on income	1.2	1.2	1.1	1.3	1.3	1.4	1.3	1.3	1.1	1.2
Annual result	3.5	3.8	2.4	3.1	2.9	3.1	3.1	3.3	3.6	3.8
Profit and loss transfers (parent company)	1.7	1.8	0.0	0.0	0.1	0.0	0.1	0.2	1.9	2.0
Profit and loss transfers (subsidiary)	2.0	2.0	0.0	0.1	0.3	0.3	0.9	0.9	2.2	2.1
Profit for the year	3.2	3.6	2.4	3.0	2.6	2.8	2.4	2.5	3.3	3.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.5	0.8	0.8	0.8	0.9	1.0	0.9	1.3	1.5
Tangible fixed assets	14.3	13.8	27.5	26.4	28.5	27.7	25.0	24.6	13.5	13.0
of which: Land and buildings	4.4	4.2	9.6	9.1	11.5	11.2	9.9	9.6	4.0	3.8
Inventories	13.9	13.9	26.4	27.9	29.2	29.9	27.1	27.5	13.0	12.9
of which: Finished goods and merchandise	5.1	4.9	9.8	9.4	8.7	8.6	7.4	7.2	4.9	4.8
Cash	4.7	4.4	14.8	14.4	12.4	12.3	9.9	9.7	4.3	4.0
Receivables	31.4	31.0	27.7	27.6	25.3	25.4	29.8	29.9	31.6	31.1
Short-term	29.2	28.3	26.3	26.2	24.1	24.3	27.8	27.8	29.3	28.3
of which:										
Trade receivables	5.6	5.5	13.4	13.2	13.8	14.2	12.7	12.8	5.1	5.0
Receivables from affiliated companies	21.5	20.8	7.5	7.9	7.2	6.9	12.5	12.3	22.2	21.4
Long-term	2.2	2.8	1.4	1.5	1.2	1.2	1.9	2.1	2.3	2.8
of which: Loans to affiliated companies	1.9	2.4	0.8	0.6	0.7	0.7	1.5	1.6	2.0	2.5
Securities	3.9	3.9	0.7	0.6	0.9	1.0	1.0	1.0	4.1	4.1
Other long-term equity investments	30.2	31.2	1.4	1.4	2.5	2.4	5.8	6.1	32.0	33.1
of which: Goodwill	0.4	0.5	0.4	0.4	0.7	0.6	0.5	0.6	0.4	0.5
<b>Capital</b>										
Equity	33.6	33.3	33.8	33.8	41.0	41.0	42.7	42.8	33.0	32.6
Liabilities	46.1	47.7	57.2	57.3	49.0	49.3	44.6	44.9	46.1	47.8
Short-term	34.0	33.6	40.3	40.1	35.7	36.1	35.0	35.4	33.9	33.5
of which:										
Liabilities to banks	1.5	1.7	9.4	8.2	7.9	7.8	5.8	5.6	1.2	1.4
Trade payables	5.4	5.4	9.1	9.1	7.8	8.0	6.8	7.1	5.3	5.3
Liabilities to affiliated companies	19.8	19.6	7.6	6.7	7.0	7.0	11.5	11.4	20.4	20.2
Long-term	12.1	14.1	16.9	17.3	13.3	13.2	9.6	9.5	12.2	14.3
of which:										
Liabilities to banks	3.0	2.8	10.2	10.9	9.1	8.9	5.9	5.7	2.8	2.5
Liabilities to affiliated companies	5.0	6.8	4.2	3.9	2.8	2.9	2.9	3.1	5.1	7.0
Provisions	19.7	18.4	8.8	8.4	9.7	9.5	12.5	12.2	20.3	18.9
of which: Provisions for pensions	7.5	7.4	3.1	2.8	3.3	3.2	4.6	4.5	7.8	7.6
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.7	5.0	3.5	4.4	4.2	4.5	4.4	4.6	4.7	5.0
Annual result and depreciation	6.7	7.0	5.9	6.5	6.1	6.2	6.4	6.4	6.7	7.0
Trade receivables	5.7	5.7	9.0	9.2	9.1	9.4	9.2	9.3	5.3	5.3
Percentage of the balance sheet total										
Sales	99.3	97.0	149.1	144.1	151.0	150.6	137.9	137.3	96.4	94.0
Annual result and interest paid	4.6	5.0	5.1	5.9	5.7	6.0	5.4	5.6	4.6	5.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.8	10.9	17.0	18.2	19.8	20.1	18.7	18.6	10.4	10.4
Percentage of fixed assets										
Long-term equity and liabilities	107.2	106.5	171.0	176.9	172.7	176.1	165.8	166.1	104.3	103.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	106.3	102.4	102.8	102.1	103.4	102.6	109.2	107.4	106.1	102.1
Cash resources, short-term receivables and invent	147.3	143.8	168.3	171.9	185.1	185.2	186.5	185.0	144.4	140.7
Percentage of cost of materials										
Trade payables	8.3	8.5	15.7	15.8	11.0	11.2	9.4	9.8	8.2	8.3
Memo item:										
Balance sheet total in € billion	1 220.73	1 312.84	1.22	1.36	12.27	13.14	68.08	72.10	1 139.17	1 226.24
Sales in € billion	1 212.40	1 273.96	1.82	1.96	18.52	19.80	93.85	98.98	1 098.21	1 153.22
Number of enterprises	12 065	12 065	1 837	1 837	3 650	3 650	4 010	4 010	2 568	2 568

I. Enterprises by economic sector

cont'd: 4. Manufacturing

	Quartile value	cont'd: Corporations											
		Cylindered sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
				Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...											
		Percentage of gross revenue											
Cost of materials	25	36.1	36.6	23.6	24.0	33.3	33.9	40.3	40.6	46.9	47.5		
	50	48.6	49.1	35.8	36.1	44.5	45.0	51.3	51.5	57.9	58.6		
	75	61.4	61.6	49.6	49.7	56.8	56.7	62.5	62.7	69.2	70.1		
Personnel expenses	25	18.3	18.3	25.8	25.9	23.1	22.8	18.1	18.2	11.9	12.0		
	50	27.9	27.6	38.2	37.3	31.8	31.8	26.3	26.1	19.5	19.3		
	75	37.8	37.3	48.5	47.7	40.5	40.3	34.6	34.3	27.7	27.4		
Depreciation	25	1.2	1.2	1.0	1.0	1.2	1.1	1.2	1.2	1.3	1.3		
	50	2.3	2.2	2.1	2.2	2.2	2.2	2.3	2.3	2.4	2.3		
	75	4.1	4.0	4.3	4.3	4.2	4.0	4.1	4.0	4.0	3.9		
Annual result	25	0.5	0.5	0.0	0.2	0.5	0.6	0.5	0.5	0.9	0.7		
	50	2.7	2.7	2.3	2.6	2.3	2.4	2.9	2.7	3.6	3.2		
	75	6.2	6.2	6.2	6.2	5.5	5.6	6.2	6.1	7.3	7.0		
		Percentage of the balance sheet total											
Tangible fixed assets	25	7.5	7.3	5.0	5.0	7.1	7.0	8.2	7.9	8.9	8.8		
	50	19.5	19.1	15.9	15.3	19.7	19.2	20.5	20.2	20.1	19.8		
	75	37.9	37.1	36.7	36.4	39.9	38.8	38.5	38.2	35.3	34.2		
Inventories	25	12.6	12.7	6.0	5.7	13.3	13.4	15.6	15.5	11.9	12.1		
	50	25.0	25.4	20.1	20.6	27.4	27.8	27.4	27.7	21.5	21.9		
	75	41.1	41.5	42.6	43.0	45.1	45.5	41.7	42.2	34.1	34.1		
Equity	25	18.1	18.4	6.7	8.4	18.2	19.0	22.0	21.6	20.1	19.7		
	50	37.9	38.3	28.6	30.8	37.4	38.5	40.8	41.0	38.1	37.9		
	75	59.3	59.8	56.6	57.3	59.4	60.5	60.7	61.2	58.3	58.0		
Short-term liabilities	25	16.6	16.8	17.3	16.6	16.3	16.3	16.4	16.8	17.0	17.4		
	50	32.6	33.1	37.4	37.0	32.5	33.0	31.8	32.4	31.3	31.8		
	75	55.3	55.2	67.0	65.3	56.1	55.8	52.7	53.7	52.0	51.9		
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	50	5.6	5.2	8.9	9.4	11.6	10.6	5.0	4.7	0.0	0.0		
	75	24.3	23.0	32.8	30.3	28.6	27.8	22.6	21.6	12.7	12.0		
		Percentage of sales											
Annual result before taxes on income	25	0.7	0.7	0.0	0.3	0.7	0.8	0.8	0.7	1.2	0.9		
	50	3.6	3.6	2.9	3.3	3.1	3.2	3.9	3.7	4.5	4.1		
	75	8.1	8.2	8.0	7.9	7.5	7.8	8.1	8.2	9.2	8.8		
Annual result and Depreciation	25	3.0	2.9	1.8	2.4	2.9	2.9	3.1	2.9	3.6	3.3		
	50	6.6	6.5	5.9	6.4	6.1	6.2	6.8	6.5	7.4	7.2		
	75	11.8	11.7	11.8	12.0	11.3	11.3	11.6	11.7	12.6	12.0		
Trade receivables	25	4.0	4.1	3.4	3.5	4.4	4.4	4.2	4.4	3.4	3.3		
	50	7.5	7.6	6.9	6.9	7.6	7.8	7.9	8.1	7.2	7.2		
	75	11.9	12.1	11.6	12.0	11.9	12.1	12.3	12.6	11.4	11.3		
		Percentage of the balance sheet total											
Annual result and interest paid	25	2.2	2.2	1.0	1.8	2.4	2.4	2.2	1.9	2.7	2.6		
	50	6.1	5.9	6.0	6.2	5.8	5.9	6.0	5.7	6.6	6.2		
	75	11.4	11.6	12.6	13.6	11.1	11.5	11.1	10.9	12.0	11.6		
		Percentage of liabilities and provisions less cash											
Annual result and Depreciation	25	4.4	4.5	- 3.8	0.4	3.9	3.9	5.5	5.1	7.3	6.7		
	50	17.2	16.9	12.2	13.1	15.8	15.9	19.0	18.1	19.3	18.7		
	75	41.8	41.4	35.1	38.6	39.9	42.0	46.7	45.2	39.6	37.7		
		Percentage of fixed assets											
Long-term equity and liabilities	25	109.6	111.9	95.4	100.9	115.4	120.2	114.4	114.9	102.5	104.1		
	50	181.2	184.3	190.8	212.6	201.0	204.4	184.8	185.0	155.5	156.1		
	75	367.8	369.0	496.8	480.3	433.9	447.5	356.8	357.0	264.7	265.7		
		Percentage of short-term liabilities											
Cash resources and short-term receivab	25	55.3	55.8	47.3	48.0	52.4	51.7	56.3	57.7	62.9	62.5		
	50	109.6	110.1	108.9	110.8	105.5	109.1	108.9	107.9	117.1	115.6		
	75	242.6	240.5	283.3	284.2	242.7	250.5	235.4	229.2	233.2	225.8		
		Percentage of cost of materials											
Trade payables	25	4.6	4.7	4.5	4.4	4.6	4.6	4.6	4.7	4.7	4.7		
	50	8.4	8.5	10.7	10.7	8.8	8.7	7.8	8.1	8.0	8.2		
	75	14.6	14.9	23.7	22.8	15.9	15.7	13.2	13.4	12.6	12.8		

I. Enterprises by economic sector

cont'd: 4. Manufacturing

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.1	98.5	98.6	99.1	99.1	99.2	99.3	99.8	99.1
Change in finished goods	0.3	0.9	1.5	1.4	0.9	0.9	0.8	0.7	0.2	0.9
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.2
Other income	3.8	4.3	2.9	2.8	2.2	2.1	2.0	1.9	4.1	4.9
of which: Income from long-term equity investme	0.4	0.4	0.0	0.0	0.2	0.2	0.2	0.2	0.5	0.5
Total income	104.0	104.5	103.0	102.9	102.3	102.2	102.2	102.0	104.4	105.1
<b>Expenses</b>										
Cost of materials	56.9	57.4	36.9	37.3	45.1	45.4	50.8	51.3	58.5	59.1
Personnel expenses	21.0	20.6	29.4	29.2	29.9	29.5	25.8	25.5	19.8	19.3
Depreciation	3.0	2.9	5.3	5.1	3.4	3.4	3.1	3.0	3.0	2.9
of which: Depreciation of tangible fixed assets	2.8	2.7	5.2	5.0	3.3	3.2	2.9	2.9	2.7	2.6
Interest and similar expenses	1.0	1.0	1.5	1.4	1.0	1.0	0.9	0.9	1.0	1.1
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	16.5	16.4	18.7	18.3	16.9	16.6	16.1	15.8	16.5	16.4
Total expenses before taxes on income	98.4	98.4	92.0	91.4	96.5	96.0	96.9	96.6	98.7	98.8
Annual result before taxes on income	5.6	6.1	11.0	11.5	5.8	6.2	5.3	5.5	5.7	6.2
Taxes on income	0.9	0.9	1.5	1.5	1.0	1.1	0.9	1.0	0.8	0.9
Annual result	4.8	5.2	9.6	10.1	4.8	5.2	4.4	4.5	4.8	5.3
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.1	0.0	0.0	0.2	0.3	0.3
Profit and loss transfers (subsidiary)	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.0
Profit for the year	4.9	5.4	9.6	10.0	4.8	5.1	4.3	4.7	5.0	5.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.1	0.5	0.5	0.6	0.8	0.8	0.8	1.1	1.1
Tangible fixed assets	22.3	22.0	47.5	47.0	34.5	33.8	29.6	29.2	20.7	20.5
of which: Land and buildings	8.4	8.2	25.0	24.7	16.5	15.7	13.0	12.7	7.4	7.3
Inventories	22.2	22.4	19.2	20.2	27.7	28.5	28.7	29.2	21.0	21.2
of which: Finished goods and merchandise	6.4	6.2	7.2	6.9	9.4	9.5	9.2	9.0	5.9	5.7
Cash	8.5	8.4	9.6	9.6	10.0	10.1	10.9	10.7	8.1	8.0
Receivables	35.3	35.7	20.4	19.8	22.8	22.6	24.9	25.3	37.4	37.8
Short-term	33.3	33.9	19.8	19.6	22.2	21.8	23.4	23.8	35.2	35.8
of which:										
Trade receivables	10.4	10.5	9.8	9.7	12.3	12.7	13.2	13.8	10.0	9.9
Receivables from affiliated companies	20.2	20.8	6.8	6.9	7.1	6.6	7.3	7.4	22.7	23.3
Long-term	2.0	1.9	0.6	0.3	0.7	0.7	1.5	1.4	2.2	2.0
of which: Loans to affiliated companies	1.6	1.5	0.3	0.0	0.3	0.3	1.0	1.0	1.8	1.6
Securities	1.0	1.0	0.1	0.1	0.8	0.8	1.0	0.9	1.0	1.0
Other long-term equity investments	9.3	9.0	2.1	2.2	3.1	3.0	3.8	3.6	10.4	10.0
of which: Goodwill	0.3	0.2	0.5	0.6	0.3	0.3	0.2	0.2	0.3	0.2
<b>Capital</b>										
Equity	25.8	25.6	22.0	23.4	21.5	21.9	25.5	26.7	25.9	25.6
Liabilities	57.9	58.0	73.2	72.1	70.4	70.1	63.7	62.4	56.5	57.0
Short-term	46.0	46.5	48.3	47.3	51.3	51.7	50.0	49.2	45.3	46.0
of which:										
Liabilities to banks	3.6	3.8	11.5	11.6	10.4	10.1	7.5	7.2	2.8	3.1
Trade payables	6.2	6.4	7.2	7.3	8.0	8.4	7.0	7.3	6.0	6.2
Liabilities to affiliated companies	27.3	27.9	15.1	13.1	20.9	20.8	24.6	23.6	28.0	28.9
Long-term	11.8	11.5	25.0	24.8	19.2	18.4	13.7	13.2	11.3	11.0
of which:										
Liabilities to banks	5.7	5.7	19.5	18.8	13.0	12.6	7.9	7.4	5.1	5.2
Liabilities to affiliated companies	5.0	4.9	3.8	4.1	4.5	4.3	4.8	4.9	5.0	5.0
Provisions	16.1	16.0	4.6	4.4	8.0	7.9	10.7	10.8	17.2	17.1
of which: Provisions for pensions	7.6	7.6	0.5	0.3	1.6	1.6	3.8	3.8	8.4	8.4
<b>Other Ratios</b>										
	Percentage of sales									
Annual result before taxes on income	5.6	6.2	11.2	11.7	5.9	6.3	5.3	5.5	5.7	6.3
Annual result and depreciation	7.8	8.2	15.0	15.3	8.3	8.6	7.6	7.6	7.8	8.3
Trade receivables	7.7	7.7	7.5	7.4	7.7	7.9	8.4	8.6	7.5	7.5
	Percentage of the balance sheet total									
Sales	136.3	136.2	130.4	130.9	159.5	160.1	157.8	160.0	132.3	131.9
Annual result and interest paid	7.8	8.6	14.7	15.2	9.4	9.9	8.4	8.6	7.7	8.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.2	16.9	28.7	30.0	19.4	20.2	18.8	19.3	15.7	16.4
	Percentage of fixed assets									
Long-term equity and liabilities	127.9	129.1	93.6	96.9	107.3	107.9	120.0	124.1	129.9	130.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	91.6	91.7	61.1	61.7	63.1	62.3	70.1	71.7	96.4	96.0
Cash resources, short-term receivables and invent	139.7	139.9	100.8	104.4	117.2	117.3	127.6	130.9	142.7	142.1
	Percentage of cost of materials									
Trade payables	8.0	8.1	14.8	14.7	11.1	11.5	8.7	8.8	7.8	7.9
Memo item:										
Balance sheet total in € billion	160.88	170.86	0.52	0.54	3.65	3.82	21.38	22.36	135.34	144.14
Sales in € billion	219.29	232.69	0.68	0.71	5.82	6.12	33.73	35.78	179.07	190.09
Number of enterprises	4 203	4 203	722	722	1 130	1 130	1 433	1 433	918	918



I. Enterprises by economic sector

cont'd: 4 Manufacturing

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	35.6	35.9	21.4	21.2	32.5	32.6	39.7	39.9	45.2	45.4
	50	47.3	47.7	34.7	34.7	44.0	44.4	49.7	50.2	55.3	56.2
	75	58.9	59.3	46.7	47.4	54.8	55.0	59.9	60.5	66.2	67.5
Personnel expenses	25	17.5	17.3	17.3	16.7	21.0	21.2	18.3	18.0	13.8	13.6
	50	26.2	25.8	27.8	27.9	30.1	29.9	26.3	25.8	21.0	20.7
	75	35.2	35.1	37.4	37.7	38.8	38.5	34.0	34.1	29.0	28.8
Depreciation	25	1.4	1.4	1.6	1.7	1.3	1.4	1.3	1.3	1.4	1.4
	50	2.6	2.5	3.4	3.5	2.5	2.5	2.4	2.4	2.4	2.4
	75	4.4	4.3	6.2	6.4	4.4	4.4	4.1	4.0	4.0	3.7
Annual result	25	1.4	1.4	3.4	3.8	1.2	1.5	1.3	1.1	1.4	1.0
	50	4.3	4.4	9.3	9.5	4.1	4.4	3.5	3.5	3.7	3.3
	75	8.9	8.9	17.6	17.9	8.1	8.8	7.4	7.1	7.3	7.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.1	12.1	13.3	13.6	11.7	11.6	11.7	11.9	11.7	12.1
	50	27.4	27.0	36.2	37.4	28.8	29.3	26.2	25.9	24.0	23.8
	75	47.0	46.5	64.6	65.5	51.1	50.5	44.0	43.8	38.4	38.0
Inventories	25	11.8	11.9	2.7	2.9	10.4	10.9	17.0	17.6	14.5	14.9
	50	24.1	24.6	11.1	11.4	24.1	24.4	28.7	29.5	23.5	24.2
	75	39.2	40.0	30.8	31.8	41.4	41.8	42.0	42.8	35.4	35.7
Equity	25	6.7	6.9	0.6	1.5	4.7	4.9	8.5	9.0	12.3	12.7
	50	20.2	20.7	16.0	17.3	15.3	15.4	21.7	22.0	25.6	25.3
	75	37.6	38.4	43.7	46.3	33.1	33.4	36.1	36.9	39.7	41.0
Short-term liabilities	25	29.7	29.1	21.2	21.0	31.9	32.6	32.3	31.8	28.7	28.9
	50	48.9	48.6	48.6	47.0	51.5	51.6	52.0	50.7	43.5	43.3
	75	70.1	70.2	78.8	76.0	72.7	74.1	69.3	70.4	61.7	61.3
Liabilities to banks	25	0.0	0.0	1.7	1.0	0.8	0.7	0.0	0.0	0.0	0.0
	50	12.7	13.0	24.7	24.8	18.9	18.1	12.1	11.7	4.3	4.5
	75	33.8	33.2	54.3	54.4	40.4	39.8	29.9	28.3	20.6	21.6
		Percentage of sales									
Annual result before taxes on income	25	1.8	1.8	3.9	4.5	1.7	1.9	1.6	1.4	1.7	1.3
	50	5.1	5.2	10.3	10.8	4.9	5.2	4.3	4.2	4.4	4.2
	75	10.5	10.6	20.5	20.0	9.7	10.4	8.7	8.4	8.7	8.4
Annual result and Depreciation	25	4.5	4.3	7.8	8.2	4.5	4.7	3.9	3.9	4.3	3.7
	50	8.3	8.4	15.5	15.5	8.1	8.5	7.3	7.3	7.5	7.2
	75	14.4	14.5	26.8	25.7	13.6	13.8	12.4	12.1	11.8	11.8
Trade receivables	25	3.5	3.5	2.2	2.1	3.5	3.3	4.3	4.4	3.8	4.0
	50	6.8	6.9	5.3	5.0	6.4	6.3	7.4	7.8	7.7	7.6
	75	10.7	10.9	9.2	8.9	9.9	10.1	11.6	11.5	11.2	11.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.3	4.2	7.0	7.9	4.1	4.4	4.0	3.8	4.1	3.4
	50	9.3	9.3	17.3	17.0	9.6	9.6	8.1	8.1	8.1	7.7
	75	17.7	17.4	35.8	37.0	19.1	19.4	14.1	14.4	13.5	12.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.9	9.8	10.6	10.4	9.3	10.0	9.5	9.7	10.7	9.7
	50	21.5	21.5	29.8	30.1	20.8	21.1	20.6	20.6	20.5	19.3
	75	41.2	41.5	70.4	69.9	43.3	45.6	36.3	36.6	34.5	34.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	68.7	69.1	41.8	50.0	63.9	62.0	72.2	72.5	84.9	84.8
	50	116.5	118.6	101.5	105.3	107.6	109.4	122.3	123.9	132.5	131.6
	75	208.2	212.9	188.0	201.7	214.0	216.6	211.2	216.9	205.3	210.1
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	40.2	40.6	31.4	29.8	35.8	35.4	41.1	42.2	53.3	53.3
	50	69.6	69.2	70.4	71.6	61.8	61.9	65.3	66.4	82.8	82.3
	75	119.6	119.6	149.6	162.6	113.0	108.9	105.8	106.7	132.5	129.5
		Percentage of cost of materials									
Trade payables	25	4.5	4.7	4.4	4.1	4.4	4.9	4.5	4.7	4.7	4.9
	50	7.9	8.2	10.0	10.3	8.2	8.6	7.8	7.6	7.3	7.9
	75	13.3	13.5	21.4	20.8	15.1	14.6	12.0	11.9	11.0	11.6

I. Enterprises by economic sector

4.a) Manufacture of food products

Ratios	All legal forms										
	Total		Enterprises with sales of ... € million								
			Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
Percentage of gross revenue											
Sales	100.1	99.6	100.1	100.2	99.7	99.6	100.0	99.9	100.1	99.6	
Change in finished goods	- 0.1	0.4	- 0.1	- 0.2	0.3	0.4	0.0	0.1	- 0.1	0.4	
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
Other income	1.9	1.6	2.7	2.6	1.8	1.9	1.3	1.4	2.0	1.6	
of which: Income from long-term equity investme	0.3	0.3	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.3	
Total income	102.1	101.7	102.8	102.7	101.8	102.0	101.4	101.5	102.1	101.8	
<b>Expenses</b>											
Cost of materials	70.9	73.0	43.5	44.0	46.7	48.2	56.6	57.2	72.8	75.0	
Personnel expenses	10.9	10.5	27.8	27.4	26.4	26.1	20.4	20.6	9.6	9.2	
Depreciation	2.2	2.2	3.8	3.9	3.6	3.6	3.0	3.0	2.1	2.1	
of which: Depreciation of tangible fixed assets	2.1	2.2	3.8	3.8	3.5	3.6	2.9	3.0	2.0	2.1	
Interest and similar expenses	0.5	0.5	1.1	1.1	0.9	0.8	0.6	0.6	0.5	0.5	
Operating taxes	0.0	0.0	0.1	0.1	0.2	0.2	0.1	0.1	0.0	0.0	
Other expenses	14.9	13.5	21.7	21.3	19.6	19.1	17.5	17.0	14.5	13.1	
Total expenses before taxes on income	99.4	99.8	98.0	97.8	97.4	98.1	98.1	98.5	99.6	99.9	
Annual result before taxes on income	2.6	2.0	4.8	4.9	4.4	3.8	3.3	3.0	2.5	1.9	
Taxes on income	0.6	0.5	0.8	1.0	1.0	1.0	0.9	0.8	0.5	0.5	
Annual result	2.0	1.5	4.0	3.9	3.4	2.8	2.4	2.2	2.0	1.4	
Profit and loss transfers (parent company)	0.5	0.3	0.0	0.0	0.0	0.1	0.1	0.1	0.6	0.4	
Profit and loss transfers (subsidiary)	0.7	0.4	0.0	- 0.3	0.2	0.1	0.2	0.3	0.8	0.4	
Profit for the year	1.9	1.4	4.1	4.2	3.2	2.8	2.3	2.0	1.8	1.4	
<b>Balance sheet</b>											
Percentage of the balance sheet total											
<b>Assets</b>											
Intangible fixed assets	1.1	1.0	0.2	0.2	0.5	0.6	0.7	0.6	1.2	1.1	
Tangible fixed assets	30.7	30.4	52.1	45.6	48.4	46.7	45.2	45.8	28.8	28.5	
of which: Land and buildings	11.3	11.4	24.0	21.5	20.0	19.4	18.2	17.8	10.4	10.6	
Inventories	15.4	15.9	11.7	12.1	15.0	15.6	15.2	15.5	15.5	15.9	
of which: Finished goods and merchandise	7.7	7.9	7.1	8.2	7.8	8.6	6.1	6.1	7.9	8.1	
Cash	5.1	5.3	8.0	7.9	8.2	7.8	6.7	6.5	4.8	5.2	
Receivables	32.3	32.5	25.4	23.8	24.7	26.5	28.7	27.4	32.9	33.2	
Short-term	31.1	30.9	25.3	23.7	23.8	24.9	27.1	25.9	31.6	31.5	
of which:											
Trade receivables	13.9	13.9	13.1	12.4	12.0	13.0	13.3	13.7	14.0	14.0	
Receivables from affiliated companies	13.8	13.6	7.7	6.8	7.1	7.0	9.9	7.8	14.4	14.4	
Long-term	1.3	1.6	0.2	0.1	0.9	1.6	1.6	1.5	1.2	1.6	
of which: Loans to affiliated companies	0.9	1.3	0.0	0.0	0.7	0.7	1.0	1.0	0.9	1.3	
Securities	1.1	1.1	0.0	0.0	0.4	0.4	0.5	0.6	1.2	1.2	
Other long-term equity investments	14.0	13.5	2.0	2.2	2.2	1.9	2.7	3.4	15.5	14.8	
of which: Goodwill	0.8	0.6	0.5	0.5	1.4	1.2	0.5	0.6	0.9	0.6	
<b>Capital</b>											
Equity	35.5	35.5	15.7	15.6	30.4	31.5	36.0	36.8	35.5	35.4	
Liabilities	51.6	51.5	80.0	80.0	63.9	62.9	54.5	53.8	51.1	51.1	
Short-term	38.9	37.7	44.7	41.6	39.2	39.2	38.8	38.3	38.9	37.6	
of which:											
Liabilities to banks	4.5	4.4	13.8	12.2	10.2	10.4	8.7	8.7	4.0	3.8	
Trade payables	11.3	11.6	10.8	11.6	11.4	11.5	11.0	11.4	11.4	11.6	
Liabilities to affiliated companies	19.5	18.6	11.4	9.2	11.2	10.3	15.1	13.8	20.1	19.3	
Long-term	12.7	13.9	35.2	38.4	24.7	23.7	15.8	15.5	12.1	13.5	
of which:											
Liabilities to banks	5.9	6.3	22.3	24.3	18.5	16.4	10.5	11.0	5.2	5.6	
Liabilities to affiliated companies	5.5	6.4	9.2	10.6	3.5	3.0	4.0	3.4	5.7	6.7	
Provisions	12.9	12.9	3.8	3.7	5.6	5.3	9.4	9.4	13.4	13.5	
of which: Provisions for pensions	4.8	4.8	0.2	0.2	1.3	1.2	3.3	3.4	5.0	5.0	
<b>Other ratios</b>											
Percentage of sales											
Annual result before taxes on income	2.6	2.0	4.8	4.9	4.4	3.9	3.3	3.0	2.5	1.9	
Annual result and depreciation	4.3	3.7	7.8	7.8	7.0	6.4	5.4	5.2	4.1	3.5	
Trade receivables	6.7	6.5	6.9	7.1	6.2	6.7	6.4	6.6	6.8	6.5	
Percentage of the balance sheet total											
Sales	205.7	214.5	190.1	175.1	193.1	194.3	208.7	206.8	205.6	215.8	
Annual result and interest paid	5.3	4.3	9.8	8.8	8.3	7.1	6.4	5.9	5.1	4.0	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	14.7	13.5	19.4	17.9	22.0	20.6	19.7	19.1	14.1	12.8	
Percentage of fixed assets											
Long-term equity and liabilities	111.9	115.8	93.9	97.2	107.7	110.5	108.8	107.5	112.3	116.9	
Percentage of short-term liabilities											
Cash resources and short-term receivables	94.7	98.5	74.3	76.0	81.7	83.6	87.4	84.9	95.7	100.3	
Cash resources, short-term receivables and invent	134.4	140.6	100.3	105.0	120.0	123.5	126.6	125.3	135.5	142.6	
Percentage of cost of materials											
Trade payables	7.8	7.4	13.0	15.1	12.6	12.3	9.4	9.6	7.6	7.1	
Memo item:											
Balance sheet total in € billion	47.84	49.78	0.06	0.07	0.59	0.63	4.71	4.94	42.48	44.15	
Sales in € billion	98.41	106.80	0.11	0.12	1.13	1.21	9.84	10.21	87.34	95.26	
Number of enterprises	1 122	1 122	120	120	222	222	400	400	380	380	

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	38.1	39.1	24.4	24.5	26.7	26.0	36.9	37.3	59.8	60.3
	50	59.3	60.1	37.7	40.1	44.5	45.1	57.1	59.0	72.0	73.9
	75	75.5	76.2	55.5	57.8	59.3	60.8	73.5	73.2	83.7	84.7
Personnel expenses	25	8.2	8.0	13.3	13.7	16.3	17.0	9.3	9.4	5.6	5.2
	50	14.9	15.2	25.8	27.3	25.8	25.9	16.5	16.5	9.8	9.8
	75	28.9	28.4	38.9	39.3	40.3	41.0	31.1	30.6	14.3	14.4
Depreciation	25	1.2	1.1	1.3	1.3	1.5	1.6	1.2	1.2	0.9	0.8
	50	2.3	2.2	3.0	2.9	2.8	2.8	2.4	2.4	1.8	1.8
	75	4.1	4.1	4.9	5.5	4.7	4.8	4.3	4.4	3.1	3.1
Annual result	25	0.5	0.2	0.7	-0.2	0.6	0.4	0.3	0.2	0.5	0.3
	50	2.2	1.8	4.4	3.1	2.6	2.0	1.8	1.6	2.0	1.6
	75	5.2	4.6	9.8	7.6	5.9	5.3	4.5	4.0	4.2	3.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	18.2	18.7	14.6	11.5	21.1	22.0	20.3	20.1	15.8	16.8
	50	38.0	38.0	44.3	45.7	45.4	44.2	39.9	40.4	32.4	31.9
	75	58.4	57.4	72.8	69.7	69.4	67.4	61.3	60.1	45.9	45.7
Inventories	25	5.4	5.3	1.9	1.9	3.7	3.7	4.7	4.7	9.3	9.9
	50	13.2	13.2	7.0	7.4	10.3	11.1	12.3	12.5	16.4	16.4
	75	25.1	24.9	18.2	18.2	24.4	23.6	24.9	25.3	27.6	27.2
Equity	25	12.1	12.6	-10.7	-14.3	8.2	9.4	14.0	14.4	17.1	17.4
	50	28.2	28.7	16.2	14.2	21.1	22.5	30.4	31.1	32.8	32.7
	75	49.7	50.5	48.6	51.5	42.0	46.0	54.1	52.3	49.2	50.2
Short-term liabilities	25	23.7	22.9	20.4	13.8	23.4	25.2	20.6	21.5	26.3	26.5
	50	40.6	39.8	41.5	35.9	38.4	41.8	38.7	38.8	42.4	41.0
	75	62.5	61.6	72.0	74.9	62.3	61.6	62.0	60.2	60.8	59.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	5.3	4.4	0.0	0.0	0.0	0.0
	50	13.4	13.2	24.9	26.2	25.9	23.1	13.8	15.6	4.6	4.7
	75	33.2	33.3	51.4	50.8	45.0	45.3	31.5	34.4	22.7	23.2
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.4	0.7	0.1	0.9	0.6	0.5	0.3	0.7	0.4
	50	2.8	2.3	4.7	4.3	3.3	2.6	2.4	2.1	2.5	2.0
	75	6.5	5.7	10.8	9.3	7.4	6.3	6.1	5.3	5.2	4.7
Annual result and depreciation	25	2.3	2.3	2.3	3.4	3.2	2.9	2.3	2.2	2.1	2.0
	50	5.4	5.0	9.0	7.7	7.3	6.5	5.3	5.1	4.6	3.7
	75	10.2	9.1	16.4	15.2	12.3	11.3	10.1	9.2	7.6	7.3
Trade receivables	25	1.4	1.3	0.3	0.6	1.4	1.8	0.9	0.9	2.5	2.1
	50	5.1	5.1	2.8	3.0	4.4	4.5	5.1	5.3	6.7	6.4
	75	10.3	10.1	8.2	9.9	8.3	8.1	10.2	10.1	11.1	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.2	3.2	2.4	3.2	2.3	2.5	2.0	2.8	2.2
	50	6.9	5.6	10.1	9.8	8.0	6.5	6.1	5.1	6.6	5.5
	75	12.8	11.2	26.3	21.5	15.8	13.5	11.2	10.0	10.9	9.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.3	7.3	6.1	4.0	8.4	7.4	8.0	6.7	9.1	8.4
	50	20.0	18.4	24.7	19.2	22.1	19.2	18.7	18.1	18.6	17.6
	75	39.2	36.4	57.1	62.3	43.7	38.6	39.8	37.1	33.1	32.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	69.9	72.3	45.3	47.6	72.8	71.0	69.6	69.0	78.2	82.8
	50	110.0	111.8	100.9	106.9	103.6	101.1	107.8	110.6	119.0	122.4
	75	183.4	181.2	178.8	186.3	175.8	175.8	187.4	173.2	184.1	193.1
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	45.7	46.7	33.0	39.1	41.1	39.5	45.2	45.0	52.5	55.8
	50	85.9	84.1	78.6	78.7	68.9	68.6	88.0	88.4	90.5	90.4
	75	153.4	166.2	177.8	218.0	143.1	131.9	162.8	175.0	155.7	165.1
		Percentage of cost of materials									
Trade payables	25	5.1	4.8	3.8	3.6	6.4	6.1	5.7	5.7	4.7	4.0
	50	8.9	8.7	8.7	9.4	10.6	10.3	9.2	9.4	7.7	7.0
	75	14.0	13.9	16.2	17.6	17.6	16.5	14.4	14.4	11.5	11.2

I. Enterprises by economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>										
Sales	100.2	99.6	100.2	100.4	99.5	99.4	100.0	99.8	100.3	99.6
Change in finished goods	- 0.2	0.4	- 0.2	- 0.4	0.5	0.6	0.0	0.2	- 0.3	0.4
Interest and similar income	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1
Other income	2.0	1.6	3.4	3.3	1.9	2.0	1.3	1.3	2.1	1.6
of which: Income from long-term equity investme	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2
Total income	102.2	101.7	103.6	103.5	102.0	102.1	101.4	101.5	102.2	101.7
<b>Expenses</b>										
Cost of materials	71.8	74.0	47.1	48.4	50.2	52.1	57.8	58.5	73.8	76.1
Personnel expenses	10.6	10.0	26.4	25.2	24.1	23.7	20.1	20.2	9.3	8.7
Depreciation	2.4	2.4	3.6	3.5	3.6	3.6	3.0	3.0	2.3	2.3
of which: Depreciation of tangible fixed assets	2.2	2.3	3.6	3.3	3.5	3.5	2.9	3.0	2.1	2.2
Interest and similar expenses	0.5	0.5	0.9	0.9	0.9	0.8	0.6	0.6	0.5	0.5
Operating taxes	0.0	0.0	0.2	0.1	0.3	0.3	0.1	0.1	0.0	0.0
Other expenses	14.9	13.4	22.4	22.2	19.6	18.8	16.9	16.2	14.6	13.0
Total expenses before taxes on income	100.3	100.4	100.6	100.3	98.7	99.2	98.4	98.6	100.5	100.6
Annual result before taxes on income	1.9	1.3	2.9	3.2	3.4	2.9	3.0	2.8	1.8	1.1
Taxes on income	0.6	0.5	0.8	1.2	1.0	1.1	0.9	0.8	0.5	0.5
Annual result	1.3	0.8	2.2	2.0	2.3	1.8	2.0	2.0	1.2	0.6
Profit and loss transfers (parent company)	0.7	0.4	0.0	0.0	0.1	0.1	0.1	0.1	0.8	0.5
Profit and loss transfers (subsidiary)	1.0	0.5	0.0	- 0.5	0.3	0.1	0.3	0.4	1.1	0.5
Profit for the year	1.1	0.7	2.2	2.5	2.1	1.9	1.9	1.7	0.9	0.6
<b>Balance sheet</b>										
<b>Assets</b>										
Percentage of the balance sheet total										
Intangible fixed assets	1.1	1.0	0.4	0.2	0.6	0.6	0.9	0.7	1.1	1.1
Tangible fixed assets	30.6	30.2	39.6	43.4	45.9	43.5	44.3	44.9	28.9	28.3
of which: Land and buildings	11.2	11.3	14.3	11.4	17.5	16.7	16.9	16.4	10.4	10.7
Inventories	14.1	14.7	15.6	15.8	16.4	16.7	14.4	14.7	14.1	14.6
of which: Finished goods and merchandise	7.6	7.9	9.4	10.9	8.5	9.3	5.8	5.8	7.8	8.1
Cash	4.7	5.2	9.6	9.3	8.1	8.0	6.8	6.6	4.5	5.0
Receivables	31.5	31.6	33.8	30.0	25.6	28.3	29.9	28.3	31.8	32.0
Short-term	30.3	30.0	33.7	30.0	24.4	26.2	27.9	26.5	30.7	30.4
of which:										
Trade receivables	12.9	12.9	17.6	16.0	12.1	13.5	13.2	13.2	12.9	12.9
Receivables from affiliated companies	14.3	13.7	12.0	9.7	7.1	7.3	11.4	8.7	14.8	14.3
Long-term	1.2	1.6	0.1	0.0	1.2	2.0	2.0	1.8	1.1	1.6
of which: Loans to affiliated companies	0.8	1.3	0.0	0.0	1.0	0.9	1.2	1.2	0.7	1.3
Securities	1.3	1.5	0.0	0.0	0.1	0.0	0.5	0.7	1.4	1.6
Other long-term equity investments	16.4	15.7	0.5	0.8	2.7	2.3	2.9	3.8	18.1	17.3
of which: Goodwill	1.1	0.8	0.1	0.4	2.0	1.6	0.6	0.8	1.2	0.8
<b>Capital</b>										
Equity	38.7	38.9	19.1	18.9	35.6	35.9	39.5	40.2	38.7	38.8
Liabilities	47.5	47.2	76.2	76.6	58.5	58.3	50.3	49.5	47.0	46.8
Short-term	36.0	34.1	48.2	47.4	35.8	36.1	34.8	34.1	36.2	34.0
of which:										
Liabilities to banks	4.4	3.9	11.1	10.6	10.0	9.9	7.5	7.6	3.9	3.4
Trade payables	11.5	11.9	11.7	13.4	12.0	12.2	10.9	11.2	11.6	12.0
Liabilities to affiliated companies	16.6	15.1	15.2	13.5	6.8	6.6	12.8	11.2	17.2	15.6
Long-term	11.5	13.2	28.0	29.2	22.7	22.2	15.5	15.4	10.9	12.8
of which:										
Liabilities to banks	5.5	5.7	8.4	11.3	16.2	13.9	10.5	11.1	4.8	5.0
Liabilities to affiliated companies	5.2	6.7	15.4	14.1	3.3	2.7	3.7	3.2	5.4	7.2
Provisions	13.8	13.9	4.6	4.5	5.8	5.4	10.2	10.2	14.3	14.4
of which: Provisions for pensions	5.4	5.5	0.3	0.3	1.7	1.6	4.0	4.0	5.6	5.8
<b>Other ratios</b>										
Percentage of sales										
Annual result before taxes on income	1.9	1.3	2.9	3.2	3.4	2.9	3.0	2.8	1.8	1.1
Annual result and depreciation	3.7	3.2	5.8	5.5	5.9	5.4	5.0	5.0	3.5	3.0
Trade receivables	6.6	6.3	9.5	9.8	6.7	7.5	6.4	6.6	6.7	6.2
Percentage of the balance sheet total										
Sales	194.1	206.0	184.3	163.6	180.3	179.6	204.9	200.9	193.1	207.0
Annual result and interest paid	3.6	2.6	5.7	4.7	5.8	4.8	5.5	5.3	3.3	2.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.7	11.8	14.9	12.5	18.9	17.4	19.0	19.0	11.9	10.9
Percentage of fixed assets										
Long-term equity and liabilities	112.3	118.1	116.8	108.8	119.0	123.0	116.6	115.4	111.7	118.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	99.8	106.7	89.7	82.9	90.8	94.8	100.1	97.5	99.9	107.9
Cash resources, short-term receivables and invent	139.0	149.7	122.0	116.2	136.6	141.1	141.4	140.8	138.8	150.9
Percentage of cost of materials										
Trade payables	8.3	7.8	13.4	17.0	13.2	13.0	9.2	9.5	8.2	7.6
Memo item:										
Balance sheet total in € billion	34.40	35.56	0.03	0.04	0.41	0.45	3.39	3.62	30.57	31.46
Sales in € billion	66.78	73.27	0.06	0.07	0.74	0.81	6.94	7.27	59.05	65.13
Number of enterprises	740	740	68	68	143	143	283	283	246	246

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	39.9	41.0	27.3	29.6	29.9	31.1	35.7	36.6	60.4	61.7
	50	60.9	62.9	40.4	42.6	48.4	50.0	59.8	61.0	72.7	74.9
	75	77.5	78.3	58.2	61.7	63.2	64.0	75.4	74.8	85.0	86.4
Personnel expenses	25	7.7	7.6	12.8	13.1	15.3	15.2	8.8	9.2	5.2	4.9
	50	14.0	14.1	25.3	26.5	24.1	22.8	15.8	16.2	9.3	9.4
	75	26.7	27.0	39.1	38.2	35.2	36.8	31.5	30.6	13.4	13.7
Depreciation	25	1.1	1.1	1.0	1.1	1.3	1.4	1.1	1.1	1.0	0.9
	50	2.2	2.2	2.6	2.3	2.4	2.7	2.2	2.2	1.8	1.9
	75	4.0	4.1	4.5	4.4	4.7	4.7	4.4	4.4	3.3	3.4
Annual result	25	0.2	0.1	- 0.5	- 1.0	0.3	0.1	0.1	0.1	0.4	0.2
	50	1.8	1.4	2.4	2.3	1.8	1.2	1.6	1.5	1.7	1.3
	75	4.3	3.6	6.9	5.0	4.2	4.0	4.1	3.7	3.7	3.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.7	17.2	6.5	7.0	18.1	17.7	18.3	19.3	15.8	17.6
	50	35.6	35.3	31.4	31.1	41.4	38.7	38.0	38.3	32.7	31.5
	75	55.9	55.1	56.2	52.6	60.9	58.8	60.6	60.0	47.3	48.0
Inventories	25	5.6	5.4	2.2	3.1	5.1	4.3	3.9	4.0	8.3	8.6
	50	13.1	13.0	9.1	11.3	13.9	13.7	11.2	11.1	14.5	14.7
	75	24.8	24.1	26.0	21.7	28.7	25.1	23.1	24.1	24.2	24.3
Equity	25	16.5	16.9	0.6	- 14.4	12.8	13.3	17.9	19.7	20.6	20.8
	50	34.7	35.1	22.8	18.7	26.5	30.1	37.8	38.2	37.6	36.5
	75	55.8	56.5	53.5	56.6	49.6	55.2	58.6	58.7	55.6	55.3
Short-term liabilities	25	21.4	20.2	22.6	17.7	21.9	22.5	17.3	16.9	24.6	22.5
	50	35.9	36.1	35.6	34.3	37.1	39.0	33.5	34.6	38.6	36.4
	75	56.9	56.2	69.0	77.0	59.5	59.8	55.2	54.3	54.0	55.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	3.8	2.9	0.0	0.0	0.0	0.0
	50	12.0	10.8	9.8	12.0	22.6	19.3	12.5	13.0	4.2	4.0
	75	29.4	29.0	31.2	31.8	37.6	36.0	29.6	31.2	24.1	23.2
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.2	- 0.6	- 1.0	0.4	0.3	0.2	0.2	0.5	0.3
	50	2.3	1.8	3.2	2.6	2.4	1.8	2.0	2.1	2.3	1.8
	75	5.7	5.0	8.4	5.4	5.4	5.7	5.9	5.1	5.1	4.4
Annual result and depreciation	25	2.0	2.0	0.9	0.4	2.3	2.3	2.1	1.9	1.8	1.9
	50	4.9	4.4	7.0	5.3	5.1	4.8	5.0	4.7	4.3	3.4
	75	9.4	8.3	11.6	8.8	10.6	9.5	9.4	9.0	7.6	6.7
Trade receivables	25	1.6	1.6	0.6	1.0	2.0	2.2	0.9	0.9	2.6	2.1
	50	5.7	5.7	6.0	5.3	5.4	5.2	5.3	5.4	6.7	6.4
	75	10.7	10.4	12.2	13.1	9.6	9.3	10.3	10.4	10.9	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.5	0.3	- 3.1	2.3	1.5	1.7	1.4	2.3	1.6
	50	5.7	4.4	8.6	4.0	5.5	4.3	5.0	4.5	5.9	4.7
	75	10.5	9.0	17.5	16.2	10.8	9.1	9.9	9.0	10.0	8.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.2	5.8	1.0	- 1.1	6.4	3.4	7.1	6.3	8.8	7.5
	50	18.7	17.5	20.9	16.2	19.1	16.8	18.7	18.1	18.4	17.1
	75	39.0	36.9	56.1	65.7	37.9	34.6	42.8	39.6	34.3	34.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	81.5	83.8	57.0	46.3	80.6	83.7	86.4	84.7	81.1	85.2
	50	120.1	122.2	121.4	128.3	123.6	133.0	117.1	117.9	119.5	123.2
	75	204.8	201.2	280.5	300.0	206.5	199.8	200.9	188.6	194.3	199.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	51.3	53.2	45.9	52.5	45.0	43.9	51.4	52.3	55.9	61.9
	50	101.0	99.5	97.7	95.4	80.2	81.7	106.7	102.8	103.0	103.6
	75	186.2	201.2	205.4	263.8	161.9	178.2	208.1	211.3	182.7	194.6
		Percentage of cost of materials									
Trade payables	25	5.3	4.9	4.0	4.2	6.8	6.5	5.5	5.5	5.1	4.2
	50	9.3	9.1	10.5	10.6	12.0	11.3	9.2	9.1	8.2	7.6
	75	14.9	15.2	20.5	21.2	19.4	17.8	14.7	15.0	12.7	12.2

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>										
Sales	99.9	99.7	100.0	99.9	100.0	100.0	100.0	100.0	99.9	99.7
Change in finished goods	0.1	0.3	0.0	0.1	0.0	0.0	0.0	0.0	0.1	0.3
Interest and similar income	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1
Other income	1.8	1.7	1.9	1.8	1.4	1.6	1.4	1.6	1.8	1.8
of which: Income from long-term equity investme	0.4	0.4	0.0	0.0	0.0	0.0	0.2	0.3	0.5	0.5
Total income	101.9	101.8	101.9	101.8	101.5	101.7	101.5	101.6	101.9	101.9
<b>Expenses</b>										
Cost of materials	68.8	70.7	38.9	38.3	40.3	40.7	53.7	54.1	70.8	72.7
Personnel expenses	11.6	11.5	29.6	30.3	30.5	31.0	21.0	21.4	10.4	10.2
Depreciation	1.9	1.9	4.0	4.4	3.6	3.6	3.0	3.1	1.8	1.8
of which: Depreciation of tangible fixed assets	1.9	1.9	4.0	4.4	3.5	3.6	2.9	3.1	1.7	1.7
Interest and similar expenses	0.6	0.5	1.4	1.4	0.9	0.8	0.7	0.6	0.6	0.5
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	14.8	13.7	20.8	20.1	19.6	19.8	19.0	19.0	14.3	13.1
Total expenses before taxes on income	97.8	98.3	94.7	94.7	95.0	95.9	97.4	98.3	97.8	98.4
Annual result before taxes on income	4.1	3.5	7.2	7.2	6.4	5.7	4.1	3.4	4.1	3.5
Taxes on income	0.6	0.5	0.9	0.7	1.0	0.9	0.7	0.7	0.6	0.5
Annual result	3.5	3.0	6.3	6.4	5.5	4.8	3.4	2.7	3.5	3.0
Profit and loss transfers (parent company)	0.2	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.2	0.1
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.1	0.2	0.0	0.0	0.1	0.1
Profit for the year	3.6	3.0	6.4	6.5	5.3	4.7	3.4	2.7	3.5	3.0
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.1	0.0	0.1	0.4	0.4	0.4	0.4	1.3	1.2
Tangible fixed assets	30.9	31.1	68.8	68.5	54.3	54.8	47.5	48.2	28.7	28.9
of which: Land and buildings	11.8	11.7	37.2	37.1	25.9	26.4	21.7	21.9	10.4	10.4
Inventories	18.8	18.9	6.4	6.4	11.8	12.9	17.2	17.6	19.1	19.2
of which: Finished goods and merchandise	7.8	8.0	4.0	4.1	6.1	6.8	6.9	6.7	8.0	8.2
Cash	5.9	5.6	5.8	5.8	8.4	7.5	6.4	6.0	5.8	5.6
Receivables	34.4	34.8	14.1	14.3	22.6	21.9	25.5	24.9	35.6	36.1
Short-term	32.9	33.2	13.9	14.1	22.4	21.5	24.9	24.3	34.0	34.3
of which:										
Trade receivables	16.4	16.4	7.0	6.9	11.8	11.8	13.7	14.8	16.8	16.7
Receivables from affiliated companies	12.5	13.4	1.9	2.4	7.2	6.5	6.1	5.4	13.3	14.4
Long-term	1.5	1.6	0.2	0.2	0.2	0.4	0.6	0.6	1.6	1.7
of which: Loans to affiliated companies	1.2	1.3	0.0	0.0	0.1	0.2	0.4	0.4	1.3	1.4
Securities	0.6	0.4	0.0	0.0	1.2	1.1	0.4	0.5	0.6	0.3
Other long-term equity investments	8.0	7.9	4.0	4.4	0.9	0.9	2.2	2.2	8.7	8.6
of which: Goodwill	0.1	0.1	1.0	0.8	0.1	0.1	0.1	0.1	0.1	0.1
<b>Capital</b>										
Equity	27.3	27.0	11.1	10.6	18.4	20.3	27.2	27.3	27.4	27.1
Liabilities	62.1	62.4	85.0	85.3	76.3	74.6	65.4	65.3	61.5	61.8
Short-term	46.3	46.7	40.1	32.7	46.9	47.0	48.9	49.8	46.1	46.4
of which:										
Liabilities to banks	5.0	5.5	17.4	14.6	10.7	11.9	11.6	11.6	4.1	4.8
Trade payables	10.8	10.8	9.5	8.8	9.9	9.8	11.4	11.9	10.7	10.7
Liabilities to affiliated companies	27.0	27.4	6.3	2.6	21.4	19.9	21.0	20.8	27.8	28.3
Long-term	15.8	15.7	44.9	52.7	29.4	27.6	16.6	15.5	15.4	15.4
of which:										
Liabilities to banks	6.9	7.8	40.9	44.3	23.7	22.9	10.6	10.8	6.2	7.3
Liabilities to affiliated companies	6.1	5.4	0.7	5.3	3.8	3.7	4.7	3.9	6.3	5.6
Provisions	10.6	10.6	2.7	2.5	5.2	5.1	7.3	7.4	11.0	11.1
of which: Provisions for pensions	3.2	3.1	0.0	0.0	0.5	0.5	1.6	1.6	3.4	3.3
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.1	3.5	7.2	7.2	6.4	5.7	4.1	3.4	4.1	3.5
Annual result and depreciation	5.5	4.9	10.3	10.9	9.0	8.4	6.4	5.8	5.3	4.8
Trade receivables	7.0	7.0	3.6	3.6	5.3	5.1	6.3	6.7	7.1	7.0
Percentage of the balance sheet total										
Sales	235.4	235.8	198.0	192.7	222.3	231.6	218.4	222.7	237.5	237.4
Annual result and interest paid	9.7	8.3	15.3	15.0	14.1	13.0	8.8	7.3	9.7	8.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	19.2	17.1	24.6	25.1	27.4	27.0	21.0	19.2	18.9	16.8
Percentage of fixed assets										
Long-term equity and liabilities	110.6	109.1	76.7	86.5	84.7	83.8	89.0	85.9	114.4	112.8
Percentage of short-term liabilities										
Cash resources and short-term receivables	84.6	83.5	49.3	60.6	65.7	61.8	64.4	61.2	87.3	86.3
Cash resources, short-term receivables and invent	125.2	124.0	65.3	80.2	90.8	89.2	99.6	96.5	128.9	127.6
Percentage of cost of materials										
Trade payables	6.6	6.4	12.4	11.9	11.1	10.4	9.8	9.9	6.4	6.2
Memo item:										
Balance sheet total in € billion	13.44	14.22	0.02	0.03	0.18	0.18	1.33	1.32	11.91	12.69
Sales in € billion	31.63	33.54	0.05	0.05	0.40	0.41	2.90	2.95	28.29	30.13
Number of enterprises	382	382	52	52	79	79	117	117	134	134

I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	33.8	33.8	22.7	21.8	22.5	22.6	39.4	39.4	55.8	57.5
	50	54.5	54.4	34.0	33.8	37.3	37.9	55.0	54.5	69.1	70.8
	75	71.4	72.2	51.2	50.8	52.9	51.9	67.0	66.8	79.2	79.9
Personnel expenses	25	9.4	9.3	13.3	15.7	17.4	18.2	10.6	10.3	6.0	6.4
	50	16.8	17.2	27.6	28.5	33.3	33.6	18.4	18.4	10.3	10.5
	75	32.5	32.9	38.6	40.3	45.3	45.1	29.7	30.7	15.5	15.9
Depreciation	25	1.2	1.2	1.5	1.8	2.0	1.9	1.6	1.5	0.9	0.8
	50	2.4	2.4	3.9	3.7	3.2	3.5	2.7	2.7	1.8	1.6
	75	4.2	4.2	6.0	6.9	5.0	4.8	4.2	4.3	2.8	2.6
Annual result	25	1.1	0.8	2.6	2.3	2.2	1.4	0.8	0.6	1.0	0.6
	50	3.1	2.7	7.6	5.9	4.6	3.9	2.4	1.7	2.6	2.2
	75	6.7	5.9	13.3	14.9	7.7	6.9	5.5	4.9	4.6	4.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	21.5	22.9	30.4	24.7	29.0	38.1	24.8	23.8	14.9	14.4
	50	41.2	42.3	69.9	69.5	60.4	56.5	41.8	44.5	31.8	32.5
	75	67.3	65.6	83.0	83.2	79.7	82.1	62.0	60.9	44.0	44.5
Inventories	25	5.1	5.1	1.9	1.7	2.8	2.8	6.2	6.3	12.4	12.2
	50	13.3	13.5	5.9	4.8	6.5	6.7	14.4	14.3	18.8	19.6
	75	25.9	26.2	10.5	8.3	18.2	17.7	25.9	26.2	32.2	33.7
Equity	25	5.7	6.7	-21.8	-14.3	3.6	3.9	8.4	8.6	8.9	12.0
	50	19.2	18.7	11.1	10.9	13.6	14.1	19.4	19.9	23.7	23.0
	75	36.5	37.3	44.4	35.8	29.2	29.5	31.1	35.9	37.6	39.6
Short-term liabilities	25	30.5	30.6	19.0	10.1	29.7	32.6	32.6	32.4	33.4	34.1
	50	48.6	48.0	43.7	36.7	38.6	44.7	52.7	52.2	48.5	49.0
	75	71.3	70.8	79.9	71.7	69.5	70.8	71.5	74.4	70.6	65.9
Liabilities to banks	25	0.6	0.6	16.1	19.0	11.0	8.6	3.9	1.5	0.0	0.0
	50	18.7	19.1	54.0	54.4	35.5	36.1	20.6	19.8	5.2	6.2
	75	41.9	42.3	75.0	74.6	58.0	59.2	41.1	39.4	22.3	23.2
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.0	2.6	2.3	2.8	1.8	1.2	0.7	1.3	0.8
	50	3.7	3.2	8.5	6.3	5.4	4.6	2.9	2.2	3.2	2.6
	75	7.7	6.7	14.2	16.4	9.6	8.2	6.9	6.1	5.5	5.3
Annual result and depreciation	25	3.3	3.0	4.6	6.7	5.7	5.7	3.1	2.6	2.8	2.2
	50	6.3	6.3	13.7	12.8	9.1	8.6	6.1	5.6	5.0	4.6
	75	11.9	10.9	20.6	20.5	14.0	12.0	10.8	10.0	7.6	7.7
Trade receivables	25	1.0	0.9	0.0	0.4	1.0	1.0	0.7	0.7	2.3	2.1
	50	4.2	4.1	1.0	1.3	3.1	3.1	4.8	4.5	6.7	6.4
	75	8.9	8.8	3.4	5.0	7.1	5.6	8.8	9.5	11.3	10.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.7	3.9	6.7	7.1	6.4	5.3	3.6	2.8	4.4	3.8
	50	9.4	8.3	22.6	15.9	14.2	11.1	8.0	6.8	8.3	7.3
	75	17.8	15.8	41.5	35.9	25.0	19.6	14.1	12.5	13.0	11.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	10.5	9.7	10.5	10.8	15.3	15.1	10.4	8.3	10.2	9.7
	50	22.7	20.3	35.5	26.7	26.7	23.9	19.0	18.1	19.1	18.5
	75	39.3	36.4	58.9	58.8	52.7	48.5	36.3	32.3	31.7	31.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	53.2	56.5	24.0	48.8	60.5	59.7	48.6	47.7	73.7	72.3
	50	89.8	92.4	78.5	94.6	80.3	78.9	83.7	84.0	115.2	119.2
	75	140.2	142.4	113.4	131.0	111.6	105.5	122.3	136.9	161.1	181.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	36.8	38.6	22.2	27.9	38.9	28.0	37.2	38.0	46.3	50.0
	50	67.4	67.2	53.0	70.2	59.1	56.5	57.6	59.6	76.6	75.8
	75	105.8	111.0	146.5	167.7	101.7	99.0	104.0	105.5	105.8	115.1
		Percentage of cost of materials									
Trade payables	25	4.8	4.8	3.7	2.9	5.5	5.9	6.1	5.9	3.8	3.7
	50	8.3	8.2	7.7	7.1	8.8	9.5	9.3	9.6	6.5	6.6
	75	12.7	12.1	13.9	13.3	14.7	14.4	13.4	13.5	10.7	10.5

I. Enterprises by economic sector

4.b) Manufacture of beverages

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	100.0	99.0	100.3	99.0	99.5	99.4	100.7	99.8	99.9
Change in finished goods	0.2	0.0	1.0	-0.3	1.0	0.5	0.6	-0.7	0.2	0.1
Interest and similar income	0.3	0.4	0.2	0.2	0.4	0.4	0.3	0.2	0.3	0.4
Other income	3.7	3.5	3.7	2.5	3.5	2.8	4.5	4.1	3.6	3.4
of which: Income from long-term equity investments	0.9	1.0	0.0	0.0	0.0	0.1	0.2	0.2	1.1	1.2
Total income	104.0	103.9	103.9	102.6	103.9	103.1	104.8	104.3	103.9	103.9
<b>Expenses</b>										
Cost of materials	49.0	49.2	38.6	39.9	44.8	44.2	46.1	43.6	49.7	50.4
Personnel expenses	18.9	17.0	24.1	25.0	23.7	23.9	20.0	20.6	18.5	16.0
Depreciation	6.3	5.6	5.5	8.8	6.6	7.4	7.4	7.6	6.1	5.2
of which: Depreciation of tangible fixed assets	5.8	5.5	5.3	8.2	6.5	6.7	7.1	7.5	5.5	5.1
Interest and similar expenses	0.8	0.8	1.3	1.6	1.3	1.2	1.0	1.0	0.8	0.8
Operating taxes	0.8	0.2	1.7	0.9	1.1	0.9	0.6	0.5	0.9	0.1
Other expenses	25.0	24.6	25.3	27.7	22.5	22.3	24.0	24.7	25.3	24.7
Total expenses before taxes on income	100.8	97.4	96.5	103.8	100.0	100.0	98.9	97.9	101.2	97.2
Annual result before taxes on income	3.2	6.5	7.4	-1.2	3.9	3.2	5.8	6.4	2.7	6.7
Taxes on income	1.1	1.1	0.8	0.7	1.1	0.7	1.1	1.1	1.1	1.2
Annual result	2.1	5.4	6.6	-1.9	2.8	2.5	4.7	5.3	1.6	5.5
Profit and loss transfers (parent company)	0.3	0.0	0.0	4.1	0.1	0.0	0.3	0.3	0.3	-0.1
Profit and loss transfers (subsidiary)	1.4	1.4	1.8	1.2	0.0	0.0	0.7	0.5	1.5	1.6
Profit for the year	1.0	4.0	4.8	1.0	2.9	2.4	4.3	5.1	0.3	3.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.5	0.5	0.8	0.8	1.7	1.6	1.5	1.5
Tangible fixed assets	30.1	30.3	44.3	45.6	42.4	43.1	41.6	42.0	27.2	27.5
of which: Land and buildings	14.4	14.5	20.6	20.6	19.8	20.9	21.2	21.8	12.8	12.8
Inventories	11.5	11.2	26.7	29.6	20.0	20.7	15.3	14.3	10.3	10.2
of which: Finished goods and merchandise	5.6	5.4	22.4	23.4	11.4	11.8	7.0	6.3	5.0	4.9
Cash	9.9	6.7	6.8	8.7	6.7	7.6	10.7	9.5	9.8	6.1
Receivables	33.8	36.1	19.7	18.7	25.3	23.4	23.6	26.4	36.3	38.5
Short-term	31.3	33.1	13.6	13.3	21.6	19.0	21.7	24.3	33.8	35.5
of which:										
Trade receivables	13.3	13.4	10.0	9.0	8.6	8.7	11.5	12.6	13.9	13.8
Receivables from affiliated companies	15.8	15.2	1.8	1.8	9.8	7.5	7.8	9.2	17.8	16.7
Long-term	2.5	3.0	6.1	5.4	3.6	4.4	1.9	2.1	2.6	3.1
of which: Loans to affiliated companies	0.2	0.3	0.0	0.0	1.8	2.9	0.2	0.4	0.1	0.2
Securities	1.9	3.4	0.8	0.8	1.6	1.3	0.3	0.2	2.2	4.1
Other long-term equity investments	11.1	10.5	0.5	0.4	3.0	2.9	6.6	5.6	12.3	11.8
of which: Goodwill	0.8	0.3	0.0	0.0	0.1	0.1	0.9	0.3	0.8	0.3
<b>Capital</b>										
Equity	36.1	38.7	32.2	29.8	30.4	30.4	35.4	37.9	36.4	39.2
Liabilities	44.9	43.5	60.3	63.1	56.1	56.8	47.7	46.4	43.8	42.4
Short-term	28.5	28.4	39.6	33.3	33.1	33.3	36.0	34.3	26.8	27.0
of which:										
Liabilities to banks	2.7	4.1	6.0	6.2	7.6	8.1	4.6	4.2	2.1	4.0
Trade payables	8.4	8.8	15.4	14.8	8.5	9.2	9.9	10.4	8.0	8.5
Liabilities to affiliated companies	11.3	9.6	13.5	6.5	8.2	7.8	15.6	13.5	10.5	8.9
Long-term	16.4	15.2	20.7	29.8	23.0	23.5	11.8	12.1	17.0	15.4
of which:										
Liabilities to banks	5.3	4.4	15.5	13.6	17.9	17.8	8.8	9.3	4.0	2.9
Liabilities to affiliated companies	6.8	7.2	3.8	11.0	3.8	4.4	1.8	1.6	7.9	8.4
Provisions	19.0	17.8	7.5	7.0	13.5	12.8	16.8	15.6	19.7	18.5
of which: Provisions for pensions	3.2	3.4	3.1	3.2	2.4	2.4	3.9	5.0	3.1	3.1
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.2	6.5	7.5	-1.2	4.0	3.2	5.8	6.3	2.7	6.7
Annual result and depreciation	8.4	11.0	12.2	6.8	9.5	9.9	12.1	12.8	7.7	10.7
Trade receivables	11.9	12.4	10.4	8.9	9.1	9.1	11.2	12.2	12.2	12.5
Percentage of the balance sheet total										
Sales	111.4	108.7	95.4	101.4	94.9	96.1	102.3	103.0	114.1	110.3
Annual result and interest paid	3.2	6.8	7.6	-0.3	3.9	3.6	5.8	6.4	2.7	7.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	17.3	21.9	19.0	11.3	14.4	15.4	23.0	25.0	16.3	21.6
Percentage of fixed assets										
Long-term equity and liabilities	119.2	118.6	108.8	133.7	108.7	107.3	98.8	107.0	124.6	121.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	145.5	142.0	53.5	68.3	85.8	80.1	90.8	99.1	164.0	156.0
Cash resources, short-term receivables and inventories	185.7	181.6	120.9	157.2	146.4	142.2	133.2	140.8	202.5	193.9
Percentage of cost of materials										
Trade payables	15.3	16.5	41.5	36.6	19.9	21.5	20.8	23.3	14.1	15.3
Memo item:										
Balance sheet total in € billion	10.43	10.70	0.02	0.02	0.32	0.33	1.74	1.72	8.34	8.63
Sales in € billion	11.62	11.63	0.02	0.02	0.31	0.32	1.78	1.77	9.51	9.52
Number of enterprises	216	216	22	22	59	59	83	83	52	52



I. Enterprises by economic sector

cont'd: 4.b) Manufacture of beverages

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	29.5	29.3	18.5	28.9	29.1	29.2	29.5	29.0	33.3	32.7
	50	42.7	41.0	33.1	35.4	37.1	35.9	41.3	39.9	56.3	57.9
	75	61.1	59.9	51.7	52.5	55.4	53.8	57.7	53.7	72.7	73.3
Personnel expenses	25	10.7	11.7	14.8	14.5	18.1	17.8	13.2	12.8	7.6	7.5
	50	19.5	20.1	22.6	24.9	24.4	25.1	21.9	22.2	11.0	11.5
	75	27.9	28.1	25.0	28.1	32.3	32.7	28.8	28.7	16.9	17.7
Depreciation	25	2.3	2.4	1.1	1.2	2.9	2.9	3.0	3.6	1.8	2.1
	50	5.5	6.0	4.2	5.2	5.5	6.0	7.2	6.9	4.3	3.5
	75	9.5	9.9	7.0	7.9	9.2	10.2	10.6	10.7	7.9	8.4
Annual result	25	0.6	0.4	0.1	- 5.8	0.6	0.4	0.6	0.4	1.5	1.0
	50	3.1	2.8	1.9	0.5	3.0	2.4	3.1	3.0	3.3	3.8
	75	6.8	6.9	17.3	18.8	5.8	5.5	7.0	6.6	6.7	7.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.0	15.1	8.3	6.7	19.3	19.9	20.7	21.4	11.7	11.2
	50	37.1	37.3	25.6	23.0	41.0	41.9	43.4	43.0	25.0	27.5
	75	57.0	56.1	59.3	52.9	67.0	67.3	59.7	64.0	41.7	44.5
Inventories	25	6.1	6.5	3.6	4.2	7.6	7.0	5.7	5.8	5.8	6.1
	50	11.9	11.4	15.4	18.7	12.7	12.3	9.8	8.9	12.0	11.9
	75	26.6	28.1	29.7	48.9	30.1	28.7	21.7	19.7	29.6	28.6
Equity	25	14.5	14.5	5.1	1.0	7.1	5.9	10.7	14.2	19.7	22.9
	50	29.0	31.8	28.7	25.7	26.3	27.6	31.0	33.1	28.3	34.1
	75	48.1	48.4	59.7	62.5	44.9	44.2	47.6	51.1	49.8	48.0
Short-term liabilities	25	17.9	17.4	17.6	16.1	16.9	13.6	18.1	16.0	20.1	20.5
	50	35.2	31.5	34.8	33.2	33.4	35.4	35.2	29.3	37.1	31.5
	75	55.7	52.3	59.6	57.4	57.6	53.8	54.0	50.8	55.2	50.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.5	1.9	0.0	0.0	0.0	0.0
	50	8.1	8.4	10.0	9.3	24.7	23.7	7.8	6.6	3.9	4.3
	75	33.1	32.4	39.4	32.5	47.0	46.7	28.9	29.3	13.6	15.6
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.6	0.1	- 5.8	0.5	0.4	0.8	0.8	2.0	1.7
	50	3.8	3.6	2.0	0.7	3.1	2.9	3.9	3.9	4.2	5.4
	75	8.5	8.5	19.3	18.7	7.9	6.9	8.8	7.8	7.9	9.2
Annual result and Depreciation	25	5.2	5.0	3.2	- 0.7	5.2	5.2	5.2	5.2	5.7	5.5
	50	9.7	10.5	5.5	6.0	9.6	9.1	11.8	10.9	9.6	10.5
	75	16.7	16.5	25.0	22.0	15.9	16.0	17.7	17.4	15.3	14.4
Trade receivables	25	5.2	5.1	3.7	3.4	4.9	4.9	5.4	6.5	5.3	5.4
	50	7.8	8.0	6.7	6.2	6.8	6.9	8.9	8.7	8.8	10.3
	75	12.7	13.0	10.8	11.2	9.4	12.0	14.6	13.7	13.7	15.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.6	0.1	- 3.9	1.3	0.8	2.0	1.5	3.1	2.1
	50	5.0	4.7	4.0	4.3	4.1	3.8	5.0	4.8	5.5	5.6
	75	10.1	9.8	17.2	15.0	9.0	7.5	9.9	9.7	9.7	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.8	8.0	2.5	- 23.1	7.5	7.9	6.9	8.3	6.3	11.2
	50	17.8	18.2	12.5	9.8	14.2	14.9	20.5	20.6	17.2	20.2
	75	36.2	33.1	53.4	35.3	29.7	29.0	37.2	36.3	37.2	33.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	72.5	73.8	71.3	67.2	72.5	69.4	65.9	70.0	86.4	86.5
	50	100.5	107.4	126.6	122.6	112.5	104.0	94.4	101.8	105.4	115.7
	75	166.5	178.8	175.5	224.0	161.3	174.4	146.4	174.5	223.6	211.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	46.6	50.3	20.8	50.0	34.9	39.6	45.7	52.0	61.3	68.6
	50	85.6	92.6	72.9	75.6	70.0	82.8	85.6	91.5	114.4	111.1
	75	171.4	168.6	120.7	123.5	163.0	171.7	137.2	152.6	209.5	170.2
		Percentage of cost of materials									
Trade payables	25	8.8	9.3	12.4	6.1	8.9	10.1	10.5	9.6	8.4	8.8
	50	13.7	14.5	18.5	15.6	12.3	14.6	15.1	14.5	13.1	13.7
	75	22.3	23.2	32.2	28.5	22.3	23.0	24.7	23.6	18.0	21.0

I. Enterprises by economic sector

4.c) Manufacture of textiles

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.6	99.9	99.7	99.2	100.3	99.7	99.7	99.8	99.5	100.0
Change in finished goods	0.4	0.1	0.3	0.8	- 0.3	0.3	0.3	0.2	0.5	0.0
Interest and similar income	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.2
Other income	2.0	2.2	2.0	2.3	1.7	1.7	2.2	2.2	1.9	2.2
of which: Income from long-term equity investme	0.5	0.5	0.1	0.1	0.1	0.1	0.2	0.2	0.7	0.7
Total income	102.2	102.3	102.1	102.3	101.9	101.9	102.4	102.4	102.0	102.3
<b>Expenses</b>										
Cost of materials	58.1	58.6	35.5	34.5	51.0	51.0	54.2	55.0	61.8	62.2
Personnel expenses	20.6	20.9	33.1	34.5	27.9	28.0	23.7	23.9	17.6	17.9
Depreciation	2.8	3.0	2.8	2.9	2.6	3.0	3.2	3.7	2.5	2.5
of which: Depreciation of tangible fixed assets	2.5	2.8	2.8	2.9	2.5	2.8	3.0	3.6	2.2	2.2
Interest and similar expenses	0.8	0.8	0.9	0.8	0.8	0.8	1.0	1.0	0.7	0.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	15.3	15.4	24.1	23.9	16.9	16.3	15.5	15.3	15.0	15.3
Total expenses before taxes on income	97.7	98.8	96.5	96.7	99.3	99.1	97.6	99.0	97.7	98.6
Annual result before taxes on income	4.4	3.5	5.6	5.7	2.6	2.7	4.8	3.3	4.4	3.8
Taxes on income	1.0	0.9	1.2	1.2	0.8	1.0	1.0	0.9	1.1	0.9
Annual result	3.4	2.6	4.4	4.5	1.8	1.7	3.8	2.4	3.3	2.9
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.1
Profit and loss transfers (subsidiary)	0.4	0.3	0.1	0.3	0.3	0.2	0.8	0.2	0.2	0.3
Profit for the year	3.1	2.5	4.3	4.2	1.5	1.5	3.2	2.4	3.2	2.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.6	1.8	1.2	0.5	0.6	0.9	0.9	0.5	0.5
Tangible fixed assets	27.5	26.5	20.1	45.6	32.1	31.6	32.2	30.9	23.5	22.7
of which: Land and buildings	10.1	10.1	7.3	7.3	13.3	13.9	11.5	11.5	8.8	8.7
Inventories	28.4	28.8	22.7	23.6	29.6	30.2	28.9	28.6	28.0	28.8
of which: Finished goods and merchandise	13.1	13.7	12.7	13.5	10.8	11.4	13.5	12.7	13.1	14.8
Cash	8.6	8.4	16.8	12.9	9.7	9.7	9.5	9.9	7.7	7.1
Receivables	27.5	28.4	37.9	39.5	24.2	23.8	22.4	23.7	31.6	32.3
Short-term	24.6	25.2	33.3	35.5	23.0	22.2	19.7	20.5	28.4	29.0
of which:										
Trade receivables	12.8	12.8	14.0	15.3	12.3	13.1	10.5	10.2	14.5	14.6
Receivables from affiliated companies	9.6	10.2	14.8	15.6	7.6	6.1	7.0	8.0	11.7	12.3
Long-term	2.9	3.2	4.6	4.0	1.1	1.5	2.7	3.2	3.2	3.3
of which: Loans to affiliated companies	2.7	3.0	0.0	0.0	0.5	0.9	2.4	3.0	3.2	3.3
Securities	0.4	0.5	0.0	0.0	1.0	1.1	0.9	1.0	0.0	0.1
Other long-term equity investments	6.7	6.5	0.2	0.2	2.6	2.6	4.9	4.7	8.5	8.2
of which: Goodwill	0.1	0.2	0.1	0.1	0.0	0.0	0.2	0.3	0.1	0.1
<b>Capital</b>										
Equity	41.8	41.5	22.3	20.4	39.8	39.9	37.7	37.0	45.1	45.2
Liabilities	45.7	46.1	56.8	59.5	50.5	50.2	50.2	51.4	41.8	41.7
Short-term	34.3	33.5	43.0	43.6	38.3	38.9	36.4	34.6	32.2	32.0
of which:										
Liabilities to banks	6.3	5.9	12.3	11.7	8.2	9.5	6.7	6.4	5.7	5.1
Trade payables	5.9	6.4	11.8	10.2	8.8	9.1	6.2	6.7	5.3	5.8
Liabilities to affiliated companies	17.4	16.9	6.4	10.2	16.3	14.7	19.2	17.3	16.3	16.9
Long-term	11.4	12.6	13.8	15.9	12.2	11.3	13.8	16.7	9.6	9.7
of which:										
Liabilities to banks	7.6	8.2	3.7	7.8	8.7	8.0	7.9	8.8	7.2	7.7
Liabilities to affiliated companies	3.0	3.6	8.6	6.8	2.5	1.9	4.4	6.9	1.9	1.4
Provisions	12.5	12.3	20.7	19.7	9.6	9.9	12.1	11.6	13.0	13.1
of which: Provisions for pensions	6.2	6.1	10.2	10.8	3.4	3.4	6.1	5.6	6.7	6.7
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.4	3.6	5.6	5.7	2.6	2.7	4.8	3.3	4.4	3.8
Annual result and depreciation	6.2	5.6	7.3	7.5	4.3	4.7	7.0	6.2	5.8	5.4
Trade receivables	8.3	8.4	7.8	8.7	7.0	7.5	7.2	7.0	9.3	9.5
Percentage of the balance sheet total										
Sales	153.1	151.5	179.2	175.9	174.8	173.9	146.1	145.8	156.0	153.3
Annual result and interest paid	6.5	5.2	9.6	9.4	4.5	4.3	7.0	5.0	6.2	5.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	19.1	17.1	21.4	19.7	15.0	16.2	19.3	16.9	19.3	17.3
Percentage of fixed assets										
Long-term equity and liabilities	156.7	162.7	173.5	172.5	150.3	147.0	139.8	148.3	171.8	176.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	97.5	100.8	116.5	110.9	86.3	82.9	81.6	88.5	112.1	112.8
Cash resources, short-term receivables and invent	180.3	186.7	169.3	165.1	163.7	160.6	160.9	171.1	199.0	202.7
Percentage of cost of materials										
Trade payables	6.6	7.2	18.5	16.6	9.9	10.3	7.8	8.4	5.4	6.1
Memo item:										
Balance sheet total in € billion	5.22	5.45	0.02	0.02	0.29	0.30	2.10	2.19	2.81	2.94
Sales in € billion	7.99	8.26	0.04	0.04	0.50	0.53	3.07	3.19	4.38	4.51
Number of enterprises	317	317	44	44	97	97	133	133	43	43

I. Enterprises by economic sector

cont'd: 4.c) Manufacture of textiles

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	40.9	41.0	24.5	23.1	38.8	38.0	44.0	45.2	53.3	52.5
	50	52.7	52.5	35.6	34.8	48.5	49.6	55.7	55.4	58.9	60.9
	75	62.4	63.1	45.6	44.1	61.8	61.0	64.6	65.5	69.7	70.2
Personnel expenses	25	17.6	17.7	24.5	28.7	19.0	19.3	16.7	17.3	12.1	12.8
	50	23.7	24.6	34.6	34.9	29.6	28.3	22.0	21.9	18.7	18.9
	75	34.4	34.5	43.5	43.9	37.3	36.3	30.6	29.9	24.2	23.3
Depreciation	25	1.0	1.0	0.6	0.6	0.7	0.8	1.2	1.3	1.1	0.9
	50	2.2	2.1	1.8	1.6	1.9	1.9	2.3	2.4	2.2	2.2
	75	3.8	3.8	3.9	4.4	3.4	3.3	3.9	4.1	3.4	3.4
Annual result	25	0.6	0.1	0.1	0.5	0.4	0.1	0.6	0.1	1.6	0.1
	50	2.7	2.8	3.6	3.5	1.9	2.0	3.5	3.0	3.0	3.2
	75	5.9	6.2	7.4	7.2	4.5	5.2	6.3	6.5	7.0	5.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.3	7.0	2.2	2.8	6.2	6.3	10.7	10.3	8.1	6.5
	50	20.4	20.9	10.4	11.2	23.0	22.2	22.3	22.0	18.3	20.6
	75	36.4	34.4	30.0	28.7	39.9	37.1	36.8	34.5	33.4	31.6
Inventories	25	17.1	17.4	6.5	8.0	16.4	15.6	20.6	20.6	18.0	18.8
	50	32.7	32.1	28.6	25.2	29.0	32.1	34.7	34.7	32.6	30.4
	75	49.5	49.7	53.3	52.1	48.5	49.0	49.5	49.5	49.9	50.1
Equity	25	18.4	18.5	5.8	4.7	16.8	19.2	22.1	21.7	26.3	24.2
	50	35.3	36.2	26.3	27.4	35.2	36.6	37.1	36.4	35.2	36.3
	75	56.3	57.5	54.4	55.3	58.2	60.1	52.7	54.8	58.0	54.9
Short-term liabilities	25	18.1	17.9	16.6	23.3	16.0	16.6	18.0	16.5	23.7	23.7
	50	34.1	33.8	52.5	37.6	36.5	38.3	32.1	31.7	32.8	34.7
	75	57.4	56.2	78.5	78.8	57.4	56.2	54.4	51.7	55.3	55.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.6	8.7	6.3	6.6	9.8	10.8	7.7	6.9	3.2	0.5
	75	26.0	26.0	23.7	27.9	26.9	24.8	25.3	26.0	28.5	25.2
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.2	0.7	0.7	0.6	0.2	0.7	0.1	1.9	0.1
	50	3.4	3.5	3.9	4.0	2.4	2.8	4.5	3.9	3.8	4.0
	75	7.3	7.9	7.8	8.2	5.9	7.3	8.2	8.6	7.8	7.3
Annual result and depreciation	25	3.3	2.3	2.4	2.4	2.7	2.6	3.8	1.8	3.9	2.9
	50	6.4	6.5	6.2	6.7	5.0	6.0	7.5	6.7	7.1	7.2
	75	10.2	10.4	11.1	12.7	8.8	9.3	11.1	11.1	10.9	9.8
Trade receivables	25	3.1	3.3	0.9	1.1	2.4	3.2	4.2	3.9	5.5	5.1
	50	6.5	6.6	3.6	4.9	6.2	6.4	6.7	6.6	8.7	9.2
	75	9.8	10.5	8.3	9.3	10.3	11.2	9.7	9.7	11.8	11.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	1.6	1.7	3.7	2.4	1.3	2.6	1.3	3.8	1.6
	50	6.5	6.4	8.4	10.4	5.6	5.7	7.2	6.4	6.5	6.2
	75	12.6	12.8	16.3	19.0	10.4	11.1	12.9	13.2	13.5	11.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.2	3.4	7.0	4.0	4.7	5.3	7.3	4.0	8.0	3.1
	50	18.7	17.4	18.9	17.4	14.5	16.3	20.2	18.3	18.7	16.6
	75	41.1	42.8	36.3	47.1	44.3	54.3	43.8	41.2	35.5	30.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	115.3	109.1	110.5	106.1	116.1	105.9	113.6	115.3	122.8	124.8
	50	187.4	187.1	183.5	185.1	211.4	201.2	179.8	183.5	171.0	187.4
	75	360.5	364.4	472.2	635.7	557.0	422.4	332.3	318.3	372.6	300.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.4	48.4	45.5	41.5	50.0	45.0	47.0	51.0	51.1	47.0
	50	89.6	93.9	88.2	119.0	105.1	99.2	85.5	87.9	90.1	74.7
	75	206.4	208.0	254.1	291.8	248.0	221.1	163.7	175.9	194.4	207.6
		Percentage of cost of materials									
Trade payables	25	3.9	4.3	3.1	5.4	4.7	4.6	4.0	4.3	3.3	3.9
	50	7.2	7.4	14.4	10.7	8.2	8.3	6.4	7.0	5.0	6.0
	75	12.1	12.2	33.3	25.0	14.4	12.7	10.1	10.2	8.4	9.8

I. Enterprises by economic sector

4.d) Manufacture of wearing apparel

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.3	99.8	99.6	100.2	100.2	98.2	99.0	99.7	99.4	99.9
Change in finished goods	0.7	0.2	0.4	- 0.2	- 0.2	1.8	1.0	0.3	0.6	0.1
Interest and similar income	0.2	0.2	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.2
Other income	6.1	4.7	8.3	3.0	2.2	2.4	1.7	1.1	7.5	5.8
of which: Income from long-term equity investm	2.0	2.0	0.0	0.0	0.0	0.0	0.3	0.1	2.6	2.6
Total income	106.3	104.8	108.7	103.3	102.4	102.6	101.8	101.2	107.7	106.0
<b>Expenses</b>										
Cost of materials	54.9	53.6	54.0	46.8	58.5	59.8	62.1	60.4	52.6	51.4
Personnel expenses	16.9	17.0	32.9	32.7	21.8	20.4	14.9	15.5	17.3	17.2
Depreciation	2.1	2.2	0.8	0.7	2.7	2.5	1.8	1.7	2.1	2.4
of which: Depreciation of tangible fixed assets	1.9	1.9	0.6	0.5	1.7	1.6	1.5	1.6	2.0	2.1
Interest and similar expenses	0.7	0.7	0.8	0.8	1.3	1.2	0.6	0.7	0.7	0.7
Operating taxes	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1
Other expenses	25.7	25.5	20.1	23.7	17.1	15.5	18.3	18.9	28.3	27.8
Total expenses before taxes on income	100.3	99.0	108.6	104.8	101.4	99.4	97.7	97.2	101.1	99.5
Annual result before taxes on income	5.9	5.8	0.1	- 1.5	1.0	3.1	4.1	4.0	6.7	6.5
Taxes on income	1.6	1.4	0.5	0.9	0.6	1.0	1.1	1.1	1.8	1.5
Annual result	4.3	4.4	- 0.4	- 2.4	0.4	2.1	3.0	2.9	4.9	5.0
Profit and loss transfers (parent company)	2.7	2.4	0.0	0.0	0.0	0.0	- 0.2	- 0.2	3.7	3.3
Profit and loss transfers (subsidiary)	0.7	0.4	0.0	0.0	- 0.2	0.1	0.2	0.2	0.9	0.5
Profit for the year	6.4	6.4	- 0.4	- 2.4	0.6	2.1	2.6	2.5	7.8	7.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	3.1	3.6	0.9	0.8	0.8	0.9	3.5	3.3	3.1	3.8
Tangible fixed assets	12.3	13.0	1.7	45.6	12.5	12.1	11.1	11.1	12.5	13.4
of which: Land and buildings	5.5	5.8	0.0	0.0	3.3	3.0	6.2	6.2	5.4	5.8
Inventories	27.3	28.3	49.5	45.4	46.9	46.4	41.8	42.6	23.8	24.7
of which: Finished goods and merchandise	20.0	20.6	39.2	37.1	29.4	25.8	27.5	28.4	18.2	18.8
Cash	4.9	4.6	6.9	15.7	12.8	12.7	10.9	10.6	3.5	3.2
Receivables	27.3	23.6	40.7	35.3	21.2	22.8	27.0	26.3	27.5	23.1
Short-term	26.2	22.4	40.7	35.3	19.1	21.0	25.9	25.6	26.5	21.8
of which:										
Trade receivables	8.1	8.2	28.7	25.2	13.8	15.9	15.3	15.1	6.4	6.5
Receivables from affiliated companies	14.2	10.9	4.2	5.9	1.7	1.0	6.8	7.4	16.0	11.9
Long-term	1.0	1.2	0.0	0.0	2.1	1.9	1.1	0.6	1.0	1.3
of which: Loans to affiliated companies	0.5	0.7	0.0	0.0	1.7	1.4	0.7	0.4	0.4	0.7
Securities	0.7	1.0	0.0	0.0	0.0	0.0	0.8	1.8	0.7	0.9
Other long-term equity investments	23.9	25.4	0.0	0.0	5.3	4.6	4.3	3.8	28.5	30.6
of which: Goodwill	0.4	0.4	0.0	0.0	0.2	0.1	2.3	2.1	0.0	0.0
<b>Capital</b>										
Equity	45.5	48.2	24.5	19.8	29.1	31.2	43.6	45.8	46.3	49.3
Liabilities	45.6	43.4	69.0	75.6	62.0	59.8	45.9	43.7	45.1	42.8
Short-term	34.9	34.9	56.2	69.2	48.9	47.3	39.2	37.0	33.7	34.0
of which:										
Liabilities to banks	3.8	3.2	6.8	14.1	11.7	11.9	5.5	5.2	3.3	2.5
Trade payables	6.7	6.9	30.3	29.6	8.6	9.3	7.0	7.1	6.5	6.8
Liabilities to affiliated companies	21.9	22.1	8.0	7.0	22.0	20.5	21.1	20.3	22.1	22.5
Long-term	10.7	8.5	12.8	6.5	13.2	12.5	6.8	6.7	11.4	8.8
of which:										
Liabilities to banks	7.4	7.6	1.7	1.1	8.9	8.0	4.2	4.0	8.0	8.4
Liabilities to affiliated companies	2.7	0.6	1.4	1.1	3.1	3.5	2.2	2.3	2.8	0.2
Provisions	8.7	8.2	6.4	4.6	8.9	9.0	9.8	10.0	8.5	7.8
of which: Provisions for pensions	1.8	1.9	0.0	0.0	5.2	4.9	3.9	3.7	1.3	1.4
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	6.0	5.8	0.1	- 1.5	1.0	3.2	4.2	4.0	6.7	6.5
Annual result and depreciation	6.5	6.7	0.4	- 1.7	3.1	4.7	4.8	4.7	7.1	7.3
Trade receivables	6.3	6.1	15.1	12.4	8.4	9.3	8.8	8.7	5.4	5.2
Percentage of the balance sheet total										
Sales	128.8	135.0	189.4	203.4	163.8	170.8	174.9	174.2	118.4	125.6
Annual result and interest paid	6.5	6.9	0.8	- 3.4	2.8	5.8	6.4	6.3	6.7	7.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	16.8	19.1	1.0	- 5.4	8.6	14.4	18.5	18.6	16.7	19.4
Percentage of fixed assets										
Long-term equity and liabilities	141.4	133.2	1 423.0	896.2	228.3	249.3	260.6	275.8	129.2	119.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	89.5	78.3	84.8	73.8	65.3	71.2	94.0	98.6	89.4	73.9
Cash resources, short-term receivables and inve	167.7	159.3	172.8	139.4	161.2	169.3	200.7	213.8	160.1	146.4
Percentage of cost of materials										
Trade payables	9.4	9.6	29.5	31.1	9.0	8.9	6.4	6.7	10.4	10.6
Memo item:										
Balance sheet total in € billion	4.74	4.65	.	.	0.10	0.11	0.78	0.80	3.85	3.75
Sales in € billion	6.10	6.28	0.01	0.01	0.17	0.18	1.37	1.39	4.55	4.70
Number of enterprises	130	130	12	12	33	33	55	55	30	30

I. Enterprises by economic sector

cont'd: 4.d) Manufacture of wearing apparel

	Quartile value	cont'd: All legal forms									
		Cylindere sample 2016/2017		Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	50.3	47.2	43.2	38.5	53.3	52.6	50.7	52.7	45.3	44.5
	50	59.7	58.5	59.2	47.3	64.4	61.5	62.9	62.0	54.9	51.4
	75	68.8	69.0	67.0	58.6	69.3	71.5	70.9	71.1	61.0	60.3
Personnel expenses	25	11.8	11.7	10.0	17.8	13.0	13.8	11.1	11.4	12.5	11.5
	50	16.8	17.6	17.0	21.9	16.7	18.6	15.1	15.8	17.5	17.7
	75	21.6	22.5	38.9	38.6	23.7	22.5	20.0	20.9	20.8	22.5
Depreciation	25	0.5	0.5	0.2	0.3	0.5	0.5	0.5	0.5	0.9	0.7
	50	1.0	1.0	0.7	0.6	1.2	0.8	0.8	0.8	1.6	1.5
	75	2.2	2.1	1.3	1.2	3.2	2.4	2.2	1.9	2.4	2.7
Annual result	25	0.4	0.1	-3.6	-3.7	-0.3	0.4	0.5	-0.4	1.1	1.6
	50	2.6	2.5	1.3	1.3	2.0	1.9	3.0	2.5	5.0	3.3
	75	6.2	5.6	6.0	7.5	2.7	3.7	7.0	5.4	6.7	6.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.7	1.9	0.2	0.0	1.7	2.0	1.9	1.6	4.3	4.3
	50	6.1	6.0	1.2	1.3	4.5	5.4	5.2	5.6	9.1	9.9
	75	14.3	12.7	4.5	4.3	19.1	8.9	12.4	11.1	18.7	17.4
Inventories	25	25.8	28.2	16.6	23.5	38.8	42.1	22.4	25.2	22.0	21.7
	50	45.7	45.7	54.0	47.7	50.8	50.1	46.1	50.5	36.4	34.4
	75	61.5	61.9	65.7	60.8	62.1	64.9	62.5	63.8	52.5	52.2
Equity	25	13.0	16.8	-16.3	6.8	12.1	13.2	15.4	19.2	15.7	16.9
	50	39.0	38.6	20.1	21.1	38.8	37.0	39.1	40.9	43.3	46.1
	75	59.3	60.6	59.8	56.1	57.0	54.8	67.2	69.1	59.2	57.5
Short-term liabilities	25	19.2	20.1	21.2	29.9	20.1	20.1	19.2	19.9	16.3	16.2
	50	41.5	38.2	66.7	64.0	41.1	38.3	41.8	35.6	36.9	37.2
	75	68.9	65.0	79.1	73.4	60.1	54.8	71.3	65.4	61.2	68.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.4	3.8	2.5	10.3	10.6	9.3	1.6	2.0	1.3	2.2
	75	24.1	20.2	26.4	20.4	26.5	26.2	19.1	16.4	20.8	16.8
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.3	-3.6	-4.0	-0.4	0.6	0.7	-0.4	1.1	2.5
	50	3.4	3.4	1.8	2.0	2.1	2.6	3.8	3.6	6.6	4.6
	75	7.9	7.5	6.5	9.6	3.8	5.2	9.2	7.5	8.8	9.3
Annual result and depreciation	25	1.9	1.2	-2.8	-2.9	1.6	1.2	1.9	1.8	2.5	3.2
	50	4.6	5.2	2.4	2.9	4.2	3.9	4.6	4.9	7.7	6.3
	75	9.5	9.4	7.8	9.8	6.2	7.4	10.8	9.5	10.8	9.9
Trade receivables	25	4.9	4.6	4.0	4.8	5.6	4.7	5.0	4.8	4.9	3.9
	50	7.6	7.5	10.5	11.0	8.9	7.8	7.7	7.5	6.5	6.4
	75	11.0	11.7	20.2	16.6	10.8	10.1	11.7	12.0	9.5	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.1	1.3	-3.2	-3.8	1.0	2.6	1.9	-0.1	2.1	3.1
	50	6.1	5.1	5.2	1.4	4.9	4.6	6.3	5.8	8.7	5.9
	75	11.3	13.5	14.5	20.1	6.8	10.9	13.6	11.9	13.8	13.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.9	3.2	-5.8	-5.6	1.9	2.6	-1.4	-1.5	10.0	10.1
	50	15.3	13.6	5.5	5.4	15.5	9.9	13.1	11.2	25.6	24.7
	75	42.8	37.7	43.6	80.8	42.8	29.7	39.4	37.3	60.9	45.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	138.7	143.3	155.6	368.4	114.4	146.3	164.3	159.1	122.3	97.2
	50	368.2	365.1	700.0	828.6	386.8	515.6	394.5	457.9	176.1	169.7
	75	1 132.2	1 121.3	5 895.5	2 942.9	1 309.9	1 405.0	1 186.2	1 180.8	463.3	483.5
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	43.0	51.2	45.8	60.4	32.1	36.8	43.0	54.2	57.7	58.1
	50	95.9	90.9	100.2	88.4	96.5	92.9	88.9	82.6	96.2	93.1
	75	157.1	164.9	154.5	105.2	141.0	136.1	177.2	234.8	162.9	174.0
		Percentage of cost of materials									
Trade payables	25	3.3	3.4	6.9	13.5	3.4	2.9	2.6	2.7	4.6	5.8
	50	6.5	7.3	21.2	19.7	6.7	5.3	5.5	5.9	7.9	9.0
	75	11.8	10.8	57.8	41.7	13.8	10.7	8.5	8.8	10.5	11.1

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.6	99.1	98.9	95.8	99.0	99.6	99.1	98.8	99.8	99.2
Change in finished goods	0.4	0.9	1.1	4.2	1.0	0.4	0.9	1.2	0.2	0.8
Interest and similar income	0.5	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.6	0.2
Other income	1.2	1.3	1.9	2.4	1.8	1.5	1.1	1.2	1.2	1.4
of which: Income from long-term equity investme	0.2	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.1
Total income	101.7	101.5	102.0	102.4	102.0	101.6	101.2	101.3	101.8	101.5
<b>Expenses</b>										
Cost of materials	64.6	63.9	46.3	45.5	53.9	53.6	61.9	62.0	67.0	66.0
Personnel expenses	15.6	15.6	31.4	31.4	25.2	25.5	18.2	18.1	13.4	13.3
Depreciation	3.2	3.0	3.0	3.2	3.1	3.0	2.6	2.6	3.4	3.2
of which: Depreciation of tangible fixed assets	3.2	3.0	3.0	3.2	2.9	2.9	2.5	2.5	3.4	3.1
Interest and similar expenses	0.9	0.9	0.9	0.9	0.9	0.9	0.7	0.7	1.0	0.9
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.3	14.7	16.7	16.3	15.3	15.3	14.9	15.2	14.0	14.4
Total expenses before taxes on income	98.8	98.1	98.5	97.3	98.6	98.4	98.5	98.7	98.9	97.9
Annual result before taxes on income	2.9	3.4	3.5	5.1	3.4	3.2	2.8	2.7	2.9	3.6
Taxes on income	0.6	0.7	0.8	0.9	0.8	0.9	0.7	0.7	0.6	0.6
Annual result	2.3	2.7	2.7	4.2	2.6	2.3	2.1	2.0	2.4	3.0
Profit and loss transfers (parent company)	0.6	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.4
Profit and loss transfers (subsidiary)	0.8	0.6	0.0	0.0	-0.1	-0.3	0.1	0.0	1.1	1.0
Profit for the year	2.2	2.3	2.7	4.2	2.7	2.7	2.1	1.9	2.2	2.4
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.6	0.3	0.2	0.3	0.3	0.6	0.6	0.9	0.7
Tangible fixed assets	38.7	36.7	30.7	45.6	32.0	32.4	32.8	31.8	41.5	39.1
of which: Land and buildings	14.1	13.5	12.2	10.4	14.0	13.7	13.1	13.2	14.5	13.7
Inventories	25.9	26.6	34.3	37.6	36.7	35.5	33.8	34.0	22.0	22.8
of which: Finished goods and merchandise	9.0	9.3	15.1	13.5	15.1	14.2	11.1	10.6	7.5	8.1
Cash	8.2	7.8	11.5	10.2	8.7	8.5	11.1	11.4	7.2	6.5
Receivables	20.1	21.8	20.8	21.4	19.4	20.5	19.0	19.4	20.5	22.8
Short-term	19.5	21.1	20.8	21.3	18.9	20.0	17.9	18.3	20.0	22.1
of which:										
Trade receivables	9.0	10.1	13.4	13.3	11.4	12.0	11.2	12.1	7.9	9.1
Receivables from affiliated companies	7.7	7.7	3.2	4.4	4.5	4.2	3.9	3.3	9.4	9.7
Long-term	0.6	0.7	0.1	0.1	0.5	0.6	1.1	1.1	0.5	0.6
of which: Loans to affiliated companies	0.4	0.4	0.0	0.0	0.3	0.4	1.0	0.9	0.2	0.2
Securities	0.8	0.9	0.1	0.1	0.2	0.2	0.9	1.1	0.8	1.0
Other long-term equity investments	5.2	5.3	1.3	1.1	2.2	2.2	1.3	1.4	6.9	7.0
of which: Goodwill	0.5	0.4	0.8	0.6	0.2	0.2	0.2	0.2	0.5	0.5
<b>Capital</b>										
Equity	30.2	32.6	25.7	24.9	30.0	30.9	28.4	28.4	30.9	34.4
Liabilities	61.4	58.6	68.2	69.5	62.7	61.4	63.4	63.3	60.5	56.5
Short-term	43.5	42.7	46.5	50.8	44.5	44.7	47.3	44.2	42.0	41.8
of which:										
Liabilities to banks	7.5	6.4	10.4	11.0	10.2	10.1	10.1	9.9	6.3	4.6
Trade payables	8.2	8.7	11.3	10.0	9.9	10.8	7.8	8.1	8.1	8.6
Liabilities to affiliated companies	17.7	17.5	7.5	7.6	10.1	9.2	14.0	10.1	20.0	21.3
Long-term	18.0	15.9	21.6	18.6	18.1	16.7	16.1	19.1	18.5	14.7
of which:										
Liabilities to banks	9.7	10.0	16.1	13.5	12.0	10.8	9.5	8.3	9.4	10.4
Liabilities to affiliated companies	4.6	5.0	4.6	4.2	3.5	3.6	5.3	9.5	4.5	3.7
Provisions	8.3	8.7	6.1	5.5	7.3	7.7	8.1	8.2	8.6	9.0
of which: Provisions for pensions	2.0	2.0	1.2	1.1	2.5	2.6	2.1	2.0	1.9	2.0
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.9	3.4	3.5	5.3	3.4	3.2	2.8	2.7	2.9	3.6
Annual result and depreciation	5.6	5.8	5.8	7.6	5.8	5.4	4.8	4.6	5.8	6.2
Trade receivables	4.8	5.3	7.1	7.9	6.7	7.1	5.8	6.3	4.3	4.7
Percentage of the balance sheet total										
Sales	185.8	191.2	189.8	167.2	168.6	170.2	193.3	192.5	185.4	194.0
Annual result and interest paid	6.1	6.9	6.8	8.7	6.0	5.4	5.4	5.2	6.3	7.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	16.8	18.7	17.5	19.7	15.9	15.1	15.3	14.8	17.4	20.5
Percentage of fixed assets										
Long-term equity and liabilities	109.9	115.2	149.9	149.1	144.2	141.5	127.5	138.8	102.3	106.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	64.7	68.2	69.7	62.2	62.5	64.1	61.8	67.7	66.0	69.1
Cash resources, short-term receivables and invent	124.4	130.5	143.4	136.2	144.8	143.5	133.2	144.6	118.2	123.6
Percentage of cost of materials										
Trade payables	6.8	7.1	12.7	12.6	10.7	11.7	6.5	6.7	6.5	6.6
Memo item:										
Balance sheet total in € billion	6.02	6.06	0.07	0.09	0.52	0.54	1.30	1.37	4.12	4.07
Sales in € billion	11.17	11.58	0.14	0.14	0.88	0.91	2.52	2.63	7.64	7.90
Number of enterprises	502	502	149	149	176	176	117	117	60	60

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	43.9	42.0	34.7	35.0	43.5	42.7	52.0	52.0	56.6	57.6
	50	53.8	54.3	44.8	41.6	53.3	54.0	60.7	60.4	65.1	62.6
	75	63.9	64.0	53.0	51.9	62.3	61.9	69.0	68.1	71.6	71.5
Personnel expenses	25	15.1	15.1	22.8	22.4	17.8	18.7	12.4	11.8	8.8	8.5
	50	24.3	24.1	32.3	31.6	26.2	25.8	18.4	18.5	12.8	12.5
	75	33.3	33.7	39.7	41.9	33.8	34.6	27.1	26.0	19.2	19.6
Depreciation	25	1.3	1.2	1.2	1.4	1.3	1.2	1.1	1.1	1.4	1.4
	50	2.4	2.3	2.9	2.7	2.2	2.3	2.2	2.1	2.5	2.3
	75	3.9	4.0	4.5	4.5	3.6	3.7	3.4	3.5	4.5	4.4
Annual result	25	0.4	0.6	- 0.1	0.9	0.5	0.5	0.7	0.7	0.2	0.2
	50	2.4	2.2	2.8	3.3	2.6	2.0	2.0	2.0	2.1	2.0
	75	5.0	5.4	7.9	9.5	4.5	4.4	4.3	4.2	4.4	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.6	10.9	10.6	8.7	11.9	12.5	12.8	12.4	11.7	13.0
	50	26.3	25.3	21.9	22.8	26.5	25.3	27.5	25.2	34.5	33.8
	75	46.8	47.2	45.3	45.4	46.5	47.1	44.7	46.1	50.2	49.0
Inventories	25	13.0	13.8	6.5	7.7	16.0	17.0	17.6	18.1	13.9	15.1
	50	28.7	28.6	25.2	25.1	34.4	34.0	28.7	28.3	23.8	22.6
	75	49.7	50.4	50.1	53.5	51.7	52.6	43.2	43.0	41.7	38.7
Equity	25	8.1	9.3	1.4	3.5	11.8	11.6	12.0	12.3	12.0	15.6
	50	25.1	26.0	16.2	19.3	27.4	26.6	27.4	31.8	33.9	32.1
	75	49.7	50.0	43.1	41.0	52.0	51.3	47.3	51.4	57.3	58.3
Short-term liabilities	25	22.8	22.8	25.3	24.6	22.3	23.2	23.1	23.0	20.7	19.5
	50	44.1	40.1	50.4	48.2	40.7	40.1	39.5	39.9	33.3	32.7
	75	67.3	68.6	79.2	82.6	63.1	65.1	65.8	65.0	63.1	61.5
Liabilities to banks	25	0.8	0.4	1.4	0.8	2.0	2.2	0.4	0.2	0.0	0.0
	50	14.9	15.4	14.8	18.0	18.6	17.3	12.0	11.2	8.3	6.9
	75	36.0	35.5	39.7	43.5	37.5	36.4	32.4	29.2	28.7	30.3
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.9	- 0.1	1.2	0.6	0.8	1.0	0.9	0.4	0.3
	50	2.9	3.0	3.2	4.7	3.1	2.7	2.5	2.7	2.3	2.5
	75	6.3	7.1	8.9	10.7	5.4	5.6	5.2	5.6	5.1	7.4
Annual result and depreciation	25	2.5	2.8	1.4	2.9	2.8	2.8	2.5	2.5	2.9	3.1
	50	5.6	6.0	5.9	8.4	5.8	5.7	5.1	5.0	5.7	6.0
	75	9.8	10.5	13.3	15.7	8.8	8.5	8.3	8.2	9.0	10.2
Trade receivables	25	2.7	2.8	2.8	2.4	3.4	3.3	2.9	3.2	1.1	1.1
	50	5.0	5.4	5.5	5.7	5.1	5.5	5.1	5.7	2.9	3.2
	75	8.6	9.3	8.9	10.7	8.8	9.0	9.0	9.5	5.6	6.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.5	1.1	3.4	2.7	2.2	3.0	2.2	2.0	2.5
	50	6.3	6.2	7.2	8.7	6.3	5.7	5.9	5.2	6.4	7.8
	75	12.3	12.5	16.5	20.6	11.8	10.8	9.1	10.1	12.1	11.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.6	6.7	- 3.3	5.7	7.3	7.7	5.7	6.9	8.0	7.7
	50	15.9	16.7	13.4	20.9	17.3	15.3	14.3	15.3	19.0	21.0
	75	35.7	35.4	40.2	55.6	31.9	29.1	30.9	34.3	37.6	37.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	80.0	82.1	58.2	69.2	89.8	86.3	89.7	93.8	79.4	82.1
	50	142.3	147.1	137.3	145.0	154.2	156.3	136.9	141.6	122.5	124.8
	75	280.4	282.3	292.8	306.3	312.8	324.2	246.4	284.7	170.8	199.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	34.3	32.5	28.9	28.9	35.5	32.9	35.0	35.9	35.7	34.9
	50	67.7	72.2	61.3	63.4	65.8	70.6	70.4	79.4	69.4	75.3
	75	154.9	158.1	157.6	154.3	159.8	156.1	145.6	163.5	149.7	158.9
		Percentage of cost of materials									
Trade payables	25	3.4	3.6	3.9	4.3	2.9	2.7	3.2	4.0	3.9	4.1
	50	6.2	6.5	7.6	9.4	5.9	5.8	6.1	5.9	5.9	6.5
	75	11.7	11.9	17.0	18.6	11.3	10.8	9.4	9.6	8.3	9.5

I. Enterprises by economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.6	99.4	98.0	96.5	99.0	99.3	98.7	98.3	99.9	99.7
Change in finished goods	0.4	0.6	2.0	3.5	1.0	0.7	1.3	1.7	0.1	0.3
Interest and similar income	0.7	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.9	0.2
Other income	1.0	1.1	2.1	2.6	1.8	1.5	1.1	1.4	0.8	1.0
of which: Income from long-term equity investme	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Total income	101.7	101.3	102.2	102.6	102.0	101.6	101.2	101.5	101.7	101.2
<b>Expenses</b>										
Cost of materials	66.2	65.1	46.7	45.5	53.7	53.5	61.5	61.9	69.3	67.6
Personnel expenses	14.2	14.3	33.2	33.1	25.7	26.0	18.5	18.1	11.4	11.5
Depreciation	3.2	3.1	2.9	3.0	2.6	2.6	2.3	2.3	3.6	3.4
of which: Depreciation of tangible fixed assets	3.2	3.1	2.9	3.0	2.6	2.6	2.3	2.2	3.5	3.4
Interest and similar expenses	0.9	0.9	0.8	0.9	0.8	0.7	0.7	0.8	1.0	0.9
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	13.9	14.3	17.6	16.9	16.2	15.9	16.0	16.6	13.0	13.5
Total expenses before taxes on income	98.6	97.8	101.4	99.5	99.1	98.9	99.2	99.7	98.4	97.1
Annual result before taxes on income	3.0	3.5	0.7	3.1	2.9	2.7	2.0	1.8	3.4	4.1
Taxes on income	0.7	0.8	0.7	0.8	0.9	0.9	0.8	0.8	0.6	0.8
Annual result	2.4	2.7	0.1	2.3	2.0	1.8	1.2	1.1	2.7	3.3
Profit and loss transfers (parent company)	1.1	0.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5	0.6
Profit and loss transfers (subsidiary)	1.3	1.1	0.0	0.0	-0.4	-0.5	0.1	0.0	1.8	1.5
Profit for the year	2.1	2.1	0.1	2.3	2.4	2.3	1.1	1.0	2.4	2.4
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.6	0.2	0.2	0.4	0.4	0.9	0.8	0.9	0.6
Tangible fixed assets	39.0	38.3	28.0	26.4	29.4	28.4	29.5	28.7	42.7	42.4
of which: Land and buildings	12.8	12.6	10.6	9.0	11.7	11.2	10.5	10.9	13.5	13.3
Inventories	22.8	23.3	36.4	38.5	37.3	36.4	32.4	33.3	18.5	18.7
of which: Finished goods and merchandise	8.0	8.0	17.9	16.2	12.8	11.8	9.7	9.7	6.8	6.9
Cash	9.6	8.5	12.1	10.5	10.4	10.8	12.4	13.1	8.7	7.0
Receivables	21.1	22.5	20.6	22.3	21.1	22.7	22.1	21.0	20.8	22.9
Short-term	20.3	21.7	20.6	22.2	20.4	22.0	20.9	19.9	20.1	22.2
of which:										
Trade receivables	8.8	10.1	13.2	13.9	12.3	13.3	12.3	12.7	7.5	8.9
Receivables from affiliated companies	8.5	8.1	2.5	4.0	4.5	4.2	5.4	3.8	9.8	9.8
Long-term	0.8	0.8	0.1	0.1	0.7	0.7	1.2	1.2	0.7	0.7
of which: Loans to affiliated companies	0.4	0.4	0.0	0.0	0.5	0.5	1.0	0.8	0.3	0.3
Securities	1.1	1.2	0.2	0.1	0.3	0.3	1.3	1.5	1.1	1.3
Other long-term equity investments	5.3	5.2	1.8	1.4	0.7	0.6	0.9	1.0	7.1	6.9
of which: Goodwill	0.4	0.4	1.2	0.9	0.3	0.3	0.4	0.3	0.4	0.4
<b>Capital</b>										
Equity	34.4	36.8	27.3	28.5	36.4	37.1	30.7	29.7	35.2	38.8
Liabilities	57.1	54.4	65.8	65.1	55.2	54.2	58.9	60.4	56.7	52.7
Short-term	41.3	40.5	47.0	48.3	38.9	40.0	43.6	39.3	40.9	40.7
of which:										
Liabilities to banks	5.3	4.5	9.2	9.6	8.0	7.4	7.7	7.1	4.4	3.4
Trade payables	7.5	7.7	11.6	9.8	8.4	8.2	8.2	8.3	7.2	7.4
Liabilities to affiliated companies	19.9	19.4	9.1	8.6	6.6	7.6	14.3	8.1	23.1	24.0
Long-term	15.8	14.0	18.8	16.8	16.4	14.2	15.3	21.1	15.8	12.0
of which:										
Liabilities to banks	9.5	8.3	13.3	11.0	9.5	8.9	7.5	7.4	9.9	8.4
Liabilities to affiliated companies	5.5	4.7	4.5	4.6	4.2	3.3	5.5	11.6	5.7	3.1
Provisions	8.5	8.7	6.8	6.3	8.3	8.7	10.3	9.8	8.1	8.5
of which: Provisions for pensions	2.5	2.5	1.8	1.7	3.2	3.3	3.0	2.8	2.3	2.4
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.1	3.5	0.8	3.2	2.9	2.7	2.0	1.8	3.4	4.1
Annual result and depreciation	5.6	5.9	3.0	5.4	4.7	4.5	3.6	3.4	6.3	6.7
Trade receivables	4.6	5.2	7.2	8.5	6.5	7.1	6.3	6.6	3.9	4.6
Percentage of the balance sheet total										
Sales	190.8	193.1	183.5	163.5	187.2	186.5	196.5	192.3	190.0	194.7
Annual result and interest paid	6.3	7.0	1.7	5.3	5.4	4.7	3.8	3.6	7.1	8.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	19.2	20.8	9.2	14.6	16.5	16.0	12.6	11.5	21.3	24.2
Percentage of fixed assets										
Long-term equity and liabilities	113.5	116.3	159.2	167.3	179.7	180.9	148.0	164.5	102.9	102.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	73.8	75.5	69.8	67.9	80.1	82.8	77.8	85.4	72.1	72.3
Cash resources, short-term receivables and invent	129.1	133.2	147.1	147.6	176.1	173.8	152.0	170.3	117.4	118.3
Percentage of cost of materials										
Trade payables	5.9	6.1	13.3	12.8	8.3	8.2	6.7	6.9	5.5	5.6
Memo item:										
Balance sheet total in € billion	3.67	3.78	0.05	0.06	0.32	0.33	0.65	0.71	2.65	2.68
Sales in € billion	7.01	7.30	0.09	0.09	0.59	0.62	1.28	1.38	5.04	5.22
Number of enterprises	313	313	91	91	120	120	66	66	36	36



I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	42.7	41.8	34.5	34.3	42.3	41.5	53.7	52.7	57.0	58.2
	50	54.7	54.6	44.2	43.0	53.0	53.3	61.4	60.8	66.5	61.7
	75	64.7	64.1	56.9	55.5	62.5	62.1	70.4	68.6	72.1	70.8
Personnel expenses	25	15.1	14.7	24.2	22.4	17.9	18.7	12.5	11.8	7.5	6.8
	50	24.4	24.4	35.3	35.2	26.4	27.0	17.3	16.5	10.4	11.1
	75	34.5	35.2	44.6	44.6	34.2	35.1	26.1	24.9	17.6	18.5
Depreciation	25	1.1	1.1	1.1	1.2	1.1	1.1	1.1	1.2	1.1	1.3
	50	2.2	2.1	2.2	2.2	1.8	2.0	2.2	2.1	2.5	2.5
	75	3.6	3.8	3.8	4.2	3.5	3.5	3.2	3.2	5.0	4.7
Annual result	25	0.1	0.4	- 2.9	0.4	0.3	0.5	0.4	0.0	0.5	0.2
	50	2.0	1.7	1.3	1.5	2.1	1.8	1.7	1.8	2.3	1.6
	75	3.9	4.4	3.6	4.9	3.9	3.8	4.6	4.1	4.4	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.9	8.3	8.9	6.6	9.4	9.0	12.1	10.9	11.5	10.1
	50	21.4	21.5	18.2	20.3	24.1	22.5	22.6	22.3	37.2	33.8
	75	39.3	40.4	34.6	33.7	41.0	40.0	35.2	42.6	55.6	51.2
Inventories	25	14.1	14.5	8.2	8.0	14.2	16.7	16.7	17.5	11.8	12.0
	50	29.9	31.0	30.5	33.1	35.1	34.4	27.6	26.9	21.2	20.8
	75	50.1	51.7	60.1	59.9	51.5	51.3	43.2	42.3	37.4	38.1
Equity	25	10.1	12.6	2.0	6.3	18.1	18.1	18.6	15.8	12.8	16.1
	50	29.2	30.6	16.5	19.3	30.3	32.9	37.3	37.7	50.7	50.0
	75	55.0	57.0	43.1	43.8	54.6	56.5	60.7	59.8	64.1	65.1
Short-term liabilities	25	18.6	18.9	24.7	21.6	16.6	19.1	18.6	16.7	18.2	18.4
	50	38.2	37.4	52.9	47.4	35.2	37.2	36.1	35.0	27.7	24.8
	75	64.9	64.8	78.9	81.3	59.3	58.0	59.5	56.2	58.4	56.1
Liabilities to banks	25	0.0	0.0	0.0	0.4	0.9	0.4	0.0	0.0	0.0	0.0
	50	10.5	8.7	11.0	13.5	16.5	12.7	8.2	5.2	4.8	2.6
	75	30.8	30.3	32.1	37.2	34.4	33.8	30.3	25.8	25.7	19.2
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.6	- 2.8	0.6	0.4	0.7	0.5	- 0.2	0.7	0.3
	50	2.3	2.3	1.4	1.8	2.6	2.4	2.5	2.6	2.4	1.9
	75	5.1	5.7	4.9	7.1	5.1	4.7	6.4	5.6	5.7	8.6
Annual result and Depreciation	25	1.7	2.2	- 0.4	1.8	2.5	2.4	2.1	2.1	3.1	3.1
	50	4.4	4.7	3.4	4.3	4.9	4.9	3.9	4.4	5.7	5.9
	75	8.4	8.4	7.9	9.5	8.4	7.7	8.3	7.3	10.4	12.1
Trade receivables	25	2.9	3.0	3.3	3.2	3.4	3.4	2.5	3.0	0.5	0.5
	50	5.2	5.7	6.8	6.8	5.5	5.9	5.1	5.5	2.4	2.5
	75	9.0	9.9	10.9	11.4	8.7	9.2	9.7	10.2	4.8	5.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	2.0	- 4.5	1.8	2.3	2.2	2.1	1.5	2.3	2.5
	50	5.7	4.9	4.8	4.9	6.0	4.9	6.0	4.8	6.7	6.5
	75	10.7	10.3	9.6	10.3	11.3	10.5	9.1	9.4	13.1	12.7
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	1.9	3.7	- 14.2	2.6	5.3	6.4	- 3.9	- 2.1	10.2	7.0
	50	13.8	13.5	6.6	10.0	16.7	14.0	12.2	11.1	22.1	22.9
	75	32.7	34.0	20.0	33.6	38.3	29.5	32.4	35.4	43.4	53.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.2	103.8	74.6	85.5	113.9	114.5	116.1	113.3	98.2	91.7
	50	179.3	185.3	155.1	177.4	200.6	209.0	196.4	195.9	145.6	160.6
	75	373.3	386.6	406.2	376.4	402.3	497.3	325.7	358.2	186.2	228.3
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	35.3	36.3	28.8	28.9	42.7	39.8	39.6	50.2	33.6	30.0
	50	88.5	96.1	61.3	61.0	90.9	99.8	100.0	104.7	100.7	108.0
	75	209.5	198.3	158.7	167.2	237.2	198.7	207.9	192.7	215.6	235.4
		Percentage of cost of materials									
Trade payables	25	3.6	3.9	4.2	4.4	3.3	3.2	3.2	4.0	3.6	3.7
	50	6.3	6.5	8.0	9.8	6.2	6.1	6.2	5.8	5.8	6.0
	75	11.8	11.9	17.7	18.9	11.6	11.5	10.4	11.3	8.0	7.8

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.6	98.7	100.7	94.4	98.8	100.2	99.6	99.4	99.6	98.3
Change in finished goods	0.4	1.3	-0.7	5.6	1.2	-0.2	0.4	0.6	0.4	1.7
Interest and similar income	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.2
Other income	1.6	1.7	1.6	2.0	1.8	1.5	1.2	1.1	1.8	2.0
of which: Income from long-term equity investme	0.3	0.2	0.0	0.0	0.1	0.2	0.1	0.1	0.4	0.3
Total income	101.7	101.9	101.6	102.0	102.0	101.6	101.2	101.1	102.0	102.2
<b>Expenses</b>										
Cost of materials	61.8	61.8	45.5	45.5	54.4	53.8	62.3	62.2	62.7	62.8
Personnel expenses	18.0	17.8	28.2	28.3	24.0	24.3	17.9	18.1	17.2	16.8
Depreciation	3.2	2.9	3.3	3.5	4.2	3.9	2.9	2.9	3.2	2.8
of which: Depreciation of tangible fixed assets	3.1	2.8	3.3	3.5	3.7	3.7	2.8	2.8	3.1	2.6
Interest and similar expenses	0.9	0.8	0.9	0.9	1.2	1.2	0.7	0.6	1.0	0.9
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	15.0	15.3	15.1	15.2	13.6	14.1	13.8	13.6	15.8	16.2
Total expenses before taxes on income	99.0	98.7	93.1	93.4	97.5	97.3	97.7	97.5	99.9	99.5
Annual result before taxes on income	2.8	3.1	8.5	8.6	4.4	4.2	3.6	3.6	2.1	2.7
Taxes on income	0.5	0.4	1.0	1.1	0.7	0.8	0.5	0.6	0.4	0.3
Annual result	2.3	2.7	7.5	7.5	3.7	3.4	3.0	3.0	1.7	2.4
Profit and loss transfers (parent company)	-0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	-0.1	0.0
Profit and loss transfers (subsidiary)	-0.1	-0.1	0.0	0.0	0.3	0.0	0.0	0.0	-0.2	-0.1
Profit for the year	2.3	2.7	7.5	7.5	3.5	3.5	3.0	3.0	1.8	2.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.4	0.3	0.2	0.2	0.3	0.4	0.8	0.8
Tangible fixed assets	38.2	34.0	36.0	32.8	36.0	38.8	36.2	35.1	39.4	32.8
of which: Land and buildings	16.2	15.0	15.4	13.1	17.5	17.6	15.6	15.6	16.3	14.3
Inventories	30.8	32.2	30.1	36.0	35.6	34.1	35.2	34.7	28.2	30.6
of which: Finished goods and merchandise	10.7	11.4	9.7	8.2	18.9	18.0	12.4	11.7	8.9	10.3
Cash	6.1	6.6	10.4	9.6	6.1	4.7	9.7	9.5	4.5	5.5
Receivables	18.7	20.5	21.2	19.6	16.8	17.0	15.9	17.6	20.1	22.5
Short-term	18.2	20.0	21.2	19.5	16.5	16.7	14.9	16.5	19.9	22.1
of which:										
Trade receivables	9.2	10.3	13.7	12.0	9.9	10.0	10.0	11.5	8.7	9.7
Receivables from affiliated companies	6.5	7.0	4.3	5.1	4.5	4.2	2.4	2.6	8.6	9.5
Long-term	0.4	0.6	0.0	0.1	0.3	0.4	1.1	1.1	0.2	0.4
of which: Loans to affiliated companies	0.3	0.3	0.0	0.0	0.1	0.1	1.1	1.0	0.0	0.0
Securities	0.3	0.4	0.1	0.1	0.1	0.1	0.5	0.6	0.2	0.3
Other long-term equity investments	5.0	5.4	0.5	0.5	4.6	4.7	1.8	1.9	6.6	7.2
of which: Goodwill	0.5	0.4	0.0	0.0	0.1	0.0	0.1	0.1	0.8	0.6
<b>Capital</b>										
Equity	23.7	25.8	22.6	18.1	19.9	20.9	26.1	27.0	23.2	26.0
Liabilities	68.2	65.6	72.8	77.9	74.4	73.1	68.0	66.5	67.4	63.9
Short-term	46.9	46.5	45.5	55.7	53.4	52.4	51.1	49.6	44.2	44.0
of which:										
Liabilities to banks	10.9	9.4	12.7	13.6	13.7	14.4	12.5	12.8	9.7	7.0
Trade payables	9.4	10.4	10.6	10.3	12.2	14.9	7.5	8.0	9.8	10.8
Liabilities to affiliated companies	14.1	14.5	4.4	5.9	15.6	12.0	13.7	12.2	14.3	16.1
Long-term	21.3	19.1	27.3	22.2	20.9	20.7	16.9	16.9	23.2	19.9
of which:										
Liabilities to banks	10.1	12.8	21.6	18.3	15.8	13.8	11.5	9.2	8.5	14.2
Liabilities to affiliated companies	3.0	5.5	4.9	3.4	2.3	4.2	5.0	7.1	2.2	5.0
Provisions	8.1	8.6	4.6	4.0	5.7	6.0	6.0	6.5	9.4	10.1
of which: Provisions for pensions	1.1	1.2	0.0	0.0	1.4	1.5	1.1	1.2	1.1	1.2
<b>Other Ratios</b>	Percentage of sales									
Annual result before taxes on income	2.8	3.2	8.4	9.1	4.5	4.2	3.6	3.6	2.1	2.7
Annual result and depreciation	5.5	5.7	10.7	11.6	8.1	7.3	6.0	5.9	4.9	5.3
Trade receivables	5.2	5.5	6.8	6.9	7.1	6.9	5.3	6.0	4.9	5.0
Percentage of the balance sheet total										
Sales	177.8	188.1	202.1	174.3	139.3	143.6	190.1	192.7	177.2	192.7
Annual result and interest paid	5.7	6.7	16.9	15.5	6.9	6.6	7.0	6.9	4.7	6.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	13.9	15.8	32.3	28.1	15.2	14.1	17.7	18.1	11.9	14.8
Percentage of fixed assets										
Long-term equity and liabilities	103.9	113.2	134.9	119.7	102.2	97.7	110.4	115.3	101.3	114.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	52.3	57.6	69.5	52.5	42.4	40.8	48.2	52.4	55.7	63.4
Cash resources, short-term receivables and invent	118.0	126.7	135.8	117.1	109.0	105.9	117.0	122.3	119.6	133.0
Percentage of cost of materials										
Trade payables	8.5	8.8	11.6	12.2	15.8	19.3	6.3	6.6	8.8	8.8
Memo item:										
Balance sheet total in € billion	2.34	2.28	0.02	0.03	0.20	0.20	0.65	0.65	1.47	1.39
Sales in € billion	4.17	4.28	0.05	0.05	0.28	0.29	1.23	1.26	2.60	2.68
Number of enterprises	189	189	58	58	56	56	51	51	24	24

I. Enterprises by economic sector

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

		cont'd: Non-corporations									
		Enterprises with sales of ... € million									
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Quartile value	Cylindered sample 2016/2017										
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Ratios</b>		Of the enterprises captured ... ... % had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	44.7	42.3	34.9	37.1	45.2	44.0	48.1	49.0	56.4	56.2
	50	52.6	54.1	45.2	41.5	56.3	54.5	60.1	60.0	63.2	64.0
	75	62.8	63.3	49.8	48.2	61.3	60.5	69.0	68.1	70.4	72.1
Personnel expenses	25	15.3	15.3	21.9	21.6	17.7	18.4	10.6	11.6	12.4	11.3
	50	23.7	24.0	27.0	26.2	25.9	24.9	18.5	19.6	15.0	15.2
	75	30.5	29.9	33.3	33.1	30.9	32.9	28.0	27.9	20.9	21.6
Depreciation	25	1.6	1.6	2.2	1.9	1.9	1.7	1.2	1.1	1.7	1.5
	50	2.8	2.8	3.5	3.5	2.7	2.9	2.2	2.2	2.5	2.2
	75	4.4	4.5	4.8	5.2	4.4	4.2	3.8	3.6	3.9	3.6
Annual result	25	1.4	1.6	3.0	4.6	1.7	0.7	1.2	1.1	-0.3	0.3
	50	3.7	3.7	7.9	9.5	3.9	3.2	2.3	2.1	1.7	2.4
	75	7.3	8.2	12.0	12.6	6.3	5.3	4.0	4.6	4.4	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.8	17.3	14.2	14.9	17.6	19.2	14.0	16.6	13.6	15.8
	50	33.0	33.8	36.2	40.3	30.8	35.9	31.6	31.6	32.0	31.9
	75	53.7	52.2	59.2	59.5	53.6	56.5	52.1	50.1	46.6	47.1
Inventories	25	11.7	12.2	5.8	7.0	18.5	19.2	18.8	18.6	16.8	18.6
	50	26.3	24.7	16.4	16.9	28.3	28.5	31.5	28.3	27.4	25.7
	75	46.6	44.7	42.3	39.1	55.9	54.8	43.8	43.8	47.4	40.3
Equity	25	4.5	4.1	-8.1	0.3	4.1	3.8	7.1	10.6	9.9	14.1
	50	19.1	18.6	12.9	19.4	14.9	13.4	20.0	20.7	26.1	29.0
	75	39.9	38.4	45.0	39.6	33.5	35.8	39.1	39.3	38.7	40.4
Short-term liabilities	25	29.6	30.0	26.8	28.5	32.3	29.0	29.9	32.2	25.7	30.6
	50	51.2	48.7	47.7	49.8	51.5	50.8	52.4	48.7	51.3	42.8
	75	72.9	71.8	81.6	83.2	70.2	70.2	72.7	72.2	66.3	61.5
Liabilities to banks	25	4.8	5.6	3.5	4.0	9.2	6.9	4.8	6.0	0.0	0.9
	50	23.4	24.0	33.5	32.2	27.2	23.5	16.4	18.3	15.9	19.5
	75	42.3	43.5	56.9	60.3	45.4	49.1	33.3	32.0	36.5	33.5
		Percentage of sales									
Annual result before taxes on income	25	1.5	1.8	3.2	6.4	2.0	1.1	1.5	1.4	0.2	0.3
	50	4.2	4.4	8.1	10.6	4.3	3.7	2.6	2.8	2.0	2.9
	75	8.1	9.1	14.4	14.8	6.9	6.5	4.6	5.7	5.1	5.5
Annual result and Depreciation	25	3.8	4.4	6.4	10.5	5.0	4.4	3.2	2.8	2.5	3.3
	50	7.5	7.9	13.1	14.1	7.4	6.7	5.5	5.8	6.1	6.0
	75	13.0	14.1	17.8	20.2	10.4	9.9	8.9	9.0	7.7	8.5
Trade receivables	25	2.5	2.7	1.5	1.8	3.3	2.8	3.3	3.2	1.9	1.7
	50	4.8	4.8	3.6	4.4	5.0	4.6	5.3	5.8	3.2	3.6
	75	7.9	8.0	7.9	7.3	9.1	8.2	8.4	8.6	7.4	6.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.9	3.8	7.9	11.5	3.9	2.9	3.9	3.3	1.3	2.0
	50	8.5	9.4	17.7	19.3	8.6	7.5	5.8	5.9	5.1	8.2
	75	16.5	16.6	45.5	46.6	12.9	11.5	8.8	11.4	9.7	10.2
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.3	10.8	11.4	19.0	9.6	9.8	8.2	10.0	7.6	8.7
	50	20.4	22.2	36.4	35.4	18.3	17.2	16.6	16.7	17.2	18.0
	75	36.4	38.8	71.8	77.1	26.6	25.3	30.5	30.5	28.8	34.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	56.2	59.6	32.8	41.9	61.7	44.8	67.3	64.3	60.3	72.6
	50	106.1	105.7	111.7	97.1	104.2	101.9	108.6	110.9	90.1	112.4
	75	164.0	175.5	198.6	204.0	168.2	169.6	149.6	169.4	141.5	150.5
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	28.6	27.9	29.1	25.9	25.7	26.4	29.8	27.1	38.7	38.2
	50	54.6	51.3	61.8	65.0	45.9	43.9	55.0	59.5	59.6	66.4
	75	92.8	104.4	155.8	140.8	71.1	78.8	91.8	104.4	97.0	109.7
		Percentage of cost of materials									
Trade payables	25	3.1	3.4	3.5	4.2	2.4	2.3	3.1	3.8	4.7	5.3
	50	5.8	6.9	7.5	9.0	4.8	5.4	5.8	6.1	6.4	7.8
	75	11.6	10.8	14.1	17.4	10.7	9.8	9.0	8.6	11.3	12.6

I. Enterprises by economic sector

4.f) Manufacture of paper and paper products

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	100.0	99.7	97.8	97.3	99.6	99.6	99.7	99.8	100.0	99.7
Change in finished goods	0.0	0.3	2.2	2.7	0.4	0.4	0.3	0.2	0.0	0.3
Interest and similar income	0.3	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.3	0.2
Other income	2.6	2.0	7.3	2.5	1.9	1.9	1.7	1.5	2.7	2.1
of which: Income from long-term equity investme	0.3	0.4	0.0	0.0	0.2	0.2	0.2	0.2	0.3	0.4
Total income	102.9	102.2	107.4	102.6	102.0	102.0	101.9	101.7	103.0	102.3
<b>Expenses</b>										
Cost of materials	61.4	62.6	45.9	43.7	51.2	51.1	56.0	56.0	62.4	63.8
Personnel expenses	15.1	15.2	28.8	26.7	26.1	26.4	21.5	21.6	14.0	14.1
Depreciation	3.6	3.4	5.3	4.7	3.7	3.7	3.8	3.7	3.6	3.3
of which: Depreciation of tangible fixed assets	3.3	3.3	5.3	4.7	3.6	3.7	3.6	3.6	3.3	3.2
Interest and similar expenses	1.0	1.1	1.4	1.2	1.0	1.1	0.8	0.8	1.1	1.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.6	15.3	22.3	22.1	17.0	17.0	15.9	15.9	15.5	15.2
Total expenses before taxes on income	96.9	97.7	103.9	98.4	99.2	99.4	98.0	98.1	96.6	97.6
Annual result before taxes on income	6.0	4.5	3.5	4.1	2.8	2.6	3.8	3.6	6.4	4.7
Taxes on income	0.8	0.6	0.3	1.2	0.8	0.9	0.7	0.8	0.8	0.6
Annual result	5.2	3.9	3.2	3.0	2.0	1.7	3.1	2.8	5.6	4.1
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.3
Profit and loss transfers (subsidiary)	2.7	2.0	0.3	0.2	0.3	0.1	0.6	0.4	3.1	2.3
Profit for the year	2.7	2.2	2.9	2.7	1.8	1.6	2.7	2.6	2.7	2.2
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	0.6	0.9	0.4	0.5	0.7	0.6	0.8	0.9
Tangible fixed assets	31.5	32.2	49.0	45.6	42.9	44.8	32.3	31.5	31.3	32.1
of which: Land and buildings	10.6	11.1	16.9	15.2	18.2	18.4	12.8	12.7	10.2	10.8
Inventories	14.0	14.4	20.6	24.0	18.6	19.2	18.9	19.1	13.3	13.7
of which: Finished goods and merchandise	6.0	6.1	10.7	10.6	9.2	8.9	9.8	9.6	5.4	5.6
Cash	4.9	5.0	9.3	7.9	8.8	8.7	6.2	6.9	4.7	4.7
Receivables	34.9	33.6	19.8	22.3	19.9	17.5	24.8	25.1	36.4	35.0
Short-term	32.0	30.8	19.8	22.3	19.1	16.9	23.9	24.4	33.3	31.8
of which:										
Trade receivables	8.4	8.3	11.3	13.8	9.0	9.0	10.2	10.1	8.2	8.1
Receivables from affiliated companies	21.2	20.0	3.8	5.3	7.1	5.4	10.3	11.6	22.8	21.3
Long-term	2.8	2.9	0.0	0.0	0.9	0.7	0.9	0.8	3.1	3.2
of which: Loans to affiliated companies	2.6	2.6	0.0	0.0	0.8	0.7	0.6	0.4	2.9	2.9
Securities	0.3	0.3	0.0	0.0	1.3	1.4	0.3	0.1	0.3	0.4
Other long-term equity investments	13.2	13.2	0.0	0.0	7.4	7.4	16.6	16.4	12.8	12.9
of which: Goodwill	0.5	0.4	0.0	0.0	0.5	0.4	0.1	0.1	0.6	0.5
<b>Capital</b>										
Equity	34.7	36.1	23.5	25.2	36.5	35.2	46.5	46.9	33.1	34.6
Liabilities	52.5	50.7	72.5	70.6	55.4	56.6	43.5	43.0	53.7	51.6
Short-term	32.2	29.5	45.8	41.3	36.9	35.0	30.1	29.2	32.5	29.5
of which:										
Liabilities to banks	3.5	3.5	9.3	8.7	9.3	9.2	6.6	5.7	3.0	3.2
Trade payables	7.5	8.4	11.6	14.0	7.7	6.0	6.7	7.3	7.7	8.6
Liabilities to affiliated companies	18.6	14.7	7.8	4.4	15.0	15.0	14.4	13.9	19.2	14.8
Long-term	20.3	21.1	26.7	29.3	18.5	21.6	13.4	13.8	21.2	22.1
of which:										
Liabilities to banks	7.3	7.1	16.9	17.9	11.5	16.2	7.4	7.8	7.2	6.9
Liabilities to affiliated companies	10.2	11.3	3.2	4.1	5.0	3.6	5.2	5.3	10.9	12.2
Provisions	12.7	13.1	3.9	4.1	8.0	8.1	9.9	9.8	13.2	13.7
of which: Provisions for pensions	6.8	7.1	0.0	0.0	3.5	3.7	4.7	4.7	7.1	7.5
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	6.0	4.6	3.6	4.3	2.9	2.6	3.9	3.6	6.4	4.7
Annual result and depreciation	8.8	7.3	8.7	7.8	5.7	5.4	6.9	6.6	9.2	7.5
Trade receivables	6.3	6.0	7.1	8.4	5.5	5.6	6.8	6.8	6.3	5.9
Percentage of the balance sheet total										
Sales	133.5	138.3	158.3	163.9	161.8	161.2	148.5	149.2	131.1	136.5
Annual result and interest paid	8.4	6.9	7.4	6.9	5.0	4.4	5.9	5.4	8.7	7.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	19.5	17.2	20.5	19.2	17.0	15.6	21.6	21.3	19.3	16.8
Percentage of fixed assets										
Long-term equity and liabilities	127.3	130.5	101.2	121.4	112.8	112.5	127.6	132.6	127.4	130.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	115.1	121.6	63.5	73.3	78.3	75.8	100.5	107.2	117.4	124.3
Cash resources, short-term receivables and invent	158.4	170.3	108.5	131.5	128.6	130.6	163.2	172.4	158.3	170.7
Percentage of cost of materials										
Trade payables	9.2	9.7	15.6	19.0	9.2	7.3	8.0	8.7	9.4	9.8
Memo item:										
Balance sheet total in € billion	19.13	19.16	0.01	0.01	0.21	0.21	2.21	2.27	16.70	16.67
Sales in € billion	25.54	26.49	0.02	0.02	0.34	0.34	3.28	3.38	21.90	22.75
Number of enterprises	329	329	19	19	64	64	125	125	121	121

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindere sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Of the enterprises captured ...											
... % had a ratio of less than ...											
Ratios											
Cost of materials		Percentage of gross revenue									
	25	47.7	47.3	26.2	23.1	39.8	38.3	47.9	48.4	54.9	55.1
	50	57.0	57.7	41.9	44.6	48.8	48.9	54.8	55.1	60.9	61.7
	75	64.7	65.6	65.3	63.9	59.7	61.3	65.2	65.6	66.2	68.1
Personnel expenses	25	14.1	14.5	14.6	16.3	19.3	19.0	15.7	15.9	11.0	11.2
	50	20.0	20.0	23.6	25.1	24.4	24.9	21.4	21.7	15.7	15.7
	75	26.2	26.2	40.6	39.1	34.8	33.9	27.0	27.1	21.3	21.1
Depreciation	25	1.7	1.7	0.4	0.3	1.7	1.4	1.7	1.6	1.7	1.9
	50	3.1	2.9	2.9	2.8	2.8	2.9	3.1	2.7	3.1	3.1
	75	4.9	4.9	4.7	6.0	4.7	4.7	5.2	5.4	4.6	4.6
Annual result	25	0.6	0.4	0.3	0.1	- 1.0	0.1	0.7	0.6	0.9	0.1
	50	2.8	2.5	2.5	3.5	1.7	1.9	2.8	2.3	3.5	3.0
	75	6.1	5.7	13.1	8.6	4.1	4.4	5.3	5.3	6.9	6.5
Tangible fixed assets		Percentage of the balance sheet total									
	25	15.9	17.1	1.1	3.0	14.2	17.5	15.9	14.8	18.7	20.4
	50	31.5	33.3	27.9	28.9	33.6	37.8	32.8	29.7	30.5	33.2
	75	52.1	50.5	55.2	46.5	56.8	53.6	52.1	51.9	49.1	45.8
Inventories	25	11.4	11.7	6.7	6.2	9.9	11.9	14.6	14.0	10.3	10.2
	50	19.4	19.8	15.9	30.6	18.7	20.2	20.9	22.5	16.2	17.5
	75	31.1	31.7	56.3	51.9	35.5	35.0	33.9	33.7	26.9	28.3
Equity	25	15.2	16.2	11.2	0.2	16.9	17.0	14.9	16.5	16.3	16.6
	50	32.6	32.9	24.3	28.3	33.4	33.1	32.4	32.8	32.9	34.0
	75	51.7	53.6	44.7	45.8	53.0	51.3	54.1	54.4	50.6	54.2
Short-term liabilities	25	18.2	16.6	25.8	29.7	15.2	14.4	18.6	16.4	20.0	19.6
	50	33.9	34.2	49.3	47.4	31.9	35.2	33.6	33.1	33.9	33.8
	75	54.7	54.4	76.5	57.8	54.3	53.1	52.4	55.8	54.2	54.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0
	50	7.3	7.6	18.8	20.6	21.9	19.7	7.8	8.7	1.6	0.9
	75	31.2	28.9	40.3	39.0	32.5	35.3	31.6	26.6	22.5	21.6
Annual result before taxes on income		Percentage of sales									
	25	0.9	0.4	0.3	0.1	- 1.1	0.1	1.0	1.0	1.6	0.2
	50	3.7	3.3	3.7	4.7	2.8	2.1	3.6	3.3	4.0	3.6
	75	7.2	7.1	10.8	11.7	4.9	5.8	7.0	6.7	8.8	7.6
Annual result and depreciation	25	3.9	3.3	1.2	2.8	2.6	3.0	3.9	3.4	5.2	3.3
	50	7.0	6.7	9.8	11.2	5.8	6.5	7.0	6.8	8.1	6.7
	75	11.0	11.1	13.8	18.4	9.4	9.6	9.9	10.8	11.8	11.3
Trade receivables	25	3.4	2.9	2.7	3.4	3.6	3.4	4.2	3.7	2.2	2.1
	50	6.4	6.5	5.7	6.4	5.1	5.2	6.6	6.6	7.3	7.1
	75	9.1	9.1	10.4	9.5	7.4	7.6	9.4	8.8	9.9	10.6
Annual result and interest paid		Percentage of the balance sheet total									
	25	2.4	1.9	2.5	0.5	0.6	2.2	2.5	2.6	2.6	1.3
	50	7.3	6.4	8.4	9.7	5.4	5.0	7.3	6.8	8.3	6.4
	75	12.5	12.3	29.9	21.4	12.0	12.8	12.5	11.3	12.1	12.4
Annual result and depreciation		Percentage of liabilities and provisions less cash									
	25	8.6	8.5	2.0	2.0	5.9	8.7	9.7	9.6	13.6	6.8
	50	21.5	19.8	9.6	24.9	19.5	21.7	22.4	18.7	21.4	18.1
	75	43.5	38.8	70.8	55.7	43.6	48.1	43.9	34.3	37.7	37.8
Long-term equity and liabilities		Percentage of fixed assets									
	25	91.6	87.9	104.9	64.2	92.2	84.7	90.7	87.8	92.0	89.4
	50	132.1	133.6	162.0	158.9	126.7	125.6	144.2	148.5	129.9	128.4
	75	221.3	228.9	315.1	349.4	246.2	275.4	231.3	247.4	186.0	190.2
Cash resources and short-term receivab		Percentage of short-term liabilities									
	25	48.8	49.3	45.1	28.5	43.0	42.9	48.2	48.5	64.7	67.0
	50	92.5	92.5	67.0	81.7	90.0	87.4	85.8	81.6	109.9	98.2
	75	190.7	197.7	161.4	130.4	236.5	268.9	158.8	176.4	201.9	196.3
Trade payables		Percentage of cost of materials									
	25	3.9	4.0	2.2	4.5	2.9	3.4	3.6	4.1	4.9	4.7
	50	6.8	7.0	10.7	17.2	6.2	6.0	6.4	6.8	7.6	7.7
	75	12.0	12.9	37.9	33.8	10.5	10.1	10.6	10.9	13.0	14.1

# I. Enterprises by economic sector

## 4.g) Printing and reproduction of recorded media

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017		2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
Percentage of gross revenue										
<b>Income</b>										
Sales	99.5	99.6	99.8	99.9	99.6	99.9	99.8	99.9	99.4	99.4
Change in finished goods	0.5	0.4	0.2	0.1	0.4	0.1	0.2	0.1	0.6	0.6
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.3	0.3
Other income	5.9	4.9	2.9	2.8	2.5	2.5	2.3	2.1	8.3	6.7
of which: Income from long-term equity investments	2.0	2.1	0.0	0.1	0.2	0.2	0.1	0.1	3.3	3.4
Total income	106.2	105.1	103.1	102.9	102.7	102.6	102.5	102.2	108.6	107.1
<b>Expenses</b>										
Cost of materials	52.7	52.9	35.9	35.6	43.1	43.0	46.9	47.7	57.4	57.6
Personnel expenses	23.8	23.0	33.5	33.6	31.4	31.3	29.0	28.8	19.9	18.4
Depreciation	5.1	4.8	5.1	5.1	4.2	4.1	4.5	4.8	5.6	4.8
of which: Depreciation of tangible fixed assets	4.7	4.7	4.9	5.0	4.1	4.0	4.5	4.7	4.9	4.7
Interest and similar expenses	1.0	1.2	1.2	1.2	0.9	0.9	0.8	0.8	1.0	1.4
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	19.1	18.3	22.4	22.1	19.5	20.0	16.9	16.4	19.9	18.8
Total expenses before taxes on income	101.7	100.1	98.3	97.6	99.2	99.3	98.2	98.5	103.8	101.1
Annual result before taxes on income	4.5	5.0	4.9	5.3	3.4	3.3	4.3	3.7	4.7	5.9
Taxes on income	0.9	1.0	1.1	1.0	0.9	0.8	1.0	1.0	0.8	1.0
Annual result	3.6	4.0	3.8	4.3	2.5	2.4	3.3	2.7	3.9	5.0
Profit and loss transfers (parent company)	0.8	1.1	0.0	0.0	0.0	0.0	0.3	0.2	1.2	1.7
Profit and loss transfers (subsidiary)	0.8	2.3	0.1	0.0	0.1	0.1	1.3	1.2	0.7	3.3
Profit for the year	3.6	2.8	3.7	4.3	2.4	2.3	2.2	1.8	4.4	3.3
<b>Balance sheet</b>										
Percentage of the balance sheet total										
<b>Assets</b>										
Intangible fixed assets	1.6	1.5	1.1	1.0	1.0	1.0	1.7	1.6	1.6	1.5
Tangible fixed assets	28.6	29.2	40.4	45.6	42.9	44.0	40.7	40.6	23.7	24.1
of which: Land and buildings	10.4	11.2	12.0	12.3	14.8	14.9	14.3	13.5	8.8	10.1
Inventories	9.2	7.5	10.2	9.8	13.2	13.4	10.8	11.2	8.3	5.7
of which: Finished goods and merchandise	2.1	2.4	4.7	4.5	4.9	4.9	2.5	2.6	1.7	2.0
Cash	9.3	9.8	11.8	12.6	11.3	11.2	10.1	10.6	8.8	9.3
Receivables	29.4	31.4	32.3	34.0	26.6	25.4	31.0	30.0	29.2	32.4
Short-term	25.5	25.5	31.6	32.6	25.8	25.0	30.2	29.1	24.0	24.3
of which:										
Trade receivables	11.2	10.7	15.6	15.7	16.4	16.0	14.3	14.9	9.8	8.8
Receivables from affiliated companies	11.5	12.6	12.0	12.9	6.0	5.6	12.6	11.0	11.6	13.7
Long-term	3.9	5.9	0.7	1.4	0.7	0.5	0.9	0.9	5.2	8.1
of which: Loans to affiliated companies	3.2	5.3	0.3	0.8	0.3	0.3	0.3	0.4	4.3	7.3
Securities	1.3	1.5	0.6	0.7	0.3	0.4	1.3	1.6	1.5	1.5
Other long-term equity investments	20.0	18.5	2.7	2.9	3.7	3.7	3.8	3.9	26.4	24.7
of which: Goodwill	3.7	3.2	0.6	0.7	0.5	0.5	1.2	1.0	4.7	4.2
<b>Capital</b>										
Equity	39.7	41.5	27.1	29.6	31.3	31.4	40.4	39.4	40.4	43.3
Liabilities	39.9	42.9	62.6	60.7	60.3	60.4	46.3	46.8	35.8	39.7
Short-term	27.7	29.5	42.2	39.2	38.2	37.5	31.3	32.2	25.5	27.7
of which:										
Liabilities to banks	5.1	4.5	12.8	10.1	10.1	10.2	7.6	8.2	3.8	2.7
Trade payables	6.7	6.2	10.5	9.8	10.7	11.3	7.8	8.5	6.0	4.9
Liabilities to affiliated companies	11.7	15.7	9.8	9.1	11.1	9.5	9.9	10.0	12.3	18.2
Long-term	12.2	13.4	20.5	21.5	22.1	22.9	15.1	14.6	10.4	12.0
of which:										
Liabilities to banks	8.0	9.0	15.5	17.6	16.5	16.8	11.6	11.3	6.0	7.4
Liabilities to affiliated companies	3.0	3.3	2.4	1.6	4.0	4.2	2.0	2.2	3.3	3.5
Provisions	20.3	15.5	10.2	9.5	8.3	8.1	13.2	13.8	23.6	16.9
of which: Provisions for pensions	11.2	7.6	4.8	4.3	2.7	2.6	5.3	5.2	13.7	8.8
<b>Other ratios</b>										
Percentage of sales										
Annual result before taxes on income	4.5	5.0	4.9	5.4	3.5	3.3	4.3	3.7	4.8	6.0
Annual result and depreciation	8.7	8.8	8.9	9.4	6.7	6.5	7.8	7.5	9.5	9.9
Trade receivables	9.1	8.3	8.8	9.0	8.5	8.3	8.5	8.6	9.5	8.2
Percentage of the balance sheet total										
Sales	123.7	128.4	178.0	174.4	192.9	192.8	168.9	173.1	103.7	107.5
Annual result and interest paid	5.6	6.7	8.9	9.6	6.5	6.3	6.9	5.9	5.2	6.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	21.2	23.2	26.0	28.4	22.7	21.8	26.6	25.9	19.4	22.4
Percentage of fixed assets										
Long-term equity and liabilities	114.4	111.4	115.8	126.1	115.3	115.1	128.7	125.6	111.0	107.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	127.2	121.4	103.5	116.1	97.4	96.6	132.8	127.9	129.8	122.3
Cash resources, short-term receivables and inventories	160.3	146.8	127.6	141.0	132.0	132.3	167.3	162.6	162.4	143.0
Percentage of cost of materials										
Trade payables	10.3	9.0	16.5	15.7	12.8	13.6	9.8	10.3	10.0	7.8
Memo item:										
Balance sheet total in € billion	6.61	6.37	0.08	0.09	0.41	0.42	1.38	1.39	4.75	4.47
Sales in € billion	8.18	8.17	0.15	0.15	0.78	0.80	2.33	2.41	4.93	4.81
Number of enterprises	467	467	158	158	158	158	111	111	40	40

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms										
		Cylindered sample 2016/2017		Enterprises with sales of ... € million								
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
				Of the enterprises captured ... had a ratio of less than ...								
Ratios	... %											
		Percentage of gross revenue										
Cost of materials	25	29.9	30.7	23.7	23.0	32.7	32.5	38.1	39.3	46.6	49.3	
	50	41.7	41.6	32.4	32.4	41.4	41.2	47.2	48.0	63.1	63.4	
	75	52.0	52.4	42.7	42.0	48.3	47.9	57.5	56.2	71.1	72.9	
Personnel expenses	25	22.0	22.4	23.8	23.4	25.6	25.4	21.9	22.3	10.2	10.5	
	50	30.1	30.4	33.9	34.1	30.4	31.5	28.9	28.6	15.9	16.2	
	75	38.1	38.8	42.4	43.7	39.1	38.7	33.7	34.0	27.0	26.4	
Depreciation	25	1.7	1.7	1.6	1.7	1.2	1.1	2.2	2.4	2.7	2.8	
	50	3.6	3.5	3.3	3.2	3.7	3.3	3.7	3.6	4.2	3.8	
	75	6.1	5.9	6.1	6.0	5.8	5.8	6.3	6.5	5.7	5.8	
Annual result	25	0.2	0.1	0.2	0.2	0.2	0.1	0.0	0.1	0.8	0.5	
	50	2.3	1.9	2.9	3.1	2.0	1.6	2.2	1.7	2.8	1.7	
	75	5.7	5.4	7.9	6.9	4.8	3.9	4.9	4.3	7.0	8.2	
		Percentage of the balance sheet total										
Tangible fixed assets	25	10.8	11.8	8.3	8.0	9.7	7.9	22.2	20.1	20.0	17.9	
	50	32.9	33.5	27.6	31.0	29.3	30.0	43.0	40.6	36.7	38.3	
	75	57.1	57.6	56.8	52.0	56.2	59.6	58.9	58.4	60.8	59.8	
Inventories	25	3.4	3.3	0.9	0.8	5.3	5.4	5.6	5.8	3.3	2.5	
	50	8.8	9.2	4.9	4.8	11.6	13.1	11.5	11.3	7.0	7.4	
	75	18.2	18.6	14.4	14.4	22.1	24.0	20.8	21.0	11.2	11.9	
Equity	25	8.9	9.1	1.0	3.7	7.8	9.1	15.2	12.9	20.4	16.3	
	50	26.9	26.9	26.5	26.9	22.9	25.1	31.2	28.9	26.9	27.1	
	75	45.8	48.8	54.3	54.4	40.8	40.1	53.1	52.9	46.0	47.4	
Short-term liabilities	25	22.3	22.7	18.6	17.7	25.4	25.7	23.9	24.0	25.9	28.4	
	50	36.0	37.6	32.7	35.6	39.3	40.4	33.0	34.7	37.8	39.4	
	75	62.5	59.7	71.6	67.7	67.5	65.6	50.6	52.2	50.4	55.7	
Liabilities to banks	25	0.0	0.0	0.0	0.0	4.7	0.7	0.0	0.0	0.0	0.0	
	50	16.8	16.1	17.2	15.7	19.1	19.1	18.9	16.1	3.7	5.2	
	75	40.2	39.1	45.8	40.7	41.6	42.1	37.6	36.2	19.3	25.9	
		Percentage of sales										
Annual result before taxes on income	25	0.4	0.2	0.2	0.2	0.3	0.1	0.6	0.2	1.7	1.0	
	50	2.9	2.5	3.8	3.7	2.5	2.1	3.1	2.4	3.5	2.1	
	75	7.1	6.6	8.8	8.1	6.0	4.9	6.7	5.8	8.5	9.8	
Annual result and depreciation	25	3.6	3.3	3.3	3.4	2.7	3.1	3.8	3.4	4.3	3.3	
	50	7.2	6.8	8.0	7.3	6.5	6.1	7.3	7.0	7.5	6.8	
	75	12.9	12.2	16.3	15.1	11.8	10.4	11.6	11.5	13.1	14.1	
Trade receivables	25	4.3	4.5	3.9	4.4	5.1	4.5	4.4	5.1	3.6	2.9	
	50	7.3	7.1	6.2	6.9	7.8	7.0	8.0	7.8	7.3	6.6	
	75	11.2	11.1	11.0	10.5	11.3	10.6	11.2	12.7	11.8	11.9	
		Percentage of the balance sheet total										
Annual result and interest paid	25	2.2	2.3	2.6	2.1	2.3	2.5	1.6	1.7	2.3	2.7	
	50	6.2	5.9	7.3	7.3	6.1	5.7	5.3	5.2	6.3	4.7	
	75	14.2	13.0	20.3	18.4	12.6	10.6	10.7	9.6	13.0	11.2	
		Percentage of liabilities and provisions less cash										
Annual result and depreciation	25	6.0	7.3	- 2.5	- 0.1	10.7	8.8	9.6	8.3	6.6	8.5	
	50	21.2	20.9	16.1	21.0	22.9	21.2	23.7	22.2	20.9	17.5	
	75	39.8	40.1	45.2	46.1	39.8	41.2	37.7	34.2	35.0	28.5	
		Percentage of fixed assets										
Long-term equity and liabilities	25	76.0	72.1	71.4	70.4	81.5	80.8	80.4	73.2	71.1	58.6	
	50	118.9	119.9	138.4	132.6	120.7	119.8	118.4	118.7	94.3	94.1	
	75	229.4	251.2	379.2	321.9	222.5	275.5	203.2	200.7	128.4	117.0	
		Percentage of short-term liabilities										
Cash resources and short-term receivab	25	57.3	59.1	56.8	63.8	58.4	59.1	61.2	58.6	42.7	38.0	
	50	105.2	106.5	122.2	131.3	100.5	95.9	106.8	101.7	86.3	81.8	
	75	212.3	209.2	278.3	282.9	159.7	163.9	197.3	204.8	142.9	127.4	
		Percentage of cost of materials										
Trade payables	25	5.9	5.9	5.4	5.6	7.2	7.1	6.1	5.6	5.3	5.4	
	50	10.7	11.3	12.2	13.8	11.8	11.9	9.4	9.9	8.4	7.5	
	75	17.9	18.6	28.6	26.4	18.3	19.2	13.6	14.4	13.7	12.7	

I. Enterprises by economic sector

4.h) Manufacture of chemicals and chemical products

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.0	99.6	100.0	98.9	99.5	99.5	100.0	99.4	100.0	99.7
Change in finished goods	0.0	0.4	0.0	1.1	0.5	0.5	0.0	0.6	0.0	0.3
Interest and similar income	1.1	1.1	0.3	0.4	0.2	0.2	0.2	0.2	1.2	1.2
Other income	6.3	6.5	6.4	4.3	3.0	2.1	2.9	2.4	6.6	6.8
of which: Income from long-term equity investme	2.7	3.0	0.3	0.0	0.3	0.3	0.2	0.5	2.9	3.2
Total income	107.4	107.6	106.7	104.7	103.2	102.3	103.1	102.7	107.7	108.0
Expenses	Percentage of gross revenue									
Cost of materials	60.0	61.6	34.8	35.7	49.4	48.9	53.1	53.3	60.5	62.3
Personnel expenses	16.4	15.9	27.7	27.4	23.6	23.5	20.6	20.4	16.1	15.5
Depreciation	3.7	3.5	4.9	5.0	3.1	3.1	3.4	3.3	3.8	3.5
of which: Depreciation of tangible fixed assets	3.4	3.1	4.9	5.0	3.0	3.0	3.2	3.1	3.4	3.1
Interest and similar expenses	1.3	1.9	3.0	3.3	1.2	1.2	0.9	0.9	1.4	1.9
Operating taxes	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	16.9	16.2	25.8	23.9	18.3	18.0	18.6	18.2	16.8	16.1
Total expenses before taxes on income	98.4	99.2	96.5	95.5	95.7	94.8	96.7	96.2	98.5	99.4
Annual result before taxes on income	9.0	8.5	10.2	9.1	7.5	7.5	6.4	6.5	9.2	8.6
Taxes on income	1.1	1.0	2.1	2.2	1.8	2.1	1.8	1.5	1.1	0.9
Annual result	7.9	7.5	8.1	6.9	5.6	5.4	4.6	5.0	8.1	7.7
Profit and loss transfers (parent company)	3.0	2.2	- 0.1	- 0.4	0.9	0.7	0.4	0.2	3.1	2.4
Profit and loss transfers (subsidiary)	4.7	3.9	0.4	0.2	0.9	0.4	0.7	1.1	5.0	4.1
Profit for the year	6.1	5.8	7.7	6.4	5.5	5.8	4.3	4.1	6.3	5.9
<b>Balance sheet</b>	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.2	2.0	2.0	0.7	0.8	0.7	0.8	1.2	1.2
Tangible fixed assets	13.2	12.9	53.8	45.6	32.9	33.4	30.6	31.1	12.6	12.2
of which: Land and buildings	3.2	3.0	42.3	45.5	17.3	17.9	11.6	11.7	2.8	2.7
Inventories	8.2	8.3	9.3	9.1	21.3	21.4	17.8	19.0	7.8	7.9
of which: Finished goods and merchandise	2.8	2.8	3.8	3.2	10.1	10.0	8.0	8.4	2.6	2.6
Cash	2.3	5.1	8.5	6.4	9.3	9.7	10.6	10.8	2.0	4.9
Receivables	31.3	29.1	22.7	23.1	28.0	27.4	34.1	31.7	31.2	29.0
Short-term	29.5	25.9	17.0	16.4	27.5	26.9	32.0	29.6	29.4	25.7
of which:										
Trade receivables	5.0	4.9	5.8	6.3	10.6	10.6	12.5	11.4	4.7	4.7
Receivables from affiliated companies	22.8	19.0	5.9	3.9	13.7	13.2	16.8	15.6	23.1	19.2
Long-term	1.8	3.2	5.7	6.7	0.5	0.5	2.1	2.0	1.8	3.3
of which: Loans to affiliated companies	1.7	3.1	5.2	4.8	0.3	0.3	1.9	1.8	1.7	3.2
Securities	0.5	0.7	0.2	0.2	0.6	0.8	0.7	1.0	0.5	0.7
Other long-term equity investments	43.1	42.5	3.0	3.2	6.7	6.2	5.1	5.3	44.5	43.9
of which: Goodwill	0.7	0.6	0.0	0.0	4.3	3.9	0.3	0.4	0.7	0.6
Capital	Percentage of the balance sheet total									
Equity	39.5	38.5	40.3	42.5	37.5	39.7	42.8	42.7	39.4	38.4
Liabilities	49.6	51.0	54.0	51.6	54.0	52.0	41.9	42.2	49.8	51.3
Short-term	34.4	35.0	40.7	40.4	38.3	36.6	32.2	33.2	34.5	35.0
of which:										
Liabilities to banks	1.5	1.3	2.7	5.4	8.3	8.6	6.2	4.7	1.3	1.2
Trade payables	3.3	3.4	4.0	3.4	7.0	7.4	6.5	6.9	3.2	3.3
Liabilities to affiliated companies	23.8	25.8	30.0	26.5	18.7	16.8	16.6	18.6	24.1	26.1
Long-term	15.2	16.0	13.3	11.2	15.7	15.4	9.8	9.0	15.3	16.3
of which:										
Liabilities to banks	3.3	2.0	8.8	6.4	11.7	12.0	5.3	4.9	3.2	1.9
Liabilities to affiliated companies	4.8	3.5	3.5	4.0	2.8	1.9	3.9	3.6	4.8	3.5
Provisions	10.6	10.2	5.6	5.8	8.4	8.2	15.1	14.9	10.5	10.1
of which: Provisions for pensions	5.0	5.0	2.6	2.7	3.8	3.5	7.4	7.1	4.9	4.9
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	9.0	8.5	10.2	9.2	7.5	7.5	6.4	6.5	9.2	8.6
Annual result and depreciation	11.6	11.0	13.1	12.1	8.8	8.6	8.0	8.4	11.9	11.2
Trade receivables	7.4	7.2	8.4	9.1	7.8	7.7	9.6	8.5	7.2	7.1
	Percentage of the balance sheet total									
Sales	67.3	68.4	69.1	69.4	136.4	136.8	130.4	134.4	64.9	66.0
Annual result and interest paid	6.2	6.4	7.7	7.2	9.4	9.1	7.3	7.9	6.2	6.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.4	13.4	17.7	16.4	22.5	23.2	22.4	24.2	13.2	13.1
	Percentage of fixed assets									
Long-term equity and liabilities	100.5	99.3	86.9	83.6	139.1	142.5	154.1	148.4	99.2	98.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.4	90.2	62.9	56.9	97.3	101.3	133.6	123.9	92.2	89.1
Cash resources, short-term receivables and invent	117.1	113.9	85.7	79.5	152.8	159.8	189.0	181.0	114.8	111.6
	Percentage of cost of materials									
Trade payables	8.1	8.1	16.6	13.4	10.3	11.0	9.3	9.6	8.1	8.0
<b>Memo item:</b>										
Balance sheet total in € billion	165.19	174.77	0.07	0.07	0.61	0.64	5.23	5.42	159.28	168.64
Sales in € billion	111.14	119.56	0.05	0.05	0.83	0.88	6.81	7.29	103.44	111.35
Number of enterprises	736	736	52	52	151	151	275	275	258	258



I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.4	41.0	17.1	18.9	35.8	35.4	41.8	41.7	47.1	48.2
	50	53.4	53.8	33.6	36.8	50.0	48.7	52.7	53.5	58.9	60.7
	75	64.0	65.4	53.7	52.8	59.6	60.8	62.2	63.6	70.3	71.8
Personnel expenses	25	12.3	12.3	17.2	16.3	14.9	15.6	13.9	13.8	10.2	10.2
	50	19.5	19.1	25.7	26.8	23.8	23.5	20.8	20.5	15.1	15.0
	75	27.3	27.0	39.3	39.5	33.7	31.9	27.9	27.6	21.6	20.9
Depreciation	25	1.3	1.3	1.0	1.2	1.1	1.2	1.2	1.1	1.5	1.4
	50	2.4	2.3	2.0	2.4	2.3	2.2	2.2	2.1	2.6	2.6
	75	4.1	4.1	5.1	4.9	4.0	4.2	3.9	4.0	4.3	4.0
Annual result	25	1.8	1.4	0.7	0.3	1.2	1.3	1.8	1.3	2.4	1.9
	50	4.6	4.1	5.6	5.1	3.6	3.9	4.2	3.9	5.4	4.2
	75	9.2	8.4	14.0	15.5	8.5	9.2	8.7	7.6	9.6	8.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.8	10.6	6.1	7.7	10.7	10.6	12.1	12.3	11.2	10.7
	50	24.2	24.1	20.1	19.6	25.0	26.3	26.3	24.2	22.9	23.5
	75	40.1	41.1	42.7	43.5	44.6	47.5	41.8	42.2	37.0	37.3
Inventories	25	9.8	10.3	2.1	3.6	10.2	10.5	13.6	13.0	8.5	9.3
	50	19.9	20.6	13.8	12.8	22.8	26.9	21.9	23.9	15.8	16.0
	75	31.8	32.3	36.0	32.8	39.1	39.4	33.6	35.7	25.8	26.2
Equity	25	20.3	20.8	12.8	19.1	14.0	15.2	22.0	21.6	22.9	22.2
	50	38.5	39.6	42.1	43.1	33.9	36.4	39.9	40.6	39.2	39.4
	75	58.9	60.9	61.4	69.8	57.7	59.7	59.8	62.1	58.9	59.6
Short-term liabilities	25	15.7	15.9	17.4	12.7	15.4	13.1	14.3	16.7	16.6	16.8
	50	31.3	32.0	38.9	36.2	37.2	34.7	31.4	33.2	28.9	29.1
	75	52.7	52.8	67.7	54.4	61.5	61.1	53.1	54.1	43.3	44.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.3	0.9	0.0	0.0	11.7	12.2	3.7	2.5	0.0	0.0
	75	20.8	18.5	16.3	15.4	38.8	38.4	20.8	18.4	8.8	11.4
		Percentage of sales									
Annual result before taxes on income	25	2.2	2.1	1.0	0.9	1.6	1.8	2.2	2.0	3.5	2.8
	50	6.3	5.4	7.1	6.2	5.0	5.3	5.8	5.1	6.9	5.7
	75	11.6	10.5	17.6	17.7	11.6	12.7	11.3	10.1	11.6	9.6
Annual result and depreciation	25	5.0	4.3	2.3	3.6	4.4	4.1	4.5	3.6	6.1	4.8
	50	9.0	8.4	10.3	9.3	7.9	8.2	8.6	8.3	9.8	8.4
	75	15.5	14.3	25.1	25.3	14.2	16.2	15.6	14.0	15.1	12.9
Trade receivables	25	3.4	3.4	2.3	2.1	2.7	3.5	4.0	3.9	3.7	3.0
	50	7.2	7.4	6.0	6.1	6.2	5.7	7.7	7.7	7.7	8.1
	75	11.5	11.4	9.7	10.0	9.9	10.1	12.2	12.0	11.6	11.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.2	3.9	2.6	3.9	3.8	3.6	4.0	3.7	5.0	4.5
	50	8.3	7.5	8.5	8.9	8.1	7.6	8.0	7.0	8.8	7.6
	75	14.9	14.8	18.5	20.0	16.5	17.2	14.4	14.7	14.4	12.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.6	8.9	0.9	4.9	6.8	6.1	10.7	9.6	10.0	10.4
	50	23.3	21.6	18.3	23.0	19.8	18.4	26.0	23.6	24.1	22.2
	75	46.4	47.6	51.0	85.1	50.0	47.8	49.4	51.3	41.1	39.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.3	100.5	88.8	91.8	98.7	100.7	105.3	99.5	103.6	104.4
	50	160.0	157.3	171.5	161.4	175.1	170.6	172.5	172.2	143.6	143.5
	75	278.3	285.0	433.3	331.3	347.1	319.7	315.2	303.8	226.2	223.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	59.8	59.6	45.2	52.1	45.2	41.7	59.9	59.9	78.5	77.8
	50	118.9	119.3	106.6	172.6	98.7	105.1	120.9	124.2	125.2	126.3
	75	248.3	230.5	307.9	344.2	227.8	271.6	279.8	230.0	236.9	226.5
		Percentage of cost of materials									
Trade payables	25	4.4	5.0	7.1	4.4	4.1	5.3	4.3	4.9	4.6	4.9
	50	8.4	8.6	11.1	10.4	8.4	8.6	7.3	7.6	8.4	9.2
	75	13.7	13.8	28.2	20.4	14.5	15.7	13.5	13.1	12.8	13.3

I. Enterprises by economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	100.0	99.6	100.0	98.8	99.5	99.5	100.1	99.4	100.0	99.6
Change in finished goods	0.0	0.4	0.0	1.2	0.5	0.5	- 0.1	0.6	0.0	0.4
Interest and similar income	1.2	1.2	0.3	0.4	0.2	0.2	0.3	0.3	1.3	1.3
Other income	6.7	6.9	7.2	4.2	3.0	2.2	2.7	2.1	6.9	7.2
of which: Income from long-term equity investme	3.0	3.2	0.4	0.0	0.3	0.3	0.2	0.5	3.2	3.4
Total income	107.9	108.1	107.6	104.6	103.2	102.4	103.0	102.4	108.2	108.4
<b>Expenses</b>										
Cost of materials	60.0	62.1	37.6	37.8	49.3	49.3	53.6	53.9	60.5	62.6
Personnel expenses	16.5	16.1	29.5	29.7	23.8	23.6	20.1	20.1	16.2	15.8
Depreciation	3.7	3.5	4.4	4.4	3.0	3.0	3.6	3.6	3.7	3.5
of which: Depreciation of tangible fixed assets	3.3	3.1	4.4	4.3	2.9	2.9	3.4	3.4	3.3	3.1
Interest and similar expenses	1.4	2.0	1.4	1.7	1.3	1.3	0.9	0.9	1.4	2.0
Operating taxes	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	16.9	15.6	26.6	23.7	18.3	17.8	18.2	17.7	16.8	15.4
Total expenses before taxes on income	98.5	99.3	99.6	97.5	95.8	95.0	96.6	96.2	98.7	99.5
Annual result before taxes on income	9.3	8.8	7.9	7.1	7.4	7.4	6.4	6.1	9.5	8.9
Taxes on income	1.2	0.9	1.9	2.1	2.0	2.2	2.0	1.5	1.1	0.9
Annual result	8.2	7.8	6.0	5.1	5.4	5.2	4.4	4.7	8.4	8.0
Profit and loss transfers (parent company)	3.2	2.4	- 0.1	- 0.5	0.4	0.4	0.5	0.3	3.4	2.5
Profit and loss transfers (subsidiary)	5.1	4.3	0.3	0.0	1.1	0.5	1.0	1.5	5.4	4.4
Profit for the year	6.3	6.0	5.6	4.6	4.7	5.1	3.9	3.5	6.5	6.1
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.2	3.2	3.1	0.6	0.7	0.7	0.7	1.2	1.2
Tangible fixed assets	12.2	12.0	40.3	42.4	31.0	31.6	31.2	32.2	11.7	11.4
of which: Land and buildings	2.7	2.6	27.5	28.4	15.3	16.2	11.5	11.7	2.5	2.4
Inventories	7.8	7.9	12.2	11.8	21.2	20.9	16.1	17.5	7.5	7.6
of which: Finished goods and merchandise	2.6	2.6	5.6	4.5	10.7	10.5	7.3	7.9	2.4	2.4
Cash	2.1	5.0	9.6	7.7	9.6	10.0	9.9	10.6	1.8	4.9
Receivables	31.2	28.9	31.9	32.0	28.6	28.4	36.3	32.9	31.1	28.7
Short-term	29.3	25.5	22.5	21.2	28.1	28.0	34.1	30.7	29.2	25.4
of which:										
Trade receivables	4.7	4.6	7.0	8.1	10.3	10.5	11.8	10.0	4.4	4.5
Receivables from affiliated companies	23.0	19.0	9.1	5.3	14.5	14.3	19.4	17.8	23.1	19.1
Long-term	1.9	3.3	9.5	10.8	0.5	0.4	2.3	2.2	1.9	3.4
of which: Loans to affiliated companies	1.7	3.2	8.7	7.8	0.4	0.3	2.1	2.0	1.7	3.3
Securities	0.5	0.7	0.4	0.4	0.6	0.8	0.5	0.5	0.5	0.7
Other long-term equity investments	44.7	44.1	1.8	2.2	8.0	7.2	4.9	5.3	45.9	45.2
of which: Goodwill	0.7	0.6	0.0	0.0	5.4	4.8	0.3	0.4	0.7	0.6
<b>Capital</b>										
Equity	39.5	38.5	53.5	53.4	41.7	43.6	47.2	47.2	39.3	38.2
Liabilities	49.7	51.2	38.5	38.5	49.4	47.9	36.9	37.3	50.1	51.5
Short-term	34.2	34.7	22.7	26.6	34.6	32.1	27.7	28.0	34.4	34.9
of which:										
Liabilities to banks	1.4	1.2	3.3	7.4	7.7	7.7	6.2	4.2	1.3	1.1
Trade payables	3.1	3.2	5.4	4.4	7.2	7.7	6.7	7.2	3.0	3.1
Liabilities to affiliated companies	23.7	25.8	8.2	7.3	15.0	12.8	12.1	13.6	24.0	26.1
Long-term	15.5	16.4	15.8	11.9	14.8	15.8	9.3	9.3	15.7	16.6
of which:										
Liabilities to banks	3.2	1.9	13.3	9.3	11.4	12.3	5.3	5.3	3.2	1.8
Liabilities to affiliated companies	4.9	3.5	1.0	1.4	1.9	1.6	3.3	3.4	4.9	3.5
Provisions	10.5	10.1	8.0	8.1	8.9	8.5	15.6	15.3	10.4	10.0
of which: Provisions for pensions	4.9	4.9	4.3	4.4	4.3	3.9	7.6	7.3	4.8	4.8
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	9.4	8.8	7.9	7.2	7.5	7.4	6.4	6.2	9.5	8.9
Annual result and depreciation	11.9	11.4	10.4	9.6	8.5	8.2	8.0	8.3	12.1	11.5
Trade receivables	7.3	7.2	8.2	9.4	7.6	7.7	9.5	7.8	7.2	7.1
Percentage of the balance sheet total										
Sales	63.7	64.9	85.1	86.1	136.0	135.7	124.1	128.7	61.9	63.0
Annual result and interest paid	6.1	6.4	6.3	5.9	9.3	8.8	6.6	7.2	6.1	6.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.9	13.0	24.0	21.2	23.7	24.0	23.2	25.3	12.7	12.8
Percentage of fixed assets										
Long-term equity and liabilities	99.6	98.5	133.9	118.9	151.1	157.5	162.5	156.4	98.5	97.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	92.9	89.6	142.5	109.6	110.2	120.0	159.5	147.8	91.4	88.3
Cash resources, short-term receivables and invent	115.8	112.4	196.3	154.2	171.5	185.2	217.6	210.1	113.4	110.1
Percentage of cost of materials										
Trade payables	8.1	8.0	17.0	13.3	10.7	11.5	10.0	10.4	8.0	7.9
Memo item:										
Balance sheet total in € billion	158.26	167.45	0.04	0.04	0.48	0.51	4.07	4.19	153.67	162.70
Sales in € billion	100.88	108.61	0.03	0.04	0.65	0.69	5.05	5.40	95.15	102.49
Number of enterprises	575	575	39	39	119	119	202	202	215	215

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.5	41.3	16.9	21.8	34.7	34.2	41.8	41.7	47.5	48.6
	50	54.3	55.0	30.3	36.8	49.2	49.7	53.7	55.2	59.6	61.3
	75	65.1	66.0	58.4	54.8	61.2	61.6	62.9	64.1	69.3	71.8
Personnel expenses	25	11.9	11.8	17.0	18.5	14.2	14.8	12.5	13.2	10.1	9.9
	50	19.0	18.7	27.2	28.0	24.6	23.9	20.7	20.2	14.6	14.8
	75	27.2	27.1	41.2	40.4	34.4	32.9	27.7	27.6	21.5	20.9
Depreciation	25	1.3	1.3	0.7	1.1	1.0	1.1	1.3	1.3	1.5	1.4
	50	2.5	2.3	1.8	2.4	2.2	2.2	2.3	2.3	2.7	2.6
	75	4.3	4.2	4.9	4.9	4.0	4.2	4.3	4.2	4.3	4.2
Annual result	25	1.6	1.4	-0.6	0.2	1.1	1.2	1.4	1.3	2.2	1.9
	50	4.4	4.0	4.6	4.4	3.5	3.8	4.1	3.8	4.9	4.1
	75	8.6	8.1	10.9	13.3	8.0	8.6	8.4	7.6	9.3	7.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.7	10.3	5.1	7.9	7.3	8.8	12.6	12.5	9.8	10.2
	50	23.7	23.5	14.0	16.0	22.8	24.5	28.9	27.5	22.1	22.2
	75	39.3	40.0	33.9	37.5	40.9	39.8	43.0	43.7	34.8	35.5
Inventories	25	9.5	9.5	3.5	4.8	11.4	9.2	12.8	12.4	8.0	8.5
	50	19.3	19.5	12.5	12.4	24.5	26.9	21.6	23.4	15.4	15.3
	75	30.7	30.9	36.7	31.3	40.1	40.2	31.4	30.9	25.3	26.2
Equity	25	24.7	25.1	15.7	30.2	24.2	24.4	25.4	27.7	25.5	23.2
	50	42.5	43.4	46.2	43.2	39.2	42.2	47.8	47.7	39.9	40.8
	75	63.4	63.7	63.5	69.8	64.3	66.6	66.6	65.5	60.0	60.1
Short-term liabilities	25	13.3	14.5	9.8	12.0	12.9	11.3	11.4	13.0	16.4	16.3
	50	27.1	28.2	33.3	35.0	28.4	27.1	26.6	28.2	27.3	27.6
	75	46.0	44.7	54.7	53.4	52.8	49.4	45.0	43.0	41.5	42.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.5	0.4	0.0	1.9	9.4	10.8	3.0	1.6	0.0	0.0
	75	19.6	17.9	17.3	16.2	37.1	36.7	20.8	18.9	8.0	9.9
		Percentage of sales									
Annual result before taxes on income	25	2.0	1.9	-0.4	0.5	1.5	1.6	2.0	1.8	3.1	2.8
	50	6.2	5.2	5.3	4.7	5.1	5.3	5.7	4.9	6.7	5.6
	75	11.3	10.3	13.6	15.7	11.6	11.6	11.3	9.9	11.3	9.2
Annual result and Depreciation	25	4.7	4.2	0.8	2.0	4.1	4.0	4.5	3.6	6.1	4.8
	50	8.9	8.3	8.8	8.2	7.9	8.2	8.6	8.2	9.8	8.6
	75	15.1	13.7	16.9	25.4	14.2	15.7	15.7	13.7	15.1	12.5
Trade receivables	25	3.4	3.3	2.4	2.2	3.1	3.9	4.0	3.6	3.6	2.7
	50	7.2	7.4	6.4	7.0	6.3	6.3	7.7	7.4	7.5	7.8
	75	10.9	10.9	10.0	10.9	9.9	10.1	12.0	11.5	11.0	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.9	3.6	2.0	2.7	3.8	3.4	3.7	3.2	4.8	4.3
	50	7.7	7.1	7.6	7.1	7.4	7.4	7.6	6.6	8.3	7.4
	75	13.9	13.7	16.6	17.8	14.7	16.1	13.7	13.7	13.9	12.2
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.0	8.0	-4.5	4.6	6.1	5.2	10.4	8.5	9.8	10.3
	50	23.2	21.6	16.9	20.7	19.3	18.3	26.6	23.6	23.4	22.1
	75	46.8	48.7	43.4	81.4	51.7	47.5	52.2	54.2	41.1	40.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	109.8	111.8	103.7	103.8	113.5	120.9	120.6	112.3	103.6	105.7
	50	170.0	170.0	192.0	196.0	201.5	212.6	180.2	182.8	146.1	143.5
	75	290.3	301.3	472.3	471.7	395.2	368.9	372.0	331.0	236.7	231.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	73.5	67.6	58.2	62.0	49.0	51.4	73.5	71.9	80.4	80.8
	50	132.3	136.0	146.3	185.6	131.9	124.0	136.3	145.5	129.8	130.0
	75	298.5	271.6	542.9	391.2	305.7	331.5	378.7	286.4	243.6	228.8
		Percentage of cost of materials									
Trade payables	25	4.6	5.1	6.4	6.1	3.9	5.1	4.7	5.2	4.7	5.0
	50	8.8	9.1	12.7	12.7	8.4	9.1	8.8	8.3	8.6	9.6
	75	14.3	14.5	31.7	20.3	14.6	15.7	14.2	14.3	12.9	13.4

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	99.7	100.0	99.3	99.8	99.6	99.5	99.6	99.9	99.8
Change in finished goods	0.2	0.3	0.0	0.7	0.2	0.4	0.5	0.4	0.1	0.2
Interest and similar income	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.1	0.2	0.2
Other income	2.6	2.9	4.0	4.8	2.7	1.6	3.4	3.4	2.4	2.8
of which: Income from long-term equity investme	0.4	0.5	0.0	0.0	0.3	0.1	0.2	0.6	0.4	0.5
Total income	102.8	103.1	104.1	104.9	102.9	101.8	103.5	103.5	102.6	103.0
<b>Expenses</b>										
Cost of materials	59.2	56.7	26.8	28.9	49.4	47.7	51.5	51.5	61.1	58.1
Personnel expenses	15.8	13.9	22.7	19.8	22.9	22.9	22.1	21.5	14.3	12.1
Depreciation	4.5	3.3	6.4	7.2	3.5	3.5	2.6	2.6	4.9	3.4
of which: Depreciation of tangible fixed assets	4.4	3.1	6.3	7.2	3.4	3.4	2.5	2.4	4.8	3.2
Interest and similar expenses	0.6	0.9	7.6	8.6	1.0	0.9	0.9	0.8	0.5	1.0
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	16.9	22.5	23.8	24.5	18.5	18.8	19.8	19.5	16.3	23.2
Total expenses before taxes on income	97.0	97.4	87.4	89.1	95.5	94.0	97.0	96.1	97.1	97.8
Annual result before taxes on income	5.8	5.7	16.7	15.8	7.5	7.9	6.5	7.5	5.5	5.2
Taxes on income	1.0	1.1	2.5	2.7	1.3	1.4	1.2	1.6	1.0	1.0
Annual result	4.7	4.5	14.2	13.0	6.2	6.5	5.3	5.9	4.6	4.2
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	2.5	1.8	0.0	0.1	0.2	0.2
Profit and loss transfers (subsidiary)	0.7	0.4	0.7	0.8	0.4	0.2	0.0	0.0	0.8	0.4
Profit for the year	4.2	4.3	13.4	12.2	8.2	8.0	5.3	5.9	3.9	3.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.6	0.2	0.3	0.8	1.0	0.7	1.0	1.1	1.8
Tangible fixed assets	35.7	32.8	74.2	77.0	39.9	40.1	28.5	27.5	36.9	33.5
of which: Land and buildings	13.0	12.4	64.5	73.2	24.4	24.2	11.8	11.5	12.7	12.0
Inventories	16.3	16.6	4.9	4.7	21.6	23.2	24.0	24.0	14.7	15.0
of which: Finished goods and merchandise	8.4	8.2	0.9	1.0	8.0	8.3	10.2	10.2	8.1	7.8
Cash	7.3	6.9	6.8	4.3	8.2	8.4	12.9	11.8	6.1	5.8
Receivables	34.0	34.6	8.8	8.8	25.8	23.7	26.3	27.4	35.9	36.5
Short-term	33.4	33.7	8.8	8.8	25.5	22.8	24.7	25.8	35.5	35.7
of which:										
Trade receivables	11.7	11.9	4.0	3.5	11.5	11.0	15.0	16.1	11.1	11.1
Receivables from affiliated companies	19.4	19.4	1.1	1.8	11.1	9.1	7.7	8.0	22.1	22.0
Long-term	0.6	0.9	0.0	0.0	0.3	0.9	1.6	1.6	0.4	0.8
of which: Loans to affiliated companies	0.4	0.7	0.0	0.0	0.3	0.0	1.0	1.0	0.3	0.7
Securities	0.7	0.9	0.0	0.0	0.9	0.7	1.5	2.7	0.6	0.6
Other long-term equity investments	4.8	6.4	4.9	4.8	2.3	2.4	5.7	5.3	4.6	6.7
of which: Goodwill	0.5	0.3	0.0	0.0	0.1	0.2	0.5	0.3	0.5	0.3
<b>Capital</b>										
Equity	40.3	39.3	20.6	25.0	22.8	25.2	27.0	27.3	43.5	42.2
Liabilities	46.4	47.4	77.5	72.9	70.3	67.4	59.5	58.7	43.0	44.5
Short-term	40.1	40.3	67.9	62.9	51.7	53.4	48.1	50.8	38.0	37.8
of which:										
Liabilities to banks	3.3	3.5	1.7	2.2	10.7	11.8	6.3	6.2	2.6	2.7
Trade payables	7.2	8.1	1.8	1.7	6.0	6.3	5.7	5.8	7.6	8.6
Liabilities to affiliated companies	26.6	26.7	62.8	57.5	31.7	31.8	32.2	35.5	25.1	24.7
Long-term	6.4	7.1	9.5	10.0	18.6	14.0	11.4	7.8	5.0	6.8
of which:										
Liabilities to banks	3.9	5.2	2.1	1.7	12.8	10.8	5.3	3.3	3.4	5.4
Liabilities to affiliated companies	2.4	1.8	7.2	8.3	5.7	3.1	5.8	4.2	1.6	1.3
Provisions	13.2	13.1	2.0	2.0	6.8	7.4	13.4	13.6	13.4	13.2
of which: Provisions for pensions	7.1	7.2	0.0	0.0	1.8	1.9	6.5	6.5	7.4	7.4
<b>Other Ratios</b>	Percentage of sales									
Annual result before taxes on income	5.8	5.7	16.7	15.9	7.5	7.9	6.6	7.5	5.5	5.2
Annual result and depreciation	9.2	7.8	20.6	20.3	9.7	10.0	8.0	8.6	9.5	7.6
Trade receivables	7.9	7.9	9.0	8.3	8.4	7.8	9.8	10.4	7.5	7.4
Percentage of the balance sheet total										
Sales	147.9	149.5	45.2	42.4	137.9	141.0	152.5	154.1	147.7	149.2
Annual result and interest paid	7.9	8.2	9.9	9.3	9.9	10.4	9.5	10.4	7.6	7.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	26.0	21.8	12.8	12.2	19.5	21.1	20.2	21.7	27.8	21.9
Percentage of fixed assets										
Long-term equity and liabilities	126.4	127.1	37.9	42.7	99.5	92.0	122.3	116.8	128.5	130.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	102.4	101.7	22.9	20.8	66.6	59.4	81.2	78.8	109.8	110.1
Cash resources, short-term receivables and invent	143.1	143.0	30.1	28.4	108.4	102.8	131.1	126.1	148.4	149.9
Percentage of cost of materials										
Trade payables	8.2	9.5	15.1	13.6	8.8	9.3	7.2	7.3	8.4	9.9
Memo item:										
Balance sheet total in € billion	6.93	7.33	0.03	0.03	0.13	0.14	1.16	1.23	5.61	5.94
Sales in € billion	10.26	10.95	0.01	0.01	0.19	0.19	1.76	1.89	8.29	8.86
Number of enterprises	161	161	13	13	32	32	73	73	43	43

I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.3	40.1	18.3	14.3	36.8	37.9	43.1	41.7	43.4	44.0
	50	50.8	52.0	37.0	39.4	50.7	47.5	50.5	51.6	55.1	57.1
	75	59.4	61.1	50.0	50.1	56.6	55.5	57.3	57.8	71.7	70.2
Personnel expenses	25	14.9	13.9	20.0	12.9	15.3	16.3	16.8	16.7	11.1	11.3
	50	20.3	20.1	24.6	21.4	21.7	21.3	21.2	21.0	16.2	16.0
	75	27.3	26.8	33.5	32.2	30.3	31.2	28.1	26.8	22.2	22.6
Depreciation	25	1.2	1.3	1.0	1.5	1.7	1.4	1.1	1.0	1.4	1.6
	50	2.3	2.2	3.0	3.4	2.5	2.5	2.0	1.7	2.6	2.5
	75	3.8	3.7	11.7	11.6	4.1	4.2	3.2	3.3	3.9	3.6
Annual result	25	2.6	1.8	5.2	1.5	1.5	1.6	2.3	2.0	3.1	1.9
	50	5.4	4.7	13.5	13.2	3.8	4.6	4.2	4.1	6.6	5.0
	75	10.6	10.7	24.6	21.9	11.1	12.9	9.9	8.6	10.7	10.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	14.2	13.2	8.3	7.5	15.6	16.8	9.9	8.6	14.2	13.2
	50	26.4	27.4	57.4	52.7	32.8	33.7	21.1	20.6	30.1	30.8
	75	45.1	44.3	68.6	63.5	50.6	52.6	38.7	37.2	44.8	41.4
Inventories	25	11.8	13.3	0.0	0.0	9.0	11.1	15.2	14.5	11.0	13.7
	50	20.7	22.1	14.8	13.3	21.3	22.4	26.2	25.1	19.1	18.9
	75	35.0	35.7	35.0	35.3	34.5	35.4	42.0	45.1	27.8	26.3
Equity	25	8.5	8.4	9.5	11.7	2.4	3.3	10.7	9.7	16.6	15.5
	50	23.7	25.2	19.0	21.7	7.9	11.1	26.3	26.9	34.6	34.6
	75	42.6	41.7	48.0	76.7	27.8	31.3	39.0	37.5	51.3	50.5
Short-term liabilities	25	28.4	30.2	39.0	13.3	37.0	36.6	27.0	31.8	22.0	24.3
	50	47.0	48.9	56.8	49.5	63.2	66.2	47.4	50.8	38.5	35.1
	75	69.3	72.4	79.2	77.5	84.7	81.5	68.5	72.4	58.7	63.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	3.3	2.2	0.0	0.0	0.0	0.0
	50	5.0	4.0	0.0	0.0	27.5	23.6	6.9	4.0	0.9	0.5
	75	26.7	25.4	5.8	2.0	42.1	42.9	19.4	15.2	16.9	23.6
		Percentage of sales									
Annual result before taxes on income	25	3.1	2.4	6.1	3.5	1.9	2.1	2.8	2.6	3.7	3.1
	50	6.9	6.0	17.2	15.6	4.3	5.1	5.8	5.6	7.9	6.1
	75	12.5	12.9	27.0	24.3	12.3	14.6	11.4	11.1	12.6	12.2
Annual result and Depreciation	25	5.6	4.3	8.8	12.1	5.7	4.3	4.4	3.8	6.1	4.9
	50	9.2	8.8	21.7	19.9	7.8	8.6	9.0	8.6	10.0	8.2
	75	15.7	16.2	34.0	25.2	14.2	17.5	14.9	15.4	15.7	15.4
Trade receivables	25	3.5	3.8	2.0	0.8	2.5	2.8	4.6	4.1	5.4	5.4
	50	7.2	7.8	3.1	2.8	5.2	5.0	8.2	9.0	8.5	8.4
	75	12.3	12.4	8.9	7.0	13.3	10.8	12.3	12.8	12.3	12.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	5.6	5.0	7.7	8.3	4.4	5.3	5.4	4.7	6.4	5.3
	50	10.8	9.2	16.3	18.3	9.5	10.1	10.0	9.2	12.7	8.8
	75	19.2	18.9	19.0	30.7	21.4	28.1	18.4	15.2	17.8	16.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	13.4	10.9	10.3	5.3	10.6	8.7	16.3	12.3	14.9	13.7
	50	24.2	23.2	39.4	38.4	21.0	20.3	24.2	23.6	27.7	23.7
	75	45.4	40.2	142.9	102.0	42.0	50.1	44.4	37.3	44.7	37.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	72.5	63.8	47.8	55.9	24.4	34.5	83.1	75.8	105.3	101.8
	50	125.8	122.2	92.1	124.8	86.8	78.0	145.2	139.0	140.1	144.4
	75	230.4	200.5	279.6	252.8	197.4	134.9	243.4	248.9	200.5	196.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	42.6	44.3	28.8	33.1	39.0	30.6	51.2	45.7	69.8	71.7
	50	78.7	78.0	63.3	78.0	55.1	45.5	81.3	71.3	109.0	105.5
	75	166.7	148.2	80.5	216.7	89.3	88.5	165.7	137.7	196.8	187.1
		Percentage of cost of materials									
Trade payables	25	4.3	4.7	7.8	3.1	4.5	6.5	3.7	4.4	4.5	4.9
	50	6.7	7.3	10.3	5.3	8.3	7.9	6.1	6.0	6.7	7.5
	75	11.6	11.3	16.7	20.4	11.6	14.4	10.9	10.4	12.2	12.8

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	98.9	99.4	98.6	97.5	96.7	102.1	99.4	99.4	98.9	99.4
Change in finished goods	1.1	0.6	1.4	2.5	3.3	-2.1	0.6	0.6	1.1	0.6
Interest and similar income	0.6	0.5	1.0	0.6	0.2	0.1	0.2	0.2	0.6	0.5
Other income	12.5	18.4	1.6	2.1	2.8	3.1	2.4	2.3	12.9	19.1
of which: Income from long-term equity investments	3.0	4.1	0.0	0.0	0.1	0.2	0.2	0.2	3.1	4.2
Total income	113.1	118.8	102.6	102.7	103.0	103.2	102.6	102.5	113.6	119.6
Expenses	Percentage of gross revenue									
Cost of materials	45.1	46.0	28.5	27.0	31.8	30.6	39.4	40.5	45.4	46.3
Personnel expenses	19.0	20.0	25.0	23.4	37.4	37.5	25.3	25.9	18.7	19.8
Depreciation	3.7	5.3	7.6	6.5	4.8	6.3	3.6	3.8	3.7	5.3
of which: Depreciation of tangible fixed assets	3.3	4.0	7.3	6.0	4.7	6.2	3.5	3.7	3.3	4.0
Interest and similar expenses	2.1	2.4	6.0	2.9	1.5	1.7	0.7	0.8	2.1	2.4
Operating taxes	0.1	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.0
Other expenses	28.0	27.8	28.1	30.6	27.5	30.3	21.1	21.8	28.3	28.1
Total expenses before taxes on income	98.1	101.5	95.3	90.4	103.0	106.4	90.1	92.8	98.4	101.9
Annual result before taxes on income	15.0	17.3	7.3	12.3	0.0	-3.2	12.4	9.7	15.2	17.7
Taxes on income	3.1	3.4	2.0	6.2	1.8	3.1	2.8	2.2	3.2	3.4
Annual result	11.9	13.9	5.3	6.1	-1.8	-6.3	9.6	7.5	12.0	14.2
Profit and loss transfers (parent company)	2.9	0.9	0.0	0.0	0.0	0.0	0.1	0.1	3.0	0.9
Profit and loss transfers (subsidiary)	9.6	7.6	-5.6	-6.7	2.4	2.7	1.8	1.7	10.0	7.8
Profit for the year	5.1	7.3	10.9	12.8	-4.2	-9.1	7.8	5.9	5.0	7.3
<b>Balance sheet</b>	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.5	5.9	0.8	0.4	6.0	12.4	1.8	1.6	2.5	6.0
Tangible fixed assets	10.9	10.4	28.2	45.6	27.6	23.8	36.2	37.3	10.4	9.8
of which: Land and buildings	3.5	3.2	21.9	14.5	10.4	7.0	13.9	13.8	3.2	3.0
Inventories	10.0	9.3	6.0	5.1	18.6	11.8	18.8	19.6	9.8	9.1
of which: Finished goods and merchandise	4.0	3.5	4.0	3.1	8.3	5.4	8.8	9.5	3.9	3.4
Cash	4.9	5.1	13.6	14.1	13.9	18.5	14.1	13.6	4.6	4.9
Receivables	35.3	34.1	31.2	45.2	27.0	20.4	25.0	23.4	35.6	34.3
Short-term	30.6	30.2	27.2	45.2	26.6	19.2	23.4	21.9	30.8	30.4
of which:										
Trade receivables	2.7	2.4	4.4	3.7	16.5	11.8	10.0	9.9	2.5	2.3
Receivables from affiliated companies	26.4	26.5	18.4	39.2	8.2	5.9	10.8	9.7	26.7	26.9
Long-term	4.7	3.8	4.0	0.0	0.4	1.2	1.6	1.6	4.8	3.9
of which: Loans to affiliated companies	3.7	2.7	4.0	0.0	0.4	0.2	1.4	1.1	3.7	2.8
Securities	0.3	0.3	0.0	0.0	0.0	8.6	1.2	1.4	0.3	0.3
Other long-term equity investments	35.9	34.8	19.6	13.4	6.5	4.2	2.5	2.6	36.7	35.5
of which: Goodwill	0.4	3.0	3.3	2.1	3.7	2.4	0.0	0.0	0.4	3.0
Capital	Percentage of the balance sheet total									
Equity	28.2	25.5	43.8	38.1	36.8	37.2	46.8	45.9	27.8	25.1
Liabilities	55.1	57.0	52.4	59.4	54.2	53.5	36.4	38.0	55.5	57.4
Short-term	48.8	47.8	30.7	20.4	38.0	34.9	24.4	24.6	49.4	48.3
of which:										
Liabilities to banks	0.7	1.1	3.6	4.8	4.5	3.7	3.5	2.1	0.6	1.1
Trade payables	2.5	2.3	2.5	1.7	7.4	4.8	6.8	5.4	2.4	2.3
Liabilities to affiliated companies	44.8	42.9	6.2	5.1	17.2	20.5	11.5	14.7	45.5	43.5
Long-term	6.2	9.2	21.6	39.0	16.2	18.6	12.0	13.4	6.1	9.1
of which:										
Liabilities to banks	2.6	2.0	17.4	33.8	11.4	15.9	4.9	3.7	2.6	1.9
Liabilities to affiliated companies	0.8	5.5	4.0	5.1	1.8	1.6	6.9	9.5	0.7	5.4
Provisions	16.6	17.4	3.8	2.5	9.0	9.2	16.5	15.7	16.6	17.4
of which: Provisions for pensions	9.8	9.7	0.0	0.0	0.7	0.5	5.1	4.9	9.9	9.8
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	15.2	17.4	7.4	12.6	0.0	-3.1	12.5	9.8	15.4	17.8
Annual result and depreciation	15.7	19.3	13.1	12.9	3.1	0.0	13.2	11.4	15.9	19.7
Trade receivables	4.8	4.6	9.2	9.4	17.0	14.9	9.5	9.6	4.6	4.4
	Percentage of the balance sheet total									
Sales	56.0	52.7	48.5	39.2	96.8	78.9	105.3	103.3	54.9	51.6
Annual result and interest paid	7.9	8.6	5.6	3.6	-0.3	-3.6	10.9	8.6	7.9	8.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.2	14.7	14.9	10.6	6.0	-0.1	35.7	29.2	12.9	14.5
	Percentage of fixed assets									
Long-term equity and liabilities	81.7	80.7	124.6	218.5	132.8	134.6	148.5	144.9	80.6	79.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	73.1	74.3	132.8	291.1	106.4	132.0	154.7	145.3	72.1	73.5
Cash resources, short-term receivables and inventories	93.5	93.8	152.4	316.1	155.5	165.8	232.1	224.7	91.9	92.4
	Percentage of cost of materials									
Trade payables	9.9	9.5	18.1	15.9	23.2	20.5	16.4	12.7	9.6	9.4
Memo item:										
Balance sheet total in € billion	80.83	91.00	0.03	0.04	0.08	0.12	1.70	1.81	79.02	89.03
Sales in € billion	45.23	47.92	0.01	0.02	0.08	0.09	1.79	1.87	43.34	45.94
Number of enterprises	186	186	13	13	15	15	67	67	91	91

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.3	26.2	7.9	12.2	22.4	20.5	21.9	24.5	30.9	30.1
	50	36.3	36.7	29.3	29.6	32.3	34.4	32.7	34.0	41.9	41.8
	75	53.7	53.2	36.4	38.1	45.7	42.4	55.8	55.9	55.4	53.6
Personnel expenses	25	13.3	14.2	0.0	0.0	24.4	27.4	14.6	14.8	12.1	12.8
	50	22.7	22.5	20.3	21.8	35.5	32.5	25.5	24.1	21.6	21.1
	75	33.0	33.1	39.1	40.7	43.4	46.0	35.3	35.6	26.5	27.5
Depreciation	25	1.5	1.5	2.0	1.3	0.9	1.2	1.3	1.4	1.6	1.8
	50	3.2	3.3	3.8	4.2	3.8	3.9	2.6	2.9	3.4	3.7
	75	5.2	5.6	10.2	5.5	5.6	6.7	4.9	4.7	5.1	5.9
Annual result	25	2.3	1.6	- 29.2	- 1.2	- 5.2	- 0.2	2.2	1.5	2.9	1.9
	50	7.5	6.3	10.8	15.4	7.4	5.5	6.5	4.7	8.2	7.1
	75	13.5	14.2	23.8	17.9	14.2	18.4	12.2	13.6	13.0	12.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.2	5.3	1.0	0.6	7.0	7.2	10.5	9.4	4.9	4.4
	50	20.0	18.7	11.9	11.8	21.0	16.1	24.3	23.0	17.6	16.9
	75	36.8	35.2	32.2	32.6	34.6	45.9	48.6	45.4	33.1	32.3
Inventories	25	10.1	10.1	0.0	0.0	10.6	6.4	13.1	13.9	10.0	9.4
	50	19.2	20.4	8.4	7.0	15.0	12.8	22.8	22.6	18.1	17.2
	75	31.2	30.3	27.8	28.1	29.7	24.7	34.5	34.8	30.2	30.2
Equity	25	19.2	18.5	7.3	6.7	17.0	10.5	22.0	20.3	18.5	16.4
	50	41.5	40.9	45.8	48.3	31.2	36.2	47.7	47.5	39.6	39.6
	75	59.7	60.4	64.4	78.8	54.8	56.5	66.0	69.7	58.3	56.5
Short-term liabilities	25	11.2	9.5	9.0	15.6	17.7	16.8	10.4	9.5	11.0	8.6
	50	26.4	23.4	28.0	17.4	37.4	33.9	21.7	19.1	27.2	26.2
	75	46.7	40.6	65.0	42.5	57.5	65.7	46.2	40.6	44.9	38.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	3.7	0.0	0.0	0.0	0.0
	50	0.1	0.2	0.0	0.3	14.6	15.0	0.1	0.0	0.0	0.0
	75	20.6	19.0	15.4	22.3	24.6	22.5	22.7	12.4	18.1	18.1
		Percentage of sales									
Annual result before taxes on income	25	3.5	2.8	- 23.0	- 1.2	- 5.1	- 0.2	3.3	1.5	4.8	3.0
	50	9.3	7.9	10.2	18.7	10.1	6.8	7.6	6.7	9.8	8.7
	75	16.8	17.9	29.5	25.9	20.7	25.6	16.3	19.4	15.9	16.5
Annual result and depreciation	25	5.8	5.6	- 7.1	0.2	0.4	0.9	5.3	4.2	8.3	8.3
	50	13.2	12.8	13.8	21.5	12.2	10.6	11.0	10.0	14.8	14.0
	75	20.5	21.1	32.6	31.0	23.9	26.9	20.5	21.0	19.7	20.3
Trade receivables	25	3.5	3.4	2.1	0.7	7.6	7.4	3.5	3.9	3.4	2.7
	50	8.2	7.4	5.2	6.4	9.0	9.8	8.1	7.8	8.2	7.1
	75	13.3	12.5	14.7	15.0	26.2	23.6	13.4	12.2	11.8	12.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.0	2.5	- 6.7	- 1.3	- 5.5	1.8	3.1	2.1	4.4	3.6
	50	9.2	8.0	13.8	6.3	9.8	7.9	9.2	8.4	9.0	7.9
	75	17.6	16.5	31.8	32.3	25.0	13.6	18.7	17.1	15.5	15.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.0	5.0	- 39.3	- 29.5	9.8	- 109.5	5.0	3.1	10.6	8.6
	50	23.1	21.5	29.1	9.4	26.7	16.2	27.5	22.1	22.1	22.4
	75	53.6	45.4	101.1	136.0	128.1	24.4	52.6	54.1	51.5	43.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.7	104.0	28.7	40.4	105.1	107.2	107.7	106.2	96.7	95.4
	50	150.1	157.3	117.5	141.8	146.1	196.1	178.2	172.7	144.7	149.4
	75	262.5	279.8	339.4	508.0	302.9	351.6	285.0	262.0	260.7	246.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	62.5	71.5	84.0	89.3	47.1	72.0	48.7	49.6	68.5	76.8
	50	127.9	133.4	170.5	172.6	114.9	132.6	138.6	144.5	117.0	116.2
	75	350.0	410.5	534.8	565.4	303.2	316.1	372.0	435.0	323.2	387.6
		Percentage of cost of materials									
Trade payables	25	5.9	6.5	2.9	2.3	6.2	6.8	6.2	6.4	5.9	5.8
	50	11.7	11.2	22.1	9.2	20.7	13.1	12.8	12.3	10.5	11.0
	75	20.6	18.4	29.6	37.8	42.2	35.1	25.2	18.3	16.4	15.9

I. Enterprises by economic sector

4.j) Manufacture of rubber and plastic products

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.3	99.1	98.7	98.6	99.2	99.3	99.3	99.5	99.4	98.9
Change in finished goods	0.7	0.9	1.3	1.4	0.8	0.7	0.7	0.5	0.6	1.1
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.1	0.3	0.3
Other income	2.4	2.3	2.6	3.2	2.2	2.0	1.8	2.0	2.6	2.4
of which: Income from long-term equity investme	0.6	0.7	0.1	0.0	0.1	0.1	0.4	0.5	0.6	0.8
Total income	102.7	102.6	102.9	103.4	102.3	102.1	101.9	102.2	102.9	102.7
<b>Expenses</b>										
Cost of materials	56.4	57.4	41.6	41.3	48.2	48.4	52.1	52.5	58.1	59.3
Personnel expenses	20.9	20.6	32.6	32.9	27.9	27.7	23.9	23.9	19.7	19.2
Depreciation	3.4	3.4	3.6	3.5	3.1	3.1	3.5	3.5	3.4	3.4
of which: Depreciation of tangible fixed assets	3.2	3.2	3.6	3.5	3.0	2.9	3.4	3.4	3.2	3.1
Interest and similar expenses	0.9	1.0	1.0	1.0	0.9	0.8	0.8	0.7	0.9	1.1
Operating taxes	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.0	14.6	19.0	19.2	17.1	16.7	15.7	15.5	14.7	14.2
Total expenses before taxes on income	96.7	97.1	98.0	98.1	97.2	96.8	96.0	96.2	96.9	97.3
Annual result before taxes on income	6.0	5.5	4.8	5.3	5.2	5.3	5.9	5.9	6.0	5.4
Taxes on income	1.2	1.1	0.9	1.2	1.4	1.3	1.4	1.4	1.2	1.1
Annual result	4.7	4.4	3.9	4.1	3.8	4.0	4.6	4.6	4.9	4.3
Profit and loss transfers (parent company)	0.3	0.2	0.2	-0.1	0.1	0.0	0.2	0.2	0.3	0.2
Profit and loss transfers (subsidiary)	1.5	1.1	-0.1	0.3	0.5	0.5	0.7	0.7	1.7	1.3
Profit for the year	3.6	3.5	4.1	3.8	3.4	3.5	4.1	4.1	3.5	3.3
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.4	0.5	0.9	0.9	0.9	0.8	1.1	1.1
Tangible fixed assets	28.6	27.9	34.9	45.6	32.8	32.4	33.8	34.4	27.1	26.0
of which: Land and buildings	10.3	10.0	14.5	13.8	13.7	13.2	13.8	14.0	9.2	8.8
Inventories	19.9	20.6	23.7	25.9	26.5	27.9	23.5	23.7	18.7	19.5
of which: Finished goods and merchandise	8.6	8.6	11.9	12.4	12.1	12.3	9.7	9.7	8.1	8.2
Cash	6.3	5.5	12.8	12.5	9.7	9.7	8.6	7.3	5.5	4.9
Receivables	31.9	33.2	25.8	24.5	26.9	25.7	26.3	27.6	33.6	35.0
Short-term	29.8	30.6	25.5	24.2	25.4	24.8	24.6	25.8	31.4	32.1
of which:										
Trade receivables	10.8	10.6	10.6	10.1	13.1	14.5	11.8	12.3	10.4	10.0
Receivables from affiliated companies	16.5	17.4	9.8	9.5	9.1	7.2	9.5	10.2	18.6	19.7
Long-term	2.1	2.7	0.3	0.3	1.6	0.9	1.7	1.8	2.3	3.0
of which: Loans to affiliated companies	1.8	2.5	0.0	0.0	0.7	0.4	1.3	1.5	2.0	2.8
Securities	1.5	1.3	0.6	0.5	0.5	0.8	1.0	0.9	1.7	1.5
Other long-term equity investments	10.4	10.1	1.2	2.3	2.2	2.1	5.5	5.1	12.1	11.8
of which: Goodwill	0.7	0.6	0.0	0.7	0.2	0.2	0.5	0.4	0.8	0.6
<b>Capital</b>										
Equity	37.6	37.1	29.3	29.7	37.4	37.8	41.2	41.7	36.7	35.9
Liabilities	47.5	48.5	61.4	61.1	53.2	52.9	50.3	49.9	46.5	47.9
Short-term	35.2	36.5	44.6	45.8	34.9	36.3	36.0	36.1	35.0	36.6
of which:										
Liabilities to banks	4.6	5.2	9.9	11.5	8.8	8.9	7.8	8.0	3.5	4.3
Trade payables	6.6	6.8	8.4	9.4	8.4	8.9	6.9	7.2	6.4	6.6
Liabilities to affiliated companies	19.2	19.4	15.4	13.3	9.9	10.2	14.9	14.8	20.8	21.1
Long-term	12.3	12.0	16.8	15.3	18.3	16.6	14.4	13.9	11.5	11.3
of which:										
Liabilities to banks	7.8	7.7	9.9	7.5	12.0	10.8	9.3	8.8	7.2	7.3
Liabilities to affiliated companies	4.0	3.8	4.8	5.9	5.1	4.3	4.3	4.3	3.8	3.6
Provisions	14.8	14.3	9.2	9.2	9.3	9.2	8.4	8.3	16.7	16.2
of which: Provisions for pensions	7.0	6.9	4.1	4.0	3.7	3.7	2.5	2.4	8.3	8.3
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	6.0	5.6	4.9	5.4	5.2	5.4	6.0	6.0	6.0	5.4
Annual result and depreciation	8.2	7.9	7.6	7.8	6.9	7.1	8.2	8.1	8.3	7.8
Trade receivables	7.2	7.2	6.7	6.6	7.9	8.6	7.4	7.7	7.1	7.0
Percentage of the balance sheet total										
Sales	149.0	147.7	158.9	152.5	166.8	168.2	160.6	159.9	145.2	143.7
Annual result and interest paid	8.4	8.0	7.9	7.9	7.9	8.2	8.6	8.5	8.4	7.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	21.9	20.2	20.7	20.5	21.9	22.9	26.1	25.4	20.9	18.9
Percentage of fixed assets										
Long-term equity and liabilities	131.5	131.2	135.9	134.3	158.1	157.7	136.3	135.4	129.2	129.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	103.7	99.7	86.9	81.2	101.4	96.1	93.4	92.3	106.7	101.8
Cash resources, short-term receivables and invent	160.2	156.0	140.1	137.6	177.2	173.0	158.7	157.8	160.0	154.9
Percentage of cost of materials										
Trade payables	7.7	8.0	12.6	14.6	10.3	10.8	8.2	8.6	7.5	7.7
Memo item:										
Balance sheet total in € billion	32.53	34.57	0.07	0.08	1.09	1.15	6.50	6.88	24.86	26.46
Sales in € billion	48.47	51.07	0.12	0.12	1.82	1.94	10.44	11.00	36.09	38.01
Number of enterprises	1 126	1 126	112	112	337	337	450	450	227	227



I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	40.4	40.5	26.8	27.3	37.8	38.2	43.7	43.8	48.0	48.5
	50	50.8	51.4	36.0	36.3	46.8	47.4	52.2	52.6	56.6	58.1
	75	59.7	60.7	51.9	52.3	56.6	56.7	59.6	60.7	64.6	67.1
Personnel expenses	25	18.0	17.9	20.2	21.3	20.9	20.7	18.8	18.4	14.0	14.1
	50	24.7	24.7	30.9	30.5	28.0	28.2	24.0	24.2	19.9	19.7
	75	31.8	31.7	41.3	41.0	35.9	34.9	30.5	30.4	25.5	26.2
Depreciation	25	1.6	1.6	1.2	1.1	1.4	1.3	1.8	1.8	1.8	1.7
	50	2.8	2.7	2.2	2.2	2.7	2.5	3.0	2.9	2.9	2.7
	75	4.5	4.4	4.4	4.6	4.3	4.2	4.7	4.7	4.3	4.2
Annual result	25	1.0	0.9	0.2	0.8	0.5	0.6	1.3	1.0	1.7	1.2
	50	3.3	3.2	4.0	3.7	2.7	2.8	3.3	3.3	3.9	3.6
	75	7.1	7.2	10.2	9.2	5.8	6.8	7.1	7.0	7.8	7.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	14.4	14.7	10.7	8.3	12.1	11.9	16.8	17.9	14.3	15.0
	50	29.8	28.5	23.1	22.4	27.6	25.1	31.3	30.9	28.8	28.6
	75	45.7	44.6	45.5	39.1	46.8	44.8	47.2	47.3	41.4	41.6
Inventories	25	15.3	15.8	8.3	8.0	16.1	16.8	17.4	17.8	13.7	14.4
	50	24.2	25.0	20.7	22.4	26.0	26.3	26.2	26.6	21.1	21.2
	75	35.8	37.5	38.9	39.1	38.1	40.2	37.2	38.6	29.3	30.4
Equity	25	16.6	16.6	0.8	3.2	13.8	13.0	19.3	19.0	21.1	21.0
	50	34.9	36.4	23.7	28.0	31.4	33.5	36.9	38.5	39.1	40.1
	75	57.6	59.0	58.2	62.7	57.2	59.0	56.0	58.0	59.9	60.2
Short-term liabilities	25	16.9	18.2	15.5	18.2	16.5	17.5	18.1	18.9	16.0	17.9
	50	33.6	34.4	37.7	37.1	32.6	34.2	35.0	34.7	31.3	33.1
	75	54.6	54.6	78.6	70.0	55.7	54.6	53.6	54.6	49.3	49.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0
	50	12.4	11.8	8.3	6.9	15.3	16.1	13.7	12.9	5.8	5.0
	75	30.3	29.8	36.8	31.5	34.0	32.1	30.7	31.0	21.8	22.1
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.2	0.3	1.0	0.8	0.9	1.7	1.3	2.0	1.6
	50	4.3	4.2	5.2	4.6	3.7	3.6	4.3	4.5	4.7	4.3
	75	9.0	9.1	12.1	10.8	7.6	9.1	9.3	8.9	9.5	8.7
Annual result and depreciation	25	4.2	3.9	2.8	2.7	3.6	3.7	4.5	4.2	5.0	4.2
	50	7.6	7.5	7.7	8.0	6.6	6.9	8.0	7.8	8.3	7.5
	75	12.9	12.8	16.9	14.9	11.1	12.2	13.0	12.5	13.1	13.3
Trade receivables	25	3.7	3.8	2.1	2.1	4.0	4.2	3.7	4.2	3.7	3.7
	50	6.5	6.8	4.8	4.7	6.8	6.8	6.6	7.0	6.9	7.3
	75	10.0	10.2	7.5	8.5	10.2	10.6	9.9	10.1	10.6	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.7	3.3	1.6	2.5	2.9	2.9	3.9	3.3	4.4	3.4
	50	7.8	7.2	10.5	9.6	7.2	6.9	7.9	7.4	8.1	6.7
	75	14.1	14.1	22.0	18.8	13.3	14.2	13.3	14.0	14.2	12.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.8	8.0	- 7.1	2.7	6.0	5.2	11.5	11.4	10.9	10.0
	50	22.4	21.2	14.4	14.4	19.2	18.6	25.5	23.9	24.3	23.6
	75	48.4	46.8	40.0	46.2	37.8	42.0	53.5	50.1	53.4	47.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	98.6	97.9	68.7	82.7	98.6	99.4	101.9	96.0	99.1	100.5
	50	145.7	142.2	186.5	169.9	161.0	161.9	140.0	137.3	133.9	135.0
	75	254.0	255.1	366.3	415.9	365.1	346.8	216.1	220.6	200.6	192.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	48.9	46.4	35.5	37.2	48.2	45.1	47.4	44.8	59.4	58.2
	50	90.8	89.2	90.9	99.0	90.3	89.5	83.0	78.5	109.3	105.5
	75	210.5	206.5	343.0	295.4	227.6	233.4	179.2	172.1	223.0	186.3
		Percentage of cost of materials									
Trade payables	25	4.3	4.3	2.7	4.0	4.4	3.9	4.4	4.4	4.4	4.3
	50	7.3	7.6	7.9	10.1	8.2	7.9	6.9	7.3	6.9	7.4
	75	12.7	13.3	20.0	21.0	15.8	15.0	11.7	12.5	10.8	10.7

I. Enterprises by economic sector

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

Ratios	Corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Cylindere sample 2016/2017										
2016										
2017										
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.4	99.2	98.3	98.4	99.3	99.2	99.3	99.5	99.4	99.1
Change in finished goods	0.6	0.8	1.7	1.6	0.7	0.8	0.7	0.5	0.6	0.9
Interest and similar income	0.3	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.4	0.4
Other income	2.7	2.5	2.6	3.7	2.3	2.1	2.0	2.4	2.9	2.6
of which: Income from long-term equity investme	0.7	0.8	0.1	0.1	0.1	0.1	0.5	0.6	0.8	0.9
Total income	103.0	102.9	102.9	103.9	102.5	102.2	102.2	102.6	103.2	103.0
<b>Expenses</b>										
Cost of materials	57.3	58.2	43.3	43.3	48.2	48.6	52.9	53.5	59.2	60.2
Personnel expenses	19.9	19.7	33.9	34.3	27.7	27.5	23.6	23.6	18.3	18.0
Depreciation	3.3	3.3	3.3	3.1	3.1	3.2	3.6	3.5	3.2	3.3
of which: Depreciation of tangible fixed assets	3.2	3.1	3.3	3.1	3.0	3.0	3.4	3.4	3.1	3.0
Interest and similar expenses	0.9	1.1	1.0	1.0	0.9	0.8	0.7	0.7	1.0	1.2
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.3	15.0	19.1	19.1	17.2	16.8	15.8	15.6	15.0	14.7
Total expenses before taxes on income	96.8	97.3	100.8	100.8	97.2	96.9	96.7	97.0	96.7	97.4
Annual result before taxes on income	6.2	5.6	2.1	3.1	5.3	5.3	5.5	5.6	6.5	5.6
Taxes on income	1.4	1.3	0.8	1.0	1.5	1.5	1.5	1.5	1.3	1.2
Annual result	4.9	4.2	1.3	2.1	3.8	3.8	4.1	4.1	5.2	4.3
Profit and loss transfers (parent company)	0.4	0.2	0.2	-0.1	0.1	0.0	0.2	0.3	0.4	0.2
Profit and loss transfers (subsidiary)	2.1	1.6	-0.1	0.4	0.6	0.6	0.9	0.9	2.5	1.9
Profit for the year	3.1	2.9	1.7	1.6	3.4	3.2	3.4	3.5	3.1	2.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.0	0.3	0.5	0.9	0.9	1.0	0.8	1.1	1.1
Tangible fixed assets	27.8	26.6	30.9	29.0	32.3	32.5	32.3	32.4	26.3	24.7
of which: Land and buildings	10.2	9.6	10.8	10.4	13.6	13.2	12.9	12.9	9.4	8.5
Inventories	18.8	19.2	27.0	30.0	25.8	27.5	22.7	22.9	17.3	17.8
of which: Finished goods and merchandise	8.9	9.0	12.9	13.8	11.4	11.6	9.5	9.4	8.6	8.8
Cash	6.4	5.3	12.3	12.1	10.2	9.6	8.0	6.7	5.8	4.6
Receivables	34.1	36.6	26.6	26.0	27.1	25.8	27.9	29.4	36.2	39.2
Short-term	31.6	33.5	26.5	26.0	25.3	24.7	25.8	27.2	33.6	35.6
of which:										
Trade receivables	10.5	10.3	11.7	11.2	12.6	14.3	11.5	11.7	10.2	9.7
Receivables from affiliated companies	18.6	20.5	8.8	9.3	9.5	7.2	11.6	12.6	21.0	23.4
Long-term	2.5	3.2	0.1	0.0	1.9	1.0	2.0	2.2	2.7	3.5
of which: Loans to affiliated companies	2.3	2.9	0.0	0.0	0.8	0.3	1.7	1.9	2.5	3.4
Securities	0.7	0.6	0.8	0.7	0.6	0.9	1.1	1.1	0.6	0.4
Other long-term equity investments	10.9	10.4	1.3	1.2	2.5	2.5	6.7	6.2	12.5	11.9
of which: Goodwill	1.0	0.8	0.1	0.0	0.2	0.2	0.7	0.6	1.1	0.8
<b>Capital</b>										
Equity	41.1	41.1	29.9	30.7	41.0	42.3	45.2	46.0	40.0	39.8
Liabilities	43.5	44.0	59.1	58.3	49.3	48.0	46.2	45.4	42.4	43.4
Short-term	32.3	33.6	41.4	42.8	31.3	32.2	32.6	32.2	32.2	34.0
of which:										
Liabilities to banks	4.6	5.4	7.1	6.5	8.4	8.5	7.6	7.8	3.6	4.6
Trade payables	6.4	6.6	8.8	10.2	8.4	9.0	7.0	7.2	6.1	6.4
Liabilities to affiliated companies	17.1	17.2	13.4	12.6	7.2	7.1	12.5	11.8	18.9	19.2
Long-term	11.2	10.4	17.7	15.5	18.0	15.8	13.6	13.2	10.2	9.4
of which:										
Liabilities to banks	8.3	8.2	8.6	6.0	11.1	10.2	8.4	8.4	8.1	8.0
Liabilities to affiliated companies	2.3	1.7	6.3	7.2	5.7	3.9	4.2	3.9	1.6	1.0
Provisions	15.3	14.8	11.0	11.0	9.6	9.6	8.6	8.5	17.5	16.8
of which: Provisions for pensions	7.9	7.8	5.6	5.6	4.1	4.1	2.6	2.5	9.5	9.4
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	6.3	5.6	2.1	3.2	5.4	5.3	5.6	5.6	6.5	5.6
Annual result and depreciation	8.2	7.6	4.7	5.3	7.0	7.0	7.7	7.6	8.5	7.7
Trade receivables	7.2	7.1	7.4	7.1	7.8	8.7	7.3	7.5	7.1	6.9
Percentage of the balance sheet total										
Sales	146.9	144.4	158.0	158.6	160.9	164.0	157.4	156.9	143.4	140.0
Annual result and interest paid	8.5	7.7	3.8	4.9	7.6	7.7	7.6	7.5	8.8	7.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	23.0	20.5	13.0	14.7	23.0	24.0	25.9	25.4	22.4	19.3
Percentage of fixed assets										
Long-term equity and liabilities	141.9	143.4	162.2	168.5	167.2	166.7	142.7	144.4	140.4	142.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	119.5	116.6	95.5	90.5	114.7	108.2	104.2	105.9	124.0	119.8
Cash resources, short-term receivables and invent	177.6	173.9	160.8	160.7	197.1	193.6	173.8	176.9	177.8	172.3
Percentage of cost of materials										
Trade payables	7.6	7.8	12.6	14.6	10.7	11.2	8.3	8.5	7.2	7.5
Memo item:										
Balance sheet total in € billion	23.24	24.79	0.05	0.06	0.88	0.92	4.80	5.05	17.50	18.76
Sales in € billion	34.15	35.79	0.09	0.09	1.41	1.51	7.56	7.93	25.09	26.26
Number of enterprises	839	839	79	79	262	262	327	327	171	171

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	41.0	41.4	29.9	29.7	37.8	38.1	44.2	44.8	48.0	48.8
	50	51.6	52.1	37.7	38.1	46.9	48.0	53.0	52.9	57.1	58.5
	75	60.9	61.5	53.5	53.8	57.2	58.1	60.5	61.8	66.2	67.7
Personnel expenses	25	17.6	17.6	21.7	23.5	20.1	20.2	18.6	18.3	12.8	12.8
	50	24.2	24.6	32.6	32.0	27.6	28.0	23.4	24.1	18.8	18.3
	75	31.6	31.3	41.3	41.4	36.1	35.0	30.3	30.0	24.6	25.4
Depreciation	25	1.5	1.5	1.1	0.9	1.4	1.3	1.8	1.9	1.6	1.7
	50	2.7	2.7	2.2	2.0	2.7	2.5	2.9	2.9	2.6	2.6
	75	4.4	4.4	4.2	3.5	4.3	4.2	4.7	4.7	4.1	4.1
Annual result	25	1.0	0.7	- 2.4	0.4	0.6	0.4	1.2	0.8	1.9	1.4
	50	3.1	3.0	2.3	2.4	2.7	2.6	3.1	3.1	4.3	3.8
	75	6.5	6.6	5.9	5.4	5.7	6.7	6.6	6.1	7.8	7.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	13.0	13.3	7.5	6.8	11.3	11.2	15.4	16.0	13.7	14.8
	50	27.7	26.6	19.2	17.7	25.2	24.2	30.4	30.1	28.8	28.7
	75	44.8	43.2	33.8	31.0	46.6	43.7	47.0	46.3	42.2	42.2
Inventories	25	15.0	15.6	12.1	12.7	15.8	17.0	17.0	17.3	13.4	14.1
	50	23.7	25.1	28.0	28.4	25.5	26.5	24.6	25.8	20.9	21.0
	75	36.3	38.6	47.5	44.6	38.9	40.7	37.2	37.7	29.0	30.4
Equity	25	22.5	22.5	0.9	3.5	21.7	21.4	26.2	26.3	25.6	24.3
	50	41.5	41.6	31.3	31.6	37.6	39.2	42.7	42.4	46.4	45.9
	75	61.4	61.9	59.0	63.9	61.5	62.9	59.7	60.9	64.3	62.9
Short-term liabilities	25	15.5	16.0	16.0	15.7	14.5	15.2	16.3	16.9	13.3	14.6
	50	29.4	29.0	27.4	30.7	29.8	29.5	30.2	29.0	26.9	28.7
	75	48.4	49.8	75.1	58.2	49.4	50.5	48.5	48.3	43.5	45.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0
	50	11.4	10.4	5.0	2.7	14.2	13.5	12.8	11.7	6.1	5.3
	75	28.4	27.4	29.1	21.7	30.3	29.6	29.7	29.8	21.8	21.3
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.0	- 2.4	0.4	0.8	0.8	1.4	1.1	2.4	1.8
	50	4.2	4.0	3.0	3.5	3.7	3.6	4.2	4.3	5.3	4.5
	75	8.5	8.5	7.2	6.7	7.6	8.9	8.7	8.2	9.5	8.8
Annual result and Depreciation	25	4.0	3.7	1.3	2.0	3.6	3.5	4.4	4.0	5.0	4.4
	50	7.4	7.4	4.6	6.3	6.7	6.7	7.8	7.7	8.7	7.5
	75	12.2	12.1	11.5	10.9	11.0	12.1	12.2	12.2	13.5	13.4
Trade receivables	25	3.7	3.9	2.8	2.3	3.8	4.2	3.8	4.1	3.7	3.6
	50	6.5	6.8	5.0	5.1	6.7	7.0	6.5	6.9	6.9	7.2
	75	10.3	10.4	9.2	10.0	10.6	10.9	10.1	10.1	10.6	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.5	3.0	- 2.2	1.8	3.1	2.5	3.5	3.2	5.0	3.8
	50	7.5	6.7	6.4	6.5	6.6	6.3	7.4	6.5	8.5	7.0
	75	12.9	12.9	15.2	14.5	12.0	13.4	12.4	12.4	14.3	12.7
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.2	7.4	- 9.5	1.6	5.7	3.4	10.9	9.7	12.1	9.8
	50	21.8	20.8	11.7	10.8	19.3	18.8	24.2	23.8	27.0	24.8
	75	49.5	47.9	27.3	32.6	39.9	42.0	55.3	55.8	56.8	53.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	110.6	108.6	98.9	102.1	114.4	113.6	108.4	107.8	110.8	113.5
	50	159.9	158.3	232.4	235.2	180.7	184.5	148.1	151.5	145.7	141.3
	75	290.2	280.9	382.3	446.4	412.5	382.6	243.8	233.2	215.5	210.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	54.9	53.1	35.3	39.3	54.2	50.3	51.8	49.8	67.7	62.9
	50	106.1	106.1	101.5	130.1	105.5	107.3	99.3	96.3	130.6	129.9
	75	250.3	240.4	383.5	305.9	250.4	262.6	206.6	208.5	275.2	248.7
		Percentage of cost of materials									
Trade payables	25	4.2	4.1	3.1	3.6	4.4	3.7	4.3	4.4	4.3	4.3
	50	7.4	7.6	7.8	8.7	8.9	8.5	7.1	7.2	6.5	7.3
	75	13.2	13.3	20.0	21.2	16.0	15.1	12.5	12.5	10.2	10.5

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017		2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	<b>Percentage of gross revenue</b>									
Income	Sales									
Sales	99.3	98.8	100.1	99.0	99.2	99.6	99.3	99.4	99.3	98.6
Change in finished goods	0.7	1.2	- 0.1	1.0	0.8	0.4	0.7	0.6	0.7	1.4
Interest and similar income	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
Other income	1.8	1.7	2.8	1.7	1.8	1.6	1.2	1.1	2.0	1.9
of which: Income from long-term equity investments	0.3	0.4	0.3	0.0	0.2	0.1	0.1	0.1	0.3	0.5
Total income	101.9	101.9	102.9	101.7	101.9	101.7	101.3	101.1	102.1	102.1
Expenses	Cost of materials									
Cost of materials	54.2	55.6	37.1	35.4	48.2	47.9	49.9	49.9	55.5	57.4
Personnel expenses	23.3	22.7	29.1	28.9	28.2	28.2	24.8	24.7	22.8	22.0
Depreciation	3.7	3.7	4.2	4.6	2.9	2.8	3.4	3.4	3.9	3.7
of which: Depreciation of tangible fixed assets	3.4	3.3	4.2	4.6	2.9	2.8	3.4	3.4	3.5	3.3
Interest and similar expenses	0.8	0.8	1.0	1.1	0.8	0.8	0.8	0.8	0.8	0.8
Operating taxes	0.1	0.1	0.2	0.3	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.5	13.6	18.9	19.4	16.9	16.5	15.3	15.3	14.2	13.1
Total expenses before taxes on income	96.6	96.5	90.6	89.8	97.1	96.2	94.3	94.3	97.2	97.1
Annual result before taxes on income	5.3	5.4	12.3	11.9	4.7	5.5	6.9	6.9	4.9	5.0
Taxes on income	0.8	0.7	1.5	1.6	0.8	0.8	1.1	1.0	0.8	0.6
Annual result	4.5	4.6	10.8	10.3	3.9	4.7	5.8	5.8	4.1	4.3
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.3
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.2	0.1	0.0	0.1	0.0	0.0
Profit for the year	4.7	4.9	10.8	10.3	3.7	4.6	5.9	5.8	4.4	4.7
<b>Balance sheet</b>	<b>Percentage of the balance sheet total</b>									
Assets	Intangible fixed assets									
Intangible fixed assets	0.9	1.0	0.7	0.5	0.9	0.9	0.6	0.6	1.0	1.1
Tangible fixed assets	30.7	31.3	45.7	44.6	34.6	32.4	38.1	39.7	28.8	29.3
of which: Land and buildings	10.5	11.1	24.6	22.6	13.9	12.8	16.4	16.8	9.0	9.6
Inventories	22.8	24.0	14.7	15.1	29.2	29.6	25.6	25.8	22.0	23.5
of which: Finished goods and merchandise	7.6	7.7	9.1	8.8	15.1	15.3	10.5	10.6	6.7	6.8
Cash	5.9	6.2	14.1	13.6	7.5	9.9	10.4	9.0	4.8	5.4
Receivables	26.4	24.5	23.6	20.7	26.3	25.7	21.8	22.5	27.5	25.0
Short-term	25.2	23.1	22.6	19.7	25.8	25.2	21.2	21.9	26.1	23.4
of which:	Trade receivables									
Trade receivables	11.3	11.5	7.7	7.0	15.1	15.3	12.7	13.8	10.8	10.8
Receivables from affiliated companies	11.1	9.3	12.6	10.3	7.9	7.1	3.5	3.7	13.0	10.6
Long-term	1.2	1.4	1.0	1.0	0.5	0.5	0.6	0.6	1.4	1.6
of which: Loans to affiliated companies	0.7	1.2	0.0	0.0	0.4	0.4	0.4	0.4	0.8	1.4
Securities	3.5	3.2	0.0	0.0	0.1	0.2	0.8	0.2	4.2	4.0
Other long-term equity investments	9.4	9.4	1.0	5.1	0.8	0.8	2.1	2.0	11.3	11.4
of which: Goodwill	0.0	0.0	0.0	2.6	0.1	0.1	0.0	0.0	0.0	0.0
Capital	Equity									
Equity	28.8	26.8	27.8	27.2	22.9	19.7	29.9	29.7	28.8	26.4
Liabilities	57.6	60.0	67.6	68.3	69.1	72.6	62.0	62.5	56.2	59.0
Short-term	42.6	44.1	53.4	53.7	49.5	52.7	45.4	46.8	41.8	43.2
of which:	Liabilities to banks									
Liabilities to banks	4.4	4.6	17.4	24.4	10.3	10.7	8.6	8.4	3.3	3.4
Trade payables	6.9	7.2	7.5	7.3	8.4	8.3	6.6	7.3	7.0	7.2
Liabilities to affiliated companies	24.7	25.0	20.8	15.2	20.8	22.5	21.8	23.1	25.4	25.6
Long-term	15.0	15.9	14.2	14.6	19.6	19.9	16.6	15.7	14.5	15.8
of which:	Liabilities to banks									
Liabilities to banks	6.4	6.5	13.4	11.4	15.4	13.4	11.7	9.8	4.9	5.5
Liabilities to affiliated companies	8.1	8.9	0.6	2.5	3.0	5.5	4.4	5.4	9.1	9.8
Provisions	13.6	13.2	4.5	4.5	7.9	7.7	8.1	7.8	15.0	14.7
of which: Provisions for pensions	4.8	4.9	0.0	0.0	2.0	1.9	2.2	2.0	5.5	5.6
<b>Other Ratios</b>	<b>Percentage of sales</b>									
Annual result before taxes on income	5.3	5.4	12.3	12.0	4.8	5.5	7.0	6.9	4.9	5.0
Annual result and depreciation	8.3	8.4	15.1	15.1	6.9	7.5	9.3	9.3	8.0	8.2
Trade receivables	7.3	7.3	4.8	5.1	7.9	8.3	7.5	8.2	7.2	7.1
	<b>Percentage of the balance sheet total</b>									
Sales	154.2	156.2	161.6	136.9	190.5	184.9	169.9	168.0	149.5	152.6
Annual result and interest paid	8.2	8.6	19.2	15.8	9.1	10.1	11.4	11.2	7.4	7.9
	<b>Percentage of liabilities and provisions less cash</b>									
Annual result and depreciation	19.6	19.6	41.9	34.9	18.8	19.8	26.5	25.5	18.1	18.3
	<b>Percentage of fixed assets</b>									
Long-term equity and liabilities	107.2	103.3	87.0	81.5	120.4	119.1	117.5	110.7	104.8	101.5
	<b>Percentage of short-term liabilities</b>									
Cash resources and short-term receivables	73.9	67.1	68.6	62.0	67.1	66.6	71.4	66.3	74.8	67.3
Cash resources, short-term receivables and inventories	127.4	121.6	96.1	90.1	126.1	122.8	127.9	121.5	127.4	121.7
	<b>Percentage of cost of materials</b>									
Trade payables	8.3	8.2	12.6	14.9	9.1	9.4	7.8	8.6	8.3	8.1
Memo item:	Balance sheet total in € billion									
Balance sheet total in € billion	9.29	9.78	0.02	0.02	0.22	0.23	1.70	1.83	7.35	7.70
Sales in € billion	14.32	15.28	0.03	0.03	0.41	0.43	2.89	3.07	10.99	11.75
Number of enterprises	287	287	33	33	75	75	123	123	56	56

I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Cylindere sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	39.1	38.9	22.8	20.8	39.3	38.8	40.8	41.3	47.9	48.2
	50	48.2	48.5	30.1	30.7	45.7	45.6	48.9	50.0	55.4	56.6
	75	57.0	57.8	48.8	46.7	53.6	54.3	57.0	57.5	61.6	65.6
Personnel expenses	25	19.5	19.2	12.7	13.9	22.5	22.7	19.7	19.2	17.8	17.1
	50	25.5	25.1	23.5	23.6	28.2	28.8	25.3	25.0	22.9	21.1
	75	33.1	32.7	38.3	39.3	35.7	34.2	32.4	32.4	27.7	27.4
Depreciation	25	1.7	1.7	1.6	1.7	1.6	1.5	1.6	1.8	2.0	2.0
	50	3.0	2.9	2.9	3.2	2.7	2.8	3.0	2.9	3.2	3.2
	75	4.6	4.5	5.9	6.4	4.0	4.0	4.6	4.6	4.6	4.2
Annual result	25	1.3	1.3	6.8	4.0	0.2	1.0	1.7	1.5	1.1	0.7
	50	4.1	4.1	11.0	9.9	3.4	3.2	4.5	4.4	2.8	2.6
	75	9.6	9.3	18.4	19.0	7.1	8.9	9.6	8.5	7.2	7.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	18.5	19.0	26.8	26.5	17.1	14.4	20.6	23.0	14.3	15.3
	50	33.5	31.3	42.8	39.0	33.6	30.1	33.1	32.6	29.0	27.5
	75	47.6	49.0	65.5	67.5	48.8	50.7	47.6	48.7	41.1	40.0
Inventories	25	16.2	16.2	3.2	1.9	16.4	15.0	17.9	18.8	16.1	16.2
	50	25.0	24.3	12.0	11.2	27.9	26.0	28.9	28.5	22.0	22.4
	75	35.6	36.3	21.3	20.5	37.7	37.8	38.0	39.8	30.2	31.7
Equity	25	7.1	6.8	0.7	2.9	3.8	3.5	9.6	10.1	9.3	9.5
	50	20.8	20.9	18.4	25.5	13.5	12.4	23.3	21.4	26.6	23.9
	75	39.1	39.9	49.6	55.8	32.7	32.8	40.7	42.1	39.2	41.6
Short-term liabilities	25	30.1	32.1	14.9	22.0	31.0	33.9	31.8	32.1	30.0	33.2
	50	46.8	51.3	49.8	60.1	47.8	54.4	46.5	49.7	44.7	45.3
	75	66.7	68.8	83.4	78.4	67.0	74.6	65.7	69.8	63.6	56.1
Liabilities to banks	25	0.0	0.0	1.1	3.5	1.8	1.6	3.1	1.3	0.0	0.0
	50	15.8	17.2	34.1	28.7	24.5	21.7	17.2	18.5	0.4	4.5
	75	39.7	38.5	51.2	51.0	46.0	44.4	35.0	34.4	21.1	25.8
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.6	7.0	4.0	0.8	1.2	2.1	1.9	1.4	1.0
	50	4.9	5.0	12.3	12.2	3.7	4.1	5.5	5.0	3.3	3.0
	75	11.3	10.7	21.1	19.2	8.3	11.0	11.1	9.9	8.2	8.1
Annual result and Depreciation	25	4.7	4.3	9.7	8.0	3.6	4.0	4.8	4.4	4.5	4.0
	50	8.7	8.3	16.8	14.7	6.5	7.8	9.1	8.3	7.6	7.3
	75	14.6	14.3	24.1	27.2	12.2	13.2	14.9	14.3	11.8	10.8
Trade receivables	25	3.4	3.7	1.9	2.0	4.1	3.8	3.4	4.2	3.5	4.7
	50	6.5	6.7	4.2	3.8	6.8	6.6	7.0	7.4	7.3	7.9
	75	9.2	9.7	5.5	5.9	9.2	9.6	9.6	10.5	9.7	10.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.2	3.9	11.8	6.8	2.5	3.8	5.2	5.0	3.1	3.2
	50	9.7	9.3	22.7	19.0	7.6	8.5	10.4	10.5	5.5	5.3
	75	20.0	19.5	40.6	40.8	19.4	19.4	18.6	18.2	12.5	13.2
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.9	10.4	11.4	6.7	6.9	7.1	12.2	12.8	10.0	10.4
	50	23.4	22.0	41.4	37.6	18.8	18.4	27.3	24.0	18.0	17.1
	75	44.7	42.7	109.3	85.2	35.6	40.4	46.1	42.4	42.3	35.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	67.8	67.8	14.7	37.8	63.9	53.2	80.1	74.1	60.8	73.8
	50	113.0	106.7	99.6	97.5	97.3	99.7	123.0	110.0	99.3	107.2
	75	174.8	171.7	207.3	169.9	210.1	201.6	174.8	166.3	153.1	158.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	37.9	35.0	37.9	22.0	33.4	31.0	42.9	37.3	40.8	39.6
	50	63.8	60.9	76.3	75.2	56.4	53.7	62.0	60.0	70.7	71.1
	75	109.7	110.3	180.8	123.8	122.6	149.2	91.3	90.3	114.6	113.0
		Percentage of cost of materials									
Trade payables	25	4.4	4.6	2.3	4.2	4.1	4.9	4.5	5.0	4.4	4.0
	50	7.0	7.7	9.1	14.2	7.0	7.0	6.5	7.8	7.6	7.9
	75	11.5	13.0	20.0	20.3	14.2	13.1	9.7	11.8	11.6	13.0

I. Enterprises by economic sector

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

Ratios	All legal forms										
	Total		Enterprises with sales of ... € million								
			Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindere sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
<b>Income</b>	Percentage of gross revenue										
Sales	99.6	99.6	96.3	95.4	99.6	99.4	99.5	99.5	99.6	99.7	
Change in finished goods	0.4	0.4	3.7	4.6	0.4	0.6	0.5	0.5	0.4	0.3	
Interest and similar income	0.4	0.4	0.3	0.2	0.1	0.1	0.1	0.2	0.6	0.5	
Other income	4.1	3.7	3.4	2.6	2.8	2.4	2.7	2.7	4.7	4.1	
of which: Income from long-term equity investme	1.0	1.1	0.0	0.0	0.3	0.2	0.6	0.6	1.1	1.4	
Total income	104.5	104.1	103.7	102.8	102.9	102.5	102.9	102.9	105.3	104.6	
<b>Expenses</b>											
Cost of materials	49.8	50.7	38.2	38.8	49.6	49.7	50.8	51.2	49.6	50.7	
Personnel expenses	23.1	22.6	31.9	31.6	25.4	25.3	24.7	24.5	22.3	21.7	
Depreciation	4.5	4.1	5.7	5.4	3.5	3.4	4.5	4.1	4.6	4.2	
of which: Depreciation of tangible fixed assets	4.1	4.0	5.6	5.3	3.4	3.3	4.0	3.9	4.2	4.1	
Interest and similar expenses	1.4	1.5	1.1	1.2	0.8	0.8	0.8	0.8	1.6	1.8	
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	
Other expenses	20.0	19.2	22.0	20.6	18.2	17.7	17.3	17.1	21.0	20.0	
Total expenses before taxes on income	98.9	98.3	99.0	97.7	97.5	96.9	98.3	97.8	99.2	98.5	
Annual result before taxes on income	5.7	5.8	4.6	5.2	5.4	5.6	4.6	5.0	6.1	6.1	
Taxes on income	0.8	1.0	0.9	1.2	1.1	1.1	1.0	1.0	0.8	0.9	
Annual result	4.8	4.8	3.8	4.0	4.3	4.5	3.6	4.1	5.3	5.1	
Profit and loss transfers (parent company)	0.5	0.8	0.0	0.0	0.0	0.0	0.2	0.2	0.7	1.1	
Profit and loss transfers (subsidiary)	1.7	1.9	0.3	0.0	0.4	0.5	0.4	1.0	2.3	2.4	
Profit for the year	3.6	3.7	3.4	4.0	3.9	4.0	3.4	3.3	3.7	3.9	
<b>Balance sheet</b>											
<b>Assets</b>	Percentage of the balance sheet total										
Intangible fixed assets	0.5	0.4	0.4	0.4	0.5	0.4	0.7	0.6	0.4	0.4	
Tangible fixed assets	26.3	26.5	29.7	45.6	38.7	37.4	35.8	35.8	23.6	23.9	
of which: Land and buildings	9.7	9.5	8.6	8.5	17.6	17.0	13.4	13.0	8.5	8.4	
Inventories	14.2	14.7	25.5	29.4	23.0	23.0	21.1	22.1	12.2	12.6	
of which: Finished goods and merchandise	7.0	7.0	7.9	8.8	9.7	9.6	10.4	10.2	6.1	6.1	
Cash	6.2	6.3	12.8	15.5	13.3	12.7	7.9	7.9	5.5	5.6	
Receivables	30.6	29.6	30.5	25.4	21.3	23.2	24.4	24.0	32.3	31.1	
Short-term	28.2	27.4	30.0	24.9	20.2	21.9	23.6	23.2	29.6	28.6	
of which:											
Trade receivables	5.2	5.4	8.3	7.4	9.9	11.1	8.9	9.1	4.2	4.3	
Receivables from affiliated companies	21.1	20.1	16.4	12.8	7.5	8.0	12.1	11.5	23.7	22.6	
Long-term	2.4	2.1	0.5	0.4	1.1	1.3	0.8	0.7	2.8	2.5	
of which: Loans to affiliated companies	2.2	2.0	0.2	0.1	0.7	0.9	0.6	0.6	2.6	2.4	
Securities	0.2	0.3	0.0	0.0	0.5	0.5	1.1	1.0	0.0	0.1	
Other long-term equity investments	21.9	22.1	0.6	0.7	2.3	2.4	8.6	8.2	25.7	26.2	
of which: Goodwill	0.2	0.2	0.4	0.5	0.2	0.1	0.4	0.3	0.2	0.1	
<b>Capital</b>											
Equity	44.9	45.7	24.5	24.7	37.1	38.3	41.4	41.6	46.1	47.1	
Liabilities	36.1	35.6	68.2	67.1	51.1	50.5	45.4	45.5	33.3	32.5	
Short-term	25.2	25.3	49.1	46.0	36.5	36.5	33.6	33.8	22.7	22.8	
of which:											
Liabilities to banks	2.8	3.0	11.0	6.5	10.0	8.9	5.2	5.3	1.9	2.2	
Trade payables	5.0	5.3	6.0	5.7	6.0	6.1	5.9	6.1	4.7	5.0	
Liabilities to affiliated companies	13.9	13.4	15.0	12.4	11.1	11.4	16.2	15.4	13.5	13.0	
Long-term	11.0	10.3	19.0	21.2	14.7	14.0	11.8	11.7	10.6	9.7	
of which:											
Liabilities to banks	5.2	4.4	11.1	13.8	10.7	10.6	7.9	6.5	4.3	3.6	
Liabilities to affiliated companies	5.5	5.5	6.8	5.7	2.2	1.6	3.3	4.0	6.2	6.0	
Provisions	18.8	18.7	7.2	8.1	11.7	11.1	13.2	12.9	20.5	20.4	
of which: Provisions for pensions	10.3	10.4	3.2	3.5	3.5	3.5	4.7	4.6	11.9	12.0	
<b>Other ratios</b>	Percentage of sales										
Annual result before taxes on income	5.7	5.8	4.8	5.4	5.4	5.6	4.6	5.0	6.1	6.1	
Annual result and depreciation	9.4	9.0	9.8	9.8	7.8	7.9	8.2	8.2	10.0	9.4	
Trade receivables	5.5	5.4	7.5	6.7	6.5	7.2	6.5	6.6	5.0	4.9	
Percentage of the balance sheet total											
Sales	96.0	99.7	111.8	109.4	153.9	155.0	136.2	137.1	84.6	88.8	
Annual result and interest paid	6.0	6.4	5.7	6.0	7.8	8.2	6.1	6.7	5.9	6.2	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	18.5	18.7	17.4	17.9	24.3	25.0	22.0	22.3	17.4	17.5	
Percentage of fixed assets											
Long-term equity and liabilities	129.4	129.3	150.1	166.6	129.4	133.9	123.8	125.3	130.5	129.8	
Percentage of short-term liabilities											
Cash resources and short-term receivables	136.9	133.5	87.2	87.9	93.2	96.0	94.4	92.7	154.4	150.4	
Cash resources, short-term receivables and invent	193.3	191.5	139.0	151.9	156.3	159.0	157.2	158.0	208.2	205.4	
Percentage of cost of materials											
Trade payables	10.4	10.4	13.4	12.8	7.9	7.9	8.5	8.6	11.3	11.2	
Memo item:											
Balance sheet total in € billion	23.55	24.09	0.10	0.10	0.77	0.80	4.13	4.31	18.56	18.88	
Sales in € billion	22.62	24.02	0.11	0.11	1.19	1.24	5.62	5.91	15.71	16.76	
Number of enterprises	710	710	106	106	230	230	255	255	119	119	

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.2	36.6	20.8	19.0	37.0	36.0	40.7	40.6	39.7	40.6
	50	47.9	47.9	35.2	34.7	48.5	49.7	50.7	52.0	48.7	49.2
	75	59.4	59.0	51.6	51.6	60.4	61.3	59.8	59.1	60.4	61.0
Personnel expenses	25	16.8	16.7	20.9	20.6	15.8	15.8	17.2	17.0	15.7	14.7
	50	24.6	24.1	33.7	33.4	25.8	25.2	23.2	23.4	21.9	22.0
	75	33.0	33.1	44.9	45.9	33.9	33.2	31.7	31.6	27.0	27.4
Depreciation	25	1.6	1.6	1.6	1.5	1.4	1.4	1.8	1.8	2.1	2.1
	50	3.3	3.2	3.0	2.8	2.8	2.8	3.6	3.5	3.7	3.4
	75	5.3	5.4	5.0	5.7	4.8	4.6	5.6	5.5	5.8	5.6
Annual result	25	0.8	0.6	0.4	0.2	1.0	1.1	0.6	0.6	1.2	0.6
	50	3.6	3.5	4.0	2.7	3.3	3.5	3.3	3.5	4.9	3.8
	75	7.8	7.5	8.4	6.8	7.3	7.4	7.8	7.4	9.9	9.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.0	15.0	7.5	9.4	15.8	14.6	18.8	19.8	16.1	15.8
	50	31.8	30.9	22.6	23.3	30.9	31.4	35.4	36.0	29.6	30.0
	75	48.1	49.1	44.6	40.2	50.0	51.0	50.1	51.3	43.5	44.7
Inventories	25	9.7	9.9	5.4	5.0	8.6	7.1	13.5	13.1	8.7	9.2
	50	18.5	19.0	22.2	23.8	18.2	17.5	19.8	20.9	13.5	14.8
	75	33.1	34.4	43.1	45.9	35.0	34.8	32.9	35.2	23.5	23.4
Equity	25	14.3	15.1	7.5	7.5	15.9	15.5	14.4	15.8	24.6	25.0
	50	33.9	34.4	22.7	27.4	31.3	33.0	34.3	35.2	41.2	40.6
	75	55.8	54.7	56.7	51.7	53.8	56.5	55.0	54.7	56.4	54.4
Short-term liabilities	25	17.1	16.7	20.6	16.8	18.6	18.0	17.5	17.1	12.9	14.6
	50	32.7	35.1	38.1	40.5	37.3	38.1	34.2	35.3	25.4	27.5
	75	57.6	57.3	67.6	65.1	58.4	57.4	58.1	58.4	44.9	45.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.4	5.6	9.2	5.9	13.7	11.4	4.7	4.2	0.0	0.3
	75	23.8	22.9	38.6	32.2	29.4	29.9	19.6	18.6	11.2	12.8
		Percentage of sales									
Annual result before taxes on income	25	1.0	0.9	0.6	0.3	1.3	1.5	0.6	0.6	1.6	0.6
	50	4.4	4.2	4.7	3.7	3.8	4.1	3.9	4.3	5.4	4.7
	75	9.5	9.4	10.1	9.8	9.2	9.9	9.5	8.9	11.3	10.7
Annual result and depreciation	25	3.7	3.6	3.3	3.4	3.9	4.2	3.4	3.3	4.9	5.0
	50	8.3	8.2	8.3	7.7	7.7	8.6	8.2	8.0	10.7	9.2
	75	13.7	13.6	15.0	14.4	12.7	13.1	13.8	13.2	15.3	15.1
Trade receivables	25	2.5	2.4	2.4	2.1	3.0	2.8	2.7	2.6	1.2	1.2
	50	4.9	5.2	5.5	5.2	5.1	5.7	4.9	5.3	4.2	3.8
	75	8.6	8.9	9.6	8.4	8.3	9.2	8.7	8.9	8.0	8.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.6	1.6	1.6	2.9	3.1	2.5	2.5	3.2	2.8
	50	7.2	6.6	6.5	5.6	6.4	6.9	7.3	6.7	7.8	6.9
	75	13.6	13.9	13.5	11.9	14.6	15.7	13.4	14.3	12.4	12.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.2	7.6	3.7	5.0	7.4	8.6	8.0	9.0	7.3	8.2
	50	20.4	20.6	16.7	14.9	19.0	22.8	22.3	22.9	20.7	19.7
	75	47.5	47.8	45.8	46.0	47.9	54.2	50.1	48.7	43.5	38.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.6	82.8	90.9	93.6	85.4	82.3	80.6	74.6	93.8	89.8
	50	136.3	135.3	162.9	188.1	158.1	142.4	125.3	126.0	126.7	128.9
	75	228.4	237.2	313.8	359.1	265.9	269.5	206.4	206.1	188.1	181.3
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	49.1	48.7	33.8	33.9	47.8	49.3	46.7	43.2	70.2	62.7
	50	96.1	96.8	82.3	91.6	100.7	103.6	86.0	90.0	133.0	120.6
	75	206.1	205.1	231.5	219.4	215.7	206.7	171.9	188.6	244.8	220.6
		Percentage of cost of materials									
Trade payables	25	3.8	3.9	3.9	3.7	3.3	3.6	3.6	3.5	5.1	5.6
	50	7.3	7.2	8.2	9.1	7.1	6.3	6.6	6.8	8.4	9.0
	75	12.5	12.6	25.5	21.6	11.7	10.9	11.4	11.3	13.7	13.3

I. Enterprises by economic sector

4.I) Manufacture of basic metals

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017		2016		2017		2016		2017	
<b>Income statement</b>	<b>Income statement</b>									
<b>Income</b>	Percentage of gross revenue									
Sales	100.2	99.0	97.5	101.0	99.4	99.6	99.9	99.6	100.3	98.9
Change in finished goods	- 0.2	1.0	2.5	- 1.0	0.6	0.4	0.1	0.4	- 0.3	1.1
Interest and similar income	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.2
Other income	2.5	2.1	3.5	4.6	3.0	2.1	1.8	1.9	2.6	2.1
of which: Income from long-term equity investme	0.5	0.4	0.0	0.0	0.0	0.0	0.2	0.2	0.5	0.4
Total income	102.7	102.2	103.7	104.7	103.2	102.3	101.9	102.0	102.8	102.3
<b>Expenses</b>	<b>Expenses</b>									
Cost of materials	71.3	73.4	33.3	36.0	47.5	49.4	57.0	58.4	72.8	74.9
Personnel expenses	15.1	13.8	39.4	37.0	31.6	29.5	24.7	23.9	14.1	12.8
Depreciation	3.0	2.6	5.8	5.6	3.6	3.0	3.0	2.9	2.9	2.5
of which: Depreciation of tangible fixed assets	2.7	2.4	5.8	5.6	3.5	2.9	2.9	2.7	2.7	2.4
Interest and similar expenses	0.8	0.8	1.5	1.3	0.9	0.8	0.9	0.9	0.8	0.8
Operating taxes	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	10.4	9.2	19.9	21.7	16.8	15.3	14.1	13.4	10.0	8.8
Total expenses before taxes on income	100.6	99.8	99.9	101.6	100.6	98.0	99.8	99.6	100.7	99.8
Annual result before taxes on income	2.1	2.4	3.8	3.0	2.6	4.3	2.1	2.4	2.1	2.4
Taxes on income	0.5	0.5	1.4	1.3	0.9	1.0	0.9	0.7	0.5	0.5
Annual result	1.6	1.9	2.4	1.7	1.8	3.3	1.2	1.7	1.6	1.9
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.1	- 0.4	0.1	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.7	0.6	1.3	1.2	- 0.1	0.2	0.0	- 0.1	0.8	0.7
Profit for the year	0.9	1.3	1.1	0.5	1.9	2.8	1.3	1.8	0.8	1.2
<b>Balance sheet</b>	<b>Balance sheet</b>									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.6	0.3	0.3	0.7	0.5	0.6	0.4	0.5	0.6
Tangible fixed assets	30.3	29.1	42.5	45.6	31.1	31.2	30.8	29.9	30.2	29.0
of which: Land and buildings	8.5	8.0	9.6	10.1	12.5	12.7	12.4	11.9	8.1	7.7
Inventories	24.6	26.0	19.5	17.6	29.5	29.6	28.6	29.7	24.3	25.7
of which: Finished goods and merchandise	6.9	7.3	6.8	7.4	12.3	11.6	10.0	10.0	6.6	7.0
Cash	6.2	4.8	16.6	14.1	13.8	12.8	9.0	8.6	5.9	4.4
Receivables	26.0	27.1	19.2	20.4	21.5	22.5	26.3	26.7	26.0	27.2
Short-term	23.5	24.7	18.6	20.1	19.0	19.9	25.0	25.0	23.4	24.7
of which:										
Trade receivables	8.5	9.3	12.3	11.4	11.1	11.4	10.5	10.9	8.4	9.1
Receivables from affiliated companies	11.7	12.3	1.6	3.0	5.0	5.3	11.7	11.0	11.7	12.5
Long-term	2.5	2.5	0.7	0.3	2.5	2.7	1.3	1.7	2.6	2.5
of which: Loans to affiliated companies	1.1	1.1	0.0	0.0	1.9	1.8	1.0	1.3	1.1	1.1
Securities	0.9	0.9	0.0	0.0	0.2	0.2	1.2	1.0	0.9	0.9
Other long-term equity investments	11.3	11.4	0.7	0.7	2.5	2.6	3.1	3.3	12.1	12.1
of which: Goodwill	0.5	0.4	0.1	0.1	0.2	0.3	0.2	0.3	0.5	0.4
<b>Capital</b>	<b>Capital</b>									
Equity	39.2	38.8	22.9	23.1	39.1	40.0	38.4	40.1	39.3	38.7
Liabilities	42.7	43.0	70.9	70.7	52.4	52.1	50.1	48.2	42.0	42.4
Short-term	32.0	32.0	48.8	44.7	33.4	33.7	37.8	37.3	31.5	31.5
of which:										
Liabilities to banks	3.1	3.6	8.5	6.9	9.6	9.0	7.6	6.8	2.7	3.3
Trade payables	9.7	10.3	6.8	9.1	8.5	9.3	8.6	9.4	9.8	10.4
Liabilities to affiliated companies	16.0	15.1	18.8	12.2	6.8	7.2	17.2	16.6	16.1	15.0
Long-term	10.7	11.0	22.0	26.0	19.0	18.4	12.3	10.9	10.5	10.9
of which:										
Liabilities to banks	5.9	5.5	16.8	21.6	10.4	10.9	7.4	7.1	5.8	5.4
Liabilities to affiliated companies	4.1	4.8	1.9	1.3	5.6	4.4	4.2	3.1	4.1	4.9
Provisions	18.0	18.1	6.0	6.1	8.5	7.9	11.5	11.6	18.7	18.8
of which: Provisions for pensions	9.1	9.3	1.5	1.7	3.1	3.0	5.0	5.2	9.5	9.7
<b>Other ratios</b>	<b>Other ratios</b>									
	Percentage of sales									
Annual result before taxes on income	2.1	2.4	3.9	3.0	2.7	4.3	2.1	2.4	2.1	2.4
Annual result and depreciation	4.5	4.5	8.4	7.3	5.4	6.3	4.2	4.6	4.6	4.5
Trade receivables	5.7	5.6	9.2	7.6	7.0	6.9	6.5	6.4	5.6	5.6
	Percentage of the balance sheet total									
Sales	150.5	164.3	133.2	149.1	157.6	165.7	161.9	168.8	149.5	163.9
Annual result and interest paid	3.6	4.5	5.3	4.4	4.3	6.8	3.5	4.4	3.6	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.5	13.1	18.5	17.2	18.2	22.1	13.0	15.0	12.4	12.8
	Percentage of fixed assets									
Long-term equity and liabilities	130.1	133.4	105.0	107.7	166.1	165.6	153.1	157.2	128.4	131.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.2	92.3	72.0	76.5	99.0	97.5	91.5	91.5	93.3	92.4
Cash resources, short-term receivables and invent	170.2	173.7	112.0	116.0	187.4	185.3	167.0	171.0	170.3	173.8
	Percentage of cost of materials									
Trade payables	9.1	8.4	15.0	17.1	11.3	11.3	9.3	9.5	9.0	8.4
Memo item:										
Balance sheet total in € billion	42.25	44.09	0.03	0.03	0.40	0.42	3.20	3.29	38.63	40.36
Sales in € billion	63.57	72.43	0.03	0.04	0.62	0.69	5.18	5.55	57.73	66.15
Number of enterprises	540	540	29	29	120	120	207	207	184	184



I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	43.6	45.3	20.3	21.5	33.2	37.3	44.4	46.2	56.6	57.8
	50	56.5	57.2	27.3	33.5	44.2	47.4	55.0	54.8	65.8	68.0
	75	68.2	70.2	39.3	42.7	59.0	58.7	66.6	68.5	75.9	77.6
Personnel expenses	25	15.3	14.8	29.8	24.9	23.5	21.7	16.8	16.2	10.5	9.8
	50	23.8	23.5	42.8	42.5	33.4	31.5	25.2	25.3	17.0	15.8
	75	34.8	33.0	53.5	52.5	40.5	38.4	33.7	33.7	24.5	23.0
Depreciation	25	1.4	1.3	1.0	1.2	1.4	1.4	1.2	1.1	1.5	1.4
	50	2.6	2.4	3.8	3.3	2.2	2.2	2.5	2.4	2.7	2.5
	75	4.4	4.0	9.2	7.8	4.6	4.0	4.0	3.8	4.4	3.8
Annual result	25	0.1	0.2	0.4	- 1.9	- 0.3	0.5	- 0.1	- 0.1	0.2	0.4
	50	1.8	1.9	2.0	1.8	1.2	2.5	1.7	1.6	2.0	2.0
	75	4.5	4.5	6.5	4.5	5.1	5.0	4.6	3.8	4.2	4.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.1	15.0	12.0	9.0	9.9	11.4	14.3	13.1	20.0	20.0
	50	28.5	28.5	26.4	30.0	26.5	29.3	26.2	25.9	30.7	30.2
	75	43.3	43.6	58.3	69.7	41.0	45.6	44.6	44.3	42.7	40.9
Inventories	25	16.9	17.1	7.0	6.2	16.3	16.9	17.5	19.7	17.9	17.9
	50	28.3	28.6	16.9	11.5	29.6	28.9	29.8	30.8	26.7	27.3
	75	41.0	41.7	30.6	30.3	47.1	46.7	42.0	42.8	37.2	38.6
Equity	25	14.5	15.1	- 9.4	- 1.4	6.5	11.7	16.6	17.4	18.0	19.4
	50	34.9	35.5	14.4	13.8	32.8	34.6	35.1	37.4	36.3	35.5
	75	56.8	54.6	35.0	37.5	60.9	61.2	56.7	57.3	53.2	53.1
Short-term liabilities	25	19.6	19.1	26.2	17.6	17.0	15.7	18.0	17.7	20.0	21.6
	50	34.8	34.9	40.5	49.2	33.3	34.7	37.0	34.7	33.5	33.5
	75	56.6	55.5	73.4	76.7	59.1	55.0	58.2	57.6	51.0	52.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0
	50	9.3	8.9	22.5	24.2	17.6	18.5	10.9	9.4	4.5	5.0
	75	27.1	25.6	59.8	55.2	31.5	31.1	26.8	26.0	17.1	16.7
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.2	0.8	- 1.1	0.1	0.8	0.0	- 0.1	0.3	0.6
	50	2.4	2.6	2.5	2.0	2.0	2.8	2.3	2.2	2.6	2.6
	75	5.6	5.4	7.7	5.0	6.2	6.7	6.0	4.8	4.7	5.5
Annual result and depreciation	25	2.3	2.6	2.4	1.3	1.6	2.9	2.0	1.9	2.9	3.0
	50	5.3	5.2	9.6	6.3	5.4	5.5	4.9	5.0	5.3	5.4
	75	9.5	9.0	14.7	14.7	9.7	10.3	9.4	8.3	8.9	8.5
Trade receivables	25	2.9	2.9	3.5	3.5	3.5	3.4	2.7	2.6	2.1	2.5
	50	6.0	5.9	7.7	5.3	5.6	6.0	6.0	6.0	6.5	5.8
	75	9.8	9.6	13.6	12.0	9.6	9.8	9.6	9.4	9.9	10.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.2	1.9	2.9	- 0.8	1.1	2.6	0.7	1.0	1.7	2.2
	50	4.9	5.2	4.9	4.7	5.0	7.0	4.8	4.4	5.2	5.8
	75	10.2	10.3	9.6	8.7	11.6	11.5	11.0	9.5	9.4	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.2	7.1	5.9	4.2	1.3	7.1	4.1	5.3	9.0	9.8
	50	15.1	16.7	12.7	12.8	13.0	15.6	15.8	16.4	16.6	18.6
	75	31.9	33.2	33.6	28.8	31.3	44.6	30.8	33.1	32.1	31.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.4	98.7	64.5	66.8	96.3	99.2	97.7	98.7	97.2	101.0
	50	145.7	153.2	144.6	123.3	155.0	161.4	149.3	157.7	139.5	138.0
	75	243.9	256.7	260.4	261.9	274.1	276.0	281.4	302.3	208.7	204.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	43.8	44.6	44.9	39.2	40.7	40.9	41.1	38.5	48.1	51.5
	50	84.1	83.1	109.7	77.6	70.7	84.7	84.3	81.8	87.3	87.5
	75	177.5	172.8	166.7	134.0	175.8	193.4	179.5	199.3	179.1	161.2
		Percentage of cost of materials									
Trade payables	25	5.0	5.2	6.7	6.3	4.9	5.9	5.1	5.4	4.4	4.0
	50	8.6	8.4	11.4	14.3	8.5	8.3	8.8	8.4	7.7	8.4
	75	13.2	13.9	21.0	23.8	13.8	16.8	13.0	13.9	12.6	11.6

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.2	98.8	98.2	97.5	99.0	98.3	99.1	98.6	99.3	98.9
Change in finished goods	0.8	1.2	1.8	2.5	1.0	1.7	0.9	1.4	0.7	1.1
Interest and similar income	0.3	0.3	0.2	0.1	0.1	0.1	0.2	0.1	0.4	0.3
Other income	2.9	2.5	2.9	2.7	2.1	2.0	1.9	1.8	3.4	2.9
of which: Income from long-term equity investme	0.7	0.6	0.0	0.0	0.1	0.1	0.3	0.3	1.0	0.9
Total income	103.2	102.8	103.1	102.9	102.2	102.1	102.1	101.9	103.9	103.3
<b>Expenses</b>										
Cost of materials	52.9	53.7	35.4	35.7	41.9	42.8	50.6	51.6	55.8	56.6
Personnel expenses	25.8	25.3	37.5	37.0	33.9	33.1	27.6	27.0	23.6	23.1
Depreciation	3.5	3.3	4.3	4.0	3.7	3.4	3.4	3.2	3.6	3.4
of which: Depreciation of tangible fixed assets	3.3	3.1	4.1	4.0	3.5	3.4	3.2	3.1	3.3	3.1
Interest and similar expenses	1.0	0.9	1.2	1.1	0.9	0.8	0.8	0.8	1.1	1.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.6	14.3	18.6	18.1	17.0	16.6	14.7	14.5	14.1	13.9
Total expenses before taxes on income	97.9	97.6	97.1	96.0	97.5	96.8	97.2	97.1	98.3	98.1
Annual result before taxes on income	5.3	5.1	6.0	6.8	4.7	5.3	4.9	4.8	5.5	5.2
Taxes on income	1.0	1.0	1.2	1.2	1.2	1.3	1.1	1.2	0.9	0.8
Annual result	4.3	4.1	4.8	5.6	3.5	4.0	3.7	3.6	4.7	4.4
Profit and loss transfers (parent company)	0.2	0.2	0.1	0.0	0.1	0.1	0.1	0.1	0.3	0.3
Profit and loss transfers (subsidiary)	1.5	1.2	0.0	0.1	0.1	0.2	0.5	0.5	2.1	1.7
Profit for the year	3.1	3.2	4.8	5.5	3.4	3.8	3.3	3.2	2.9	3.0
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	0.4	0.4	0.5	0.5	0.6	0.6	0.7	0.8
Tangible fixed assets	24.8	24.5	38.3	45.6	33.9	32.3	26.8	26.2	22.7	22.6
of which: Land and buildings	9.3	9.0	16.1	14.9	12.4	11.8	9.5	9.2	8.8	8.5
Inventories	24.5	25.6	25.3	27.1	28.3	29.5	31.1	31.8	21.3	22.5
of which: Finished goods and merchandise	7.3	7.2	5.9	5.7	7.1	6.8	7.6	7.4	7.3	7.1
Cash	7.6	6.9	11.5	11.8	11.9	11.6	9.7	9.1	6.2	5.3
Receivables	29.0	29.5	22.2	21.7	22.0	22.6	25.6	26.5	31.3	31.8
Short-term	26.6	27.5	21.5	21.0	21.0	21.6	23.8	24.2	28.5	29.7
of which:										
Trade receivables	9.9	10.2	11.7	11.4	12.6	13.0	12.9	13.3	8.3	8.6
Receivables from affiliated companies	14.2	15.0	5.8	5.7	5.7	5.9	8.4	8.4	17.8	19.1
Long-term	2.4	2.0	0.7	0.6	1.0	1.0	1.8	2.4	2.8	2.0
of which: Loans to affiliated companies	2.0	1.6	0.3	0.2	0.6	0.6	1.4	1.5	2.5	1.8
Securities	1.7	1.6	0.7	0.6	1.0	1.2	1.4	0.9	1.9	2.0
Other long-term equity investments	11.3	10.9	1.0	0.9	1.8	1.8	4.5	4.5	15.5	14.8
of which: Goodwill	0.8	0.6	0.3	0.3	0.3	0.2	0.3	0.3	1.0	0.8
<b>Capital</b>										
Equity	38.7	38.3	29.0	30.0	35.6	35.5	39.3	39.4	39.0	38.3
Liabilities	48.6	49.0	63.9	62.4	56.1	56.2	50.1	50.0	46.8	47.6
Short-term	36.5	36.7	44.2	44.6	40.7	41.5	39.0	39.5	34.8	34.9
of which:										
Liabilities to banks	4.8	4.8	10.1	9.7	8.2	7.8	6.8	6.5	3.5	3.6
Trade payables	6.4	6.8	7.9	7.6	7.7	7.6	7.0	7.5	6.0	6.3
Liabilities to affiliated companies	15.8	15.3	7.5	6.9	10.3	10.5	10.7	10.9	18.6	17.9
Long-term	12.1	12.3	19.7	17.8	15.4	14.7	11.0	10.5	12.0	12.7
of which:										
Liabilities to banks	7.1	7.0	14.8	13.2	10.7	9.9	7.8	7.6	6.2	6.4
Liabilities to affiliated companies	2.9	3.9	2.9	2.7	3.5	3.6	2.4	2.1	3.1	4.8
Provisions	12.6	12.5	7.0	6.9	8.2	8.2	10.6	10.6	14.0	13.9
of which: Provisions for pensions	5.7	5.8	1.8	1.7	2.6	2.5	4.3	4.2	6.7	6.9
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	5.3	5.2	6.1	7.0	4.7	5.4	4.9	4.9	5.6	5.3
Annual result and depreciation	7.9	7.6	9.2	9.8	7.2	7.5	7.2	6.9	8.3	7.9
Trade receivables	7.6	7.7	8.1	8.1	8.2	8.5	9.0	9.2	6.8	6.8
	Percentage of the balance sheet total									
Sales	130.5	133.3	143.4	141.3	153.2	152.6	143.6	144.7	122.2	125.9
Annual result and interest paid	7.0	6.8	8.7	9.6	6.8	7.5	6.6	6.4	7.1	6.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.2	18.4	22.3	23.8	21.0	21.7	20.2	19.3	18.5	17.6
	Percentage of fixed assets									
Long-term equity and liabilities	140.4	144.6	123.4	125.9	141.8	145.1	157.6	158.8	134.6	139.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	95.6	95.5	74.8	73.7	82.2	81.1	87.1	85.8	101.8	102.6
Cash resources, short-term receivables and invent	162.8	165.3	132.0	134.6	151.7	152.1	166.7	166.4	163.0	167.1
	Percentage of cost of materials									
Trade payables	9.2	9.3	15.4	14.7	11.8	11.5	9.5	9.9	8.7	8.8
Memo item:										
Balance sheet total in € billion	48.79	51.09	0.46	0.51	3.51	3.75	13.39	14.23	31.42	32.60
Sales in € billion	63.68	68.08	0.67	0.72	5.38	5.73	19.23	20.59	38.41	41.05
Number of enterprises	2 913	2 913	664	664	1 093	1 093	857	857	299	299

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	30.7	31.6	19.1	20.4	29.1	29.7	39.6	40.1	45.1	45.8
	50	43.1	43.7	32.0	32.7	40.0	40.9	48.9	49.7	54.0	56.1
	75	54.9	56.0	44.8	45.1	51.5	51.7	60.1	61.1	63.1	64.1
Personnel expenses	25	23.3	23.2	27.5	27.4	26.7	25.6	20.6	20.0	17.6	17.6
	50	32.1	31.8	37.9	37.4	34.7	34.6	28.0	27.7	24.2	24.2
	75	40.6	39.8	47.1	45.7	42.5	41.4	35.9	35.1	30.4	30.1
Depreciation	25	1.5	1.4	1.3	1.2	1.5	1.4	1.4	1.4	1.7	1.8
	50	2.7	2.7	2.8	2.7	2.7	2.6	2.6	2.6	3.0	2.8
	75	4.7	4.5	5.2	5.1	4.9	4.7	4.3	4.0	4.7	4.5
Annual result	25	0.8	0.8	0.6	0.9	0.7	0.8	0.9	0.8	1.1	0.8
	50	2.9	3.0	3.9	4.1	2.4	2.7	3.0	2.8	3.4	3.1
	75	6.5	6.8	9.1	9.7	6.0	6.3	5.8	6.0	6.4	6.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.1	10.9	8.7	8.5	11.3	10.6	11.8	11.7	13.7	14.2
	50	26.3	25.3	26.1	24.2	27.7	26.0	24.5	24.6	26.4	25.4
	75	45.0	44.2	50.5	50.6	48.3	46.4	41.6	41.1	40.5	39.3
Inventories	25	12.3	12.1	3.8	4.3	11.2	10.9	18.4	19.1	17.0	17.7
	50	25.0	25.9	16.1	15.5	24.5	25.5	30.8	30.8	24.7	25.2
	75	42.0	42.2	38.3	39.8	42.9	42.8	44.3	44.3	35.2	35.4
Equity	25	13.2	13.6	5.6	7.4	12.3	12.5	18.3	18.2	19.2	17.7
	50	31.0	31.4	25.1	25.9	30.3	30.5	34.8	34.6	32.5	31.9
	75	53.5	53.9	53.0	53.4	53.1	53.4	55.9	55.9	49.3	50.4
Short-term liabilities	25	19.2	19.4	18.8	19.3	19.3	18.7	18.6	19.6	20.3	21.7
	50	38.2	38.6	42.8	41.6	38.4	37.9	38.1	38.2	34.6	36.1
	75	62.7	62.8	69.7	69.3	63.4	63.2	59.7	59.9	54.5	55.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	11.8	11.1	15.3	14.9	13.9	12.4	10.6	9.7	3.5	3.9
	75	30.8	28.8	40.2	37.7	31.6	29.2	27.2	25.9	20.3	19.6
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.1	0.7	1.1	0.9	1.1	1.3	1.2	1.4	1.1
	50	3.8	4.0	4.9	5.2	3.2	3.6	4.0	3.8	4.4	4.1
	75	8.4	8.9	11.1	12.5	8.0	8.6	7.7	8.0	8.0	8.1
Annual result and depreciation	25	3.7	3.6	3.1	3.9	3.4	3.5	3.9	3.4	4.4	3.9
	50	7.3	7.3	8.7	8.4	6.9	7.1	7.0	6.5	8.0	7.6
	75	12.7	12.8	16.7	17.0	12.3	12.8	11.4	11.6	11.9	11.4
Trade receivables	25	4.1	4.3	3.3	3.3	4.2	4.4	4.9	5.2	3.4	3.3
	50	7.2	7.3	6.4	6.2	7.2	7.2	7.9	8.1	7.0	7.3
	75	11.1	11.3	10.4	10.5	10.5	10.8	11.9	12.1	10.9	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.8	2.8	3.3	2.4	2.6	2.8	2.7	2.9	3.0
	50	6.5	6.8	7.9	8.7	6.0	6.6	6.3	6.4	7.2	6.8
	75	12.5	12.9	17.6	18.1	11.8	12.4	11.4	11.4	12.1	11.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.7	6.4	3.3	3.9	6.6	5.9	7.8	7.7	11.2	8.5
	50	18.6	18.6	17.2	18.7	17.7	17.0	19.7	19.5	20.9	19.9
	75	42.9	42.3	45.7	49.0	42.7	42.0	42.9	41.2	38.7	37.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.0	97.5	78.1	79.5	97.1	100.7	106.4	108.5	100.4	100.8
	50	151.7	154.8	138.3	144.7	156.4	157.7	159.8	163.0	142.3	143.6
	75	284.1	291.5	309.3	317.2	294.9	304.8	288.1	281.9	219.0	220.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	44.2	44.2	40.0	37.8	41.9	41.1	47.5	48.3	54.2	50.6
	50	85.7	83.8	83.6	83.4	86.1	81.4	85.6	84.7	87.6	87.1
	75	190.0	193.2	221.3	215.3	192.3	211.5	179.2	170.7	167.3	168.9
		Percentage of cost of materials									
Trade payables	25	5.0	4.8	4.7	4.0	5.3	5.0	4.9	5.1	4.9	5.1
	50	9.0	9.1	11.0	10.5	9.3	9.4	8.3	8.4	7.7	8.1
	75	15.5	15.6	24.0	22.7	16.8	16.6	12.9	13.0	11.8	12.7

I. Enterprises by economic sector

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

Ratios	Corporations										
	Total		Enterprises with sales of ... € million								
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>	Percentage of gross revenue										
Income	99.3	98.7	98.9	97.2	99.1	98.1	99.0	98.3	99.4	99.1	
Sales	0.7	1.3	1.1	2.8	0.9	1.9	1.0	1.7	0.6	0.9	
Change in finished goods	0.4	0.3	0.2	0.1	0.1	0.1	0.2	0.1	0.5	0.4	
Interest and similar income	3.1	2.7	2.8	2.6	2.1	1.9	2.1	1.9	3.8	3.2	
Other income	0.6	0.6	0.0	0.0	0.0	0.1	0.3	0.3	0.9	0.8	
of which: Income from long-term equity investme	103.5	103.0	102.9	102.7	102.3	102.1	102.3	102.0	104.3	103.6	
Total income	Expenses										
Expenses	54.5	55.4	35.8	36.4	42.2	42.8	50.9	51.7	58.8	59.6	
Cost of materials	25.1	24.6	39.8	39.2	34.4	33.8	27.6	27.2	22.0	21.5	
Personnel expenses	3.5	3.3	3.5	3.3	3.7	3.4	3.4	3.2	3.5	3.3	
Depreciation	3.3	3.1	3.4	3.2	3.5	3.4	3.3	3.1	3.2	3.0	
of which: Depreciation of tangible fixed assets	1.0	0.9	1.0	0.9	0.8	0.7	0.7	0.7	1.2	1.0	
Interest and similar expenses	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
Operating taxes	14.5	14.2	18.8	18.2	17.0	16.6	14.9	14.8	13.8	13.4	
Other expenses	98.7	98.4	99.0	98.2	98.1	97.5	97.6	97.7	99.3	98.9	
Total expenses before taxes on income	4.8	4.6	3.9	4.6	4.1	4.6	4.7	4.3	5.0	4.7	
Annual result before taxes on income	1.0	1.0	1.1	1.2	1.3	1.4	1.2	1.3	0.9	0.8	
Taxes on income	3.8	3.6	2.8	3.4	2.8	3.2	3.5	3.1	4.1	3.9	
Annual result	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.3	
Profit and loss transfers (parent company)	2.0	1.7	0.1	0.1	0.2	0.2	0.8	0.7	3.0	2.5	
Profit and loss transfers (subsidiary)	2.0	2.1	2.9	3.3	2.7	3.0	2.8	2.5	1.4	1.7	
Profit for the year	Balance sheet										
Balance sheet	Percentage of the balance sheet total										
Assets	0.6	0.6	0.3	0.3	0.5	0.5	0.6	0.5	0.7	0.7	
Intangible fixed assets	24.4	24.1	31.3	29.5	33.3	31.8	26.2	25.5	22.4	22.3	
Tangible fixed assets	9.1	8.8	10.9	10.0	11.7	11.4	8.8	8.4	8.8	8.6	
of which: Land and buildings	24.6	25.7	27.4	29.6	28.8	30.2	30.6	31.5	21.3	22.4	
Inventories	6.6	6.3	6.7	6.5	7.1	6.6	6.9	6.7	6.3	6.0	
of which: Finished goods and merchandise	6.6	6.2	13.5	13.8	12.6	12.2	9.8	9.3	4.3	3.9	
Cash	30.4	30.6	24.8	24.2	21.8	22.2	25.8	26.9	33.7	33.5	
Receivables	28.1	28.6	24.0	23.4	20.7	21.0	23.9	24.1	30.9	31.8	
Short-term	of which:										
of which:	9.7	9.9	12.9	12.2	12.5	12.8	12.4	12.8	8.0	8.1	
Trade receivables	16.0	16.5	6.2	6.4	5.4	5.6	9.2	9.1	20.7	21.6	
Receivables from affiliated companies	2.4	1.9	0.8	0.8	1.1	1.1	1.9	2.8	2.8	1.7	
Long-term	2.1	1.4	0.3	0.3	0.6	0.6	1.4	1.7	2.6	1.5	
of which: Loans to affiliated companies	1.2	0.8	0.9	0.8	1.1	1.3	1.6	0.9	1.1	0.6	
Securities	11.8	11.7	1.0	0.9	1.4	1.3	5.1	5.1	16.4	16.4	
Other long-term equity investments	1.0	0.9	0.4	0.3	0.2	0.2	0.3	0.3	1.5	1.2	
of which: Goodwill	Capital										
Capital	40.8	40.8	34.2	34.5	40.3	40.2	45.1	44.4	39.0	39.3	
Equity	46.1	46.3	57.7	56.5	51.1	51.2	44.0	44.8	46.3	46.1	
Liabilities	34.8	34.7	41.7	42.1	36.8	37.6	34.1	35.3	34.8	33.9	
Short-term	of which:										
of which:	4.4	4.6	9.4	8.6	7.6	7.4	6.3	6.2	3.0	3.4	
Liabilities to banks	6.7	7.0	8.3	7.8	7.1	7.1	6.8	7.4	6.5	6.8	
Trade payables	13.2	11.8	6.1	5.8	7.0	6.7	6.3	6.9	17.2	14.9	
Liabilities to affiliated companies	11.3	11.6	16.0	14.5	14.3	13.6	9.9	9.5	11.5	12.3	
Long-term	6.8	6.6	11.2	9.8	10.2	9.5	7.5	7.4	6.0	5.7	
of which:	2.4	3.9	2.8	2.8	3.1	3.2	1.8	1.4	2.6	5.3	
Liabilities to banks	13.0	12.9	8.1	8.0	8.5	8.5	10.9	10.8	14.6	14.5	
Provisions	5.8	5.9	2.3	2.2	2.9	2.9	4.4	4.3	6.9	7.1	
of which: Provisions for pensions	Other ratios										
Other ratios	Percentage of sales										
Percentage of sales	4.8	4.6	3.9	4.7	4.1	4.7	4.8	4.4	5.0	4.7	
Annual result before taxes on income	7.3	7.0	6.4	6.8	6.6	6.7	7.0	6.4	7.7	7.3	
Annual result and depreciation	7.5	7.5	8.4	8.1	8.3	8.5	8.9	9.2	6.6	6.5	
Trade receivables	Percentage of the balance sheet total										
Percentage of the balance sheet total	129.1	131.7	154.3	150.4	151.5	149.3	139.7	139.0	121.1	125.7	
Sales	6.2	5.9	6.0	6.6	5.6	6.0	5.9	5.3	6.4	6.2	
Annual result and interest paid	Percentage of liabilities and provisions less cash										
Percentage of liabilities and provisions less cash	18.0	17.3	18.9	19.9	21.1	21.1	21.5	19.2	16.4	16.2	
Annual result and depreciation	Percentage of fixed assets										
Percentage of fixed assets	145.3	150.9	153.1	158.3	156.1	159.8	170.2	169.4	134.7	142.5	
Long-term equity and liabilities	Percentage of short-term liabilities										
Percentage of short-term liabilities	101.1	102.0	90.1	88.8	92.1	90.0	100.3	96.0	102.8	106.9	
Cash resources and short-term receivables	171.7	176.2	155.8	159.2	170.4	170.5	190.1	185.2	164.0	173.0	
Cash resources, short-term receivables and invent	Percentage of cost of materials										
Percentage of cost of materials	9.4	9.5	14.8	13.8	11.1	10.9	9.5	10.2	9.1	9.0	
Trade payables	Memo item:										
Memo item:	33.38	34.97	0.31	0.34	2.65	2.85	9.53	10.16	20.89	21.62	
Balance sheet total in € billion	43.11	46.07	0.47	0.51	4.02	4.25	13.32	14.13	25.30	27.18	
Sales in € billion	2 078	2 078	467	467	813	813	600	600	198	198	
Number of enterprises											

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	30.6	31.4	20.6	22.0	29.7	30.0	39.6	40.1	46.4	48.0
	50	43.5	44.0	32.5	33.0	40.2	41.2	49.7	51.0	56.1	58.0
	75	55.8	56.8	46.3	45.3	51.9	52.2	61.6	61.8	65.5	66.7
Personnel expenses	25	23.9	23.8	30.7	31.2	27.6	26.7	20.1	19.8	16.5	16.4
	50	33.1	32.5	40.9	39.5	35.2	35.2	27.9	27.8	23.6	23.4
	75	41.7	41.0	49.5	48.6	42.9	42.0	36.0	34.9	29.7	28.8
Depreciation	25	1.4	1.3	1.0	1.0	1.5	1.3	1.4	1.5	1.6	1.6
	50	2.7	2.6	2.5	2.3	2.7	2.6	2.7	2.7	2.9	2.8
	75	4.7	4.4	4.6	4.6	5.0	4.8	4.4	4.1	4.5	4.2
Annual result	25	0.6	0.6	0.2	0.5	0.6	0.7	0.7	0.6	1.1	1.0
	50	2.4	2.5	2.2	2.6	2.1	2.3	2.8	2.5	3.2	3.2
	75	5.5	5.5	6.0	5.9	4.9	4.9	5.5	5.4	6.3	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.1	9.7	6.7	6.5	10.6	9.9	11.6	11.2	13.4	14.1
	50	24.2	23.5	19.0	18.9	26.1	24.5	23.7	24.2	26.1	25.4
	75	43.0	41.8	43.4	43.2	44.9	44.1	40.7	39.6	40.5	40.2
Inventories	25	12.5	12.7	5.2	5.4	11.5	11.8	17.7	18.5	16.8	17.0
	50	25.2	25.9	18.3	18.6	24.8	25.9	29.9	29.8	24.7	24.6
	75	42.6	42.6	41.9	42.4	43.6	43.3	44.0	44.0	34.1	33.9
Equity	25	18.4	18.7	10.2	12.0	17.5	18.1	24.6	24.1	23.3	23.5
	50	37.5	37.9	29.1	30.8	37.0	37.7	42.9	42.5	38.9	38.9
	75	59.5	59.4	57.2	56.8	59.1	60.0	61.4	60.5	58.5	57.6
Short-term liabilities	25	16.6	16.9	18.0	18.3	16.0	16.4	16.5	17.3	17.5	19.5
	50	33.3	34.0	40.3	40.1	32.5	33.0	32.3	32.4	30.9	32.1
	75	57.0	57.3	64.7	64.8	57.0	57.2	51.7	54.8	50.0	49.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	9.6	9.4	10.7	10.9	12.8	11.7	8.5	8.8	0.2	0.6
	75	27.8	26.7	35.5	31.8	28.6	27.4	24.9	24.6	16.2	14.7
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.8	0.3	0.6	0.9	0.9	1.0	0.9	1.4	1.1
	50	3.3	3.3	2.7	3.5	2.8	3.1	3.8	3.4	3.9	4.2
	75	7.3	7.5	7.6	7.6	6.8	6.8	7.7	7.9	8.0	8.0
Annual result and Depreciation	25	3.2	3.2	2.1	2.6	3.2	3.2	3.8	3.1	4.2	3.7
	50	6.7	6.5	6.1	6.7	6.5	6.4	6.7	6.3	7.8	7.5
	75	11.4	11.5	12.0	12.2	11.2	11.2	11.2	11.4	11.6	11.3
Trade receivables	25	4.2	4.3	3.5	3.7	4.3	4.5	4.7	5.0	3.1	3.2
	50	7.3	7.3	6.8	6.6	7.2	7.3	7.8	8.1	6.6	6.7
	75	11.2	11.4	10.7	10.8	10.7	11.1	11.8	12.1	10.9	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.3	1.8	2.4	2.2	2.3	2.3	2.1	2.4	3.0
	50	5.6	5.9	5.6	6.4	5.5	5.6	5.5	5.5	6.4	6.5
	75	10.5	10.7	11.5	13.4	9.8	10.1	10.1	10.0	11.8	11.9
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	5.1	4.2	0.7	0.9	5.4	4.4	6.4	5.9	9.1	7.6
	50	17.2	16.5	12.6	13.2	16.5	15.8	18.7	18.5	21.4	22.9
	75	42.9	41.2	35.9	37.8	42.6	39.5	46.2	45.8	42.1	40.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	111.4	114.0	90.6	93.8	113.1	116.7	120.4	120.9	109.8	107.9
	50	173.7	173.5	172.3	176.0	175.1	178.3	180.7	180.5	154.1	154.6
	75	324.2	329.7	408.3	397.8	334.3	342.4	320.3	329.7	234.2	229.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	49.8	48.0	44.6	44.7	49.0	45.4	53.5	53.0	59.8	50.8
	50	100.6	100.0	100.0	92.8	96.9	101.2	105.3	102.6	101.0	95.5
	75	227.2	231.5	261.4	251.3	232.6	251.9	213.0	210.9	188.3	195.5
		Percentage of cost of materials									
Trade payables	25	4.9	4.7	4.5	3.7	5.2	4.9	4.9	5.2	4.6	4.6
	50	8.9	9.0	10.8	9.9	9.3	9.3	8.3	8.3	7.7	7.9
	75	15.2	15.6	23.6	22.0	15.9	16.4	13.2	13.3	12.2	12.9

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	99.0	98.8	96.5	98.2	98.9	98.7	99.2	99.3	99.0	98.6
Sales	1.0	1.2	3.5	1.8	1.1	1.3	0.8	0.7	1.0	1.4
Change in finished goods	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Interest and similar income	2.4	2.2	3.3	3.1	1.9	2.1	1.5	1.6	2.8	2.4
Other income	0.8	0.8	0.0	0.0	0.2	0.3	0.2	0.3	1.2	1.1
of which: Income from long-term equity investments										
Total income	102.6	102.3	103.4	103.2	102.0	102.2	101.7	101.7	103.1	102.7
<b>Expenses</b>	Percentage of gross revenue									
Cost of materials	49.4	50.3	34.6	34.1	41.3	42.6	50.0	51.4	50.2	50.8
Personnel expenses	27.3	26.7	31.8	31.6	32.3	31.1	27.6	26.6	26.6	26.2
Depreciation	3.6	3.4	6.1	5.8	3.7	3.5	3.3	3.0	3.7	3.5
of which: Depreciation of tangible fixed assets	3.3	3.2	6.0	5.8	3.6	3.4	3.1	2.9	3.4	3.3
Interest and similar expenses	1.1	1.1	1.5	1.5	1.2	1.2	1.1	1.0	1.1	1.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.9	14.6	18.2	17.7	17.1	16.4	14.4	13.8	14.8	14.7
Total expenses before taxes on income	96.3	96.0	92.3	90.7	95.7	94.8	96.4	95.9	96.4	96.3
Annual result before taxes on income	6.3	6.3	11.1	12.5	6.3	7.4	5.2	5.8	6.7	6.3
Taxes on income	0.9	1.0	1.4	1.4	1.1	1.2	0.9	1.0	0.9	0.9
Annual result	5.3	5.3	9.7	11.1	5.3	6.2	4.3	4.8	5.7	5.4
Profit and loss transfers (parent company)	0.3	0.2	0.0	-0.1	0.0	0.0	-0.1	0.0	0.4	0.4
Profit and loss transfers (subsidiary)	0.3	0.1	0.0	0.0	0.0	0.0	-0.1	0.0	0.5	0.1
Profit for the year	5.3	5.5	9.7	11.0	5.3	6.2	4.3	4.8	5.7	5.7
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.9	0.6	0.6	0.6	0.6	0.7	0.7	0.9	1.0
Tangible fixed assets	25.6	25.3	51.9	51.5	35.8	34.2	28.5	28.0	23.3	23.2
of which: Land and buildings	9.9	9.6	26.4	25.0	14.5	13.2	11.2	11.2	8.8	8.4
Inventories	24.4	25.5	21.1	22.1	26.7	27.2	32.3	32.8	21.4	22.7
of which: Finished goods and merchandise	9.0	9.1	4.3	4.1	7.3	7.4	9.5	9.2	9.1	9.3
Cash	9.9	8.3	7.5	7.6	9.8	9.6	9.4	8.8	10.1	8.0
Receivables	25.9	27.3	16.9	16.4	22.7	24.0	25.0	25.5	26.6	28.4
Short-term	23.5	25.1	16.6	16.2	22.1	23.3	23.4	24.2	23.7	25.6
of which:										
Trade receivables	10.4	11.0	9.3	9.7	12.7	13.7	14.0	14.6	8.9	9.4
Receivables from affiliated companies	10.3	11.8	5.0	4.3	6.6	6.9	6.3	6.6	12.1	14.2
Long-term	2.4	2.3	0.3	0.2	0.6	0.7	1.6	1.3	2.9	2.8
of which: Loans to affiliated companies	1.8	1.9	0.2	0.1	0.3	0.3	1.2	0.9	2.2	2.5
Securities	2.8	3.4	0.3	0.3	0.7	0.7	0.9	0.9	3.7	4.6
Other long-term equity investments	10.3	9.0	1.0	0.9	3.2	3.2	3.0	3.0	13.7	11.8
of which: Goodwill	0.2	0.2	0.3	0.2	0.5	0.4	0.2	0.2	0.2	0.1
<b>Capital</b>										
Equity	34.3	33.0	18.9	21.1	21.1	20.8	24.9	26.8	39.0	36.5
Liabilities	53.8	55.1	76.2	74.2	71.6	72.1	64.9	62.9	47.9	50.5
Short-term	40.1	41.2	49.1	49.7	52.8	54.0	51.2	49.9	34.9	36.8
of which:										
Liabilities to banks	5.8	5.1	11.4	12.0	10.0	8.9	8.0	7.2	4.6	3.9
Trade payables	5.7	6.3	7.3	7.2	9.3	9.3	7.2	7.7	4.9	5.4
Liabilities to affiliated companies	21.4	22.9	10.3	9.2	20.4	22.4	21.4	20.9	21.6	23.9
Long-term	13.7	13.9	27.0	24.5	18.8	18.1	13.7	13.0	13.0	13.7
of which:										
Liabilities to banks	7.7	8.1	21.7	20.0	12.0	11.4	8.6	8.0	6.8	7.6
Liabilities to affiliated companies	4.0	3.9	3.1	2.6	4.8	4.9	3.7	3.7	4.0	3.9
Provisions	11.8	11.8	4.9	4.6	7.2	7.1	10.1	10.3	13.0	12.9
of which: Provisions for pensions	5.5	5.5	0.8	0.7	1.5	1.4	4.1	4.0	6.5	6.5
<b>Other Ratios</b>	Percentage of sales									
Annual result before taxes on income	6.3	6.4	11.5	12.7	6.4	7.5	5.3	5.8	6.7	6.4
Annual result and depreciation	9.0	8.8	16.3	17.2	9.1	9.8	7.7	7.9	9.5	9.0
Trade receivables	7.8	8.0	7.6	7.9	8.0	8.4	9.2	9.2	7.2	7.4
Percentage of the balance sheet total										
Sales	133.6	136.5	121.9	122.9	158.5	162.9	153.0	159.0	124.5	126.3
Annual result and interest paid	8.7	8.8	14.2	15.7	10.3	12.1	8.3	9.2	8.6	8.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	21.6	20.5	27.0	29.6	20.9	22.9	17.9	19.5	23.3	20.5
Percentage of fixed assets										
Long-term equity and liabilities	130.2	131.5	86.3	86.5	102.0	103.3	125.8	131.6	134.4	134.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	85.2	83.5	49.2	47.9	60.9	61.6	65.3	67.5	99.7	94.9
Cash resources, short-term receivables and inventories	146.1	145.4	92.1	92.4	111.5	112.1	128.3	133.2	161.1	156.6
Percentage of cost of materials										
Trade payables	8.6	9.0	16.8	17.0	14.1	13.2	9.4	9.4	7.7	8.4
Memo item:										
Balance sheet total in € billion	15.41	16.12	0.16	0.17	0.86	0.91	3.87	4.06	10.52	10.99
Sales in € billion	20.58	22.01	0.19	0.21	1.36	1.48	5.91	6.46	13.11	13.87
Number of enterprises	835	835	197	197	280	280	257	257	101	101

I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations											
		Cylindered sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	Less than 2		2 but less than 10		10 but less than 50		50 and more			
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
Ratios	...	%	Of the enterprises captured ... had a ratio of less than ...										
			Percentage of gross revenue										
Cost of materials	25	30.9	31.9	15.3	16.8	27.5	28.6	39.6	39.9	43.0	42.9		
	50	42.4	43.3	31.5	31.4	39.1	40.3	47.3	47.9	52.1	53.5		
	75	53.2	54.2	43.5	43.9	50.2	51.1	58.2	59.6	57.3	59.0		
Personnel expenses	25	22.1	21.3	21.0	19.9	24.5	23.8	21.3	21.2	20.3	20.6		
	50	30.2	29.7	31.2	30.7	33.2	32.3	28.3	27.7	26.0	25.7		
	75	38.0	37.2	39.2	39.6	41.6	39.9	35.6	35.5	32.9	31.6		
Depreciation	25	1.6	1.6	2.0	2.1	1.4	1.4	1.4	1.4	2.0	2.1		
	50	2.9	2.9	3.7	3.9	2.7	2.7	2.5	2.4	3.1	3.0		
	75	4.9	4.7	7.6	6.5	4.5	4.5	3.9	3.7	5.0	4.7		
Annual result	25	1.5	1.8	4.8	4.4	0.8	1.6	1.6	1.4	1.3	0.8		
	50	4.7	4.9	9.7	10.4	3.8	4.8	3.7	3.7	4.1	3.1		
	75	9.7	10.7	19.1	19.9	9.2	10.6	6.6	6.9	7.0	7.1		
				Percentage of the balance sheet total									
Tangible fixed assets	25	13.9	14.2	19.3	19.1	12.9	13.9	12.0	13.4	14.3	14.8		
	50	31.2	29.6	41.5	41.8	32.0	30.5	27.1	26.8	26.6	25.4		
	75	50.2	49.3	69.9	67.4	52.4	50.5	42.8	43.0	40.1	38.4		
Inventories	25	11.2	11.2	2.0	2.5	10.8	10.4	19.5	20.4	18.4	19.6		
	50	24.6	25.9	11.9	11.2	23.2	23.3	32.1	33.2	25.5	26.4		
	75	40.7	41.1	32.4	28.8	40.9	40.9	44.8	44.9	35.9	37.6		
Equity	25	5.7	5.6	0.3	0.5	4.3	3.7	9.4	9.6	11.9	10.5		
	50	17.2	17.6	14.1	14.9	12.5	13.1	21.1	22.0	24.3	21.7		
	75	34.8	35.6	43.6	43.1	28.9	29.2	34.7	35.9	39.5	37.8		
Short-term liabilities	25	29.0	27.5	23.3	21.4	31.7	31.5	34.2	32.5	25.3	27.5		
	50	52.3	51.8	48.4	48.8	56.5	56.1	55.2	52.5	39.4	44.2		
	75	73.9	74.1	80.5	78.8	76.2	77.0	69.2	68.7	62.8	67.5		
Liabilities to banks	25	1.0	0.0	7.2	5.1	0.5	0.1	0.1	0.0	0.0	0.0		
	50	18.2	15.9	27.4	25.6	17.1	17.0	14.1	13.1	8.7	7.8		
	75	36.8	36.8	54.3	55.5	38.7	37.1	30.8	28.3	25.6	25.7		
				Percentage of sales									
Annual result before taxes on income	25	2.0	2.3	5.4	5.4	1.0	2.1	1.9	1.9	1.4	1.2		
	50	5.6	5.8	11.0	12.0	4.7	5.7	4.5	4.3	4.9	3.9		
	75	11.6	12.6	22.3	22.6	11.2	12.3	7.9	8.7	8.3	8.2		
Annual result and Depreciation	25	5.0	5.1	9.7	9.8	4.5	5.2	4.2	4.3	5.3	4.0		
	50	9.4	9.6	17.0	18.0	8.4	9.5	7.2	7.5	8.3	7.8		
	75	16.2	16.7	29.9	29.7	15.2	16.3	11.7	12.0	12.1	11.5		
Trade receivables	25	4.1	4.1	2.5	2.9	4.0	3.8	5.3	5.4	4.3	4.1		
	50	7.2	7.2	5.5	5.5	6.9	6.9	8.1	8.2	7.7	8.2		
	75	10.7	11.0	9.6	9.4	9.8	10.4	12.0	12.0	10.3	11.1		
				Percentage of the balance sheet total									
Annual result and interest paid	25	4.4	5.3	8.0	9.3	3.6	5.2	4.2	4.7	4.3	3.1		
	50	9.7	10.5	16.5	17.5	9.1	10.0	8.4	8.9	8.3	8.2		
	75	18.3	19.3	32.6	36.9	19.3	21.1	13.6	14.4	14.0	11.4		
				Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	10.4	11.1	12.6	13.5	8.7	10.5	9.7	11.3	13.4	10.9		
	50	21.2	23.1	28.5	32.4	19.7	23.3	20.6	21.2	20.5	19.3		
	75	42.9	44.7	64.0	76.8	43.3	47.3	33.1	35.3	35.1	28.9		
				Percentage of fixed assets									
Long-term equity and liabilities	25	65.3	63.2	41.8	41.4	51.5	52.0	74.4	75.5	82.4	77.9		
	50	109.2	113.7	97.1	97.5	106.2	109.0	123.1	132.2	129.2	118.1		
	75	189.0	189.0	148.4	156.9	191.7	182.4	205.9	213.2	186.3	191.9		
				Percentage of short-term liabilities									
Cash resources and short-term receivab	25	35.4	37.2	27.7	26.0	32.3	36.4	38.4	43.0	53.4	50.2		
	50	61.9	62.6	60.6	59.6	60.8	58.8	61.0	62.6	71.5	69.8		
	75	109.0	108.6	124.4	141.5	108.6	97.7	100.3	97.4	112.1	113.2		
				Percentage of cost of materials									
Trade payables	25	5.4	5.2	5.0	5.4	5.5	5.2	5.3	4.9	5.5	6.0		
	50	9.1	9.4	12.2	12.1	9.6	10.0	8.4	8.4	7.8	8.5		
	75	15.9	15.4	24.9	25.1	19.8	17.3	11.9	12.2	11.0	12.5		

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	<b>Income statement</b>									
<b>Income</b>	Percentage of gross revenue									
Sales	99.5	99.2	98.7	98.9	98.7	97.9	99.2	98.7	99.6	99.3
Change in finished goods	0.5	0.8	1.3	1.1	1.3	2.1	0.8	1.3	0.4	0.7
Interest and similar income	1.0	1.4	0.3	0.2	0.3	0.3	0.2	0.2	1.1	1.6
Other income	7.0	7.4	5.3	4.1	3.3	2.9	4.1	3.3	7.4	8.0
of which: Income from long-term equity investme	2.3	3.0	0.1	0.0	0.1	0.1	0.6	0.6	2.5	3.3
Total income	108.0	108.8	105.6	104.3	103.6	103.2	104.3	103.6	108.5	109.5
<b>Expenses</b>	<b>Expenses</b>									
Cost of materials	57.1	55.7	37.5	37.8	43.3	44.3	47.6	47.5	58.4	56.8
Personnel expenses	26.3	26.1	38.7	36.5	34.2	33.3	30.7	29.9	25.6	25.5
Depreciation	3.0	4.6	3.3	2.9	3.2	3.2	3.4	3.2	3.0	4.7
of which: Depreciation of tangible fixed assets	2.6	2.6	3.3	2.8	3.0	3.0	3.1	3.0	2.6	2.6
Interest and similar expenses	2.1	1.8	1.4	1.3	0.9	1.0	0.9	0.9	2.3	2.0
Operating taxes	0.0	0.1	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.1
Other expenses	14.1	13.3	20.0	18.9	16.8	16.0	16.5	15.0	13.8	13.1
Total expenses before taxes on income	102.7	101.6	100.9	97.5	98.4	97.7	99.2	96.6	103.1	102.2
Annual result before taxes on income	5.4	7.3	4.7	6.8	5.2	5.4	5.2	7.0	5.4	7.3
Taxes on income	1.2	1.2	1.3	1.6	1.6	1.6	1.7	1.7	1.1	1.2
Annual result	4.2	6.0	3.4	5.3	3.5	3.9	3.5	5.3	4.3	6.2
Profit and loss transfers (parent company)	3.1	4.0	0.1	0.0	0.0	-0.2	0.1	0.2	3.5	4.5
Profit and loss transfers (subsidiary)	1.2	1.4	-0.3	-0.1	0.2	0.4	1.1	1.4	1.3	1.5
Profit for the year	6.1	8.6	3.7	5.3	3.3	3.3	2.5	4.1	6.5	9.2
<b>Balance sheet</b>	<b>Balance sheet</b>									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.0	0.9	1.1	1.1	1.4	1.4	1.2	1.1	1.0	0.9
Tangible fixed assets	7.3	7.3	23.9	45.6	22.8	22.4	19.4	18.4	6.6	6.5
of which: Land and buildings	2.5	2.5	11.0	9.6	11.8	11.5	8.7	8.3	2.1	2.1
Inventories	16.8	16.9	30.6	29.7	28.0	29.4	28.1	28.5	16.1	16.1
of which: Finished goods and merchandise	9.2	9.0	11.7	12.2	8.4	8.7	7.1	6.6	9.3	9.2
Cash	6.0	4.8	15.5	15.5	13.0	13.2	10.6	10.9	5.7	4.4
Receivables	28.1	29.5	25.3	28.1	29.5	28.5	31.5	32.6	27.9	29.4
Short-term	25.0	26.6	25.1	25.4	28.7	27.7	30.3	31.4	24.6	26.3
of which:										
Trade receivables	5.2	5.2	13.3	15.1	13.3	14.0	13.2	13.4	4.7	4.7
Receivables from affiliated companies	17.5	19.0	6.1	5.2	12.6	11.3	14.6	15.1	17.7	19.3
Long-term	3.2	2.9	0.2	2.7	0.8	0.8	1.2	1.2	3.3	3.0
of which: Loans to affiliated companies	3.0	2.6	0.0	0.0	0.2	0.2	1.1	1.1	3.1	2.8
Securities	6.3	5.9	1.1	1.2	1.4	1.2	0.9	0.8	6.7	6.2
Other long-term equity investments	34.1	34.3	1.3	1.2	3.4	3.3	7.6	7.1	35.8	36.2
of which: Goodwill	0.5	0.3	0.5	0.4	1.5	1.3	0.6	0.5	0.4	0.3
<b>Capital</b>	<b>Capital</b>									
Equity	30.6	33.0	31.3	32.0	46.3	45.0	41.4	41.2	29.9	32.4
Liabilities	47.9	46.2	58.6	58.6	41.0	42.7	44.2	45.2	48.1	46.3
Short-term	43.0	40.6	41.5	37.8	30.3	31.6	34.8	36.5	43.6	40.9
of which:										
Liabilities to banks	0.8	1.0	12.3	8.3	7.3	7.2	5.7	5.7	0.5	0.7
Trade payables	3.5	3.6	9.2	10.7	5.8	6.7	5.3	5.6	3.4	3.5
Liabilities to affiliated companies	24.7	22.4	8.9	7.1	8.7	8.5	14.5	14.1	25.4	23.0
Long-term	4.9	5.6	17.1	20.7	10.6	11.1	9.4	8.7	4.6	5.3
of which:										
Liabilities to banks	1.5	1.4	9.8	13.2	6.4	6.4	5.0	4.2	1.3	1.2
Liabilities to affiliated companies	1.8	2.9	3.8	3.7	3.1	3.5	3.5	3.9	1.7	2.9
Provisions	20.9	20.2	9.7	8.5	11.8	11.4	13.8	13.0	21.3	20.7
of which: Provisions for pensions	11.1	11.4	2.9	2.0	4.4	4.3	4.8	4.7	11.5	11.8
<b>Other ratios</b>	<b>Other ratios</b>									
Annual result before taxes on income	5.4	7.3	4.8	6.9	5.2	5.6	5.2	7.1	5.4	7.4
Annual result and depreciation	7.2	10.7	6.8	8.3	6.8	7.2	6.9	8.6	7.3	11.0
Trade receivables	8.1	8.0	10.8	11.8	10.1	10.7	10.9	10.8	7.8	7.6
Sales	63.9	65.6	123.6	127.8	131.3	131.5	121.8	123.4	60.1	61.7
Annual result and interest paid	4.0	5.2	6.0	8.5	5.9	6.5	5.4	7.7	4.0	5.1
Annual result and depreciation	7.3	11.3	15.8	20.1	21.8	22.7	17.6	22.2	6.8	10.7
Long-term equity and liabilities	91.2	98.1	189.4	196.5	210.1	211.7	186.8	194.5	87.7	94.6
Cash resources and short-term receivables	73.8	78.5	99.2	109.6	139.4	131.4	119.3	117.5	71.4	76.1
Cash resources, short-term receivables and invent	112.8	120.1	173.0	188.0	231.7	224.4	200.1	195.7	108.3	115.5
Trade payables	9.7	9.9	19.6	21.9	10.0	11.3	9.0	9.4	9.7	9.9
Memo item:										
Balance sheet total in € billion	140.93	145.75	0.12	0.14	1.23	1.32	7.00	7.53	132.58	136.77
Sales in € billion	90.02	95.64	0.15	0.17	1.61	1.73	8.53	9.29	79.73	84.45
Number of enterprises	1 087	1 087	145	145	311	311	381	381	250	250



I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	33.3	33.6	24.4	22.3	31.1	33.0	35.5	35.7	38.1	39.3
	50	44.7	44.8	35.8	36.1	42.1	43.2	45.8	45.8	49.6	49.7
	75	57.1	57.1	46.7	49.2	54.0	53.4	59.5	59.9	62.3	61.8
Personnel expenses	25	22.4	21.8	25.1	23.9	25.9	25.1	22.7	22.1	18.2	17.3
	50	31.5	30.4	37.3	36.2	34.5	33.7	31.0	29.7	25.7	24.8
	75	40.4	39.8	50.1	47.1	43.8	43.4	40.0	39.3	33.6	32.8
Depreciation	25	1.2	1.2	0.8	0.9	1.0	1.0	1.4	1.2	1.5	1.5
	50	2.3	2.2	2.0	1.9	2.1	2.1	2.4	2.2	2.6	2.6
	75	4.0	3.8	3.8	3.6	3.5	3.4	4.2	3.8	4.3	4.2
Annual result	25	0.8	1.1	- 0.5	1.0	0.8	0.8	0.8	1.3	1.5	1.3
	50	3.9	4.4	3.1	4.9	3.4	3.5	4.2	4.8	4.5	4.7
	75	8.3	9.1	8.9	11.7	7.3	7.5	7.9	8.9	9.7	9.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.2	5.1	2.4	2.3	5.4	4.8	5.2	5.6	6.7	6.3
	50	12.8	12.3	9.1	8.0	12.7	11.5	13.7	13.4	13.3	13.0
	75	26.6	25.9	24.0	23.6	27.9	27.5	28.4	26.2	25.8	25.7
Inventories	25	14.9	15.3	7.3	7.4	16.4	18.5	17.5	16.9	12.9	13.8
	50	27.8	27.7	25.6	23.4	31.0	32.1	29.4	30.3	20.9	22.7
	75	42.6	42.8	46.9	44.0	48.3	51.5	43.2	43.0	33.0	33.9
Equity	25	20.1	20.8	7.0	11.2	25.1	25.1	22.0	21.9	19.5	19.7
	50	41.5	41.6	39.2	35.9	43.8	44.1	43.2	44.1	36.8	38.5
	75	62.1	63.5	59.1	60.4	64.9	65.0	63.3	64.6	57.4	57.9
Short-term liabilities	25	14.3	14.6	17.1	15.1	13.2	14.1	13.5	14.4	15.0	15.1
	50	30.0	29.3	37.2	32.5	28.7	29.1	28.8	28.6	30.1	29.1
	75	50.6	51.0	66.6	57.1	47.8	49.5	48.3	49.5	49.5	50.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.8	2.6	4.2	6.8	6.3	6.0	2.9	2.6	0.0	0.0
	75	20.4	19.6	27.4	27.8	26.5	24.6	19.9	19.4	9.7	9.9
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.6	- 0.6	1.5	1.3	1.4	1.2	1.7	2.1	1.8
	50	5.2	5.6	4.0	5.6	4.7	4.7	5.8	6.5	5.8	5.9
	75	10.8	11.7	12.1	15.5	9.8	10.4	10.6	12.0	12.5	11.7
Annual result and depreciation	25	3.7	4.1	1.8	3.8	3.2	3.7	3.8	4.3	4.7	5.2
	50	8.1	8.9	6.6	9.7	6.9	7.3	8.8	9.5	9.2	9.4
	75	14.5	15.4	14.5	17.0	13.4	13.8	13.7	15.7	16.2	15.3
Trade receivables	25	4.7	4.8	3.9	4.8	4.7	4.7	5.2	5.3	4.6	4.3
	50	8.4	8.8	7.7	9.0	8.0	9.2	9.0	8.9	7.9	8.0
	75	13.4	13.7	13.2	15.0	13.0	14.0	14.1	13.7	12.9	13.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	2.8	0.8	2.5	2.8	2.4	2.8	3.5	3.6	2.9
	50	7.0	7.7	6.1	9.2	7.1	7.2	7.1	8.1	7.2	7.7
	75	13.6	15.2	15.8	20.3	13.7	13.8	13.0	14.3	13.6	15.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.8	4.2	- 9.3	- 12.6	- 1.3	2.1	3.9	6.0	8.3	8.0
	50	19.4	19.9	9.7	12.0	17.0	16.7	22.4	24.0	23.1	22.3
	75	48.9	52.8	34.3	41.6	48.9	49.1	51.8	61.5	48.3	46.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	122.9	128.0	71.8	97.7	133.2	133.9	131.3	135.4	124.9	117.1
	50	231.0	231.9	262.5	267.5	276.4	275.8	220.2	228.7	198.4	194.2
	75	502.1	496.6	676.8	902.6	587.3	618.8	479.6	484.5	344.7	325.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	65.6	66.4	48.4	57.6	64.4	60.4	64.8	67.8	83.4	74.3
	50	132.7	132.3	108.1	130.3	131.5	120.7	134.5	131.9	144.6	150.7
	75	306.5	288.1	295.5	284.1	332.1	280.5	285.1	293.9	308.7	286.9
		Percentage of cost of materials									
Trade payables	25	4.6	4.5	6.2	6.0	4.6	4.4	4.2	4.4	5.0	4.5
	50	8.1	8.2	11.6	11.9	8.2	8.2	7.1	7.5	7.7	8.2
	75	14.3	14.4	24.3	25.9	15.0	15.8	12.5	12.8	11.4	11.7

I. Enterprises by economic sector

4.o) Manufacture of electrical equipment

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.1	100.2	97.2	98.9	99.4	98.8	99.1	99.4	99.1	100.4
Change in finished goods	0.9	- 0.2	2.8	1.1	0.6	1.2	0.9	0.6	0.9	- 0.4
Interest and similar income	0.4	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.4	0.3
Other income	6.2	5.2	2.5	2.4	1.9	1.8	2.7	2.5	6.7	5.7
of which: Income from long-term equity investments	1.1	1.9	0.0	0.0	0.1	0.1	0.4	0.3	1.3	2.1
Total income	106.5	105.6	102.7	102.6	101.9	101.9	102.9	102.6	107.1	106.0
<b>Expenses</b>	Percentage of gross revenue									
Cost of materials	61.5	61.1	44.4	43.8	49.4	48.9	53.5	53.8	62.8	62.4
Personnel expenses	21.3	21.3	36.5	34.5	31.1	31.1	27.2	26.8	20.3	20.3
Depreciation	2.9	3.0	2.4	2.7	2.5	2.0	2.6	2.4	2.9	3.2
of which: Depreciation of tangible fixed assets	2.5	2.3	2.4	2.6	2.1	2.0	2.3	2.2	2.5	2.3
Interest and similar expenses	0.9	1.0	1.0	0.9	0.7	0.6	0.7	0.7	0.9	1.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.4	13.8	17.8	16.8	13.7	13.2	14.5	14.0	14.4	13.8
Total expenses before taxes on income	101.0	100.3	102.3	98.8	97.4	95.9	98.5	97.9	101.4	100.8
Annual result before taxes on income	5.5	5.2	0.4	3.7	4.5	6.1	4.4	4.7	5.7	5.3
Taxes on income	0.8	0.9	0.9	1.2	1.4	1.6	1.1	1.2	0.7	0.8
Annual result	4.7	4.3	- 0.5	2.5	3.1	4.5	3.3	3.5	4.9	4.4
Profit and loss transfers (parent company)	0.9	0.9	- 0.1	- 0.1	0.0	0.0	0.0	0.0	1.0	1.0
Profit and loss transfers (subsidiary)	2.4	2.2	0.0	- 0.2	0.4	0.4	0.8	0.6	2.6	2.4
Profit for the year	3.2	3.0	- 0.6	2.6	2.7	4.1	2.6	2.9	3.3	3.0
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.0	0.8	0.9	0.8	0.9	0.7	0.7	1.1	1.0
Tangible fixed assets	12.1	12.2	18.3	45.6	19.4	18.5	19.4	18.1	11.3	11.6
of which: Land and buildings	4.3	4.2	3.6	2.9	9.9	9.2	8.7	7.9	3.9	3.8
Inventories	21.2	20.5	33.8	34.5	33.3	34.3	28.3	27.6	20.4	19.6
of which: Finished goods and merchandise	4.6	4.7	8.5	8.4	8.5	8.9	7.1	6.7	4.3	4.4
Cash	6.4	6.5	15.7	13.9	14.1	15.3	9.5	11.4	6.1	5.9
Receivables	39.5	40.0	28.5	31.3	28.2	27.1	34.9	34.3	40.1	40.8
Short-term	37.6	38.3	27.8	30.6	27.0	25.7	31.9	31.3	38.2	39.2
of which:										
Trade receivables	8.7	9.1	16.7	18.7	18.7	17.4	13.8	14.1	8.1	8.5
Receivables from affiliated companies	26.6	27.3	6.7	7.6	5.8	5.7	15.9	15.0	27.9	28.9
Long-term	1.9	1.7	0.7	0.7	1.2	1.3	2.9	3.0	1.9	1.6
of which: Loans to affiliated companies	1.5	1.3	0.5	0.6	0.7	0.8	1.8	2.1	1.5	1.2
Securities	2.0	2.3	1.0	1.0	0.6	0.8	1.5	1.4	2.1	2.4
Other long-term equity investments	17.5	17.1	1.3	1.1	3.1	2.7	5.3	6.1	18.8	18.4
of which: Goodwill	0.4	1.6	0.9	0.8	0.4	0.1	0.2	0.1	0.4	1.8
<b>Capital</b>	Percentage of the balance sheet total									
Equity	33.7	34.3	28.5	29.9	39.7	40.5	42.7	44.9	32.9	33.2
Liabilities	47.4	46.3	61.3	59.4	49.3	48.9	44.5	42.3	47.6	46.6
Short-term	40.4	40.5	46.2	45.3	40.0	39.9	37.0	35.8	40.7	40.9
of which:										
Liabilities to banks	1.6	1.7	9.1	7.2	7.6	7.4	6.8	6.8	1.0	1.2
Trade payables	5.5	5.8	15.2	12.5	8.0	7.6	6.4	6.4	5.3	5.7
Liabilities to affiliated companies	19.5	20.3	6.5	9.5	10.8	9.8	14.8	13.9	20.0	21.1
Long-term	6.9	5.8	15.2	14.2	9.2	9.0	7.4	6.4	6.9	5.7
of which:										
Liabilities to banks	2.4	2.2	7.3	7.0	6.4	5.8	4.4	3.6	2.1	2.0
Liabilities to affiliated companies	3.1	2.4	6.1	4.0	2.0	2.6	2.3	2.4	3.2	2.4
Provisions	18.5	19.0	9.9	10.4	10.9	10.4	12.8	12.8	19.1	19.7
of which: Provisions for pensions	9.4	9.6	3.8	3.6	2.7	2.7	5.4	5.1	9.8	10.1
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.6	5.2	0.4	3.8	4.5	6.1	4.4	4.8	5.7	5.2
Annual result and depreciation	7.7	7.4	2.0	5.2	5.6	6.6	6.0	5.9	7.9	7.6
Trade receivables	8.3	8.3	10.2	11.0	10.8	10.2	9.7	9.9	8.1	8.1
	Percentage of the balance sheet total									
Sales	104.9	109.0	163.9	169.8	172.4	170.0	143.4	142.2	100.4	104.9
Annual result and interest paid	5.9	5.8	1.0	5.9	6.5	8.8	5.8	6.0	5.9	5.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.5	13.6	6.0	15.8	20.9	25.4	17.9	19.3	13.1	13.0
	Percentage of fixed assets									
Long-term equity and liabilities	146.8	148.2	217.1	236.2	207.0	218.0	188.2	194.9	143.1	143.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	110.0	112.9	94.8	98.9	103.4	103.3	113.1	120.4	109.9	112.5
Cash resources, short-term receivables and inventories	162.5	163.5	168.0	175.1	186.6	189.4	189.6	197.3	160.0	160.4
	Percentage of cost of materials									
Trade payables	8.4	8.7	20.3	16.6	9.4	9.0	8.3	8.4	8.4	8.7
<b>Memo item</b>	Percentage of cost of materials									
Balance sheet total in € billion	51.09	52.52	0.06	0.06	0.68	0.72	4.07	4.45	46.28	47.29
Sales in € billion	53.58	57.27	0.09	0.11	1.17	1.23	5.83	6.33	46.49	49.61
Number of enterprises	759	759	98	98	218	218	256	256	187	187

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	39.5	39.8	29.8	31.1	36.0	37.7	42.4	41.5	45.9	45.1
	50	51.1	50.7	43.2	41.9	47.1	49.5	52.9	52.0	54.5	55.8
	75	62.2	62.4	57.2	54.8	60.3	58.3	63.5	63.9	67.0	68.5
Personnel expenses	25	19.9	20.1	20.5	22.5	22.6	23.3	19.7	19.9	16.0	15.8
	50	29.1	28.8	36.1	35.3	31.4	31.6	28.3	27.7	24.6	23.5
	75	36.9	36.6	45.0	45.4	38.7	39.4	35.7	35.7	32.5	31.6
Depreciation	25	1.0	1.0	0.7	0.6	0.9	0.9	1.0	0.9	1.4	1.3
	50	1.8	1.7	1.7	1.4	1.6	1.5	1.9	1.8	2.2	2.2
	75	3.2	2.9	3.1	3.2	2.5	2.3	3.4	3.0	3.7	3.3
Annual result	25	0.6	0.7	- 2.3	- 0.5	1.1	1.2	0.8	0.3	0.9	0.8
	50	3.1	3.2	1.2	3.0	3.3	3.2	3.0	3.2	4.0	3.6
	75	6.8	7.2	5.2	6.8	6.9	7.1	6.0	6.6	7.7	8.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.5	5.2	2.9	2.3	4.3	4.1	7.4	7.3	7.6	7.1
	50	12.8	12.4	8.5	7.5	10.7	11.2	15.1	14.0	15.7	14.8
	75	27.0	26.3	21.0	22.1	28.3	26.9	29.0	29.3	26.0	24.5
Inventories	25	17.0	17.0	9.0	8.2	19.9	21.9	19.4	19.3	14.8	13.5
	50	29.5	29.4	32.0	30.6	34.1	34.2	29.7	30.4	24.6	24.3
	75	44.1	44.4	52.1	50.8	48.8	51.5	41.4	42.6	34.4	35.0
Equity	25	17.4	17.7	0.8	5.2	19.4	15.8	20.4	19.7	19.1	20.6
	50	36.6	37.2	24.1	28.4	37.1	38.0	39.5	40.2	34.7	34.2
	75	58.3	58.5	54.4	55.6	60.5	60.6	60.9	62.4	54.2	54.5
Short-term liabilities	25	17.9	17.8	17.0	21.8	20.0	17.0	19.4	18.9	15.0	15.4
	50	34.2	35.8	40.5	39.9	35.9	36.9	34.4	35.1	29.7	32.3
	75	58.4	58.4	77.5	72.6	57.4	60.6	58.6	58.8	51.9	51.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.1	2.3	5.8	3.8	6.6	6.0	4.3	2.2	0.0	0.0
	75	20.2	19.0	26.9	24.8	26.4	23.0	21.7	20.7	8.6	6.4
		Percentage of sales									
Annual result before taxes on income	25	0.8	1.0	- 1.3	0.0	1.5	1.7	0.9	0.8	1.1	1.0
	50	3.9	4.2	2.0	3.8	4.2	4.3	3.8	4.3	4.7	4.5
	75	8.9	9.3	7.3	9.3	9.1	9.5	8.0	8.8	10.0	10.1
Annual result and depreciation	25	3.0	2.8	0.3	0.8	3.2	3.3	3.2	2.8	3.5	3.1
	50	6.5	6.3	4.0	5.9	6.5	5.9	6.5	6.4	7.5	6.8
	75	11.7	12.0	9.2	12.3	11.9	11.6	11.4	11.5	12.5	12.8
Trade receivables	25	4.5	4.6	3.9	4.1	4.7	4.6	4.7	5.1	4.2	3.7
	50	8.3	8.1	8.2	7.9	8.6	8.2	8.2	8.5	7.7	7.7
	75	13.0	12.8	13.9	13.8	14.3	13.3	12.6	12.4	11.9	11.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.8	- 1.8	1.0	3.4	3.7	2.5	1.9	2.5	3.0
	50	6.8	7.0	4.6	8.3	8.0	8.6	6.2	6.3	6.6	6.9
	75	12.8	13.4	10.0	13.8	14.3	14.6	12.0	12.2	13.0	13.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	4.7	- 16.9	- 9.5	4.5	6.2	5.6	5.2	6.8	5.6
	50	17.2	17.9	5.6	10.5	19.9	18.0	19.2	21.3	16.7	17.0
	75	41.2	42.6	23.5	33.5	44.6	48.7	47.4	45.5	37.6	35.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	123.9	128.5	76.0	130.9	141.3	140.8	122.8	113.4	122.7	126.4
	50	211.7	226.7	340.6	394.2	258.1	283.4	208.4	204.3	179.3	190.5
	75	468.8	493.5	812.5	771.1	707.9	719.0	414.4	426.3	351.6	351.0
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	62.2	60.5	36.5	49.6	60.8	55.7	58.7	60.2	80.0	79.1
	50	116.2	114.2	103.8	115.3	119.4	113.6	106.9	102.2	126.7	126.4
	75	246.0	252.3	325.9	279.4	244.9	263.6	223.3	238.1	261.3	263.4
		Percentage of cost of materials									
Trade payables	25	4.1	4.2	4.9	5.5	3.7	3.7	4.4	4.4	4.1	4.3
	50	7.4	7.4	12.7	10.3	7.4	7.1	7.0	8.1	6.7	7.1
	75	13.5	12.7	24.9	22.3	14.0	12.2	12.3	11.8	10.5	11.6

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	99.6	98.7	96.4	97.7	98.3	98.3	98.5	100.2	99.9
Change in finished goods	0.2	0.4	1.3	3.6	2.3	1.7	1.7	1.5	-0.2	0.1
Interest and similar income	0.3	0.3	0.2	0.1	0.2	0.1	0.2	0.2	0.3	0.3
Other income	3.6	3.2	4.0	2.9	2.1	2.1	2.4	2.1	3.8	3.4
of which: Income from long-term equity investme	0.7	1.0	0.0	0.0	0.1	0.1	0.3	0.2	0.8	1.2
Total income	103.9	103.5	104.2	103.1	102.3	102.3	102.6	102.3	104.2	103.8
<b>Expenses</b>										
Cost of materials	55.6	55.7	39.5	41.4	45.6	46.2	49.5	49.9	57.3	57.2
Personnel expenses	24.3	24.1	36.5	34.6	33.6	32.9	30.0	29.6	22.9	22.7
Depreciation	2.8	2.6	3.9	3.4	2.7	2.7	2.6	2.5	2.8	2.7
of which: Depreciation of tangible fixed assets	2.4	2.3	3.7	3.3	2.5	2.4	2.3	2.3	2.4	2.3
Interest and similar expenses	1.0	1.1	1.0	0.9	0.8	0.8	0.8	0.8	1.0	1.2
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.3	14.3	17.5	16.6	15.1	14.9	15.1	14.7	14.2	14.2
Total expenses before taxes on income	98.1	97.9	98.4	97.1	98.0	97.5	98.0	97.5	98.2	98.0
Annual result before taxes on income	5.7	5.6	5.8	6.0	4.3	4.7	4.6	4.8	6.0	5.7
Taxes on income	1.2	1.1	1.3	1.4	1.2	1.3	1.2	1.2	1.2	1.1
Annual result	4.5	4.5	4.4	4.6	3.1	3.5	3.4	3.6	4.8	4.7
Profit and loss transfers (parent company)	0.2	0.4	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.4
Profit and loss transfers (subsidiary)	1.3	1.4	0.0	0.2	0.2	0.3	0.7	0.8	1.5	1.6
Profit for the year	3.5	3.4	4.4	4.4	2.9	3.2	2.7	2.9	3.6	3.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.2	1.0	1.0	0.7	0.8	0.9	0.9	1.5	1.3
Tangible fixed assets	14.8	13.5	28.5	45.6	21.9	21.4	17.3	17.0	14.1	12.7
of which: Land and buildings	6.7	6.2	9.8	10.3	10.0	9.4	8.2	7.8	6.3	5.9
Inventories	29.0	26.9	26.6	29.7	36.3	36.5	35.0	35.1	27.8	25.4
of which: Finished goods and merchandise	5.4	4.6	9.7	8.8	7.2	7.2	5.2	5.0	5.4	4.5
Cash	8.8	7.7	14.7	15.1	13.1	13.2	12.1	12.1	8.1	6.8
Receivables	28.1	26.9	26.9	24.8	24.3	24.7	28.6	28.8	28.2	26.7
Short-term	26.4	25.4	25.2	24.0	23.5	24.0	26.7	26.9	26.4	25.2
of which:										
Trade receivables	10.3	9.7	14.1	13.0	15.0	15.3	14.5	14.8	9.5	8.8
Receivables from affiliated companies	14.2	14.0	6.6	6.8	5.8	5.8	10.1	10.0	15.2	14.8
Long-term	1.8	1.5	1.7	0.8	0.8	0.7	1.8	1.9	1.8	1.4
of which: Loans to affiliated companies	1.3	1.0	1.2	0.4	0.4	0.4	1.4	1.5	1.3	0.9
Securities	1.7	1.6	0.7	0.6	1.2	1.0	1.2	1.3	1.8	1.7
Other long-term equity investments	15.9	21.9	1.0	1.5	2.0	1.9	4.5	4.5	18.2	25.1
of which: Goodwill	0.6	0.5	0.4	0.4	0.3	0.3	0.6	0.5	0.6	0.4
<b>Capital</b>										
Equity	34.4	31.9	33.8	32.4	35.9	35.7	34.4	34.5	34.3	31.4
Liabilities	48.8	52.6	59.2	61.2	53.9	54.4	53.2	53.3	47.9	52.4
Short-term	39.2	36.2	41.3	44.6	43.2	43.4	45.5	46.0	38.0	34.5
of which:										
Liabilities to banks	2.8	2.3	10.8	10.2	8.1	7.8	4.9	4.9	2.3	1.7
Trade payables	6.0	6.0	8.2	8.5	7.1	7.7	6.1	6.3	6.0	5.9
Liabilities to affiliated companies	13.7	12.6	8.2	6.8	8.3	7.7	14.8	14.4	13.7	12.4
Long-term	9.7	16.4	17.9	16.5	10.7	11.0	7.7	7.4	10.0	18.0
of which:										
Liabilities to banks	4.4	3.7	10.6	10.1	7.1	7.5	4.3	3.9	4.3	3.6
Liabilities to affiliated companies	4.5	12.1	5.1	4.6	2.6	2.5	2.8	2.9	4.8	13.7
Provisions	16.5	15.2	6.9	6.4	10.2	9.9	12.3	12.1	17.4	15.9
of which: Provisions for pensions	6.7	6.1	1.4	0.9	3.0	2.9	3.9	3.9	7.3	6.6
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.8	5.6	5.8	6.2	4.4	4.8	4.6	4.8	6.0	5.8
Annual result and depreciation	7.3	7.1	8.5	8.3	6.0	6.2	6.0	6.1	7.6	7.3
Trade receivables	8.9	9.1	10.2	9.7	10.6	10.8	11.3	11.5	8.4	8.6
Percentage of the balance sheet total										
Sales	115.0	106.6	137.7	133.8	142.3	142.1	127.9	128.5	112.1	102.2
Annual result and interest paid	6.4	6.0	7.6	7.7	5.8	6.2	5.4	5.7	6.6	6.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	14.8	12.6	22.7	21.2	16.6	17.3	14.5	14.8	14.8	12.1
Percentage of fixed assets										
Long-term equity and liabilities	146.5	139.8	164.7	165.2	190.2	194.9	185.2	186.0	141.1	134.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	91.9	93.5	98.3	88.7	86.1	86.8	87.3	86.7	93.0	95.1
Cash resources, short-term receivables and invent	166.0	167.9	162.7	155.2	170.2	170.9	164.2	163.2	166.2	168.9
Percentage of cost of materials										
Trade payables	9.4	10.0	14.9	14.8	10.8	11.5	9.5	9.7	9.3	10.0
Memo item:										
Balance sheet total in € billion	143.11	163.94	0.23	0.27	3.26	3.54	20.25	21.54	119.37	138.59
Sales in € billion	164.64	174.72	0.32	0.36	4.64	5.04	25.89	27.68	133.78	141.65
Number of enterprises	2 971	2 971	330	330	903	903	1 090	1 090	648	648

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.2	37.6	25.7	28.1	32.7	33.6	39.3	39.6	44.0	44.6
	50	47.1	47.8	38.0	38.9	43.6	44.2	48.0	48.7	52.4	52.9
	75	57.6	57.9	49.3	52.4	55.2	55.0	57.6	57.9	61.0	61.8
Personnel expenses	25	22.8	22.5	23.4	24.0	25.6	25.2	23.5	23.2	19.1	18.7
	50	30.9	30.4	36.3	33.9	34.4	34.0	30.0	29.7	26.3	26.0
	75	39.3	38.5	48.9	46.2	43.0	42.0	37.6	36.9	33.5	33.5
Depreciation	25	1.1	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.2	1.1
	50	2.0	1.9	2.1	2.3	2.0	1.9	1.9	1.9	1.9	2.0
	75	3.4	3.3	4.5	4.6	3.6	3.5	3.1	3.0	3.2	3.1
Annual result	25	0.8	0.8	0.4	0.5	0.6	0.8	0.9	0.7	1.4	1.1
	50	3.3	3.4	3.6	3.5	2.7	3.0	3.4	3.2	4.1	4.1
	75	7.0	7.1	8.4	8.3	6.1	6.4	6.7	7.1	8.0	7.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.3	5.5	4.2	5.0	5.4	5.5	5.2	5.2	6.0	5.9
	50	13.9	13.7	16.5	14.3	14.5	14.6	13.3	12.8	13.6	13.5
	75	28.4	27.6	37.2	38.3	32.9	32.1	26.9	25.9	23.6	23.3
Inventories	25	19.7	20.0	8.4	8.2	19.5	19.7	23.4	23.2	20.0	20.3
	50	33.1	33.2	23.0	25.1	34.2	33.8	35.7	35.3	30.7	31.3
	75	47.3	47.9	43.0	44.4	49.8	49.9	47.9	48.7	44.3	45.1
Equity	25	12.7	13.3	4.9	5.8	11.7	13.6	14.0	14.3	15.3	15.2
	50	30.2	30.9	25.1	26.8	30.7	32.4	30.6	31.4	30.6	29.9
	75	52.6	52.7	53.2	52.9	52.8	54.4	52.4	52.2	52.4	52.0
Short-term liabilities	25	21.8	23.3	17.9	20.9	21.8	22.7	23.4	24.7	20.8	22.4
	50	41.9	41.4	41.5	42.0	41.4	40.9	43.1	42.1	39.5	40.7
	75	64.9	64.3	71.8	70.9	66.6	63.8	63.9	64.7	62.4	61.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.0	4.0	8.9	10.2	10.4	9.9	2.8	2.8	0.0	0.1
	75	20.5	20.0	33.4	31.7	26.8	26.6	17.0	17.3	9.0	8.1
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.0	0.4	0.6	0.8	1.0	1.1	1.0	1.7	1.5
	50	4.4	4.4	4.6	4.3	3.6	3.8	4.6	4.3	5.1	5.3
	75	9.0	9.2	10.9	10.4	8.2	8.6	8.6	9.2	9.8	9.4
Annual result and depreciation	25	3.1	3.2	2.3	3.3	2.8	3.0	3.1	3.0	4.0	3.6
	50	6.9	7.0	8.0	7.7	6.3	6.8	6.8	6.4	7.6	7.8
	75	12.0	11.9	15.0	14.9	11.5	11.4	11.6	11.6	12.2	11.9
Trade receivables	25	5.2	5.3	3.3	3.4	5.3	5.2	6.1	6.4	4.9	5.0
	50	9.0	9.1	6.8	6.7	8.9	8.9	9.8	10.1	8.7	8.5
	75	13.7	14.2	13.5	12.5	13.9	14.0	14.4	15.1	12.9	13.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.5	1.6	2.3	2.4	2.6	2.4	2.4	2.9	2.6
	50	6.2	6.3	6.7	6.5	5.8	6.5	6.1	5.9	6.6	6.4
	75	11.6	11.9	14.6	14.2	11.4	12.2	11.2	11.6	11.3	11.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.0	5.0	- 0.7	2.7	3.3	5.2	4.6	5.1	5.7	5.4
	50	15.0	16.0	14.6	15.7	14.1	16.3	15.3	15.2	16.9	17.0
	75	34.0	35.3	35.5	35.8	33.7	41.0	35.3	34.3	32.3	32.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	110.4	117.2	87.5	93.1	107.7	118.5	121.5	123.7	110.7	113.8
	50	199.7	200.6	183.3	187.2	208.2	217.5	205.3	206.7	183.4	185.5
	75	394.9	392.0	508.3	404.4	446.8	466.7	390.7	389.1	316.7	320.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	50.0	51.5	45.8	41.2	44.6	46.2	52.4	52.8	56.1	58.9
	50	87.8	90.2	96.4	87.3	84.8	86.9	86.4	89.6	94.6	96.2
	75	181.5	181.4	240.5	216.4	178.9	186.7	172.7	168.6	181.7	178.8
		Percentage of cost of materials									
Trade payables	25	4.7	4.8	4.2	3.7	4.5	4.8	4.9	4.9	4.8	4.9
	50	8.1	8.3	9.5	10.0	8.5	8.7	7.9	8.0	7.7	8.1
	75	13.7	14.0	23.5	22.1	15.8	16.0	12.3	13.1	11.4	12.4

I. Enterprises by economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	99.8	98.3	96.0	97.8	98.2	98.2	98.6	100.2	100.1
Change in finished goods	0.2	0.2	1.7	4.0	2.2	1.8	1.8	1.4	- 0.2	- 0.1
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.2	0.3	0.4
Other income	3.9	3.5	4.3	3.0	2.2	2.1	2.5	2.2	4.2	3.8
of which: Income from long-term equity investme	0.8	1.2	0.0	0.0	0.1	0.1	0.3	0.2	0.9	1.4
Total income	104.2	103.8	104.5	103.2	102.3	102.2	102.7	102.4	104.5	104.2
<b>Expenses</b>										
Cost of materials	56.5	56.4	41.2	42.6	46.0	46.6	50.1	50.4	58.2	58.0
Personnel expenses	24.0	23.9	37.7	35.4	33.8	33.1	29.6	29.3	22.5	22.4
Depreciation	2.8	2.7	3.4	3.0	2.6	2.5	2.6	2.5	2.9	2.7
of which: Depreciation of tangible fixed assets	2.5	2.3	3.1	2.9	2.5	2.3	2.4	2.3	2.5	2.4
Interest and similar expenses	1.0	1.1	1.0	0.8	0.8	0.8	0.8	0.8	1.1	1.2
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	13.9	14.0	17.2	16.5	15.2	14.9	15.3	14.9	13.6	13.8
Total expenses before taxes on income	98.3	98.2	100.4	98.5	98.5	98.0	98.4	98.0	98.3	98.2
Annual result before taxes on income	5.8	5.6	4.0	4.7	3.9	4.2	4.3	4.4	6.2	5.9
Taxes on income	1.3	1.2	1.2	1.4	1.3	1.3	1.2	1.2	1.3	1.2
Annual result	4.5	4.5	2.9	3.3	2.6	2.9	3.0	3.2	4.9	4.8
Profit and loss transfers (parent company)	0.2	0.5	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.5
Profit and loss transfers (subsidiary)	1.7	1.9	0.0	0.3	0.3	0.3	0.9	1.1	1.9	2.1
Profit for the year	3.1	3.0	2.9	3.0	2.4	2.6	2.2	2.3	3.3	3.2
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.3	1.2	1.2	0.8	0.7	0.9	0.9	1.6	1.4
Tangible fixed assets	14.1	12.6	23.7	22.7	21.3	21.1	17.0	16.7	13.3	11.8
of which: Land and buildings	6.5	5.9	6.7	7.8	9.5	9.1	8.0	7.7	6.1	5.6
Inventories	28.6	26.0	27.5	30.7	35.9	36.2	34.6	34.8	27.3	24.4
of which: Finished goods and merchandise	5.2	4.3	10.4	9.1	7.3	7.4	4.9	4.8	5.2	4.2
Cash	8.4	7.2	16.2	16.4	13.7	13.4	11.7	11.6	7.7	6.4
Receivables	27.6	25.8	28.7	25.9	24.7	25.1	29.1	29.3	27.4	25.3
Short-term	25.7	24.3	26.6	25.0	23.9	24.4	27.2	27.2	25.5	23.8
of which:										
Trade receivables	10.1	9.4	15.1	13.6	15.5	15.8	14.4	14.9	9.2	8.4
Receivables from affiliated companies	13.8	13.2	6.7	6.9	5.5	5.5	10.5	10.2	14.6	13.9
Long-term	1.9	1.5	2.1	0.9	0.8	0.7	1.9	2.0	1.9	1.4
of which: Loans to affiliated companies	1.3	1.0	1.6	0.5	0.5	0.4	1.5	1.6	1.3	0.9
Securities	2.0	1.8	1.0	0.7	1.1	0.9	1.2	1.3	2.1	1.9
Other long-term equity investments	17.6	25.1	1.1	1.8	2.1	2.1	5.0	5.1	20.2	28.7
of which: Goodwill	0.6	0.4	0.5	0.4	0.3	0.3	0.7	0.7	0.5	0.4
<b>Capital</b>										
Equity	36.2	32.8	37.2	34.2	39.8	38.7	38.0	37.9	35.8	31.9
Liabilities	47.2	52.2	55.1	58.9	50.1	51.4	49.6	49.9	46.8	52.5
Short-term	37.5	33.9	40.3	44.7	39.7	40.6	42.4	43.0	36.6	32.4
of which:										
Liabilities to banks	2.7	2.1	10.7	9.7	7.8	7.6	4.7	4.9	2.3	1.6
Trade payables	6.2	6.0	9.0	9.2	7.3	7.8	6.1	6.4	6.1	5.9
Liabilities to affiliated companies	12.1	10.9	7.2	6.1	5.6	5.5	12.1	11.9	12.3	10.9
Long-term	9.8	18.2	14.8	14.2	10.4	10.9	7.2	6.8	10.2	20.2
of which:										
Liabilities to banks	4.6	3.7	7.3	8.6	7.0	7.5	4.1	3.7	4.6	3.6
Liabilities to affiliated companies	4.3	13.9	5.2	3.8	2.3	2.4	2.6	2.7	4.7	15.9
Provisions	16.3	14.7	7.6	6.8	10.1	9.8	12.3	12.1	17.1	15.3
of which: Provisions for pensions	6.7	6.0	1.9	1.1	3.1	3.0	4.0	4.0	7.2	6.4
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.8	5.6	4.1	4.9	4.0	4.2	4.4	4.4	6.2	5.9
Annual result and depreciation	7.4	7.2	6.3	6.7	5.4	5.5	5.7	5.8	7.8	7.5
Trade receivables	9.1	9.4	10.7	10.2	11.0	11.2	11.6	11.9	8.6	8.8
Percentage of the balance sheet total										
Sales	110.4	100.1	140.7	133.2	141.4	141.2	124.0	124.8	107.2	95.2
Annual result and interest paid	6.1	5.6	5.5	5.8	5.0	5.2	4.8	5.0	6.4	5.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	14.7	12.0	19.2	17.9	16.3	16.2	14.1	14.3	14.7	11.6
Percentage of fixed assets										
Long-term equity and liabilities	146.3	137.5	190.9	185.7	208.7	210.2	194.7	194.5	139.6	131.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	93.8	95.1	108.3	94.2	95.9	94.5	93.7	92.4	93.7	95.7
Cash resources, short-term receivables and invent	170.1	171.7	176.6	162.7	186.4	183.8	175.3	173.2	168.5	171.0
Percentage of cost of materials										
Trade payables	9.9	10.6	15.3	15.6	11.0	11.6	9.6	10.0	9.9	10.6
Memo item:										
Balance sheet total in € billion	113.28	132.30	0.18	0.21	2.62	2.84	16.09	17.03	94.40	112.22
Sales in € billion	125.08	132.41	0.25	0.28	3.70	4.01	19.96	21.26	101.17	106.86
Number of enterprises	2 313	2 313	256	256	726	726	842	842	489	489

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.7	38.2	26.3	30.0	33.2	33.6	40.3	40.7	45.1	45.5
	50	47.6	48.4	39.3	39.9	44.1	45.0	48.6	48.9	53.5	53.7
	75	58.4	58.7	50.9	54.7	55.6	56.0	58.6	58.3	61.5	62.5
Personnel expenses	25	22.9	22.6	25.1	24.7	25.9	25.4	23.3	22.8	18.2	18.3
	50	30.8	30.3	38.3	35.2	34.2	33.8	29.6	29.5	26.1	25.8
	75	39.5	38.5	50.0	48.0	43.2	42.3	37.2	36.2	33.1	33.1
Depreciation	25	1.1	1.0	1.0	1.0	1.0	1.0	1.1	1.0	1.1	1.1
	50	1.9	1.9	2.0	2.2	1.9	1.8	1.9	1.9	1.9	1.9
	75	3.3	3.2	4.2	4.1	3.5	3.4	3.1	3.0	3.2	3.1
Annual result	25	0.5	0.6	0.0	0.4	0.4	0.7	0.7	0.6	1.0	0.7
	50	3.0	3.0	2.8	2.6	2.3	2.5	3.3	2.9	4.1	4.0
	75	6.4	6.5	6.4	6.5	5.3	5.7	6.4	6.5	8.0	7.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.9	5.0	3.9	3.8	5.0	5.0	4.6	4.6	6.0	5.9
	50	13.3	13.1	13.5	13.8	13.9	14.0	12.4	12.2	13.4	13.1
	75	27.1	26.2	32.8	35.2	31.0	29.5	26.5	25.3	23.1	22.6
Inventories	25	19.4	19.6	11.1	9.3	19.5	20.1	22.0	22.2	19.2	19.4
	50	33.3	33.2	24.6	26.7	34.3	34.0	35.4	34.6	31.3	31.6
	75	47.6	48.2	44.7	45.1	50.0	50.3	48.1	48.8	44.4	45.3
Equity	25	15.9	16.4	7.4	6.7	15.8	17.6	17.7	18.2	17.6	17.1
	50	35.0	35.7	27.5	29.7	35.7	36.5	37.3	36.8	33.8	33.7
	75	57.4	56.8	55.4	56.5	56.8	57.0	57.4	56.3	58.5	57.2
Short-term liabilities	25	19.0	20.6	16.1	20.5	18.9	19.8	20.7	22.7	18.5	19.7
	50	38.2	37.9	39.4	38.9	38.9	38.1	38.8	37.9	36.5	37.4
	75	60.7	61.4	70.2	70.9	61.5	59.9	59.1	60.5	58.9	58.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.3	3.5	8.5	9.5	9.7	8.9	2.2	1.9	0.0	0.0
	75	19.4	18.7	29.3	27.8	25.7	24.9	16.0	15.6	8.6	7.1
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.8	0.0	0.5	0.6	0.8	0.9	0.7	1.3	0.9
	50	4.1	3.9	3.6	3.4	3.1	3.4	4.4	4.0	5.0	5.1
	75	8.6	8.7	8.8	8.7	7.5	7.9	8.4	8.7	9.8	9.6
Annual result and Depreciation	25	2.6	2.7	1.8	2.7	2.5	2.7	2.9	2.7	3.5	3.2
	50	6.6	6.5	7.0	6.5	5.6	6.3	6.7	6.1	7.6	7.8
	75	11.6	11.3	12.3	12.3	10.9	10.5	11.4	11.2	12.2	11.7
Trade receivables	25	5.4	5.5	3.6	3.6	5.6	5.4	6.2	6.5	4.8	5.1
	50	9.2	9.2	7.2	7.6	9.3	9.2	10.1	10.2	8.2	8.1
	75	14.0	14.4	14.0	13.0	14.3	14.3	14.7	15.6	12.7	12.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.1	1.0	1.7	2.1	2.4	2.1	1.9	2.4	1.9
	50	5.7	5.7	5.1	5.5	5.3	5.8	5.7	5.3	6.3	6.1
	75	10.6	10.8	11.4	11.7	10.6	11.2	10.2	10.4	11.0	10.6
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	2.5	3.4	-4.2	1.6	1.7	3.7	3.2	3.2	4.5	4.1
	50	13.8	14.8	11.6	13.2	12.5	14.9	14.2	14.3	16.6	16.4
	75	34.3	35.0	31.6	32.8	32.1	36.1	37.7	36.2	34.1	34.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	123.5	128.2	102.5	98.0	127.0	133.6	131.2	132.5	116.2	119.9
	50	219.3	222.9	227.8	222.9	241.0	240.0	228.5	230.5	192.5	192.2
	75	432.4	422.2	628.2	481.5	521.1	499.2	431.3	430.4	324.4	325.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	54.7	54.8	47.5	44.2	49.4	51.5	55.7	57.0	57.8	60.3
	50	98.6	99.2	110.3	92.8	93.4	98.1	97.6	98.3	103.2	106.3
	75	209.4	206.6	245.5	242.7	204.7	212.1	201.0	192.9	217.3	203.8
		Percentage of cost of materials									
Trade payables	25	4.7	4.9	4.2	3.8	4.7	4.9	4.8	5.0	4.6	4.8
	50	8.2	8.4	9.1	10.0	8.7	8.9	7.9	8.2	7.7	8.0
	75	13.9	14.4	24.3	22.8	16.3	16.2	12.4	13.4	11.6	12.2

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	98.9	100.1	97.9	97.4	98.5	98.4	97.9	100.2	99.1
Change in finished goods	0.1	1.1	- 0.1	2.1	2.6	1.5	1.6	2.1	- 0.2	0.9
Interest and similar income	0.3	0.2	0.1	0.0	0.2	0.2	0.2	0.2	0.3	0.2
Other income	2.7	2.2	3.1	2.5	1.8	2.3	2.1	1.7	2.8	2.2
of which: Income from long-term equity investme	0.3	0.3	0.0	0.0	0.1	0.1	0.2	0.2	0.3	0.3
Total income	103.0	102.4	103.2	102.6	102.0	102.5	102.3	101.9	103.1	102.5
<b>Expenses</b>										
Cost of materials	52.9	53.4	33.7	37.2	43.9	44.2	47.2	48.2	54.2	54.7
Personnel expenses	25.3	24.8	32.2	31.7	33.0	32.1	31.5	30.4	23.9	23.6
Depreciation	2.6	2.5	5.8	4.8	3.0	3.2	2.4	2.2	2.6	2.5
of which: Depreciation of tangible fixed assets	2.3	2.2	5.8	4.8	2.8	2.6	2.2	2.1	2.3	2.2
Interest and similar expenses	1.0	1.0	1.3	1.2	1.0	1.0	0.9	0.9	1.0	1.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.7	15.3	18.4	16.9	15.0	14.9	14.7	14.1	15.9	15.6
Total expenses before taxes on income	97.5	97.1	91.6	91.9	96.0	95.5	96.9	95.9	97.7	97.4
Annual result before taxes on income	5.5	5.3	11.6	10.6	6.0	6.9	5.5	6.0	5.4	5.1
Taxes on income	0.9	0.9	1.8	1.6	1.0	1.2	1.0	1.0	0.8	0.9
Annual result	4.6	4.4	9.8	9.1	5.0	5.8	4.5	5.0	4.6	4.2
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.1	0.2	0.0	0.1	0.1	0.1
Profit for the year	4.7	4.5	9.8	9.1	5.0	5.6	4.5	4.9	4.7	4.3
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.1	0.3	0.3	0.7	1.3	0.9	0.9	1.1	1.1
Tangible fixed assets	17.4	17.1	43.0	41.2	24.1	22.6	18.6	18.1	17.0	16.8
of which: Land and buildings	7.5	7.4	19.4	19.5	11.9	10.7	8.7	8.2	7.2	7.2
Inventories	30.7	30.9	23.8	26.3	37.8	37.7	36.5	36.5	29.6	29.8
of which: Finished goods and merchandise	5.9	5.8	7.7	7.8	6.6	6.6	6.1	5.7	5.9	5.7
Cash	10.0	9.6	10.1	10.2	10.8	12.3	13.7	13.9	9.4	8.8
Receivables	30.2	31.6	21.4	20.7	22.9	23.0	26.5	27.1	31.0	32.6
Short-term	28.7	30.1	20.9	20.4	22.2	22.2	25.1	25.6	29.5	31.2
of which:										
Trade receivables	11.1	11.3	11.1	10.6	13.0	13.3	14.6	14.6	10.5	10.7
Receivables from affiliated companies	15.8	17.0	6.4	6.2	7.0	6.8	8.5	9.1	17.3	18.6
Long-term	1.4	1.5	0.5	0.2	0.7	0.8	1.4	1.5	1.5	1.5
of which: Loans to affiliated companies	1.1	1.1	0.0	0.0	0.3	0.5	0.7	0.9	1.2	1.1
Securities	0.9	0.9	0.1	0.0	1.5	1.4	1.4	1.2	0.8	0.8
Other long-term equity investments	9.3	8.4	0.8	0.7	1.8	1.2	2.2	2.1	10.7	9.7
of which: Goodwill	0.7	0.6	0.2	0.1	0.3	0.4	0.2	0.1	0.8	0.7
<b>Capital</b>										
Equity	27.5	28.1	23.5	25.9	20.2	23.3	20.7	21.6	28.8	29.3
Liabilities	54.9	54.5	71.6	69.1	69.3	66.4	67.1	66.5	52.4	52.1
Short-term	45.7	45.6	44.2	44.4	57.2	55.0	57.5	57.1	43.4	43.4
of which:										
Liabilities to banks	2.8	3.1	10.8	11.8	9.2	8.6	5.3	5.2	2.3	2.6
Trade payables	5.5	5.9	5.8	5.9	6.3	7.1	6.3	6.0	5.3	5.9
Liabilities to affiliated companies	19.9	19.5	11.1	9.1	19.3	16.2	25.6	23.9	18.9	18.8
Long-term	9.2	8.9	27.4	24.7	12.1	11.3	9.6	9.4	9.0	8.7
of which:										
Liabilities to banks	3.7	4.0	20.6	15.2	7.4	7.5	5.1	4.8	3.4	3.7
Liabilities to affiliated companies	5.2	4.5	4.9	7.3	3.5	2.9	3.6	3.8	5.5	4.7
Provisions	17.5	17.3	4.9	4.9	10.5	10.3	12.1	11.8	18.6	18.4
of which: Provisions for pensions	7.0	6.9	0.0	0.0	2.4	2.3	3.7	3.5	7.6	7.6
<b>Other Ratios</b>	Percentage of sales									
Annual result before taxes on income	5.5	5.4	11.6	10.9	6.2	7.0	5.5	6.1	5.4	5.2
Annual result and depreciation	7.2	6.9	15.6	14.2	8.3	9.2	7.1	7.4	7.2	6.8
Trade receivables	8.4	8.5	8.6	7.8	8.9	9.1	10.2	10.2	8.0	8.1
Percentage of the balance sheet total										
Sales	132.6	133.7	128.8	135.9	145.8	145.8	142.7	142.6	130.6	131.9
Annual result and interest paid	7.4	7.3	14.2	14.3	9.0	10.1	7.9	8.5	7.3	7.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.2	14.9	30.3	30.3	17.5	20.7	15.4	16.2	15.1	14.4
Percentage of fixed assets										
Long-term equity and liabilities	147.5	154.1	114.0	119.2	122.5	137.3	145.4	151.0	148.5	155.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	86.1	88.4	70.2	68.9	58.5	63.6	69.2	70.7	90.8	93.3
Cash resources, short-term receivables and invent	153.4	156.2	123.9	128.2	124.6	132.2	132.7	134.6	159.0	161.9
Percentage of cost of materials										
Trade payables	7.8	8.2	13.4	11.5	9.7	10.9	9.2	8.6	7.6	8.1
Memo item:										
Balance sheet total in € billion	29.83	31.64	0.06	0.06	0.65	0.70	4.16	4.50	24.97	26.38
Sales in € billion	39.56	42.31	0.07	0.08	0.94	1.02	5.94	6.42	32.61	34.79
Number of enterprises	658	658	74	74	177	177	248	248	159	159



I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	35.0	36.2	22.4	21.8	31.7	33.4	37.8	37.8	41.1	40.5
	50	45.1	45.6	33.3	34.2	41.4	42.6	46.4	46.8	49.8	50.3
	75	54.8	55.1	45.1	46.0	52.6	51.7	56.1	56.4	58.0	59.3
Personnel expenses	25	22.4	22.4	19.0	21.3	24.3	22.9	24.6	23.9	20.9	20.2
	50	31.1	30.7	30.4	30.8	34.6	34.2	31.6	31.0	26.9	27.5
	75	39.0	38.3	40.9	43.6	42.1	40.9	38.9	38.5	34.1	34.5
Depreciation	25	1.2	1.2	1.1	1.3	1.3	1.3	1.2	1.1	1.3	1.1
	50	2.1	2.0	3.1	2.6	2.1	2.1	1.9	1.8	2.1	2.1
	75	3.5	3.4	6.3	6.6	4.1	4.2	3.2	3.0	3.0	2.9
Annual result	25	1.8	2.2	3.3	2.8	1.4	2.2	1.5	1.9	2.1	2.3
	50	4.5	4.7	9.3	9.3	4.7	5.0	3.9	4.1	4.4	4.6
	75	8.9	9.0	16.2	14.5	8.1	9.5	7.9	8.3	8.1	7.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.1	7.3	7.8	8.4	6.7	7.3	8.0	7.5	6.2	6.7
	50	16.4	16.0	27.4	22.8	16.5	18.0	16.1	15.1	14.3	15.4
	75	32.9	32.2	61.7	60.3	48.0	43.0	28.3	28.4	26.1	25.2
Inventories	25	20.8	20.9	3.0	5.0	19.5	19.5	25.8	26.6	22.0	21.9
	50	32.4	33.1	14.6	15.7	32.4	32.7	36.2	36.7	30.4	30.5
	75	46.4	46.8	39.5	41.1	48.3	47.7	46.9	48.3	44.0	43.9
Equity	25	6.4	7.1	1.3	2.1	3.1	5.3	7.0	7.2	11.0	10.7
	50	17.3	19.4	15.5	15.3	13.8	17.2	16.9	19.7	23.9	24.1
	75	32.9	34.9	40.6	44.4	31.8	34.5	30.6	33.3	33.8	36.4
Short-term liabilities	25	36.2	35.9	22.8	25.4	37.4	35.6	40.3	38.1	32.8	33.2
	50	54.9	53.5	46.9	47.5	56.3	53.6	58.6	57.2	49.7	50.8
	75	75.0	73.1	76.3	71.9	76.6	74.7	76.0	75.4	68.0	66.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.4	6.1	15.1	17.9	14.4	13.0	6.5	5.4	1.3	1.2
	75	25.2	25.0	50.1	42.0	34.4	34.0	22.3	21.2	12.1	13.9
		Percentage of sales									
Annual result before taxes on income	25	2.3	2.5	3.8	4.2	1.9	2.8	1.9	2.3	2.6	2.7
	50	5.4	5.7	10.2	10.4	5.4	5.8	4.8	5.0	5.3	5.5
	75	10.5	10.8	20.0	17.5	9.9	11.6	9.3	9.8	9.8	8.9
Annual result and Depreciation	25	4.5	4.9	6.2	6.6	4.6	5.7	4.0	4.3	4.8	4.6
	50	8.1	8.5	14.1	14.2	8.4	9.8	7.2	7.3	7.8	7.9
	75	13.5	13.9	26.0	22.3	12.8	14.0	12.5	12.4	12.0	11.9
Trade receivables	25	4.7	4.6	2.3	1.6	4.1	4.3	5.9	6.3	5.4	4.9
	50	8.4	8.5	5.2	5.0	7.3	7.5	9.3	9.6	9.4	9.5
	75	13.2	13.2	10.1	8.8	12.2	12.2	13.4	13.6	13.5	15.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.1	4.5	5.1	7.0	3.4	5.0	3.9	4.1	4.2	4.3
	50	8.3	9.0	14.6	13.9	8.7	10.0	7.9	8.6	7.6	7.6
	75	15.7	16.1	30.8	30.4	19.0	19.8	13.9	14.7	12.7	11.9
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.4	9.1	8.6	8.5	9.0	11.2	7.6	8.8	8.8	9.7
	50	19.1	20.0	24.6	24.8	18.4	21.5	18.7	18.9	17.1	17.5
	75	32.8	35.9	48.7	46.0	39.6	48.4	31.2	33.0	29.5	30.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	77.7	86.0	58.3	78.5	62.0	68.9	86.8	96.7	99.4	97.8
	50	141.3	150.0	106.3	130.2	111.7	142.2	147.0	147.8	164.7	169.5
	75	247.7	267.5	289.8	315.4	244.5	273.2	235.0	241.3	283.6	301.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	41.9	43.3	38.2	35.9	37.6	37.9	41.8	44.4	49.4	53.5
	50	70.3	71.3	70.0	68.6	57.0	65.4	69.7	70.9	80.7	80.4
	75	107.3	107.9	194.4	151.7	98.8	103.9	93.7	101.2	124.2	116.5
		Percentage of cost of materials									
Trade payables	25	4.8	4.7	3.8	3.2	4.0	4.3	5.2	4.8	5.3	5.1
	50	8.0	8.0	11.3	9.9	7.9	8.0	8.1	7.2	7.8	8.7
	75	12.9	13.2	19.1	18.0	14.3	14.5	12.1	11.6	11.0	13.1

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.8	99.8	100.2	99.5	99.0	99.3	98.8	99.8	99.8	99.8
Change in finished goods	0.2	0.2	- 0.2	0.5	1.0	0.7	1.2	0.2	0.2	0.2
Interest and similar income	0.7	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.7	0.5
Other income	6.4	6.5	2.3	2.5	1.8	3.4	3.1	2.8	6.4	6.5
of which: Income from long-term equity investments	2.1	2.2	0.0	0.0	0.2	0.0	0.4	0.5	2.1	2.3
Total income	107.1	107.0	102.5	102.7	102.0	103.6	103.3	103.0	107.1	107.0
Expenses	Percentage of gross revenue									
Cost of materials	71.7	72.1	46.1	45.3	47.9	48.6	56.9	55.9	71.9	72.3
Personnel expenses	13.6	13.7	30.2	29.3	30.2	30.3	25.1	25.6	13.5	13.6
Depreciation	3.3	3.1	3.4	3.4	3.2	3.5	3.8	2.9	3.3	3.1
of which: Depreciation of tangible fixed assets	2.9	2.9	3.4	3.4	3.1	3.4	3.1	2.8	2.9	2.9
Interest and similar expenses	1.1	1.6	0.8	0.8	1.1	1.1	0.8	0.8	1.1	1.6
Operating taxes	0.0	0.0	0.4	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.5	13.1	18.6	17.2	15.5	15.5	13.7	13.5	14.5	13.1
Total expenses before taxes on income	104.3	103.6	99.6	96.2	98.0	99.0	100.4	98.8	104.4	103.7
Annual result before taxes on income	2.7	3.3	2.9	6.5	4.1	4.5	2.9	4.2	2.7	3.3
Taxes on income	1.2	1.4	0.8	1.1	1.1	1.3	1.0	1.0	1.2	1.4
Annual result	1.5	1.9	2.1	5.4	3.0	3.3	1.9	3.2	1.5	1.9
Profit and loss transfers (parent company)	2.5	2.9	0.0	0.0	0.0	0.0	- 0.1	0.2	2.6	2.9
Profit and loss transfers (subsidiary)	0.9	1.1	0.1	1.5	0.4	0.6	0.2	0.3	0.9	1.1
Profit for the year	3.1	3.7	2.0	3.9	2.6	2.7	1.7	3.1	3.2	3.7
<b>Balance sheet</b>	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.2	0.4	0.2	0.7	0.7	1.9	1.6	1.1	1.2
Tangible fixed assets	12.3	11.9	30.5	45.6	31.7	30.5	23.8	23.2	12.3	11.9
of which: Land and buildings	3.0	2.8	12.4	13.7	12.7	12.1	8.6	8.1	2.9	2.8
Inventories	7.6	7.5	27.6	26.0	23.6	24.3	27.0	26.2	7.5	7.4
of which: Finished goods and merchandise	4.0	4.0	10.1	10.6	8.9	9.4	6.8	5.8	4.0	4.0
Cash	4.2	3.4	10.7	13.9	8.9	8.9	7.4	6.4	4.2	3.4
Receivables	31.8	32.0	29.2	26.8	28.7	29.4	34.9	37.7	31.8	32.0
Short-term	29.7	29.9	29.2	26.8	27.3	28.2	32.1	34.8	29.7	29.8
of which:										
Trade receivables	3.0	3.0	14.0	14.3	17.1	16.7	13.7	14.5	3.0	2.9
Receivables from affiliated companies	24.6	24.8	10.8	8.9	6.6	6.8	15.9	17.2	24.6	24.8
Long-term	2.1	2.2	0.0	0.0	1.3	1.2	2.8	3.0	2.1	2.2
of which: Loans to affiliated companies	2.0	2.1	0.0	0.0	1.1	0.9	2.4	2.5	2.0	2.1
Securities	7.6	7.5	0.5	0.4	0.2	0.1	0.5	0.7	7.7	7.6
Other long-term equity investments	35.0	36.1	1.0	0.9	5.9	5.7	4.1	3.7	35.2	36.3
of which: Goodwill	0.0	0.0	0.0	0.0	0.5	0.8	0.4	0.3	0.0	0.0
Capital	Percentage of the balance sheet total									
Equity	28.4	28.4	38.3	35.0	33.6	35.4	40.4	40.4	28.3	28.4
Liabilities	44.6	47.6	54.6	57.4	59.0	57.1	48.1	48.3	44.6	47.6
Short-term	28.3	29.5	42.1	40.6	41.2	39.8	36.9	37.0	28.3	29.5
of which:										
Liabilities to banks	0.8	1.4	9.0	6.5	13.9	12.5	9.1	8.6	0.7	1.4
Trade payables	5.2	5.4	9.6	9.6	9.1	8.6	9.0	9.3	5.2	5.4
Liabilities to affiliated companies	19.2	20.2	15.8	14.7	8.0	8.7	11.4	11.8	19.3	20.2
Long-term	16.3	18.1	12.5	16.9	17.9	17.3	11.2	11.3	16.3	18.1
of which:										
Liabilities to banks	2.1	2.0	9.3	9.0	14.2	14.4	6.6	7.0	2.1	2.0
Liabilities to affiliated companies	7.7	9.2	2.1	3.3	3.4	2.4	3.1	3.5	7.7	9.2
Provisions	25.8	22.7	7.1	7.5	7.4	7.5	11.4	11.2	25.9	22.8
of which: Provisions for pensions	6.6	6.4	2.1	2.1	2.4	2.3	3.4	3.4	6.7	6.5
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.7	3.4	2.9	6.6	4.1	4.6	2.9	4.2	2.7	3.3
Annual result and depreciation	4.9	5.1	5.5	8.8	6.2	6.8	5.8	6.1	4.9	5.0
Trade receivables	3.0	3.0	7.5	8.2	11.0	11.1	8.2	8.8	2.9	3.0
	Percentage of the balance sheet total									
Sales	103.1	97.7	186.4	175.2	156.0	150.3	166.3	164.3	102.7	97.3
Annual result and interest paid	2.8	3.4	5.5	11.0	6.4	6.6	4.5	6.6	2.7	3.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.5	7.2	20.1	30.3	16.7	18.4	18.3	18.9	7.4	7.2
	Percentage of fixed assets									
Long-term equity and liabilities	97.6	96.3	163.9	163.9	135.3	144.0	167.8	173.6	97.3	96.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	139.4	126.3	94.6	100.3	88.2	93.4	108.1	112.6	139.7	126.4
Cash resources, short-term receivables and inventories	166.3	151.8	160.0	164.3	145.5	154.4	181.2	183.6	166.2	151.6
	Percentage of cost of materials									
Trade payables	7.1	7.6	11.2	12.0	12.1	11.7	9.4	10.1	7.0	7.6
Memo item:										
Balance sheet total in € billion	432.02	472.33	0.02	0.02	0.30	0.32	2.36	2.47	429.35	469.51
Sales in € billion	445.38	461.39	0.04	0.04	0.47	0.49	3.92	4.07	440.96	456.80
Number of enterprises	510	510	31	31	90	90	156	156	233	233

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	47.6	47.1	38.7	32.5	37.4	37.5	48.4	49.1	53.7	54.7
	50	58.5	57.9	42.2	42.7	50.1	49.0	57.6	56.4	63.7	63.2
	75	68.2	69.3	54.3	48.4	62.5	62.4	65.6	66.3	72.5	72.9
Personnel expenses	25	15.4	15.6	22.7	21.8	21.3	22.5	16.8	17.5	13.4	13.0
	50	22.7	22.9	32.2	31.6	28.6	30.5	24.2	23.8	19.3	19.9
	75	30.4	30.6	39.2	41.4	38.1	38.8	32.0	31.6	25.3	26.0
Depreciation	25	1.2	1.2	0.8	0.7	1.1	1.0	1.1	1.0	1.5	1.4
	50	2.3	2.2	1.3	1.4	1.9	1.9	2.2	2.2	2.6	2.6
	75	3.8	3.8	3.4	3.2	3.6	3.6	4.1	3.7	3.8	3.9
Annual result	25	0.2	0.2	-0.3	1.1	0.2	0.3	0.2	0.2	0.1	0.3
	50	2.4	2.7	2.0	2.6	2.1	2.0	2.3	2.4	2.5	2.8
	75	5.5	5.8	5.2	8.4	6.4	5.6	4.7	5.9	5.4	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.6	8.9	5.6	5.5	8.7	7.7	7.2	8.2	11.3	10.1
	50	19.1	20.0	15.2	14.2	20.0	20.2	16.9	16.5	21.2	20.7
	75	32.4	31.9	30.2	29.1	35.8	34.8	30.3	32.1	33.3	31.4
Inventories	25	12.1	11.5	8.0	6.5	10.9	9.5	16.5	16.2	10.8	10.8
	50	23.6	23.4	25.5	21.1	27.8	30.3	30.1	29.7	19.6	18.9
	75	38.8	39.6	56.8	52.8	44.4	45.7	44.1	41.8	32.3	32.5
Equity	25	16.3	14.8	11.5	10.6	11.9	9.9	19.7	19.8	15.6	13.9
	50	29.7	31.3	30.9	29.8	24.6	25.6	36.1	36.5	28.6	28.2
	75	49.5	50.4	59.6	60.6	46.1	45.7	57.1	57.3	45.2	44.4
Short-term liabilities	25	21.8	21.5	22.7	21.3	19.0	21.9	21.1	20.7	23.2	22.6
	50	39.0	38.0	48.9	40.1	40.7	40.6	39.7	37.5	37.3	38.2
	75	59.6	57.3	64.7	62.3	65.7	64.5	57.1	56.7	56.2	55.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.2	0.1	0.0	0.0	0.0	0.0
	50	5.7	4.8	2.6	3.3	21.5	20.9	9.8	9.5	0.8	0.3
	75	26.2	26.7	33.6	20.9	42.8	37.3	28.0	30.0	19.6	18.1
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.4	-0.3	1.1	0.5	0.5	0.3	0.3	0.2	0.4
	50	3.1	3.2	3.1	3.6	3.0	3.3	3.1	3.0	3.1	3.2
	75	6.9	7.2	6.7	9.4	8.5	6.9	6.2	7.2	6.9	6.8
Annual result and depreciation	25	2.6	2.5	0.5	3.1	2.0	2.1	2.6	2.3	3.0	2.7
	50	5.8	5.7	4.5	6.9	5.6	5.2	5.8	5.6	5.8	5.9
	75	10.1	10.4	10.0	13.3	12.4	10.7	9.8	10.4	9.7	9.9
Trade receivables	25	4.3	4.4	2.4	4.2	5.8	5.8	4.7	5.1	3.8	4.1
	50	7.5	7.9	6.6	7.4	9.0	9.6	7.4	8.1	7.3	7.2
	75	11.1	12.0	11.0	10.9	14.0	13.6	10.7	12.0	10.5	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.8	1.8	3.4	2.3	1.8	1.7	1.6	1.6	1.8
	50	6.2	6.3	6.9	10.0	6.7	6.4	6.0	5.5	6.1	6.3
	75	11.5	11.9	9.2	24.1	14.0	12.4	10.2	11.6	11.8	11.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.4	5.1	0.8	7.3	2.0	3.9	7.6	5.1	5.6	5.3
	50	16.1	16.1	21.9	23.0	14.8	18.5	19.0	16.6	15.4	13.6
	75	36.4	35.6	49.5	79.1	39.7	37.8	44.3	36.8	31.0	31.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.0	96.9	95.5	118.4	93.7	93.8	118.5	118.0	83.1	89.3
	50	158.2	171.7	180.5	299.4	176.3	174.4	208.9	214.1	135.2	134.9
	75	276.9	297.5	484.6	440.0	344.7	364.0	370.1	382.1	208.4	228.5
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	53.1	56.9	55.5	47.1	38.7	44.4	53.1	58.8	57.4	59.8
	50	92.3	100.4	94.3	109.9	86.3	91.2	93.0	101.4	92.4	100.5
	75	189.6	200.8	168.2	198.1	178.3	200.8	192.8	203.8	189.6	202.6
		Percentage of cost of materials									
Trade payables	25	5.2	5.5	3.6	4.2	5.4	4.4	5.0	5.1	5.4	6.1
	50	9.1	9.6	7.9	8.3	9.4	9.9	9.3	9.0	9.1	10.3
	75	14.1	14.7	11.4	12.1	17.0	18.2	14.6	14.9	13.4	13.8

I. Enterprises by economic sector

4.r) Manufacture of other transport equipment

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.3	99.3	93.5	91.3	94.9	101.3	99.7	94.1	100.4	99.5
Change in finished goods	- 0.3	0.7	6.5	8.7	5.1	- 1.3	0.3	5.9	- 0.4	0.5
Interest and similar income	0.4	0.5	0.1	0.2	0.1	0.1	0.1	0.2	0.4	0.5
Other income	5.8	6.9	4.1	2.0	2.3	1.4	4.2	3.6	5.9	7.1
of which: Income from long-term equity investme	0.8	1.2	0.1	0.0	0.0	0.0	0.3	0.1	0.8	1.2
Total income	106.2	107.4	104.2	102.3	102.4	101.5	104.3	103.8	106.3	107.6
<b>Expenses</b>	Percentage of gross revenue									
Cost of materials	61.2	59.8	40.5	41.8	55.8	54.3	52.9	54.7	61.6	60.0
Personnel expenses	20.4	20.0	31.9	33.2	26.3	28.0	29.5	28.4	20.0	19.6
Depreciation	2.5	2.5	2.9	3.5	2.4	2.4	2.1	2.4	2.5	2.5
of which: Depreciation of tangible fixed assets	2.2	2.3	2.9	3.4	2.3	2.4	2.1	2.2	2.2	2.3
Interest and similar expenses	1.1	1.4	1.2	1.1	0.6	0.7	0.8	1.1	1.1	1.4
Operating taxes	0.0	0.1	0.0	0.1	0.0	0.1	0.1	0.1	0.0	0.1
Other expenses	17.4	17.7	18.1	18.4	14.0	14.4	17.2	17.0	17.4	17.8
Total expenses before taxes on income	102.6	101.3	94.8	98.1	99.0	99.7	102.5	103.6	102.6	101.3
Annual result before taxes on income	3.7	6.1	9.5	4.2	3.3	1.8	1.8	0.2	3.7	6.3
Taxes on income	1.1	1.7	2.4	2.0	1.2	0.9	1.2	1.1	1.0	1.7
Annual result	2.6	4.4	7.1	2.2	2.2	0.8	0.6	- 0.9	2.7	4.6
Profit and loss transfers (parent company)	0.4	0.4	0.0	0.0	0.0	0.0	0.3	0.3	0.4	0.4
Profit and loss transfers (subsidiary)	- 0.2	- 0.1	- 0.5	0.3	0.0	0.0	0.5	- 1.4	- 0.2	0.0
Profit for the year	3.1	4.9	7.6	1.9	2.2	0.8	0.4	0.9	3.3	5.1
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	3.0	2.8	1.9	1.5	2.0	0.9	1.8	1.7	3.0	2.8
Tangible fixed assets	10.3	9.6	17.2	45.6	22.3	22.8	14.8	13.6	10.1	9.5
of which: Land and buildings	2.8	2.5	7.7	6.8	9.5	9.2	6.4	5.8	2.7	2.4
Inventories	37.6	38.7	27.9	36.6	36.6	35.2	29.2	34.5	37.9	38.8
of which: Finished goods and merchandise	2.5	2.2	11.0	10.3	8.8	8.8	5.1	5.6	2.4	2.1
Cash	2.5	2.1	28.7	22.1	9.8	7.5	14.0	8.6	2.2	1.9
Receivables	33.8	35.2	23.5	24.2	26.4	29.2	33.4	31.7	33.8	35.3
Short-term	33.2	34.4	15.6	16.6	26.3	29.2	32.2	29.8	33.2	34.5
of which:										
Trade receivables	6.4	5.6	9.3	9.6	18.9	21.6	12.1	10.9	6.2	5.4
Receivables from affiliated companies	24.5	27.1	4.2	2.9	4.4	3.9	16.9	16.0	24.8	27.5
Long-term	0.6	0.9	7.9	7.6	0.1	0.0	1.2	1.9	0.6	0.8
of which: Loans to affiliated companies	0.2	0.5	6.9	5.6	0.1	0.0	1.0	1.4	0.2	0.4
Securities	0.3	0.2	0.0	0.0	0.1	0.0	1.1	0.4	0.3	0.2
Other long-term equity investments	12.3	11.2	0.4	0.3	2.2	3.6	5.2	9.0	12.5	11.3
of which: Goodwill	0.4	0.4	0.4	0.3	1.7	1.5	0.1	4.6	0.4	0.2
<b>Capital</b>	Percentage of the balance sheet total									
Equity	14.0	16.6	52.5	47.4	26.9	27.7	32.1	30.4	13.4	16.1
Liabilities	60.7	59.2	44.2	49.4	64.6	64.4	49.8	53.4	61.0	59.3
Short-term	48.8	48.4	28.3	36.0	51.2	48.8	44.6	45.1	49.0	48.5
of which:										
Liabilities to banks	0.5	0.7	6.0	6.9	10.2	11.5	4.7	3.8	0.3	0.5
Trade payables	9.1	8.3	4.5	5.7	12.2	11.9	6.9	6.5	9.2	8.4
Liabilities to affiliated companies	10.5	9.7	3.9	3.1	4.5	6.0	15.9	15.0	10.4	9.5
Long-term	11.9	10.8	16.0	13.4	13.4	15.6	5.2	8.3	12.1	10.8
of which:										
Liabilities to banks	3.3	3.1	15.3	12.8	10.7	11.7	2.2	4.2	3.3	3.0
Liabilities to affiliated companies	5.1	4.6	0.5	0.5	2.3	3.1	2.5	3.8	5.2	4.6
Provisions	24.8	23.7	2.9	2.9	8.3	7.7	18.0	16.2	25.0	23.9
of which: Provisions for pensions	9.5	8.7	0.0	0.0	0.7	0.8	3.8	3.7	9.7	8.9
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.6	6.1	10.1	4.6	3.5	1.7	1.8	0.3	3.7	6.4
Annual result and depreciation	5.1	6.9	10.7	6.2	4.8	3.2	2.7	1.6	5.2	7.1
Trade receivables	7.0	6.4	9.8	10.9	11.2	11.8	9.6	10.7	6.9	6.3
	Percentage of the balance sheet total									
Sales	91.7	87.7	95.4	87.9	168.5	182.7	126.0	101.7	90.4	87.0
Annual result and interest paid	3.3	5.1	8.5	3.2	4.8	2.7	1.8	0.2	3.4	5.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	5.6	7.4	54.6	17.9	12.7	8.9	6.4	2.7	5.5	7.5
	Percentage of fixed assets									
Long-term equity and liabilities	134.1	146.9	249.2	249.9	154.0	161.8	178.9	161.6	132.8	146.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	73.4	75.5	156.6	107.6	70.7	75.2	106.1	86.1	72.5	75.2
Cash resources, short-term receivables and invent	150.4	155.5	255.1	209.2	142.2	147.3	171.7	162.5	149.9	155.3
	Percentage of cost of materials									
Trade payables	16.4	15.8	11.0	14.1	12.3	12.2	10.4	11.0	16.6	16.0
Memo item:										
Balance sheet total in € billion	43.08	48.51	0.02	0.02	0.12	0.12	1.25	1.43	41.68	46.93
Sales in € billion	39.48	42.54	0.02	0.02	0.21	0.23	1.57	1.46	37.68	40.83
Number of enterprises	178	178	24	24	45	45	60	60	49	49

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	39.3	43.5	33.8	31.7	37.0	39.4	38.0	42.2	49.2	50.5
	50	55.5	54.9	44.7	48.8	54.3	53.1	54.5	52.4	58.2	58.9
	75	67.7	67.2	63.5	59.9	69.2	67.9	64.7	66.2	70.3	69.7
Personnel expenses	25	16.3	16.9	18.5	21.2	15.9	16.4	18.1	18.9	15.2	16.3
	50	25.9	25.2	27.3	27.0	26.7	27.4	27.5	25.1	20.3	20.0
	75	35.4	35.5	38.5	48.3	35.5	39.1	38.0	36.6	30.0	29.6
Depreciation	25	1.0	1.1	1.1	1.5	0.9	0.9	1.0	0.9	1.0	1.1
	50	1.8	1.9	2.0	2.3	1.9	2.1	1.8	1.7	1.7	1.9
	75	3.0	3.0	4.6	4.7	3.2	2.6	2.5	3.0	2.9	3.1
Annual result	25	0.2	0.0	-0.3	-2.3	0.4	0.2	-0.4	-0.1	0.2	0.9
	50	2.7	2.2	4.2	2.9	2.4	2.7	2.4	1.5	2.9	2.4
	75	7.7	5.5	10.1	7.7	5.3	4.2	7.2	5.3	8.2	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.1	5.9	2.5	3.1	8.0	7.2	6.7	6.0	4.9	5.4
	50	12.3	11.0	12.2	11.4	12.8	13.1	12.7	12.8	9.1	9.4
	75	22.3	25.5	19.9	29.1	34.7	35.1	21.3	24.6	17.9	19.8
Inventories	25	18.5	18.3	12.1	8.2	15.2	16.5	15.3	17.0	32.4	32.4
	50	33.0	35.7	32.3	40.2	25.7	29.2	26.5	31.3	47.3	45.5
	75	53.1	54.0	45.5	59.4	53.1	49.7	45.0	48.1	62.9	60.7
Equity	25	7.4	7.8	9.1	8.4	6.6	8.3	9.5	7.8	5.0	7.1
	50	23.1	23.2	25.9	20.0	33.7	36.3	29.1	24.2	16.0	18.0
	75	45.3	45.4	55.3	51.3	56.2	57.0	48.7	46.1	24.9	28.4
Short-term liabilities	25	25.0	24.2	19.4	25.5	24.7	22.9	24.0	20.6	38.7	35.6
	50	47.1	46.4	49.6	45.9	44.9	41.0	42.9	44.5	51.7	55.1
	75	69.1	72.3	61.4	71.5	68.2	64.2	66.7	73.9	74.0	74.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.6	6.6	14.6	12.0	16.8	0.0	0.1	0.0	0.0
	75	19.2	20.2	33.7	38.7	28.2	25.6	16.3	12.7	1.3	2.4
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.1	0.5	-2.1	0.8	0.3	-0.3	0.0	0.3	0.9
	50	3.4	2.9	4.7	4.6	3.3	3.6	2.9	2.2	2.8	3.2
	75	9.7	8.0	13.4	9.5	7.7	6.0	9.2	7.4	10.1	8.3
Annual result and depreciation	25	1.5	1.3	4.0	1.1	2.3	0.7	1.6	1.6	1.4	1.3
	50	5.6	5.0	11.1	10.1	5.7	5.5	4.5	4.3	4.6	5.2
	75	12.4	11.0	17.3	14.1	11.2	8.6	11.5	10.2	12.2	10.7
Trade receivables	25	3.2	2.8	3.7	3.8	4.6	4.0	2.3	2.5	2.2	2.3
	50	8.4	8.6	9.2	8.0	6.7	6.8	9.1	10.7	8.2	7.0
	75	14.9	15.2	15.3	14.8	14.4	12.8	15.0	17.7	14.9	12.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.7	0.4	2.4	-0.5	0.9	0.9	-0.6	0.4	0.7	1.0
	50	5.8	5.1	8.2	6.8	6.1	5.6	5.8	4.1	5.7	5.2
	75	11.4	9.5	16.8	11.5	14.6	9.5	10.9	8.1	10.5	9.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.1	1.6	-5.1	0.0	0.4	0.7	2.5	2.5	3.3	1.8
	50	9.3	10.6	13.3	18.3	13.3	14.8	8.0	8.3	9.0	9.5
	75	27.8	25.3	44.4	53.3	32.0	26.9	34.4	25.0	16.9	21.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.6	106.3	129.6	118.7	99.1	123.8	87.5	81.3	86.6	101.9
	50	186.8	212.6	192.5	209.8	178.4	219.9	187.4	203.4	187.6	207.2
	75	403.8	421.3	912.7	392.1	415.7	591.6	383.4	441.2	288.2	368.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	42.7	45.2	39.3	22.9	46.0	55.1	46.9	48.2	39.3	45.2
	50	74.0	82.9	108.5	86.5	75.7	97.1	89.5	99.2	63.2	59.9
	75	157.6	151.6	136.8	142.4	201.2	177.8	260.7	214.9	112.1	127.5
		Percentage of cost of materials									
Trade payables	25	5.2	5.2	3.6	3.7	5.3	4.7	4.4	5.1	7.5	7.5
	50	9.4	10.1	6.8	10.5	7.4	7.2	9.6	10.3	12.7	10.8
	75	15.5	16.1	16.7	16.9	15.0	14.9	14.7	16.2	16.8	16.1

I. Enterprises by economic sector

4.s) Manufacture of furniture

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.6	100.0	97.4	97.5	98.4	99.8	99.2	101.6	99.9	99.5
Change in finished goods	0.4	0.0	2.6	2.5	1.6	0.2	0.8	- 1.6	0.1	0.5
Interest and similar income	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.5	1.8	2.7	3.2	1.6	1.7	1.8	2.0	2.8	1.7
of which: Income from long-term equity investme	0.3	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.3
Total income	102.6	101.9	102.9	103.3	101.7	101.7	101.9	102.1	102.9	101.8
<b>Expenses</b>										
Cost of materials	54.8	55.2	39.6	39.1	48.5	47.7	55.7	56.0	55.1	55.6
Personnel expenses	21.3	21.6	36.2	35.6	30.4	31.0	22.2	22.4	20.2	20.5
Depreciation	2.6	2.5	3.7	3.6	2.3	2.2	2.6	2.1	2.6	2.6
of which: Depreciation of tangible fixed assets	2.3	2.3	3.7	3.5	2.2	2.1	1.9	1.9	2.4	2.4
Interest and similar expenses	0.5	0.5	1.1	1.1	0.6	0.5	0.5	0.5	0.5	0.5
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	16.9	16.8	19.2	19.0	16.8	17.1	18.2	18.0	16.5	16.4
Total expenses before taxes on income	96.2	96.6	100.0	98.5	98.6	98.6	99.3	99.1	95.0	95.6
Annual result before taxes on income	6.5	5.3	2.9	4.8	3.1	3.1	2.7	3.0	8.0	6.1
Taxes on income	1.0	1.0	0.9	0.9	0.7	0.9	0.9	0.9	1.1	1.0
Annual result	5.4	4.3	2.0	4.0	2.4	2.2	1.8	2.2	6.8	5.1
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2
Profit and loss transfers (subsidiary)	0.8	0.3	- 0.1	0.0	0.1	0.1	0.1	0.1	1.1	0.4
Profit for the year	4.8	4.1	2.1	4.0	2.4	2.2	1.7	2.1	6.1	4.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.3	0.5	0.4	1.1	1.2	1.0	0.9	1.2	1.4
Tangible fixed assets	26.0	28.7	33.0	45.6	28.8	28.3	23.6	25.8	26.4	29.6
of which: Land and buildings	10.6	11.6	13.0	13.4	12.6	12.4	11.1	11.9	10.3	11.4
Inventories	17.6	18.0	27.2	29.3	33.0	34.1	29.8	27.5	13.1	14.2
of which: Finished goods and merchandise	3.3	3.5	5.5	4.5	7.0	7.2	6.8	7.4	2.1	2.1
Cash	17.7	14.4	11.4	11.2	11.6	10.8	10.5	11.1	20.2	15.6
Receivables	30.5	30.4	26.3	23.5	23.8	23.9	31.3	30.9	30.7	30.6
Short-term	29.3	28.9	25.6	22.9	23.3	23.3	29.3	28.9	29.6	29.3
of which:										
Trade receivables	16.8	17.3	15.1	13.0	13.5	14.7	18.4	19.0	16.5	17.1
Receivables from affiliated companies	9.1	8.1	4.8	3.9	5.7	4.7	6.7	6.3	10.0	8.9
Long-term	1.3	1.4	0.7	0.6	0.5	0.6	2.1	2.0	1.1	1.3
of which: Loans to affiliated companies	0.7	0.8	0.0	0.0	0.3	0.3	0.1	0.1	0.9	1.1
Securities	2.5	1.7	0.7	0.0	0.2	0.3	1.4	1.3	3.0	1.9
Other long-term equity investments	4.1	5.0	0.2	0.2	0.7	0.8	1.9	1.8	5.0	6.2
of which: Goodwill	0.1	0.0	0.1	0.0	0.0	0.0	0.2	0.2	0.0	0.0
<b>Capital</b>										
Equity	40.1	41.2	27.1	26.0	32.2	33.1	33.1	30.1	42.8	45.0
Liabilities	44.6	43.0	65.3	66.9	59.8	58.6	55.5	58.0	40.3	37.5
Short-term	37.8	35.6	44.5	46.0	44.5	42.8	45.6	44.7	35.1	32.5
of which:										
Liabilities to banks	3.9	4.1	11.7	11.6	8.9	9.2	7.7	8.3	2.4	2.4
Trade payables	7.6	8.1	9.6	9.8	8.7	9.5	8.0	8.1	7.5	7.9
Liabilities to affiliated companies	18.3	15.4	4.3	4.3	6.0	6.7	17.3	15.7	19.5	15.9
Long-term	6.8	7.4	20.8	20.9	15.3	15.8	9.9	13.3	5.2	5.0
of which:										
Liabilities to banks	3.6	4.3	14.1	12.9	12.3	11.9	7.2	7.9	2.0	2.8
Liabilities to affiliated companies	2.6	2.4	3.1	2.4	1.2	2.0	2.5	4.8	2.7	1.8
Provisions	15.3	15.8	7.5	7.1	8.0	8.2	11.4	11.9	16.9	17.5
of which: Provisions for pensions	4.3	4.4	2.4	2.3	1.8	1.7	2.7	2.6	4.9	5.1
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	6.5	5.3	3.0	4.9	3.1	3.1	2.7	3.0	8.0	6.2
Annual result and depreciation	8.0	6.8	5.9	7.8	4.8	4.4	4.4	4.2	9.5	7.8
Trade receivables	8.9	9.0	9.1	8.1	6.8	7.2	8.9	8.9	9.1	9.2
Percentage of the balance sheet total										
Sales	188.0	192.3	166.8	160.6	198.3	204.4	208.0	212.8	181.9	186.1
Annual result and interest paid	11.2	9.2	5.4	8.4	6.1	5.7	5.0	5.6	13.4	10.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	35.9	29.4	15.9	19.8	16.8	16.0	16.4	15.2	46.4	36.9
Percentage of fixed assets										
Long-term equity and liabilities	156.5	144.6	143.9	136.8	157.2	162.8	159.4	149.9	155.9	142.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	127.2	126.1	83.3	74.1	78.3	79.7	89.9	92.4	145.3	144.0
Cash resources, short-term receivables and invent	173.6	176.6	144.4	137.8	152.5	159.3	155.2	154.0	182.5	187.7
Percentage of cost of materials										
Trade payables	7.4	7.6	14.1	15.2	8.9	9.7	6.8	6.9	7.4	7.6
Memo item:										
Balance sheet total in € billion	4.97	5.00	0.04	0.05	0.21	0.21	1.05	1.06	3.66	3.67
Sales in € billion	9.34	9.61	0.07	0.08	0.41	0.43	2.19	2.26	6.66	6.84
Number of enterprises	313	313	81	81	84	84	95	95	53	53

I. Enterprises by economic sector

cont'd: 4.s) Manufacture of furniture

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	39.0	38.0	30.3	28.6	39.4	40.2	45.8	46.8	47.9	47.5
	50	48.3	49.4	37.5	35.7	47.1	47.5	53.7	54.9	54.7	55.2
	75	58.9	58.3	43.8	46.0	57.0	54.9	61.3	60.9	64.9	67.1
Personnel expenses	25	19.5	20.1	26.1	27.8	23.5	24.1	17.8	17.7	13.9	14.1
	50	27.5	27.9	36.3	33.9	29.9	30.6	23.0	22.6	21.2	20.5
	75	36.0	35.1	45.5	44.3	36.4	37.2	29.7	29.5	27.1	28.0
Depreciation	25	1.0	1.1	1.3	1.1	1.1	1.4	0.9	0.9	1.0	1.0
	50	2.0	2.0	3.2	2.9	1.8	1.9	1.6	1.8	2.2	2.3
	75	3.6	3.5	5.6	5.8	3.3	3.0	2.4	2.7	3.3	3.3
Annual result	25	0.5	0.1	0.1	0.0	0.5	0.2	0.6	-0.1	1.4	0.1
	50	2.4	2.3	3.1	3.7	1.9	2.0	2.0	1.8	3.2	2.5
	75	5.7	5.9	9.2	6.8	4.6	5.3	5.1	5.3	8.2	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.5	9.2	7.6	9.3	9.4	8.3	7.2	8.8	10.3	10.6
	50	23.1	22.2	26.1	28.0	23.6	21.3	18.2	21.7	18.3	19.1
	75	38.6	40.3	48.2	48.5	39.0	40.2	35.6	35.3	31.6	33.2
Inventories	25	13.7	14.8	7.8	6.4	18.9	18.5	17.4	17.7	11.7	11.4
	50	24.6	24.9	17.3	21.5	29.6	29.7	28.4	30.0	18.6	19.0
	75	38.3	39.1	35.3	36.7	41.5	41.5	42.7	44.4	30.0	30.3
Equity	25	11.0	9.5	4.6	4.7	14.6	13.0	12.7	9.9	11.0	9.2
	50	28.4	29.4	26.4	28.7	28.6	30.0	26.2	26.4	32.6	31.9
	75	50.3	53.0	53.4	56.9	49.2	53.4	46.4	45.5	53.3	57.5
Short-term liabilities	25	22.8	20.9	20.4	20.2	26.1	24.1	21.4	21.6	21.2	17.7
	50	43.0	40.6	42.7	39.6	40.6	38.2	43.5	41.7	43.2	44.4
	75	66.2	62.7	66.2	61.8	68.8	63.7	62.5	64.1	60.0	59.3
Liabilities to banks	25	0.0	0.0	1.9	5.5	0.0	0.2	0.0	0.0	0.0	0.0
	50	11.2	12.8	16.1	18.3	11.8	14.9	10.9	10.9	0.0	1.6
	75	27.5	28.3	37.4	37.5	28.5	29.1	24.6	25.5	12.4	11.2
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.1	0.1	0.0	0.7	0.3	0.9	0.0	1.9	0.3
	50	3.1	3.0	4.1	4.0	2.6	2.8	2.7	2.5	4.4	2.9
	75	7.5	7.5	10.2	10.4	6.1	6.8	6.2	6.3	8.7	7.6
Annual result and depreciation	25	2.7	2.0	3.8	3.5	2.7	1.5	2.3	1.7	3.8	2.9
	50	5.8	5.5	7.5	7.8	5.0	4.9	4.8	4.5	7.7	5.8
	75	10.2	10.3	12.2	16.1	8.3	9.3	8.6	8.7	11.9	10.6
Trade receivables	25	4.0	3.2	3.4	2.3	3.2	2.5	4.5	4.1	5.6	5.9
	50	7.0	6.8	6.9	5.6	6.0	5.8	7.7	8.2	8.0	8.1
	75	11.2	10.8	10.6	10.8	9.3	9.1	12.4	12.3	11.5	11.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	1.5	1.1	2.1	2.9	1.5	2.8	1.1	4.3	1.5
	50	6.7	6.1	8.1	8.4	5.4	5.9	5.7	5.6	9.4	6.0
	75	15.2	15.7	21.2	19.8	11.8	13.7	12.5	13.3	17.1	16.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.9	3.0	0.3	2.3	6.4	1.7	7.9	3.8	11.4	4.3
	50	16.9	15.6	17.8	14.1	16.3	12.4	15.7	15.9	29.7	21.3
	75	43.7	43.4	43.2	50.2	35.5	41.9	47.4	39.1	50.6	38.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.3	93.8	73.8	81.6	94.4	101.8	108.7	103.7	75.6	72.7
	50	162.6	154.8	131.3	142.1	158.9	152.9	179.9	178.2	144.5	140.9
	75	349.0	353.3	387.8	346.5	276.2	347.9	374.8	381.3	351.5	368.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	54.1	52.6	38.0	43.9	42.8	52.8	61.5	56.9	82.8	66.1
	50	98.2	93.0	83.2	86.6	89.2	87.2	103.1	93.0	114.7	118.4
	75	189.6	210.5	206.9	231.6	181.2	165.4	175.8	202.0	205.9	258.2
		Percentage of cost of materials									
Trade payables	25	3.9	3.8	4.3	3.7	4.0	3.7	2.8	3.4	4.6	4.7
	50	7.1	7.0	9.8	9.3	7.2	7.0	5.7	5.4	7.1	8.0
	75	12.4	12.3	20.5	20.0	13.6	13.3	9.8	10.1	10.4	10.3

I. Enterprises by economic sector

4.t) Other manufacturing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.1	98.9	99.7	99.4	98.5	99.2	99.8	99.5	99.0	98.7
Change in finished goods	0.9	1.1	0.3	0.6	1.5	0.8	0.2	0.5	1.0	1.3
Interest and similar income	0.5	0.5	0.2	0.2	0.2	0.2	0.4	0.4	0.6	0.6
Other income	4.9	4.5	3.0	2.9	2.9	2.5	4.2	3.0	5.2	5.0
of which: Income from long-term equity investme	1.0	1.2	0.1	0.1	0.1	0.1	0.3	0.3	1.2	1.5
Total income	105.4	105.0	103.1	103.1	103.1	102.7	104.6	103.4	105.7	105.5
<b>Expenses</b>										
Cost of materials	47.9	47.7	31.6	30.4	41.7	41.6	46.2	45.7	48.8	48.6
Personnel expenses	23.7	24.2	38.3	38.3	32.7	33.0	29.0	29.4	21.8	22.3
Depreciation	4.4	4.1	3.5	3.4	3.0	3.0	4.1	3.1	4.6	4.3
of which: Depreciation of tangible fixed assets	4.1	3.8	3.2	3.3	2.9	2.8	3.4	2.8	4.3	4.1
Interest and similar expenses	1.2	1.4	1.3	1.2	0.9	0.9	1.0	1.0	1.2	1.6
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	19.1	18.7	19.5	20.6	18.6	17.8	19.1	19.1	19.2	18.6
Total expenses before taxes on income	96.4	96.0	94.3	93.9	96.9	96.3	99.5	98.4	95.7	95.5
Annual result before taxes on income	9.0	9.0	8.8	9.2	6.3	6.4	5.1	5.0	10.1	10.0
Taxes on income	1.3	1.4	1.8	1.7	1.7	1.8	1.2	1.4	1.3	1.4
Annual result	7.7	7.6	7.0	7.5	4.6	4.6	3.9	3.6	8.8	8.6
Profit and loss transfers (parent company)	0.7	0.8	0.0	-0.1	0.1	0.1	0.2	0.4	0.8	1.0
Profit and loss transfers (subsidiary)	4.6	4.2	0.0	0.2	0.7	0.6	1.4	1.1	5.6	5.1
Profit for the year	3.8	4.2	7.0	7.2	4.0	4.1	2.7	2.9	4.0	4.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.8	0.7	1.6	1.1	1.1	0.9	1.1	2.0	1.9
Tangible fixed assets	16.8	16.6	29.7	45.6	24.2	23.1	17.4	18.2	16.4	16.1
of which: Land and buildings	5.7	5.4	14.5	14.3	10.6	10.6	7.4	7.5	5.2	4.9
Inventories	15.2	15.0	25.9	25.5	31.1	31.2	26.2	26.2	12.8	12.6
of which: Finished goods and merchandise	8.3	7.9	17.2	15.8	13.2	13.0	12.6	12.4	7.4	7.0
Cash	5.6	6.6	14.9	14.7	13.0	13.5	11.2	10.3	4.4	5.8
Receivables	45.3	44.5	25.2	23.9	27.1	27.4	36.3	36.2	47.4	46.5
Short-term	42.1	38.5	24.2	22.9	26.1	26.3	33.4	33.1	44.2	39.8
of which:										
Trade receivables	7.4	7.1	11.5	11.7	14.1	13.3	11.3	11.5	6.5	6.2
Receivables from affiliated companies	33.0	29.9	4.6	4.9	8.6	10.2	18.2	19.1	36.4	32.4
Long-term	3.2	6.0	1.0	0.9	1.0	1.0	2.9	3.1	3.3	6.7
of which: Loans to affiliated companies	2.5	4.8	0.3	0.1	0.7	0.8	1.8	2.0	2.7	5.4
Securities	0.5	0.6	0.2	0.4	1.1	1.3	0.2	0.2	0.5	0.6
Other long-term equity investments	14.5	14.6	2.6	2.7	2.0	1.9	7.4	7.3	16.1	16.3
of which: Goodwill	0.5	0.4	0.7	0.9	0.2	0.2	0.3	0.2	0.5	0.4
<b>Capital</b>										
Equity	37.0	36.0	33.7	38.3	45.5	43.6	42.3	44.0	35.9	34.6
Liabilities	46.7	47.6	55.9	52.3	45.4	47.3	41.5	41.3	47.5	48.5
Short-term	36.4	31.2	31.6	29.9	31.7	31.3	32.6	33.1	37.2	30.9
of which:										
Liabilities to banks	4.0	2.7	9.1	9.4	7.7	7.3	5.9	5.0	3.5	2.2
Trade payables	3.2	3.2	6.6	6.3	6.2	5.9	5.2	5.5	2.7	2.7
Liabilities to affiliated companies	25.8	22.3	8.5	6.1	11.3	12.1	16.5	17.5	27.9	23.5
Long-term	10.3	16.4	24.3	22.4	13.7	16.0	8.9	8.2	10.3	17.5
of which:										
Liabilities to banks	7.3	12.0	15.9	15.6	8.0	7.6	4.2	4.8	7.7	13.2
Liabilities to affiliated companies	2.2	3.5	4.6	3.9	4.0	6.8	3.8	2.5	1.8	3.6
Provisions	15.7	15.9	10.2	9.4	8.6	8.6	15.1	14.2	16.1	16.4
of which: Provisions for pensions	9.7	9.8	4.1	3.9	2.6	2.6	6.9	6.9	10.4	10.5
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	9.1	9.1	8.9	9.3	6.4	6.5	5.1	5.1	10.2	10.1
Annual result and depreciation	12.3	11.7	10.5	11.0	7.7	7.7	8.0	6.8	13.5	13.1
Trade receivables	7.8	7.8	7.7	8.1	9.9	9.3	8.8	9.1	7.5	7.4
Percentage of the balance sheet total										
Sales	94.0	91.4	148.7	144.8	142.6	142.0	128.3	125.9	86.6	84.1
Annual result and interest paid	8.4	8.3	12.4	12.7	8.0	7.9	6.4	5.9	8.7	8.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	20.1	18.7	30.4	33.9	26.5	25.4	22.1	18.7	19.7	18.5
Percentage of fixed assets										
Long-term equity and liabilities	155.6	157.9	181.6	179.8	215.5	224.3	201.9	197.5	148.4	151.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	131.6	145.4	123.9	126.6	125.3	129.5	136.7	131.2	131.2	148.3
Cash resources, short-term receivables and invent	173.4	193.4	205.8	211.8	223.3	229.2	217.2	210.5	165.7	189.2
Percentage of cost of materials										
Trade payables	7.0	7.2	14.1	14.1	10.3	9.9	8.8	9.4	6.3	6.6
Memo item:										
Balance sheet total in € billion	22.27	23.74	0.11	0.12	0.70	0.74	2.86	2.97	18.61	19.91
Sales in € billion	20.94	21.70	0.16	0.17	0.99	1.05	3.67	3.74	16.12	16.74
Number of enterprises	600	600	172	172	196	196	151	151	81	81



I. Enterprises by economic sector

cont'd: 4.t) Other manufacturing

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.6	24.4	15.1	15.1	28.2	29.2	36.0	34.5	34.8	34.8
	50	39.4	39.5	24.5	23.9	41.7	40.8	44.2	44.8	44.8	43.5
	75	52.6	51.9	40.8	42.3	52.7	52.5	56.0	55.5	55.0	54.3
Personnel expenses	25	21.2	21.2	24.2	24.2	23.4	23.4	20.3	20.0	17.3	17.1
	50	31.4	31.8	38.6	39.2	31.4	32.4	29.6	30.6	23.2	23.2
	75	42.1	43.1	53.8	52.8	43.0	42.9	36.6	38.5	31.2	32.0
Depreciation	25	1.3	1.4	1.3	1.5	1.1	1.2	1.4	1.6	1.6	1.8
	50	2.4	2.5	2.3	2.5	2.1	2.0	2.8	2.7	2.8	2.9
	75	4.2	4.3	4.4	4.7	3.6	3.7	4.3	4.5	4.7	4.8
Annual result	25	1.4	1.2	0.8	0.8	1.6	1.8	0.4	0.8	3.6	3.1
	50	4.7	4.5	5.2	5.2	4.5	4.6	3.4	2.9	7.3	6.7
	75	10.0	9.5	12.6	12.1	8.9	9.0	6.9	7.1	14.0	13.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.8	6.6	8.7	9.1	6.3	6.0	4.9	5.6	8.3	7.3
	50	16.8	16.6	20.1	19.0	14.7	15.1	17.2	17.1	16.0	14.6
	75	32.5	32.6	42.2	42.2	32.4	30.5	30.1	31.2	20.8	21.6
Inventories	25	12.2	13.0	6.6	6.8	17.0	18.0	19.0	18.4	9.1	9.4
	50	24.5	25.2	14.8	18.3	31.1	32.8	29.3	30.0	17.7	16.7
	75	41.3	41.0	36.0	37.0	48.4	46.2	42.6	42.4	27.9	27.8
Equity	25	14.2	15.3	3.2	6.4	19.0	19.8	18.1	18.8	16.2	16.1
	50	36.3	38.2	24.8	27.4	42.2	44.0	36.8	38.4	42.1	38.2
	75	60.5	63.0	52.5	55.5	64.2	67.8	59.4	61.8	60.3	60.9
Short-term liabilities	25	13.0	13.1	11.4	12.0	12.9	12.6	13.5	14.8	18.1	18.4
	50	29.4	26.9	28.6	29.3	26.1	22.9	33.4	31.1	32.9	26.9
	75	53.3	54.1	64.2	61.8	50.2	45.5	55.8	54.6	48.0	43.1
Liabilities to banks	25	0.0	0.0	0.6	3.1	0.0	0.0	0.0	0.0	0.0	0.0
	50	8.1	8.9	18.2	20.2	9.1	9.1	5.3	4.7	0.0	0.0
	75	28.4	29.0	42.8	43.3	27.7	27.3	22.5	20.9	2.8	1.9
		Percentage of sales									
Annual result before taxes on income	25	1.9	1.8	1.1	1.2	2.4	2.5	0.6	1.1	4.8	3.8
	50	5.9	6.0	6.3	6.8	5.6	6.0	4.4	4.1	8.4	8.0
	75	12.5	12.1	16.4	13.3	11.4	12.2	9.3	9.1	16.6	15.8
Annual result and depreciation	25	4.4	4.2	3.8	4.4	4.3	4.1	3.8	3.1	7.4	7.2
	50	8.8	9.0	9.5	9.9	8.3	8.9	7.0	6.9	13.3	11.9
	75	16.5	15.7	19.2	17.5	14.7	15.5	12.7	12.9	21.5	20.2
Trade receivables	25	4.1	4.0	3.1	3.1	5.3	5.0	4.0	4.3	4.4	4.1
	50	8.1	7.8	6.8	6.6	8.4	8.8	7.4	8.0	8.6	8.0
	75	12.4	12.1	11.1	11.3	12.9	12.0	13.6	13.1	12.8	12.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.6	3.6	4.8	3.7	4.3	4.3	1.4	2.3	4.7	4.2
	50	8.9	8.6	10.9	11.0	8.8	9.1	6.5	6.8	9.6	9.5
	75	17.1	15.8	26.0	23.0	17.1	17.0	12.8	11.1	17.9	16.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.2	5.0	0.6	2.2	5.9	3.2	7.2	5.0	13.9	12.0
	50	21.9	21.1	19.8	17.4	23.6	23.1	20.4	19.4	27.5	27.8
	75	57.4	51.1	61.7	62.1	61.3	61.6	51.8	44.7	55.2	49.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	117.2	116.4	97.2	92.6	129.5	137.1	127.4	122.5	91.9	107.3
	50	203.9	203.1	169.2	180.7	265.4	268.2	207.2	195.3	172.4	163.4
	75	449.9	477.7	377.4	419.3	661.5	710.0	351.3	373.6	311.0	327.1
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	62.1	62.8	43.1	47.2	67.9	65.9	62.1	66.2	71.1	86.5
	50	123.4	123.7	121.4	105.7	130.8	136.6	112.7	116.1	132.8	130.6
	75	324.7	333.9	382.8	379.1	327.4	362.5	277.9	275.5	248.6	253.3
		Percentage of cost of materials									
Trade payables	25	3.9	4.1	4.2	4.4	3.6	4.4	4.3	4.5	3.8	3.5
	50	7.8	8.7	10.8	12.0	6.8	7.8	7.9	8.4	6.7	7.4
	75	15.4	15.0	22.8	21.4	14.3	12.4	13.6	12.3	11.2	11.9

I. Enterprises by economic sector

4.u) Repair and installation of machinery and equipment

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	91.6	89.7	98.9	98.5	98.5	97.2	100.1	97.8	88.1	86.2
Change in finished goods	8.4	10.3	1.1	1.5	1.5	2.8	- 0.1	2.2	11.9	13.8
Interest and similar income	0.2	0.1	0.2	0.1	0.1	0.1	0.3	0.3	0.2	0.1
Other income	2.2	2.7	2.5	3.5	2.6	2.4	2.5	2.5	2.1	2.7
of which: Income from long-term equity investme	0.1	0.1	0.0	0.0	0.2	0.3	0.2	0.2	0.1	0.1
Total income	102.4	102.8	102.7	103.6	102.7	102.5	102.8	102.8	102.3	102.8
<b>Expenses</b>										
Cost of materials	58.8	59.6	37.8	39.2	44.7	46.2	42.4	43.5	65.9	66.4
Personnel expenses	25.8	25.0	37.2	35.5	34.3	32.9	36.1	35.5	21.4	20.7
Depreciation	2.0	1.6	2.7	3.1	2.4	2.3	2.0	1.8	1.9	1.4
of which: Depreciation of tangible fixed assets	1.9	1.5	2.7	2.7	2.2	2.2	1.6	1.6	1.9	1.4
Interest and similar expenses	0.6	0.7	0.7	0.6	0.6	0.6	0.9	1.1	0.5	0.7
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	11.9	11.6	17.4	17.5	15.3	15.3	16.1	16.2	10.2	9.7
Total expenses before taxes on income	99.2	98.5	95.9	96.0	97.4	97.3	97.6	98.2	99.9	98.9
Annual result before taxes on income	3.3	4.2	6.8	7.6	5.3	5.2	5.1	4.5	2.4	3.9
Taxes on income	1.0	1.0	1.6	1.5	1.4	1.3	1.1	1.1	0.9	1.0
Annual result	2.2	3.2	5.2	6.1	3.9	4.0	4.1	3.4	1.4	2.9
Profit and loss transfers (parent company)	- 0.1	0.7	- 0.1	0.0	0.0	0.0	- 0.8	3.8	0.0	0.0
Profit and loss transfers (subsidiary)	- 0.4	0.4	0.1	0.1	0.2	0.6	1.1	1.2	- 0.9	0.2
Profit for the year	2.5	3.5	4.9	6.0	3.7	3.3	2.1	6.1	2.4	2.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.5	0.6	0.5	0.5	0.5	0.7	0.7	0.3	0.5
Tangible fixed assets	14.8	14.7	25.5	45.6	21.2	21.1	11.6	9.8	15.0	15.7
of which: Land and buildings	4.2	5.8	9.3	9.3	8.3	8.8	6.2	5.0	2.8	5.7
Inventories	31.3	34.8	22.2	23.4	29.5	32.3	25.5	25.8	34.1	39.3
of which: Finished goods and merchandise	6.4	6.4	10.0	9.6	5.9	5.5	2.9	3.0	7.8	8.0
Cash	8.8	8.3	20.9	17.7	14.6	13.4	14.0	11.2	5.8	6.2
Receivables	37.0	31.7	28.5	31.1	30.6	28.7	35.2	32.9	38.7	31.6
Short-term	34.8	29.8	28.4	30.9	29.7	27.1	28.4	27.0	38.1	31.4
of which:										
Trade receivables	9.9	10.1	16.7	17.4	17.6	18.8	11.1	10.8	8.3	8.5
Receivables from affiliated companies	22.3	17.3	7.7	9.1	7.9	5.0	11.9	11.8	28.5	21.5
Long-term	2.2	1.9	0.1	0.1	1.0	1.6	6.8	5.9	0.6	0.2
of which: Loans to affiliated companies	1.9	1.6	0.0	0.0	0.4	0.5	6.1	5.4	0.5	0.2
Securities	0.4	0.4	0.7	0.5	0.2	0.6	0.5	0.5	0.3	0.3
Other long-term equity investments	7.1	9.3	0.9	0.7	2.8	3.0	12.2	18.7	5.7	6.2
of which: Goodwill	0.2	0.2	0.7	0.5	0.8	0.7	0.3	0.2	0.1	0.1
<b>Capital</b>										
Equity	27.6	28.7	35.5	38.0	29.9	29.7	29.8	33.7	26.2	26.2
<b>Liabilities</b>										
Short-term	42.2	41.3	42.3	37.8	48.4	51.3	43.9	40.0	40.8	40.6
of which:										
Liabilities to banks	2.5	3.8	10.5	8.2	7.5	7.1	2.4	2.6	1.8	3.7
Trade payables	6.5	6.7	9.5	11.6	10.7	10.7	4.6	5.5	6.6	6.6
Liabilities to affiliated companies	18.3	13.1	5.3	4.7	8.2	9.6	18.3	14.7	19.8	13.2
Long-term	12.6	13.2	14.1	15.7	10.3	9.0	11.4	12.8	13.4	13.9
of which:										
Liabilities to banks	4.3	2.5	9.5	10.1	6.0	6.1	3.7	3.1	4.3	1.6
Liabilities to affiliated companies	7.9	10.3	3.0	2.8	2.5	1.7	7.5	9.4	8.8	12.0
Provisions	17.0	16.2	8.0	8.2	11.0	9.6	14.7	13.3	18.8	18.6
of which: Provisions for pensions	4.8	5.0	1.5	1.5	2.0	2.0	5.5	5.1	5.0	5.5
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.6	4.7	6.8	7.7	5.4	5.4	5.1	4.6	2.7	4.5
Annual result and depreciation	4.6	5.3	8.0	9.3	6.4	6.5	6.1	5.4	3.8	5.0
Trade receivables	7.4	7.6	9.8	10.0	11.1	12.1	9.8	10.4	6.0	6.1
Percentage of the balance sheet total										
Sales	133.4	131.8	170.3	174.4	158.3	155.1	113.0	103.5	137.7	140.0
Annual result and interest paid	4.2	5.7	10.1	11.9	7.3	7.2	5.6	4.8	3.1	5.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.7	11.2	31.2	36.6	18.2	17.6	12.2	10.1	7.7	10.4
Percentage of fixed assets										
Long-term equity and liabilities	183.1	177.6	183.9	202.3	165.1	155.6	148.4	146.0	205.7	201.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	103.8	93.1	116.7	128.8	91.6	80.1	97.5	96.1	107.9	93.1
Cash resources, short-term receivables and invent	177.9	177.5	169.3	190.8	152.5	143.1	155.5	160.6	191.3	190.0
Percentage of cost of materials										
Trade payables	7.5	7.7	14.6	16.7	14.9	14.6	9.6	12.0	6.4	6.1
Memo item:										
Balance sheet total in € billion	5.80	6.13	0.09	0.10	0.45	0.49	1.50	1.67	3.76	3.87
Sales in € billion	7.73	8.08	0.16	0.17	0.71	0.76	1.70	1.72	5.17	5.41
Number of enterprises	433	433	162	162	159	159	83	83	29	29

I. Enterprises by economic sector

cont'd: 4.u) Repair and installation of machinery and equipment

	Quartile value	cont'd: All legal forms											
		Cylindered sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
				Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...											
		Percentage of gross revenue											
Cost of materials	25	28.3	29.0	22.8	23.7	29.4	32.4	28.2	31.8	43.7	41.8		
	50	41.7	41.8	35.7	34.1	44.4	44.3	43.8	44.2	61.6	61.4		
	75	54.8	56.8	48.5	50.3	56.5	57.7	57.8	57.3	77.4	74.8		
Personnel expenses	25	23.4	22.6	23.2	22.6	24.8	23.4	25.4	24.1	10.5	12.3		
	50	34.1	34.1	34.8	34.6	34.1	34.4	36.2	35.8	24.7	22.4		
	75	44.7	44.2	46.9	47.5	43.4	43.2	47.2	46.9	34.0	35.6		
Depreciation	25	0.8	0.8	0.8	1.0	0.8	0.8	0.8	0.7	0.6	0.5		
	50	1.7	1.6	2.0	1.9	1.6	1.6	1.6	1.3	1.3	1.1		
	75	3.0	3.0	3.5	3.9	2.6	2.7	2.7	2.6	2.5	2.1		
Annual result	25	1.0	1.1	0.9	1.2	1.0	0.9	1.2	0.9	0.9	1.1		
	50	3.4	3.5	3.4	4.0	3.3	3.4	3.6	3.1	3.3	3.2		
	75	7.5	7.6	10.1	9.3	6.2	6.5	6.7	6.4	5.1	5.5		
		Percentage of the balance sheet total											
Tangible fixed assets	25	4.2	4.2	5.1	5.4	4.8	5.0	3.6	2.4	2.5	2.9		
	50	11.2	11.2	14.6	13.5	12.7	13.0	8.5	8.1	5.9	10.2		
	75	30.1	29.4	36.7	38.3	28.6	27.7	24.5	24.3	16.8	22.4		
Inventories	25	7.6	6.7	4.2	3.2	9.3	9.0	10.5	13.0	17.7	23.2		
	50	20.3	20.1	13.8	12.4	20.9	20.3	28.0	30.5	33.6	35.9		
	75	39.5	39.2	32.7	32.0	40.0	40.8	48.9	49.6	45.1	52.0		
Equity	25	7.8	9.4	3.2	8.8	7.8	8.9	9.9	9.7	14.3	13.2		
	50	27.2	29.8	26.2	30.2	28.4	32.9	28.1	28.6	25.6	26.0		
	75	51.5	53.6	59.0	58.1	50.0	55.0	53.4	51.7	37.8	37.7		
Short-term liabilities	25	24.4	22.2	22.3	17.9	24.9	25.2	26.1	20.9	30.6	29.5		
	50	41.5	42.3	41.4	37.9	41.8	44.3	39.5	37.5	46.6	45.5		
	75	66.1	65.8	67.6	69.7	66.4	65.8	64.2	61.9	54.9	64.0		
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	50	2.0	2.2	9.7	7.9	6.3	5.1	0.0	0.0	0.0	0.0		
	75	25.0	21.4	33.6	29.8	23.4	22.2	7.0	7.3	7.5	5.6		
		Percentage of sales											
Annual result before taxes on income	25	1.2	1.5	1.1	1.6	1.3	1.1	1.5	1.7	1.0	1.2		
	50	4.3	4.7	4.3	5.3	4.1	4.0	4.5	4.6	3.9	3.6		
	75	9.5	10.0	12.5	12.2	8.7	9.1	7.8	7.9	6.5	7.2		
Annual result and depreciation	25	3.2	3.2	3.2	3.5	3.2	2.8	3.2	3.5	3.0	3.0		
	50	6.4	6.9	7.1	8.5	6.2	6.1	6.5	6.0	6.7	5.7		
	75	13.3	12.8	15.8	16.7	11.2	12.2	10.4	9.8	7.9	8.4		
Trade receivables	25	4.6	5.0	4.3	3.8	6.3	6.4	4.6	5.1	3.9	3.5		
	50	9.3	8.8	7.6	8.1	10.2	9.8	10.3	9.7	8.2	7.3		
	75	14.1	14.1	12.6	12.7	15.0	15.0	15.5	16.1	12.4	12.5		
		Percentage of the balance sheet total											
Annual result and interest paid	25	3.1	3.2	3.6	4.5	2.8	2.9	2.9	2.7	3.2	1.8		
	50	7.5	7.8	10.3	10.5	7.0	7.0	6.5	6.4	5.4	5.6		
	75	15.2	15.3	19.3	19.2	15.1	16.3	10.6	10.6	9.2	11.3		
		Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	6.0	4.7	5.4	6.3	6.0	2.9	6.4	3.7	4.6	6.4		
	50	18.9	17.1	22.7	20.7	16.9	15.9	18.1	14.8	15.2	14.7		
	75	51.0	45.0	81.3	65.9	50.7	50.0	49.3	38.0	24.8	32.8		
		Percentage of fixed assets											
Long-term equity and liabilities	25	103.3	105.0	90.0	99.4	112.2	103.8	97.4	106.1	140.1	154.4		
	50	214.6	215.9	189.7	219.2	219.5	214.7	228.4	221.8	191.6	196.0		
	75	472.5	477.3	483.3	533.3	446.5	449.2	495.7	598.9	554.0	445.1		
		Percentage of short-term liabilities											
Cash resources and short-term receivab	25	65.3	61.8	62.6	64.7	62.1	53.0	69.5	72.2	67.7	59.8		
	50	117.2	116.6	118.4	132.1	117.2	118.8	115.4	109.9	106.5	101.1		
	75	215.2	232.5	267.9	308.3	205.2	235.5	212.1	211.2	136.9	123.2		
		Percentage of cost of materials											
Trade payables	25	5.0	5.1	5.0	4.8	5.6	5.3	4.6	5.5	4.0	2.5		
	50	9.2	10.0	10.5	11.4	9.7	10.5	7.9	9.2	6.7	6.7		
	75	19.4	20.8	22.2	23.4	21.9	22.1	15.1	16.8	13.0	11.2		

I. Enterprises by economic sector

5. Electricity, gas, steam and air conditioning supply

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	99.8	99.8	99.6	99.4	99.7	99.5	99.5	99.5	99.8	99.8
Sales	0.2	0.2	0.4	0.6	0.3	0.5	0.5	0.5	0.2	0.2
Change in finished goods	0.3	0.4	0.8	0.9	0.2	0.2	0.2	0.3	0.3	0.4
Interest and similar income	3.3	3.5	5.6	4.7	3.0	3.5	3.4	3.3	3.3	3.5
Other income	0.5	0.5	0.7	0.6	0.4	0.6	0.5	0.6	0.4	0.5
of which: Income from long-term equity investme	103.6	103.9	106.4	105.6	103.2	103.7	103.6	103.5	103.6	103.9
Total income	Expenses									
Expenses	89.4	89.6	23.2	22.6	52.3	51.0	67.8	67.7	90.3	90.5
Cost of materials	3.4	3.4	3.8	4.2	6.7	6.7	9.9	10.3	3.2	3.2
Personnel expenses	3.6	2.2	33.2	31.7	17.0	17.8	7.5	7.4	3.4	2.0
Depreciation	2.9	2.0	32.9	31.5	16.9	16.9	7.3	7.2	2.6	1.7
of which: Depreciation of tangible fixed assets	1.5	1.2	12.6	10.5	6.1	5.6	1.7	1.7	1.4	1.1
Interest and similar expenses	0.1	0.0	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.0
Operating taxes	4.2	4.1	21.8	20.4	13.7	13.5	9.7	9.4	4.0	3.9
Other expenses	102.2	100.6	94.8	89.5	96.0	94.9	96.9	96.5	102.4	100.7
Total expenses before taxes on income	1.4	3.4	11.7	16.1	7.3	8.9	6.7	7.0	1.2	3.2
Annual result before taxes on income	0.5	0.5	2.6	2.7	2.0	2.1	1.6	1.5	0.4	0.5
Taxes on income	0.9	2.8	9.1	13.4	5.3	6.8	5.1	5.5	0.7	2.7
Annual result	0.5	0.6	1.2	1.0	0.7	0.5	0.1	0.1	0.5	0.6
Profit and loss transfers (parent company)	0.3	1.9	1.0	1.2	0.1	-0.1	1.9	2.0	0.3	1.9
Profit and loss transfers (subsidiary)	1.1	1.5	9.3	13.2	5.9	7.4	3.3	3.7	1.0	1.4
Profit for the year	Balance sheet									
Balance sheet	Percentage of the balance sheet total									
Assets	0.7	0.7	0.7	0.7	0.7	0.6	0.9	0.9	0.7	0.7
Intangible fixed assets	34.8	34.6	74.5	45.6	73.0	72.8	62.6	61.5	31.8	31.6
Tangible fixed assets	4.3	4.2	4.0	4.2	6.5	6.5	9.3	9.2	3.9	3.9
of which: Land and buildings	1.9	1.9	0.9	0.9	1.5	1.7	1.2	1.3	2.0	2.0
Inventories	0.7	0.7	0.2	0.2	0.2	0.2	0.1	0.1	0.7	0.7
of which: Finished goods and merchandise	4.5	4.4	9.4	8.7	7.8	7.8	8.1	9.0	4.2	4.0
Cash	33.4	33.2	9.4	10.7	11.2	11.3	17.2	17.4	35.1	34.9
Receivables	26.3	26.8	8.3	9.5	10.7	10.6	16.0	16.3	27.5	28.1
Short-term	of which:									
of which:	9.9	10.3	1.4	1.9	3.1	3.4	8.1	7.7	10.2	10.7
Trade receivables	13.9	13.9	5.5	6.0	5.8	5.4	5.8	6.1	14.7	14.7
Receivables from affiliated companies	7.0	6.4	1.1	1.2	0.4	0.7	1.2	1.2	7.6	6.9
Long-term	6.8	6.2	1.0	1.1	0.3	0.5	0.9	0.9	7.4	6.7
of which: Loans to affiliated companies	3.6	2.8	0.1	0.1	0.1	0.1	0.8	0.9	3.9	3.0
Securities	20.4	21.7	3.6	3.9	4.7	4.5	8.9	8.7	21.6	23.1
Other long-term equity investments	0.1	0.1	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1
of which: Goodwill	Capital									
Capital	31.9	32.3	25.7	27.9	33.2	33.4	46.7	46.2	31.0	31.5
Equity	43.2	45.3	69.8	67.2	61.4	61.0	44.1	44.6	42.4	44.8
Liabilities	Short-term									
Short-term	24.2	27.7	20.1	20.8	17.2	20.2	20.7	22.9	24.6	28.3
of which:	Liabilities to banks									
of which:	1.3	1.6	9.6	10.6	8.4	11.6	2.5	2.9	1.0	1.2
Liabilities to banks	5.1	5.5	1.8	1.4	2.2	2.3	4.7	4.7	5.2	5.6
Trade payables	14.5	16.9	6.6	7.2	4.8	4.5	6.7	7.2	15.3	17.9
Liabilities to affiliated companies	19.0	17.6	49.7	46.4	44.3	40.8	23.4	21.8	17.8	16.5
Long-term	of which:									
of which:	7.8	7.4	43.8	40.6	37.1	32.8	16.4	15.7	6.2	6.0
Liabilities to banks	9.2	8.3	4.1	4.2	6.4	7.3	5.3	4.4	9.6	8.6
Liabilities to affiliated companies	23.6	20.9	2.9	3.2	4.7	4.9	7.9	8.0	25.2	22.3
Provisions	4.2	4.5	0.0	0.0	0.6	0.6	1.9	2.0	4.5	4.7
of which: Provisions for pensions	Other ratios									
Other ratios	Percentage of sales									
Annual result before taxes on income	1.4	3.4	11.7	16.3	7.3	8.9	6.8	7.1	1.2	3.2
Annual result and depreciation	4.5	5.1	42.4	45.5	22.4	24.8	12.7	13.0	4.1	4.7
Trade receivables	7.3	7.4	7.7	9.4	9.2	9.9	11.3	11.0	7.2	7.3
Percentage of the balance sheet total										
Sales	135.3	138.8	17.7	19.9	33.3	34.4	71.3	70.5	142.9	146.7
Annual result and interest paid	3.2	5.6	3.9	4.8	3.8	4.3	4.9	5.1	3.1	5.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.6	11.2	11.6	14.3	12.6	14.5	20.0	20.5	9.1	10.7
Percentage of fixed assets										
Long-term equity and liabilities	83.9	82.7	94.2	93.6	98.9	95.1	97.1	95.9	82.4	81.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	131.5	114.2	88.2	87.6	107.9	91.0	116.6	110.6	133.0	114.9
Cash resources, short-term receivables and invent	139.4	121.1	92.6	92.1	116.9	99.5	122.4	116.1	141.0	121.9
Percentage of cost of materials										
Trade payables	4.2	4.4	44.2	29.9	12.5	13.0	9.6	9.9	4.0	4.2
Memo item:										
Balance sheet total in € billion	328.75	336.61	3.29	3.22	6.47	6.61	19.07	19.61	299.92	307.17
Sales in € billion	444.84	467.38	0.58	0.64	2.15	2.27	13.59	13.82	428.51	450.65
Number of enterprises	2 397	2 397	833	833	462	462	539	539	563	563

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms											
		Cylindered sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
				Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...											
		Percentage of gross revenue											
Cost of materials	25	3.8	4.9	0.0	0.0	10.5	10.2	60.0	59.6	64.8	64.2		
	50	58.8	58.4	0.5	0.6	52.7	52.3	68.2	67.7	74.7	74.8		
	75	74.7	74.7	26.6	26.8	72.7	71.6	77.9	77.7	87.1	87.0		
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	2.4	2.4	1.7	1.8		
	50	1.5	1.6	0.0	0.0	0.2	0.2	9.3	9.5	7.4	7.5		
	75	10.4	10.7	0.0	0.0	7.0	7.8	14.0	14.1	11.9	12.1		
Depreciation	25	3.7	3.8	16.6	16.8	3.8	4.0	3.5	3.6	0.8	0.7		
	50	8.5	8.6	37.9	36.0	12.3	13.0	6.1	6.2	4.1	4.2		
	75	35.8	33.8	48.6	47.3	37.8	37.0	8.7	8.8	6.9	6.6		
Annual result	25	0.8	1.7	0.8	4.2	0.0	1.4	1.8	1.8	0.7	0.7		
	50	5.9	6.9	12.4	16.5	5.1	7.7	5.0	5.3	3.9	4.2		
	75	13.3	16.2	25.8	29.0	12.6	15.7	8.7	8.8	8.6	8.3		
		Percentage of the balance sheet total											
Tangible fixed assets	25	37.2	35.2	56.9	53.6	39.3	36.4	38.2	38.2	8.7	7.8		
	50	68.2	67.0	77.7	77.0	71.1	71.0	66.3	65.3	53.8	53.6		
	75	83.1	82.1	88.4	87.2	84.6	84.5	77.6	77.2	71.3	70.5		
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2		
	50	0.0	0.1	0.0	0.0	0.0	0.0	0.6	0.7	0.8	0.8		
	75	1.2	1.1	0.0	0.0	1.1	1.3	1.3	1.3	1.9	1.8		
Equity	25	12.9	14.4	3.0	4.3	11.8	13.4	29.9	31.0	22.8	22.7		
	50	32.6	34.1	20.5	22.6	29.0	32.1	45.7	46.4	37.0	37.7		
	75	53.3	53.5	43.7	45.7	55.7	57.8	62.2	61.7	49.1	48.3		
Short-term liabilities	25	9.1	9.6	6.9	7.2	8.0	9.0	12.2	12.9	14.0	15.0		
	50	17.8	18.6	13.0	13.5	15.7	15.8	18.7	19.4	22.5	22.9		
	75	33.4	35.8	32.9	37.7	35.0	35.6	30.4	31.3	36.4	38.7		
Liabilities to banks	25	0.0	0.0	2.1	0.6	0.0	0.0	0.0	0.0	0.0	0.0		
	50	20.5	19.2	57.1	53.8	28.3	26.0	13.1	12.7	2.0	1.7		
	75	54.2	51.4	76.9	74.9	61.5	60.5	29.1	29.8	22.1	22.3		
		Percentage of sales											
Annual result before taxes on income	25	1.2	2.3	1.0	4.9	0.3	1.7	2.4	2.5	0.9	0.9		
	50	7.4	8.5	13.9	18.2	6.7	9.7	6.6	6.6	5.2	5.3		
	75	16.0	19.2	28.8	32.5	15.9	18.7	10.9	10.9	10.3	9.9		
Annual result and depreciation	25	8.5	9.0	28.3	32.3	9.1	9.2	8.2	8.3	2.5	2.5		
	50	18.3	19.1	56.3	59.7	21.4	23.9	13.2	13.2	10.3	10.3		
	75	53.1	57.3	69.2	71.2	50.3	56.2	18.7	18.9	16.3	16.3		
Trade receivables	25	2.5	2.4	0.9	1.1	2.8	3.5	6.1	5.9	4.4	4.5		
	50	7.6	8.4	3.3	4.4	7.8	9.5	9.9	9.3	8.3	8.4		
	75	12.3	13.4	10.7	13.7	13.2	14.9	13.3	13.0	11.9	12.1		
		Percentage of the balance sheet total											
Annual result and interest paid	25	2.4	2.8	2.3	3.1	1.9	2.7	2.9	2.7	2.5	2.4		
	50	5.2	5.5	4.9	5.6	4.4	5.0	5.8	5.5	6.0	6.0		
	75	9.0	9.4	8.4	10.3	7.7	8.3	9.3	8.9	10.2	10.1		
		Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	7.2	8.4	6.6	7.8	6.0	8.4	11.7	10.2	7.0	6.9		
	50	15.4	16.9	12.2	14.2	13.0	15.3	23.4	22.6	19.4	19.8		
	75	30.9	32.6	20.3	24.4	29.9	32.2	43.5	43.9	31.0	32.2		
		Percentage of fixed assets											
Long-term equity and liabilities	25	84.1	84.2	79.3	79.8	89.9	89.0	87.1	87.1	80.5	80.1		
	50	99.7	99.7	101.0	101.3	103.5	103.0	98.0	97.8	94.1	94.5		
	75	116.9	117.1	116.9	117.3	122.5	123.1	112.1	112.8	115.4	116.9		
		Percentage of short-term liabilities											
Cash resources and short-term receivab	25	70.4	69.5	41.5	43.8	71.5	64.3	79.8	81.7	85.3	85.0		
	50	121.5	120.8	114.3	116.1	135.7	125.3	120.3	118.2	121.4	124.5		
	75	212.3	212.9	250.3	250.6	233.5	221.2	198.1	187.6	181.4	180.9		
		Percentage of cost of materials											
Trade payables	25	3.4	3.7	1.9	2.3	4.0	4.6	4.5	5.3	2.7	3.1		
	50	8.0	8.4	13.1	11.1	9.6	10.1	8.2	8.9	6.4	6.9		
	75	14.3	14.6	53.6	45.5	19.1	19.3	11.7	12.8	9.7	10.1		

I. Enterprises by economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	99.8	99.3	98.2	99.6	99.5	99.5	99.5	99.8	99.8
Change in finished goods	0.2	0.2	0.7	1.8	0.4	0.5	0.5	0.5	0.2	0.2
Interest and similar income	0.3	0.4	1.3	1.5	0.2	0.2	0.2	0.3	0.4	0.4
Other income	3.3	3.5	6.6	5.1	2.9	3.6	3.3	3.1	3.3	3.6
of which: Income from long-term equity investme	0.5	0.5	1.6	1.2	0.5	0.8	0.5	0.6	0.5	0.5
Total income	103.6	104.0	107.9	106.6	103.1	103.8	103.5	103.4	103.6	104.0
<b>Expenses</b>										
Cost of materials	90.2	90.4	40.8	39.5	61.0	60.8	68.2	68.1	91.0	91.1
Personnel expenses	3.3	3.3	8.2	8.7	8.3	8.6	10.4	10.7	3.1	3.0
Depreciation	3.4	2.0	22.1	21.1	11.8	12.6	7.1	7.0	3.3	1.8
of which: Depreciation of tangible fixed assets	2.7	1.8	21.4	20.7	11.6	11.4	6.9	6.8	2.5	1.6
Interest and similar expenses	1.4	1.1	9.7	8.1	3.9	3.4	1.3	1.3	1.4	1.1
Operating taxes	0.1	0.0	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.0
Other expenses	4.0	3.9	18.8	17.1	12.2	12.5	9.4	9.0	3.8	3.7
Total expenses before taxes on income	102.5	100.7	99.8	94.6	97.2	98.2	96.6	96.3	102.7	100.8
Annual result before taxes on income	1.2	3.3	8.2	12.0	5.9	5.6	6.9	7.2	1.0	3.2
Taxes on income	0.4	0.5	2.8	2.9	2.0	2.0	1.6	1.5	0.4	0.5
Annual result	0.7	2.8	5.4	9.0	3.9	3.7	5.3	5.7	0.6	2.7
Profit and loss transfers (parent company)	0.5	0.6	3.1	2.7	1.0	0.8	0.1	0.1	0.5	0.6
Profit and loss transfers (subsidiary)	0.3	2.0	2.5	2.9	0.2	-0.1	2.1	2.2	0.3	2.0
Profit for the year	0.9	1.4	5.9	8.8	4.6	4.5	3.3	3.5	0.8	1.3
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.7	1.1	1.0	0.7	0.7	0.9	0.9	0.8	0.7
Tangible fixed assets	31.9	31.7	63.1	61.2	65.7	65.4	62.6	61.5	29.5	29.4
of which: Land and buildings	4.3	4.2	6.6	6.1	9.5	9.5	9.7	9.6	3.9	3.8
Inventories	2.0	2.0	1.7	1.7	2.2	2.4	1.2	1.2	2.0	2.0
of which: Finished goods and merchandise	0.7	0.7	0.1	0.1	0.3	0.3	0.1	0.1	0.8	0.7
Cash	4.4	4.3	9.6	8.5	7.9	7.8	8.2	9.0	4.2	4.0
Receivables	34.5	34.6	14.1	16.9	14.9	15.2	16.6	16.9	35.9	35.9
Short-term	26.9	27.7	12.4	14.9	14.2	14.3	15.4	15.6	27.8	28.6
of which:										
Trade receivables	10.2	10.6	1.7	2.2	4.1	4.4	8.5	8.0	10.4	10.8
Receivables from affiliated companies	14.1	14.4	8.8	10.3	7.9	7.8	4.8	5.2	14.7	15.1
Long-term	7.6	6.8	1.7	2.0	0.7	0.9	1.3	1.2	8.1	7.3
of which: Loans to affiliated companies	7.4	6.7	1.5	1.8	0.4	0.6	0.9	1.0	7.9	7.1
Securities	3.9	2.8	0.2	0.2	0.0	0.0	0.9	1.0	4.2	2.9
Other long-term equity investments	21.9	23.3	9.7	10.1	8.0	7.9	9.3	9.1	22.9	24.4
of which: Goodwill	0.1	0.1	0.6	0.5	0.0	0.0	0.1	0.1	0.1	0.1
<b>Capital</b>										
Equity	31.5	32.0	33.2	34.6	39.2	41.0	49.3	48.9	30.4	30.9
Liabilities	42.8	45.2	60.4	59.1	53.4	51.1	41.1	41.6	42.8	45.3
Short-term	24.6	28.6	22.0	23.5	18.1	19.9	20.3	21.9	24.9	29.2
of which:										
Liabilities to banks	1.1	1.3	10.3	10.3	7.4	8.5	2.4	2.8	0.9	1.1
Trade payables	5.3	5.6	1.6	1.9	2.5	3.1	4.9	4.9	5.3	5.7
Liabilities to affiliated companies	14.8	17.8	6.4	8.2	5.3	5.6	6.8	6.8	15.5	18.7
Long-term	18.3	16.6	38.3	35.6	35.3	31.3	20.8	19.6	17.8	16.1
of which:										
Liabilities to banks	6.5	6.2	29.3	26.9	26.2	22.8	16.2	15.5	5.6	5.4
Liabilities to affiliated companies	9.8	8.4	5.2	5.6	8.5	7.6	4.2	3.6	10.1	8.7
Provisions	24.4	21.4	5.9	5.8	6.8	7.1	8.3	8.3	25.6	22.5
of which: Provisions for pensions	4.4	4.6	0.0	0.0	1.0	1.1	2.1	2.2	4.6	4.8
<b>Other ratios</b>										
<b>Annual result before taxes on income</b>	Percentage of sales									
Annual result before taxes on income	1.2	3.3	8.2	12.2	5.9	5.7	7.0	7.2	1.0	3.2
Annual result and depreciation	4.1	4.8	27.7	30.7	15.7	16.4	12.5	12.7	3.8	4.5
Trade receivables	7.2	7.3	7.9	9.7	9.6	9.8	11.6	11.1	7.1	7.2
<b>Percentage of the balance sheet total</b>										
Sales	141.4	144.4	21.6	22.8	43.3	44.6	73.5	72.2	147.2	150.4
Annual result and interest paid	3.0	5.7	3.3	4.0	3.4	3.2	4.9	5.1	2.9	5.7
<b>Percentage of liabilities and provisions less cash</b>										
Annual result and depreciation	9.2	10.9	10.5	12.3	12.8	14.3	21.6	21.9	8.6	10.4
<b>Percentage of fixed assets</b>										
Long-term equity and liabilities	83.2	81.8	94.5	94.4	100.6	98.0	96.6	96.2	82.0	80.6
<b>Percentage of short-term liabilities</b>										
Cash resources and short-term receivables	131.6	113.2	100.8	100.3	121.9	111.5	116.3	112.9	132.5	113.3
Cash resources, short-term receivables and invent	139.6	120.1	108.3	107.5	134.0	123.4	122.1	118.5	140.6	120.2
<b>Percentage of cost of materials</b>										
Trade payables	4.1	4.3	17.6	20.8	9.6	11.3	9.6	9.9	4.0	4.1
<b>Memo item:</b>										
Balance sheet total in € billion	299.84	308.33	1.01	1.05	3.54	3.51	16.62	17.19	278.67	286.58
Sales in € billion	424.07	445.15	0.22	0.24	1.54	1.57	12.22	12.41	410.10	430.93
Number of enterprises	1 547	1 547	280	280	290	290	476	476	501	501

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	51.6	51.8	0.0	0.0	43.7	44.1	60.1	59.6	65.1	64.6
	50	67.3	66.6	20.1	20.7	62.9	62.4	67.9	67.4	74.7	74.9
	75	79.7	80.0	61.7	59.7	77.4	76.7	76.8	77.2	87.1	87.1
Personnel expenses	25	0.4	0.4	0.0	0.0	0.0	0.0	3.4	3.1	1.8	1.9
	50	6.6	7.0	0.0	0.0	2.9	3.4	9.9	10.3	7.6	7.7
	75	12.7	13.1	9.0	9.6	11.6	12.4	14.2	14.4	11.9	12.2
Depreciation	25	2.0	2.0	3.9	4.7	2.2	2.4	3.5	3.6	0.8	0.6
	50	5.9	6.0	18.5	18.7	7.5	7.7	6.2	6.2	4.1	4.2
	75	10.9	11.5	44.0	43.5	15.9	16.9	8.6	8.5	6.9	6.5
Annual result	25	0.8	1.2	0.3	1.9	0.3	0.8	1.8	1.8	0.7	0.7
	50	4.8	5.3	7.2	8.8	4.5	5.3	4.9	5.3	3.8	4.3
	75	9.5	10.1	21.0	20.8	9.3	11.1	8.6	8.7	8.7	8.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	21.2	19.4	25.6	20.6	26.4	26.6	37.9	37.5	7.5	7.5
	50	61.3	59.9	69.3	66.6	59.9	59.9	67.4	65.4	52.6	52.7
	75	77.6	77.2	86.8	83.9	79.3	79.5	77.6	77.3	71.1	70.3
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
	50	0.5	0.5	0.0	0.0	0.1	0.1	0.7	0.7	0.8	0.8
	75	1.4	1.4	0.2	0.6	1.7	1.7	1.3	1.3	1.8	1.7
Equity	25	20.2	20.5	9.1	10.3	15.4	17.8	30.6	31.3	23.7	22.9
	50	38.9	39.2	26.6	28.5	38.3	41.7	46.2	46.2	36.9	37.0
	75	56.2	56.2	58.8	59.3	60.8	61.6	62.4	61.0	48.9	47.8
Short-term liabilities	25	11.3	11.8	6.5	6.9	10.6	10.7	12.2	13.0	14.2	15.3
	50	19.2	20.0	14.3	14.4	17.2	17.3	18.4	19.3	22.9	23.5
	75	36.0	37.1	48.3	48.0	39.3	36.8	30.4	30.8	37.4	39.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	9.4	8.6	14.4	10.7	13.9	14.0	13.7	13.5	2.0	1.6
	75	32.7	31.8	61.6	56.9	39.4	40.7	29.5	30.1	22.3	22.5
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.5	0.4	2.3	0.8	1.0	2.5	2.6	0.8	0.9
	50	6.2	6.7	9.7	11.8	6.1	7.2	6.5	6.6	5.1	5.3
	75	11.7	12.6	24.7	25.6	12.6	14.0	10.8	10.8	10.3	10.0
Annual result and Depreciation	25	6.2	6.5	11.4	15.0	6.1	5.7	8.2	8.4	2.4	2.2
	50	13.6	13.8	33.4	34.6	16.0	17.8	13.0	13.2	10.3	10.5
	75	22.4	23.6	61.7	64.1	26.6	28.5	18.6	18.8	16.2	16.4
Trade receivables	25	3.5	3.8	0.9	0.9	3.4	3.6	6.4	6.0	4.4	4.5
	50	8.4	8.5	3.8	5.8	8.3	8.9	10.0	9.2	8.1	8.3
	75	12.6	12.7	10.7	11.8	13.5	14.1	13.3	12.8	11.9	12.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.4	1.9	2.5	1.9	2.0	2.8	2.6	2.4	2.4
	50	5.1	5.2	4.5	4.7	4.4	4.7	5.6	5.4	5.8	5.8
	75	9.1	9.0	7.8	7.9	7.8	8.0	9.3	8.8	10.0	10.1
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	6.7	7.2	1.0	3.3	5.2	6.1	11.9	10.8	7.0	6.8
	50	18.0	18.2	10.3	10.9	15.5	16.1	23.3	22.5	19.2	19.5
	75	32.9	34.6	19.6	23.7	35.0	43.2	41.8	41.9	30.8	31.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	84.6	84.7	77.3	76.4	91.1	90.6	87.3	87.4	80.0	79.7
	50	99.0	99.1	102.3	102.6	106.3	106.5	97.9	97.9	93.9	93.5
	75	120.8	121.8	133.5	140.9	138.3	136.4	111.5	112.2	115.4	116.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	78.3	77.8	48.8	44.7	84.1	68.9	79.9	80.8	85.2	83.6
	50	125.1	124.9	127.7	125.0	142.0	134.4	120.4	119.0	120.8	121.2
	75	212.5	209.9	377.5	421.4	245.0	239.3	197.8	187.3	179.9	177.4
		Percentage of cost of materials									
Trade payables	25	3.3	3.7	2.1	2.3	3.5	4.4	4.5	5.3	2.7	3.2
	50	7.4	8.1	10.1	10.5	8.0	9.2	8.3	8.9	6.2	6.8
	75	12.1	12.9	28.9	26.8	14.3	16.4	11.8	12.7	9.6	10.2

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	99.9	99.8	100.1	99.9	99.3	99.5	99.6	99.8	99.9
Change in finished goods	0.2	0.1	0.2	-0.1	0.1	0.7	0.5	0.4	0.2	0.1
Interest and similar income	0.1	0.1	0.5	0.5	0.2	0.2	0.1	0.1	0.1	0.1
Other income	2.8	2.9	5.1	4.5	3.3	3.3	4.2	4.3	2.7	2.7
of which: Income from long-term equity investme	0.3	0.3	0.1	0.2	0.0	0.1	0.6	0.6	0.3	0.3
Total income	103.0	103.0	105.6	105.0	103.5	103.6	104.3	104.4	102.8	102.9
<b>Expenses</b>										
Cost of materials	72.4	73.9	12.7	12.4	30.9	29.4	64.4	63.5	75.6	77.5
Personnel expenses	5.9	5.9	1.2	1.5	2.6	2.6	5.9	6.1	6.1	6.1
Depreciation	7.3	7.3	39.8	38.1	30.1	29.3	11.3	11.4	5.6	5.6
of which: Depreciation of tangible fixed assets	7.2	7.2	39.7	38.0	30.0	28.9	11.2	11.2	5.5	5.5
Interest and similar expenses	2.6	2.9	14.4	11.9	11.6	10.4	5.2	4.7	1.9	2.4
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	8.4	7.9	23.7	22.4	17.5	15.7	12.6	12.8	7.5	6.9
Total expenses before taxes on income	96.8	98.0	91.8	86.4	92.8	87.6	99.5	98.5	96.9	98.6
Annual result before taxes on income	6.1	5.0	13.7	18.7	10.8	16.0	4.8	5.9	5.9	4.2
Taxes on income	1.2	1.2	2.5	2.6	1.9	2.2	1.8	1.5	1.2	1.2
Annual result	4.9	3.7	11.3	16.1	8.9	13.8	3.1	4.3	4.8	3.1
Profit and loss transfers (parent company)	0.7	0.5	0.0	0.0	0.0	0.0	0.6	0.4	0.7	0.5
Profit and loss transfers (subsidiary)	-0.1	0.0	0.0	0.2	-0.1	0.0	-0.2	0.0	-0.1	-0.1
Profit for the year	5.6	4.3	11.3	15.9	9.0	13.8	3.8	4.8	5.5	3.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.4	0.5	0.5	0.6	0.5	0.8	0.7	0.3	0.3
Tangible fixed assets	65.4	65.6	79.6	79.5	81.8	81.3	62.5	61.2	61.9	62.4
of which: Land and buildings	4.2	4.3	2.8	3.3	3.0	3.2	6.7	6.5	4.2	4.2
Inventories	1.4	1.4	0.5	0.6	0.7	1.0	1.3	1.4	1.6	1.6
of which: Finished goods and merchandise	0.1	0.1	0.2	0.2	0.1	0.1	0.0	0.1	0.0	0.0
Cash	5.5	5.7	9.3	8.9	7.7	7.7	7.3	8.4	4.6	4.7
Receivables	21.5	18.4	7.3	7.7	6.7	6.8	21.3	21.4	25.1	21.0
Short-term	20.8	17.5	6.5	6.8	6.5	6.4	20.6	20.6	24.4	19.9
of which:										
Trade receivables	6.6	7.1	1.2	1.7	1.8	2.3	5.2	5.7	8.0	8.6
Receivables from affiliated companies	12.4	8.4	4.1	3.8	3.2	2.7	12.4	12.2	14.5	9.3
Long-term	0.6	1.0	0.8	0.9	0.1	0.4	0.7	0.7	0.7	1.1
of which: Loans to affiliated companies	0.3	0.6	0.7	0.7	0.1	0.4	0.2	0.3	0.3	0.7
Securities	0.5	2.8	0.1	0.0	0.1	0.1	0.0	0.0	0.6	3.8
Other long-term equity investments	4.3	4.4	0.8	0.9	0.8	0.7	5.9	6.1	5.0	5.2
of which: Goodwill	0.1	0.1	0.2	0.2	0.2	0.3	0.4	0.3	0.0	0.0
<b>Capital</b>										
Equity	35.8	36.1	22.3	24.7	25.8	24.8	29.1	26.9	39.4	40.1
Liabilities	46.5	46.4	74.0	71.1	71.1	72.2	64.6	66.4	38.1	37.5
Short-term	20.3	17.7	19.3	19.5	16.1	20.6	23.6	29.5	20.6	15.7
of which:										
Liabilities to banks	3.2	4.2	9.3	10.7	9.6	15.0	3.1	3.2	1.7	2.1
Trade payables	3.2	3.8	1.9	1.1	1.7	1.4	3.5	3.5	3.5	4.5
Liabilities to affiliated companies	10.8	6.7	6.7	6.7	4.2	3.3	5.8	9.9	12.7	6.8
Long-term	26.2	28.7	54.7	51.6	55.1	51.6	41.0	37.0	17.5	21.9
of which:										
Liabilities to banks	21.4	20.5	50.2	47.3	50.3	44.0	17.7	17.0	14.7	14.5
Liabilities to affiliated companies	3.6	7.1	3.7	3.6	3.8	7.0	12.6	10.2	2.5	7.1
Provisions	15.7	15.5	1.6	1.9	2.2	2.3	5.4	5.7	20.3	20.1
of which: Provisions for pensions	2.8	3.2	0.0	0.0	0.0	0.0	0.5	0.5	3.8	4.3
<b>Other Ratios</b>	Percentage of sales									
Annual result before taxes on income	6.1	5.0	13.8	18.7	10.8	16.1	4.9	5.9	5.9	4.3
Annual result and depreciation	12.3	11.1	51.1	54.2	39.1	43.4	14.5	15.8	10.4	8.7
Trade receivables	9.2	9.1	7.6	9.3	8.3	10.2	9.2	9.8	9.3	9.0
Percentage of the balance sheet total										
Sales	71.9	78.6	16.0	18.6	21.2	22.9	56.2	58.2	86.6	95.7
Annual result and interest paid	5.4	5.3	4.1	5.2	4.3	5.6	4.7	5.3	5.8	5.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.0	15.0	12.0	15.1	12.4	14.7	12.8	14.2	16.1	15.1
Percentage of fixed assets										
Long-term equity and liabilities	91.1	91.5	94.0	93.2	97.1	92.2	101.0	93.8	88.5	91.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	130.0	131.0	81.8	80.2	89.0	68.6	118.3	98.6	140.8	157.1
Cash resources, short-term receivables and invent	136.8	139.1	84.6	83.2	93.5	73.3	123.7	103.5	148.4	167.3
Percentage of cost of materials										
Trade payables	6.2	6.6	95.3	47.6	26.6	20.7	9.5	9.6	5.4	6.1
<b>Memo item:</b>										
Balance sheet total in € billion	28.91	28.28	2.29	2.17	2.93	3.10	2.45	2.42	21.25	20.59
Sales in € billion	20.77	22.23	0.37	0.40	0.62	0.71	1.38	1.41	18.41	19.72
Number of enterprises	850	850	553	553	172	172	63	63	62	62



I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	53.2	49.4	60.5	63.3
	50	1.0	1.0	0.0	0.0	8.7	9.8	72.1	70.1	75.2	74.7
	75	43.4	42.3	8.4	8.6	50.3	47.5	79.8	79.9	87.0	86.0
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.6
	50	0.0	0.0	0.0	0.0	0.0	0.0	4.2	4.0	5.2	5.8
	75	0.0	0.0	0.0	0.0	0.0	0.0	9.6	9.3	11.6	11.1
Depreciation	25	14.3	14.2	28.4	27.1	14.3	14.2	2.6	3.1	0.7	0.8
	50	37.2	35.2	41.2	40.8	37.0	36.7	5.8	6.1	3.9	3.9
	75	49.0	47.0	50.6	48.2	50.2	46.1	11.5	9.9	7.9	7.1
Annual result	25	0.5	4.1	2.0	6.2	-3.2	4.0	1.5	1.0	1.3	1.0
	50	10.3	14.7	14.5	19.9	7.4	13.4	6.8	5.3	5.2	4.0
	75	24.3	28.8	28.3	32.9	18.0	24.7	10.0	10.7	7.9	7.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	60.7	57.6	62.8	61.7	64.6	62.8	46.5	45.6	23.3	19.4
	50	78.3	78.3	80.0	79.5	82.9	82.0	64.8	65.2	59.7	59.0
	75	88.5	87.0	89.4	88.1	89.4	87.5	78.5	76.6	72.7	72.6
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.7	1.0	1.0
	75	0.0	0.0	0.0	0.0	0.0	0.0	1.5	1.5	1.9	2.2
Equity	25	2.8	4.1	0.9	2.0	4.7	7.5	22.1	24.3	14.3	19.0
	50	21.5	23.8	18.0	20.3	21.4	23.4	44.8	46.6	37.4	42.6
	75	41.3	44.1	35.0	37.8	40.2	39.3	59.9	66.7	55.3	55.4
Short-term liabilities	25	7.2	7.5	7.0	7.2	6.9	7.4	11.6	12.1	13.7	12.9
	50	13.2	14.8	12.1	13.1	10.4	12.8	20.4	21.3	19.8	20.2
	75	30.4	33.9	30.9	35.2	29.0	32.1	32.0	36.4	26.1	26.1
Liabilities to banks	25	10.5	10.2	31.1	28.9	5.2	12.6	0.0	0.0	0.0	0.0
	50	59.4	56.1	67.6	64.2	61.6	61.7	11.3	8.4	2.4	1.7
	75	76.9	75.6	81.1	78.7	75.8	74.6	26.5	23.6	19.6	18.2
		Percentage of sales									
Annual result before taxes on income	25	1.1	5.1	2.2	6.7	-1.8	5.3	2.0	2.4	1.7	1.6
	50	11.8	17.0	16.1	22.0	9.6	15.7	8.4	6.6	5.8	5.2
	75	27.0	31.7	30.8	36.0	21.9	26.9	11.4	12.3	10.0	9.5
Annual result and Depreciation	25	22.3	25.6	43.9	50.9	22.3	30.0	8.4	7.4	4.9	4.2
	50	54.6	59.1	61.0	63.8	52.1	56.5	14.2	14.1	11.7	9.4
	75	67.4	70.5	71.2	73.7	62.3	67.2	19.7	21.2	16.8	14.8
Trade receivables	25	1.6	1.5	1.0	1.1	2.1	2.7	4.3	4.4	5.4	5.9
	50	5.0	7.7	3.2	4.0	6.3	10.9	8.9	10.0	9.1	9.3
	75	11.6	14.5	10.9	14.5	12.3	15.2	13.1	14.0	11.9	12.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	3.3	2.5	3.4	2.0	3.3	3.5	3.2	3.4	3.1
	50	5.2	6.0	5.1	6.1	4.5	5.6	6.6	5.8	7.9	7.7
	75	8.8	10.3	8.6	11.2	7.7	8.7	9.9	10.7	11.6	10.1
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.0	9.3	8.1	9.4	7.0	9.2	10.2	5.3	8.3	9.2
	50	13.5	15.7	13.3	15.4	11.1	14.5	24.4	23.8	19.8	22.7
	75	24.1	26.9	21.0	24.4	19.8	22.8	56.8	53.2	37.8	37.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	83.0	83.5	81.1	81.0	84.1	83.9	82.9	86.2	85.4	89.1
	50	100.5	100.6	100.7	101.0	100.7	99.2	99.3	97.2	97.0	100.8
	75	112.3	112.2	112.3	112.5	110.3	109.9	116.3	116.9	114.6	118.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	52.5	53.5	40.5	42.2	57.0	58.5	79.8	86.8	97.9	102.4
	50	116.1	114.4	110.5	111.0	119.1	105.6	118.4	110.7	134.3	142.7
	75	210.6	217.5	217.6	221.1	206.4	194.4	217.5	197.0	201.1	297.8
		Percentage of cost of materials									
Trade payables	25	3.8	3.4	1.6	2.2	6.6	5.8	4.8	4.7	3.2	2.5
	50	11.5	9.8	21.8	11.7	16.3	12.4	7.6	8.5	7.4	7.8
	75	50.1	40.0	85.0	65.5	64.6	42.4	10.8	14.2	10.7	10.0

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.3	99.4	100.0	99.9	99.8	99.4	99.4	99.5	100.7	99.3
Change in finished goods	- 0.3	0.6	0.0	0.1	0.2	0.6	0.6	0.5	- 0.7	0.7
Interest and similar income	0.5	0.3	1.2	1.0	0.6	0.3	0.6	0.5	0.4	0.3
Other income	5.3	4.6	6.0	7.2	8.0	6.9	4.3	4.3	5.4	4.5
of which: Income from long-term equity investme	0.9	0.8	0.1	0.0	0.1	0.2	0.8	0.9	1.0	0.8
Total income	105.8	105.0	107.2	108.2	108.6	107.2	104.9	104.7	105.8	104.8
<b>Expenses</b>										
Cost of materials	53.4	55.2	30.3	30.4	41.0	42.0	50.2	51.3	56.5	58.8
Personnel expenses	19.7	19.0	28.5	28.3	25.7	25.1	19.3	19.0	19.1	18.2
Depreciation	9.3	8.4	9.8	10.7	9.7	8.9	10.0	9.1	9.0	8.0
of which: Depreciation of tangible fixed assets	8.9	8.2	9.7	10.7	9.4	8.8	9.6	8.9	8.5	7.8
Interest and similar expenses	3.2	2.8	3.1	3.0	2.1	1.6	3.1	2.7	3.4	3.0
Operating taxes	0.1	0.1	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.1
Other expenses	13.4	12.7	28.4	27.3	24.0	23.0	14.5	14.1	11.4	10.7
Total expenses before taxes on income	99.2	98.2	100.2	99.9	102.8	100.7	97.3	96.5	99.6	98.7
Annual result before taxes on income	6.6	6.7	6.9	8.3	5.8	6.4	7.6	8.3	6.2	6.1
Taxes on income	1.2	1.3	1.5	1.6	1.5	1.6	1.5	1.7	1.0	1.1
Annual result	5.4	5.4	5.4	6.7	4.4	4.8	6.0	6.6	5.3	5.0
Profit and loss transfers (parent company)	0.9	0.7	0.0	0.0	0.4	0.3	0.4	0.4	1.2	0.9
Profit and loss transfers (subsidiary)	2.2	1.8	0.9	0.4	0.5	0.5	1.7	1.8	2.6	2.0
Profit for the year	4.1	4.3	4.5	6.3	4.3	4.5	4.7	5.2	3.8	3.8
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.8	0.3	0.3	0.6	0.6	0.8	0.8	0.7	0.9
Tangible fixed assets	70.9	71.1	67.8	45.6	68.8	67.9	68.3	68.3	72.2	72.6
of which: Land and buildings	14.9	15.2	22.0	21.1	11.2	10.8	15.9	17.0	14.8	14.8
Inventories	1.9	2.0	3.1	2.9	3.1	3.2	1.9	2.0	1.8	1.9
of which: Finished goods and merchandise	0.8	0.8	0.9	0.9	1.0	1.0	0.7	0.7	0.8	0.9
Cash	4.9	5.2	8.5	9.2	8.7	7.3	5.8	5.9	4.2	4.7
Receivables	13.5	12.9	17.9	19.3	15.8	17.3	15.2	14.8	12.6	11.7
Short-term	10.9	10.3	17.1	18.3	13.4	15.1	11.4	10.6	10.4	9.6
of which:										
Trade receivables	4.2	4.4	5.8	5.8	6.3	6.2	4.6	4.6	3.9	4.1
Receivables from affiliated companies	5.0	4.6	6.2	5.7	5.1	5.6	5.3	4.4	4.9	4.6
Long-term	2.7	2.7	0.8	1.0	2.4	2.2	3.9	4.2	2.2	2.1
of which: Loans to affiliated companies	0.8	0.9	0.5	0.8	1.9	1.8	0.5	0.5	0.8	1.0
Securities	1.7	1.6	0.1	0.1	0.2	0.3	2.8	2.9	1.4	1.3
Other long-term equity investments	6.0	6.0	2.0	1.7	2.5	3.1	5.0	5.1	6.8	6.7
of which: Goodwill	0.3	0.1	1.6	1.3	0.2	0.1	0.0	0.0	0.4	0.1
<b>Capital</b>										
Equity	38.2	38.9	38.8	39.0	45.4	45.6	45.7	46.6	34.4	35.0
Liabilities	48.6	47.6	52.5	52.0	45.6	45.1	40.2	38.9	52.3	51.4
Short-term	17.3	15.9	25.7	21.7	17.0	16.9	14.9	14.1	18.2	16.5
of which:										
Liabilities to banks	5.0	4.2	8.5	7.7	4.6	4.8	3.8	3.4	5.5	4.4
Trade payables	3.0	3.3	3.8	3.9	4.0	3.8	2.8	3.1	3.0	3.3
Liabilities to affiliated companies	6.7	6.0	8.4	5.4	4.6	4.2	4.7	4.9	7.7	6.7
Long-term	31.3	31.7	26.8	30.3	28.6	28.2	25.3	24.8	34.1	34.9
of which:										
Liabilities to banks	25.7	26.1	20.5	25.0	24.7	24.4	19.7	19.5	28.4	29.1
Liabilities to affiliated companies	3.6	3.7	4.8	4.1	2.6	2.7	4.6	4.3	3.3	3.5
Provisions	11.4	11.8	8.4	8.9	7.6	7.9	11.7	12.1	11.7	12.0
of which: Provisions for pensions	2.8	2.9	0.6	0.6	0.6	0.6	0.8	0.9	3.8	4.0
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	6.6	6.8	6.9	8.3	5.9	6.5	7.6	8.3	6.2	6.1
Annual result and depreciation	14.7	13.9	15.2	17.4	14.1	13.7	16.1	15.8	14.2	13.1
Trade receivables	8.6	8.3	10.3	9.8	10.5	10.0	9.4	8.7	8.1	8.0
Percentage of the balance sheet total										
Sales	49.0	52.1	56.3	58.5	60.0	62.2	49.4	52.5	47.7	51.0
Annual result and interest paid	4.2	4.3	4.8	5.6	3.9	4.0	4.6	4.9	4.1	4.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.7	12.9	16.2	19.7	18.4	18.2	16.4	17.4	11.0	11.0
Percentage of fixed assets										
Long-term equity and liabilities	88.1	89.5	93.3	101.0	100.1	100.5	88.9	89.0	86.8	88.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	92.0	98.1	99.8	126.9	130.6	133.7	115.1	118.0	80.6	87.2
Cash resources, short-term receivables and invent	102.9	110.9	111.7	140.4	148.6	152.6	127.4	132.1	90.4	98.9
Percentage of cost of materials										
Trade payables	11.6	11.4	22.2	21.7	16.0	14.6	11.4	11.5	11.3	10.9
Memo item:										
Balance sheet total in € billion	56.45	56.97	0.40	0.42	3.42	3.55	15.49	15.51	37.14	37.50
Sales in € billion	27.64	29.70	0.22	0.25	2.06	2.21	7.66	8.14	17.71	19.11
Number of enterprises	1 142	1 142	241	241	421	421	345	345	135	135

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindred sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	23.6	23.9	9.5	12.1	23.7	24.8	32.4	32.8	32.9	31.9
	50	39.3	39.9	24.5	24.1	34.9	37.4	49.8	51.7	48.8	48.7
	75	59.4	61.3	45.0	42.7	54.8	55.8	68.7	68.7	74.6	75.2
Personnel expenses	25	11.1	10.7	10.8	10.2	14.3	14.1	9.4	9.4	8.4	7.8
	50	22.5	22.7	27.1	26.2	24.6	24.3	18.2	18.2	20.3	21.5
	75	32.5	31.9	40.6	39.1	34.0	33.3	29.1	29.0	27.5	27.8
Depreciation	25	2.3	2.3	1.4	1.6	2.7	2.5	2.4	2.4	2.3	2.5
	50	6.0	6.0	4.9	5.4	6.1	6.1	6.6	6.2	6.2	6.4
	75	11.8	11.6	11.2	11.8	10.9	10.9	12.8	11.8	13.0	12.0
Annual result	25	0.9	1.2	0.2	0.7	0.9	1.2	1.3	1.6	1.3	1.2
	50	4.1	4.4	4.4	4.8	3.3	4.0	4.9	4.6	4.5	4.5
	75	9.1	9.2	10.1	11.5	7.9	7.5	9.2	9.5	10.7	10.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	22.0	22.1	10.3	10.2	23.4	25.3	28.6	27.3	19.6	20.7
	50	49.3	49.4	40.9	41.0	49.4	50.5	52.7	51.9	48.9	47.1
	75	74.8	72.9	72.7	71.0	72.5	69.3	79.1	79.1	77.9	78.6
Inventories	25	0.1	0.1	0.0	0.0	0.2	0.1	0.2	0.2	0.2	0.2
	50	1.1	1.1	0.4	0.4	1.5	1.4	1.1	1.1	1.3	1.4
	75	6.0	5.4	5.2	3.5	6.8	6.3	5.5	5.3	4.5	4.7
Equity	25	15.9	16.3	9.8	13.1	15.6	16.4	18.7	19.9	14.6	15.4
	50	33.2	33.6	31.1	30.1	33.1	33.4	35.8	36.0	33.1	32.4
	75	52.5	55.2	55.3	56.2	53.6	55.3	54.7	56.0	45.3	46.5
Short-term liabilities	25	12.3	12.0	12.6	13.4	13.8	13.3	10.9	10.7	8.9	8.9
	50	27.3	26.1	28.9	28.3	29.8	30.1	23.0	22.0	26.7	23.7
	75	51.1	50.6	57.8	51.8	52.6	53.5	46.7	45.5	49.3	47.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	13.8	13.5	9.4	12.5	18.7	17.7	13.5	10.3	5.5	3.9
	75	36.8	35.5	39.6	40.7	39.2	38.3	32.4	30.4	34.4	28.8
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.7	0.7	1.2	1.0	1.7	1.5	2.2	1.7	1.9
	50	5.4	5.7	5.8	6.5	4.4	5.2	6.0	6.0	4.8	5.8
	75	11.6	11.9	12.8	14.4	10.5	10.3	11.8	12.8	12.1	11.8
Annual result and depreciation	25	6.0	6.7	5.1	6.6	5.7	6.5	7.5	7.0	6.2	5.9
	50	12.9	13.0	13.1	13.2	12.1	12.7	13.9	14.1	14.7	14.5
	75	22.7	23.4	22.0	25.5	19.6	20.6	25.0	24.8	25.7	24.9
Trade receivables	25	4.8	4.1	3.6	2.9	5.9	5.3	3.9	3.5	3.4	2.6
	50	8.6	8.3	7.5	6.6	8.9	8.7	8.5	8.5	8.9	8.2
	75	13.1	12.8	13.2	12.9	13.5	13.3	13.0	12.4	12.6	12.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.6	1.9	2.4	2.4	2.7	2.5	2.8	2.8	2.5
	50	5.4	6.2	5.4	6.6	5.4	6.2	5.7	6.1	4.9	5.8
	75	11.5	12.4	14.3	16.8	11.6	11.5	11.1	12.4	10.5	10.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.0	9.6	1.2	4.1	8.4	11.8	10.6	10.9	7.9	9.2
	50	20.8	22.5	17.1	21.6	22.5	24.8	24.1	25.3	15.9	16.0
	75	47.8	48.5	42.3	50.8	52.6	52.1	52.5	49.0	32.4	33.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	75.0	78.3	69.2	78.7	77.9	78.8	78.3	80.9	64.2	65.8
	50	99.2	100.6	106.8	108.0	103.6	104.5	97.1	98.5	92.2	92.0
	75	140.9	145.1	178.7	165.9	153.5	163.9	122.8	126.8	114.9	116.0
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	58.4	60.9	53.8	70.8	56.6	57.9	63.3	66.8	56.8	47.7
	50	116.6	119.0	131.5	132.5	120.2	117.6	112.7	119.0	100.6	102.7
	75	232.4	232.4	323.6	286.2	232.0	226.8	205.0	221.1	184.9	187.8
		Percentage of cost of materials									
Trade payables	25	7.2	6.9	5.6	6.5	8.2	8.0	6.8	6.5	7.1	6.0
	50	12.4	12.4	14.8	13.5	14.1	14.3	10.6	11.2	10.8	10.2
	75	22.3	21.0	44.7	34.8	24.0	23.9	17.4	17.3	15.3	16.5

I. Enterprises by economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	100.3	99.2	99.6	99.5	99.7	99.4	99.3	99.3	100.8	99.1
Change in finished goods	- 0.3	0.8	0.4	0.5	0.3	0.6	0.7	0.7	- 0.8	0.9
Interest and similar income	0.6	0.4	1.5	1.2	0.7	0.3	0.7	0.5	0.4	0.3
Other income	6.0	5.2	5.6	3.7	9.0	7.8	4.6	4.6	6.3	5.2
of which: Income from long-term equity investme	0.8	0.7	0.1	0.0	0.1	0.2	0.8	1.0	0.9	0.7
Total income	106.6	105.6	107.0	104.9	109.8	108.1	105.3	105.1	106.7	105.5
<b>Expenses</b>										
Cost of materials	51.6	53.4	31.9	31.7	41.4	42.5	50.3	51.4	53.7	56.0
Personnel expenses	20.6	20.1	28.1	28.0	26.6	25.9	19.3	19.2	20.4	19.7
Depreciation	10.0	9.3	8.6	8.9	10.2	9.3	10.7	9.8	9.8	9.0
of which: Depreciation of tangible fixed assets	9.9	9.1	8.6	8.9	9.9	9.2	10.2	9.6	9.7	8.9
Interest and similar expenses	3.8	3.3	3.4	3.2	2.3	1.7	3.5	3.1	4.1	3.6
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1
Other expenses	13.1	12.5	28.2	25.9	23.4	22.2	13.6	13.3	11.4	10.7
Total expenses before taxes on income	99.4	98.7	100.4	97.9	104.1	101.8	97.6	96.9	99.6	99.2
Annual result before taxes on income	7.2	6.9	6.6	7.0	5.7	6.4	7.7	8.2	7.1	6.4
Taxes on income	1.3	1.4	1.6	1.7	1.6	1.8	1.6	1.8	1.1	1.1
Annual result	5.9	5.5	5.1	5.3	4.1	4.6	6.1	6.4	6.1	5.2
Profit and loss transfers (parent company)	0.9	0.8	0.0	0.0	0.2	0.2	0.5	0.4	1.2	1.0
Profit and loss transfers (subsidiary)	2.7	2.3	1.1	0.4	0.6	0.6	2.0	2.0	3.4	2.6
Profit for the year	4.1	4.0	3.9	4.9	3.8	4.1	4.5	4.8	3.9	3.6
<b>Balance Sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.9	0.3	0.3	0.5	0.5	0.8	0.8	0.7	0.9
Tangible fixed assets	73.4	73.4	68.8	67.7	69.9	68.9	68.9	69.2	75.6	75.6
of which: Land and buildings	14.8	15.0	16.3	15.5	10.1	9.8	16.0	17.2	14.7	14.6
Inventories	1.4	1.6	2.8	2.8	3.0	3.1	1.6	1.7	1.2	1.4
of which: Finished goods and merchandise	0.5	0.6	0.8	0.9	0.9	0.9	0.6	0.6	0.4	0.5
Cash	4.5	5.2	8.1	8.6	8.6	7.0	5.5	5.6	3.7	4.8
Receivables	12.6	11.9	19.2	19.7	15.3	17.0	14.9	14.1	11.3	10.4
Short-term	9.7	9.1	18.2	18.4	12.7	14.6	10.8	9.8	8.9	8.2
of which:										
Trade receivables	3.6	3.5	5.5	5.8	5.8	5.7	4.2	4.1	3.1	3.1
Receivables from affiliated companies	4.5	4.3	7.1	6.5	5.0	5.7	5.1	4.1	4.2	4.2
Long-term	2.8	2.8	1.0	1.3	2.6	2.4	4.1	4.3	2.3	2.2
of which: Loans to affiliated companies	0.8	0.9	0.7	1.1	2.0	1.9	0.4	0.4	0.8	1.0
Securities	1.9	1.8	0.1	0.0	0.3	0.3	3.1	3.2	1.5	1.3
Other long-term equity investments	5.3	5.1	0.5	0.4	2.4	3.1	5.1	5.2	5.6	5.3
of which: Goodwill	0.2	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.3	0.1
<b>Capital</b>										
Equity	39.3	39.9	41.2	41.9	47.2	47.4	47.1	48.0	35.3	35.8
Liabilities	47.1	46.4	50.0	49.2	43.7	43.2	38.8	37.5	50.9	50.3
Short-term	14.4	13.2	24.5	19.4	15.1	15.0	13.4	12.5	14.7	13.3
of which:										
Liabilities to banks	4.7	4.2	8.4	7.9	4.2	4.4	3.5	3.3	5.3	4.5
Trade payables	2.8	2.9	3.6	3.8	3.7	3.5	2.6	2.8	2.8	2.9
Liabilities to affiliated companies	4.4	3.8	8.2	3.6	3.6	3.2	3.9	3.9	4.7	3.8
Long-term	32.7	33.2	25.5	29.7	28.7	28.2	25.4	25.0	36.2	37.0
of which:										
Liabilities to banks	27.0	27.4	18.4	23.8	25.2	24.9	19.7	19.6	30.3	30.9
Liabilities to affiliated companies	3.7	3.7	5.6	4.7	2.2	2.2	4.8	4.5	3.4	3.5
Provisions	11.7	12.0	8.6	8.8	7.5	7.9	11.9	12.3	12.0	12.3
of which: Provisions for pensions	2.9	3.0	0.7	0.7	0.6	0.6	0.8	0.9	4.0	4.2
<b>Other Ratios</b>										
Annual result before taxes on income	7.2	6.9	6.6	7.1	5.7	6.4	7.7	8.3	7.1	6.4
Annual result and depreciation	15.9	14.9	13.7	14.3	14.4	14.0	16.8	16.4	15.7	14.4
Trade receivables	8.4	7.9	10.4	10.3	10.5	10.0	9.6	8.8	7.6	7.2
Sales	42.5	44.7	53.4	56.2	55.0	56.9	44.3	46.5	40.5	42.6
Annual result and interest paid	4.1	4.0	4.5	4.8	3.5	3.6	4.3	4.4	4.1	3.8
Annual result and depreciation	12.1	12.1	14.5	16.2	17.9	17.5	15.7	16.4	10.4	10.3
Long-term equity and liabilities	89.2	90.7	95.4	103.7	101.4	101.8	89.5	89.4	88.0	90.2
Cash resources and short-term receivables	99.6	108.6	107.1	139.3	141.8	144.9	121.8	124.1	86.9	98.3
Cash resources, short-term receivables and invent	109.6	120.7	118.4	153.9	161.3	165.5	133.3	137.8	95.3	108.8
Trade payables	12.7	12.2	20.8	21.0	16.1	14.3	11.5	11.7	12.8	12.1
Memo item										
Balance sheet total in € billion	52.03	52.66	0.31	0.33	3.17	3.28	14.39	14.39	34.16	34.67
Sales in € billion	22.13	23.52	0.17	0.19	1.74	1.87	6.37	6.70	13.85	14.77
Number of enterprises	924	924	177	177	350	350	287	287	110	110

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.5	25.2	11.4	13.7	24.2	25.3	32.4	32.9	32.5	30.9
	50	40.1	40.1	25.7	26.8	35.6	38.4	50.7	51.8	46.7	45.8
	75	60.4	62.2	48.1	46.4	54.5	55.8	69.5	69.7	75.8	76.1
Personnel expenses	25	11.2	10.9	9.4	9.2	15.0	15.2	9.4	9.4	8.4	6.9
	50	22.6	22.8	28.5	26.9	24.9	24.4	18.2	18.1	20.5	21.8
	75	33.0	32.5	41.5	39.3	34.5	33.9	28.5	29.2	27.7	28.1
Depreciation	25	2.3	2.2	1.2	1.3	2.6	2.4	2.6	2.6	2.2	2.1
	50	6.0	6.0	4.1	4.5	6.1	6.1	7.2	7.1	6.0	6.2
	75	12.4	11.9	10.0	10.5	11.9	11.3	14.0	13.5	15.5	15.5
Annual result	25	0.8	1.1	0.1	0.4	0.7	1.1	1.3	1.4	1.2	1.2
	50	3.8	4.1	3.7	3.6	3.2	3.8	4.9	4.5	4.6	4.4
	75	8.4	8.2	7.3	7.6	7.3	7.3	9.1	9.2	10.7	10.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	21.2	22.0	8.2	9.5	21.3	23.6	29.4	28.5	20.6	21.9
	50	49.6	48.9	36.6	31.9	49.2	47.0	55.6	55.0	53.7	50.4
	75	75.8	74.1	67.3	67.7	72.1	69.2	81.3	80.9	83.4	82.6
Inventories	25	0.1	0.1	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.2
	50	1.0	1.0	0.3	0.3	1.4	1.4	0.9	0.8	1.2	1.3
	75	5.2	5.1	5.2	3.5	6.8	6.3	3.7	3.3	4.1	4.5
Equity	25	19.0	21.1	14.1	16.9	19.2	22.1	21.0	24.3	16.3	16.1
	50	36.8	37.1	32.2	33.8	37.2	37.1	39.2	39.7	34.4	34.8
	75	56.6	57.4	58.3	59.9	57.1	58.2	59.4	60.8	46.8	48.3
Short-term liabilities	25	10.9	10.5	11.8	11.8	12.7	12.1	10.1	8.9	7.9	7.9
	50	23.7	23.6	27.4	25.5	26.0	25.5	20.1	18.5	19.5	20.3
	75	45.2	45.1	57.1	50.6	46.8	48.5	39.7	41.2	44.9	44.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	11.8	12.7	6.2	11.5	16.2	16.3	10.7	10.0	6.2	5.5
	75	34.9	34.3	34.0	36.3	36.8	36.4	31.2	30.3	35.1	31.5
		Percentage of sales									
Annual result before taxes on income	25	1.1	1.6	0.2	0.8	0.9	1.6	1.5	2.0	1.7	2.0
	50	5.0	5.3	4.7	4.9	4.1	5.1	6.1	6.0	4.9	5.3
	75	10.9	11.3	10.4	11.1	10.3	10.0	12.1	12.8	12.3	11.7
Annual result and Depreciation	25	5.8	6.5	4.2	6.1	5.6	6.5	7.9	7.3	5.7	5.9
	50	12.8	12.9	10.4	11.1	12.0	12.6	15.1	15.1	15.4	15.3
	75	22.6	23.4	18.3	20.2	20.6	21.6	25.5	25.5	26.6	26.2
Trade receivables	25	4.4	4.0	3.6	3.1	5.8	5.4	3.9	3.6	2.3	2.2
	50	8.6	8.4	7.9	7.1	8.9	8.9	8.5	8.5	7.5	7.4
	75	13.3	12.9	13.5	13.3	13.5	13.4	13.3	12.5	12.6	12.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.3	1.4	2.2	2.3	2.2	2.3	2.4	2.7	2.5
	50	4.8	5.5	4.7	5.4	4.8	5.8	5.4	5.4	4.3	5.1
	75	10.2	10.5	11.2	12.4	10.0	10.2	10.3	10.6	8.9	9.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	7.8	9.0	0.0	0.0	7.9	11.2	9.5	10.4	7.9	9.0
	50	19.6	21.7	16.2	16.5	21.2	24.1	23.9	24.7	15.0	15.5
	75	46.6	46.8	37.2	38.1	57.3	52.6	51.6	49.0	32.4	32.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	82.1	86.6	82.1	88.5	83.1	88.9	83.4	85.3	68.8	69.6
	50	103.0	103.3	113.4	114.3	108.5	109.9	99.1	100.0	93.3	94.5
	75	147.7	155.0	200.0	190.2	165.6	171.3	122.8	128.2	116.2	118.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	65.5	68.2	69.0	79.6	67.0	66.5	67.3	71.6	59.4	49.4
	50	129.6	131.7	159.9	152.3	132.5	131.7	120.2	124.1	117.6	122.9
	75	252.2	268.2	344.4	345.5	251.2	256.4	227.8	237.6	188.2	199.8
		Percentage of cost of materials									
Trade payables	25	7.3	6.9	6.4	6.5	8.4	7.9	6.8	6.5	7.1	6.1
	50	12.5	12.6	14.2	13.4	14.0	14.2	10.7	11.7	11.1	10.3
	75	22.0	20.6	44.8	33.3	23.6	22.9	17.8	17.9	16.4	18.2



I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	18.8	18.9	6.7	8.1	19.9	19.1	31.9	31.4	43.5	41.1
	50	36.9	37.4	17.3	17.1	31.5	33.5	48.3	50.7	51.2	52.9
	75	57.2	56.9	37.6	39.8	58.7	56.4	62.0	63.1	72.4	72.2
Personnel expenses	25	9.8	9.6	11.6	13.8	10.2	9.5	9.2	8.4	9.8	8.9
	50	22.3	22.2	25.2	24.5	23.4	23.3	20.3	18.5	19.5	19.0
	75	30.9	30.1	37.1	36.9	32.1	29.9	29.6	28.8	24.0	24.4
Depreciation	25	2.6	2.6	3.2	3.3	2.8	2.8	2.2	1.8	3.8	3.2
	50	6.0	5.9	7.5	7.9	6.0	5.7	4.9	3.9	6.4	6.5
	75	10.1	10.0	15.9	15.0	9.7	9.5	7.5	7.3	7.5	8.9
Annual result	25	1.3	2.1	1.7	3.5	1.2	2.0	1.1	2.2	3.0	1.6
	50	5.1	5.9	10.1	12.9	4.5	4.8	4.7	5.0	4.5	5.6
	75	11.7	13.6	16.4	18.7	10.5	9.7	9.4	10.4	10.7	11.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	24.1	23.5	21.9	14.8	34.3	31.5	26.5	22.2	16.3	18.8
	50	48.4	51.3	56.6	61.8	53.5	57.7	43.5	43.3	29.2	30.1
	75	71.8	70.2	77.1	80.3	73.2	70.2	63.4	61.0	61.3	56.3
Inventories	25	0.1	0.2	0.0	0.0	0.3	0.2	0.4	0.6	0.5	0.4
	50	1.9	1.5	0.8	0.7	2.5	1.5	2.3	2.9	2.0	1.7
	75	7.2	7.8	5.7	3.9	6.9	6.4	14.9	14.7	4.7	4.7
Equity	25	2.6	3.5	1.8	1.5	1.7	4.0	2.4	3.4	11.0	11.7
	50	16.7	17.6	12.3	18.3	16.6	16.7	16.5	16.1	22.3	25.4
	75	38.6	37.5	46.3	47.3	31.6	30.3	34.9	34.5	35.7	36.1
Short-term liabilities	25	23.4	26.0	17.1	21.5	34.0	29.7	26.1	25.2	31.8	35.3
	50	45.9	44.1	38.0	38.5	48.0	51.0	47.3	45.1	45.9	46.3
	75	72.2	65.3	65.1	57.1	73.3	65.4	69.8	67.4	80.3	78.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.8	2.3	0.2	0.0	0.0	0.0
	50	19.6	16.9	18.0	15.4	28.9	29.8	19.6	15.0	2.4	0.4
	75	45.1	42.0	53.5	60.1	49.8	48.3	36.9	30.4	19.2	15.4
		Percentage of sales									
Annual result before taxes on income	25	1.6	2.4	1.7	4.0	1.3	2.3	1.4	2.5	3.3	1.9
	50	6.1	6.9	11.7	14.1	5.5	5.6	5.7	5.8	4.7	6.4
	75	13.5	15.0	18.1	21.5	11.8	12.3	11.1	12.4	11.7	13.4
Annual result and Depreciation	25	7.1	7.5	9.8	14.1	6.6	7.0	6.0	6.4	7.3	6.5
	50	13.5	14.2	20.4	22.0	12.6	12.9	10.9	11.7	11.3	12.6
	75	22.7	23.6	36.3	38.5	18.8	18.8	19.3	19.3	19.2	21.4
Trade receivables	25	5.4	4.4	4.5	2.5	7.3	5.2	3.5	2.7	8.2	7.7
	50	8.5	7.7	7.1	5.8	8.9	7.8	8.3	8.9	9.4	10.3
	75	12.4	12.1	12.8	10.0	14.0	13.2	11.6	12.4	11.9	12.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.5	4.8	3.0	5.8	3.3	4.7	3.7	6.0	3.9	3.9
	50	9.9	10.8	12.1	15.7	10.5	9.3	9.3	12.3	7.8	7.0
	75	18.9	21.6	31.1	35.5	17.5	17.7	17.0	20.2	13.5	16.2
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	10.6	14.1	5.9	14.1	13.1	13.7	11.5	17.3	9.6	13.4
	50	24.4	27.6	22.5	30.7	25.3	25.8	27.1	29.0	20.4	18.2
	75	52.3	55.3	65.2	92.5	48.9	47.4	56.1	50.5	29.9	33.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	45.6	47.3	51.8	62.5	45.7	46.7	43.9	46.3	23.4	43.8
	50	81.2	78.8	88.0	91.3	69.7	73.4	82.2	84.2	74.4	70.8
	75	113.9	113.3	132.9	129.1	103.3	103.8	113.9	114.2	92.8	98.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	40.8	42.0	32.8	37.2	41.0	42.7	45.0	52.7	33.8	36.8
	50	79.8	85.0	83.5	103.8	75.0	76.0	87.7	89.8	64.7	65.9
	75	136.8	141.0	196.6	163.2	113.8	126.8	158.6	154.8	92.8	102.6
		Percentage of cost of materials									
Trade payables	25	6.1	6.6	5.3	6.9	7.0	8.8	5.9	6.4	5.2	4.4
	50	11.9	12.0	17.1	14.0	14.4	14.7	9.9	10.1	9.1	9.8
	75	24.3	22.0	44.6	44.4	28.1	30.1	14.9	15.0	11.8	12.4





I. Enterprises by economic sector

cont'd: 7. Construction

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.8	36.4	29.4	29.3	40.4	39.9	49.1	48.6	55.3	56.0
	50	48.8	48.5	41.3	41.0	50.7	50.6	59.7	59.2	64.1	65.4
	75	61.8	61.6	51.8	51.9	62.8	62.0	71.2	71.5	74.9	75.9
Personnel expenses	25	20.5	20.5	24.6	24.8	20.9	20.8	14.4	14.7	12.9	12.9
	50	30.3	30.6	35.0	35.2	30.1	30.3	24.0	23.9	21.7	21.1
	75	39.9	40.0	44.8	45.0	38.3	38.5	31.8	32.1	27.8	27.6
Depreciation	25	0.8	0.8	1.1	1.1	0.8	0.8	0.5	0.6	0.7	0.6
	50	1.7	1.7	2.1	2.0	1.5	1.5	1.3	1.3	1.4	1.4
	75	3.1	3.1	3.5	3.6	2.8	2.7	2.7	2.6	2.8	2.9
Annual result	25	0.9	1.1	0.7	1.0	0.9	1.0	1.3	1.3	1.3	1.3
	50	3.0	3.1	3.4	3.7	2.7	2.8	2.9	3.0	3.1	3.1
	75	6.7	6.9	8.7	9.1	5.7	5.9	5.6	5.8	5.4	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.1	4.1	6.2	6.0	4.0	4.0	2.4	2.3	2.2	2.0
	50	11.8	11.2	16.4	15.4	10.9	10.2	7.1	7.0	5.8	6.2
	75	25.5	25.5	34.0	33.2	22.9	23.0	16.6	16.1	13.9	13.4
Inventories	25	9.9	10.1	3.6	4.0	14.8	15.0	28.9	28.1	37.1	36.8
	50	33.5	34.8	18.0	18.7	39.9	40.7	51.0	51.0	55.8	55.7
	75	58.7	60.8	44.1	47.0	61.4	64.6	68.2	68.7	71.1	70.1
Equity	25	6.1	6.7	3.8	5.2	7.0	7.6	7.1	7.6	6.4	6.3
	50	18.2	18.8	20.5	21.2	18.9	19.1	15.3	15.6	13.1	13.1
	75	38.1	39.4	44.6	45.6	36.8	38.2	28.9	29.8	24.4	24.7
Short-term liabilities	25	36.5	35.8	28.6	28.3	40.2	38.1	50.4	48.4	52.3	52.7
	50	60.9	60.2	52.5	52.9	62.8	61.8	66.8	66.8	70.1	70.4
	75	79.5	79.1	78.7	77.7	79.3	79.5	79.9	80.0	82.2	83.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.6	5.3	10.0	9.3	5.5	5.3	1.7	1.5	0.4	0.0
	75	20.9	20.0	29.9	28.6	17.7	18.0	9.7	9.3	6.8	6.0
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.5	0.9	1.3	1.3	1.5	1.8	1.9	1.6	1.8
	50	4.0	4.4	4.6	4.8	3.7	4.1	3.9	4.3	4.1	4.2
	75	8.7	9.2	10.9	11.4	7.7	8.1	7.7	8.0	7.0	7.3
Annual result and depreciation	25	3.1	3.4	3.2	3.5	3.0	3.2	3.3	3.5	3.3	3.4
	50	6.5	6.9	7.4	7.7	6.0	6.4	6.0	6.5	6.3	6.3
	75	11.8	12.2	14.6	14.8	10.4	10.9	10.4	10.4	9.8	10.3
Trade receivables	25	4.3	4.4	3.6	3.8	4.9	5.0	5.0	5.0	4.6	4.9
	50	8.2	8.4	7.3	7.5	8.7	9.0	9.3	9.5	8.6	8.8
	75	13.6	13.8	12.7	12.7	14.1	14.4	14.5	14.7	13.4	13.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.5	2.7	3.0	2.5	2.4	2.3	2.3	1.8	2.0
	50	5.9	6.1	8.0	8.3	5.5	5.5	4.7	4.9	3.9	4.1
	75	13.2	13.3	20.3	20.5	11.0	11.2	8.5	8.6	6.9	6.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	4.7	3.7	4.3	4.7	5.0	4.9	5.1	4.0	4.5
	50	13.6	13.9	17.5	18.3	13.2	13.1	10.9	11.2	8.6	9.4
	75	35.1	35.5	48.9	49.7	31.1	33.3	22.8	23.7	16.1	16.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.9	98.6	80.0	87.1	102.3	109.1	107.0	106.7	96.0	96.3
	50	186.6	199.4	166.7	181.5	200.5	210.8	219.3	218.5	162.8	166.4
	75	445.3	471.6	397.3	422.5	475.3	496.1	559.8	563.0	369.4	391.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	34.6	33.2	39.4	39.3	32.8	30.6	30.6	29.5	29.6	29.3
	50	70.1	69.4	91.8	89.1	65.3	66.1	53.2	53.4	45.9	47.2
	75	146.6	148.1	200.9	198.7	132.8	138.5	96.5	103.2	78.5	79.2
		Percentage of cost of materials									
Trade payables	25	5.1	5.1	4.4	4.3	5.4	5.2	5.8	6.0	6.0	6.1
	50	9.4	9.2	9.7	9.6	9.4	9.2	8.9	8.9	8.8	9.0
	75	16.5	16.3	20.2	19.8	16.0	15.9	13.1	13.2	13.0	12.6

I. Enterprises by economic sector

cont'd: 7. Construction

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	96.4	94.0	96.2	94.4	97.2	93.8	96.7	95.8	95.9	92.9
Change in finished goods	3.6	6.0	3.8	5.6	2.8	6.2	3.3	4.2	4.1	7.1
Interest and similar income	0.3	0.3	0.1	0.1	0.1	0.2	0.3	0.3	0.4	0.3
Other income	2.6	2.8	2.4	2.3	2.0	2.1	2.2	2.3	3.0	3.4
of which: Income from long-term equity investme	0.4	0.6	0.0	0.0	0.1	0.1	0.4	0.3	0.5	1.0
Total income	102.9	103.0	102.6	102.4	102.2	102.2	102.5	102.5	103.4	103.7
<b>Expenses</b>										
Cost of materials	61.9	62.5	44.2	44.9	54.3	54.3	62.2	62.0	65.6	66.9
Personnel expenses	23.1	22.9	35.9	35.2	28.2	28.0	22.0	21.9	21.2	20.9
Depreciation	2.1	2.2	2.5	2.4	2.1	2.1	2.0	1.9	2.2	2.5
of which: Depreciation of tangible fixed assets	1.8	1.8	2.4	2.4	2.0	2.0	1.7	1.7	1.7	1.7
Interest and similar expenses	0.7	0.7	0.7	0.6	0.6	0.6	0.7	0.8	0.7	0.8
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	10.5	10.6	15.0	14.6	12.5	12.2	10.3	10.7	9.7	9.8
Total expenses before taxes on income	98.5	99.1	98.5	97.9	97.7	97.3	97.3	97.3	99.4	100.8
Annual result before taxes on income	4.4	4.0	4.1	4.5	4.4	4.9	5.2	5.2	3.9	2.9
Taxes on income	1.1	1.1	1.1	1.2	1.2	1.4	1.3	1.4	0.8	0.8
Annual result	3.4	2.9	3.0	3.3	3.2	3.5	3.9	3.8	3.1	2.0
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.1	0.2	0.3	0.4
Profit and loss transfers (subsidiary)	0.9	0.5	0.1	0.1	0.2	0.3	0.6	0.7	1.4	0.5
Profit for the year	2.6	2.6	2.9	3.2	3.0	3.3	3.3	3.3	2.1	1.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.3	0.2	0.1	0.1	0.1	0.2	0.2	0.3	0.3
Tangible fixed assets	10.9	10.5	20.7	19.3	16.2	15.2	11.7	11.6	8.9	8.6
of which: Land and buildings	5.0	4.6	7.0	6.3	6.7	6.1	6.2	5.8	3.9	3.6
Inventories	50.7	50.6	35.9	39.8	46.1	48.7	51.4	51.1	52.0	51.2
of which: Finished goods and merchandise	3.1	2.9	3.5	3.6	3.3	2.4	3.5	2.7	2.8	3.0
Cash	10.4	10.1	15.0	13.9	13.9	13.0	11.6	11.5	8.9	8.6
Receivables	22.8	22.5	26.0	24.8	22.1	21.3	21.9	22.5	23.2	22.7
Short-term	21.6	21.4	25.4	24.2	21.2	20.6	20.7	21.5	21.9	21.5
of which:										
Trade receivables	9.5	9.2	15.8	14.8	13.7	12.9	10.7	10.6	7.7	7.4
Receivables from affiliated companies	9.5	9.7	4.4	4.3	4.3	4.2	7.6	8.2	11.8	11.9
Long-term	1.2	1.1	0.7	0.6	0.9	0.8	1.2	1.0	1.3	1.2
of which: Loans to affiliated companies	0.9	0.8	0.3	0.3	0.3	0.2	0.7	0.6	1.1	1.1
Securities	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5
Other long-term equity investments	4.2	5.3	0.9	0.8	0.7	0.7	2.4	2.4	6.1	7.9
of which: Goodwill	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
<b>Capital</b>										
Equity	20.0	20.2	26.4	26.2	24.2	23.8	21.8	22.1	17.9	18.1
Liabilities	68.7	68.9	65.7	66.3	67.2	68.2	68.4	68.4	69.2	69.5
Short-term	63.3	63.8	53.5	56.0	58.5	59.9	61.4	61.4	65.7	66.2
of which:										
Liabilities to banks	4.2	4.0	6.2	6.4	6.8	6.3	5.5	5.2	2.9	2.8
Trade payables	6.7	6.4	9.5	9.0	8.0	7.5	6.6	6.5	6.3	6.0
Liabilities to affiliated companies	6.5	7.5	4.3	3.6	2.8	2.5	5.4	5.5	8.0	9.8
Long-term	5.4	5.1	12.3	10.3	8.7	8.3	7.0	7.0	3.6	3.2
of which:										
Liabilities to banks	3.7	3.6	8.2	7.2	6.0	5.5	5.3	5.1	2.2	2.2
Liabilities to affiliated companies	0.9	0.7	2.3	1.9	1.8	1.6	1.0	0.8	0.6	0.4
Provisions	11.2	10.8	7.8	7.4	8.3	7.8	9.8	9.4	12.8	12.3
of which: Provisions for pensions	2.7	2.5	1.7	1.6	1.5	1.4	1.6	1.5	3.5	3.2
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	4.6	4.3	4.3	4.8	4.6	5.2	5.3	5.5	4.1	3.1
Annual result and depreciation	5.7	5.4	5.6	6.0	5.4	6.0	6.0	6.0	5.6	4.8
Trade receivables	9.6	10.0	10.1	10.2	10.5	10.8	10.0	10.6	9.1	9.5
	Percentage of the balance sheet total									
Sales	98.3	91.2	157.1	145.6	130.5	120.0	106.1	100.6	84.9	77.9
Annual result and interest paid	4.1	3.5	5.9	6.0	5.1	5.3	5.1	4.8	3.4	2.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.0	7.1	15.1	14.7	11.5	11.4	9.6	9.0	6.5	5.1
	Percentage of fixed assets									
Long-term equity and liabilities	168.1	160.8	177.6	179.9	190.4	196.4	194.7	200.0	149.3	135.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	51.2	50.0	76.0	68.4	60.5	56.6	53.3	54.2	47.5	46.1
Cash resources, short-term receivables and invent	131.4	129.3	143.1	139.6	139.3	137.9	137.1	137.3	126.6	123.4
	Percentage of cost of materials									
Trade payables	10.6	10.6	13.2	13.0	11.0	10.9	9.7	9.9	10.9	10.8
Memo item:										
Balance sheet total in € billion	61.37	69.02	1.40	1.65	7.50	8.45	17.97	19.83	34.50	39.09
Sales in € billion	60.34	62.93	2.20	2.40	9.79	10.14	19.06	19.95	29.29	30.43
Number of enterprises	5 607	5 607	2 278	2 278	2 194	2 194	924	924	211	211

I. Enterprises by economic sector

cont'd: 7. Construction

	Quartile value	cont'd: Corporations									
		Cylindred sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.6	37.3	30.2	30.1	41.1	40.5	50.3	48.9	54.9	55.2
	50	49.5	49.3	42.1	41.9	51.4	51.2	61.0	60.1	61.9	64.6
	75	62.7	62.5	53.5	53.2	64.0	63.3	73.2	72.6	75.8	76.6
Personnel expenses	25	20.8	20.7	27.0	26.9	20.7	20.4	13.3	13.6	12.4	13.0
	50	31.2	31.3	37.3	37.1	30.2	30.6	23.1	23.0	22.0	22.1
	75	41.0	41.0	46.6	46.9	38.6	38.9	31.0	31.5	28.4	27.8
Depreciation	25	0.8	0.8	0.9	1.0	0.7	0.8	0.5	0.5	0.6	0.5
	50	1.6	1.5	1.9	1.8	1.4	1.5	1.1	1.2	1.3	1.2
	75	2.9	2.8	3.2	3.2	2.6	2.5	2.4	2.4	2.6	2.7
Annual result	25	0.6	0.8	0.3	0.6	0.7	0.8	1.1	1.2	1.1	1.1
	50	2.3	2.5	2.1	2.3	2.3	2.4	2.7	2.8	2.9	2.8
	75	5.2	5.4	5.4	5.4	4.9	5.2	5.4	5.7	5.2	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.6	3.6	5.2	5.0	3.8	3.7	2.1	2.2	1.7	1.6
	50	10.3	9.8	13.9	12.6	10.2	9.4	6.4	6.3	4.9	5.4
	75	22.5	22.1	27.8	27.7	21.3	20.7	15.2	15.2	12.4	11.4
Inventories	25	10.4	10.7	4.1	4.4	14.0	14.8	27.7	27.2	35.0	34.8
	50	34.1	35.5	19.7	20.9	39.4	39.9	51.2	50.7	55.7	54.0
	75	59.1	61.7	46.4	49.7	61.1	64.8	68.3	68.6	72.0	68.6
Equity	25	9.2	10.0	7.5	9.4	10.3	10.9	10.0	10.1	7.9	8.5
	50	22.1	23.0	24.8	25.8	22.8	23.6	18.6	20.1	15.5	16.4
	75	41.1	42.7	47.6	47.9	40.4	42.1	33.8	34.5	27.5	28.5
Short-term liabilities	25	34.3	33.3	27.1	26.9	37.1	35.2	45.3	43.6	48.3	47.5
	50	57.2	56.5	49.4	49.8	58.5	58.5	63.7	62.6	63.9	63.7
	75	76.5	76.3	75.6	74.5	76.7	77.1	76.7	77.2	80.5	78.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.5	4.0	6.9	6.5	5.0	4.4	1.4	1.1	0.1	0.0
	75	17.5	17.0	23.7	22.5	16.3	15.9	9.6	9.0	6.3	5.6
		Percentage of sales									
Annual result before taxes on income	25	0.9	1.1	0.5	0.8	1.0	1.2	1.6	1.7	1.4	1.7
	50	3.3	3.6	3.0	3.3	3.3	3.5	3.8	4.2	4.0	4.1
	75	7.2	7.5	7.3	7.5	7.0	7.3	7.9	8.0	6.6	7.0
Annual result and depreciation	25	2.6	2.9	2.3	2.7	2.6	2.8	3.0	3.2	3.0	3.1
	50	5.5	5.9	5.6	5.9	5.4	5.7	5.7	6.1	6.2	6.1
	75	9.9	10.3	10.3	10.7	9.5	10.1	9.9	10.1	9.4	9.5
Trade receivables	25	4.4	4.6	3.7	4.0	4.9	5.0	4.6	4.9	4.4	4.6
	50	8.4	8.7	7.8	7.9	8.9	9.1	9.0	9.4	8.5	8.8
	75	13.9	14.1	13.2	13.4	14.1	14.6	14.6	14.9	13.2	14.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.1	1.7	2.1	2.2	2.1	2.1	2.2	1.6	1.8
	50	5.0	5.1	5.6	6.0	4.9	4.8	4.5	4.6	3.7	3.9
	75	10.3	10.4	12.8	13.1	9.6	9.9	8.2	8.4	6.3	6.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.5	3.9	2.2	3.1	4.1	4.2	4.6	4.8	3.4	4.2
	50	11.9	12.3	13.2	13.6	12.3	12.5	10.7	10.8	8.6	8.9
	75	31.9	32.2	37.9	39.0	30.9	32.6	23.5	24.4	15.8	16.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	118.0	125.4	104.6	116.2	126.7	137.7	135.8	142.4	115.7	109.4
	50	229.1	238.4	206.7	221.1	239.9	246.5	264.3	266.2	200.0	198.6
	75	530.2	569.5	475.4	534.8	546.5	574.8	645.5	636.5	481.0	480.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	37.1	36.5	44.2	43.7	35.7	32.9	31.5	31.0	31.1	30.4
	50	77.4	77.0	101.4	100.6	73.7	72.4	56.2	57.4	47.9	50.8
	75	164.7	166.3	223.0	216.3	149.0	157.2	108.6	111.7	91.7	89.2
		Percentage of cost of materials									
Trade payables	25	5.0	5.0	4.4	4.4	5.2	5.1	5.7	5.9	5.8	6.0
	50	9.3	9.0	9.9	9.3	9.2	8.9	8.9	9.0	9.3	8.8
	75	16.4	16.0	19.9	19.4	15.5	15.3	13.3	13.4	13.5	13.0

I. Enterprises by economic sector

cont'd: 7 Construction

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindere sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	97.1	94.3	97.2	96.7	96.4	95.3	96.8	92.7	97.5	95.0
Change in finished goods	2.9	5.7	2.8	3.3	3.6	4.7	3.2	7.3	2.5	5.0
Interest and similar income	0.2	0.2	0.0	0.0	0.1	0.1	0.2	0.1	0.3	0.2
Other income	2.3	2.5	2.4	2.2	2.3	2.4	2.2	2.4	2.4	2.6
of which: Income from long-term equity investme	0.4	0.6	0.0	0.1	0.2	0.2	0.3	0.3	0.6	0.9
Total income	102.5	102.6	102.4	102.2	102.4	102.5	102.4	102.5	102.7	102.8
<b>Expenses</b>										
Cost of materials	60.0	60.4	41.3	40.7	50.4	49.8	59.1	59.5	64.5	65.2
Personnel expenses	23.0	22.6	30.4	30.7	28.6	28.8	24.4	24.0	20.0	19.6
Depreciation	2.5	2.4	3.4	3.4	2.8	2.9	2.5	2.4	2.3	2.2
of which: Depreciation of tangible fixed assets	2.1	2.1	3.3	3.4	2.7	2.8	2.1	2.1	1.8	1.8
Interest and similar expenses	0.6	0.6	0.9	0.8	0.7	0.6	0.6	0.6	0.6	0.5
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	11.1	11.0	14.9	15.0	12.9	13.3	10.4	10.4	10.7	10.6
Total expenses before taxes on income	97.2	97.2	91.2	90.8	95.6	95.6	97.1	96.9	98.1	98.2
Annual result before taxes on income	5.3	5.5	11.2	11.4	6.7	6.9	5.2	5.6	4.6	4.6
Taxes on income	0.8	0.8	1.3	1.4	1.0	0.9	0.9	0.9	0.7	0.7
Annual result	4.5	4.7	9.9	10.0	5.8	5.9	4.4	4.7	3.9	4.0
Profit and loss transfers (parent company)	0.4	0.2	0.0	0.0	-0.1	0.0	0.0	0.0	0.8	0.5
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.1	0.1	0.1	0.2	0.3	0.0	0.1
Profit for the year	4.8	4.8	10.0	10.0	5.6	5.8	4.2	4.5	4.6	4.3
<b>Balance Sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Tangible fixed assets	12.7	12.4	31.4	29.8	19.7	19.6	11.8	11.2	11.3	11.2
of which: Land and buildings	5.2	4.9	13.1	12.3	6.8	6.3	4.1	3.8	5.3	5.0
Inventories	53.8	54.1	30.5	33.8	48.0	49.7	54.1	55.8	55.5	54.7
of which: Finished goods and merchandise	2.6	3.1	3.2	3.3	4.1	3.2	3.5	4.8	1.7	2.1
Cash	11.7	11.5	11.5	10.7	9.3	9.0	12.3	11.4	11.7	12.1
Receivables	19.0	18.9	24.4	23.6	21.5	20.2	19.4	19.4	18.1	18.2
Short-term	18.4	18.3	24.1	23.4	20.8	19.4	18.7	18.6	17.5	17.7
of which:										
Trade receivables	10.2	9.9	15.1	14.9	13.8	12.9	10.9	10.2	9.0	9.0
Receivables from affiliated companies	5.3	5.7	5.3	4.7	4.3	3.8	5.0	6.1	5.8	5.8
Long-term	0.6	0.7	0.3	0.2	0.7	0.8	0.6	0.8	0.6	0.6
of which: Loans to affiliated companies	0.3	0.4	0.1	0.1	0.1	0.3	0.5	0.7	0.3	0.2
Securities	0.7	0.6	0.1	0.2	0.1	0.1	0.3	0.3	1.2	1.0
Other long-term equity investments	1.7	2.0	0.9	0.7	0.7	0.6	1.7	1.6	1.9	2.6
of which: Goodwill	0.1	0.1	0.4	0.3	0.1	0.1	0.0	0.0	0.2	0.1
<b>Capital</b>										
Equity	12.2	12.3	13.9	14.1	12.6	12.8	11.4	10.8	12.6	13.1
Liabilities	78.3	78.5	79.4	79.7	79.7	80.1	79.0	80.2	77.5	77.0
Short-term	72.0	72.9	59.8	61.7	69.6	70.3	73.4	74.5	72.0	72.7
of which:										
Liabilities to banks	3.7	3.9	11.1	11.0	6.8	6.5	4.9	4.7	2.1	2.6
Trade payables	6.6	6.6	10.4	10.2	8.4	8.2	6.2	6.1	6.3	6.5
Liabilities to affiliated companies	8.7	9.0	6.9	6.2	9.4	8.7	10.3	10.0	7.6	8.4
Long-term	6.3	5.6	19.6	18.0	10.1	9.7	5.7	5.6	5.5	4.3
of which:										
Liabilities to banks	4.8	4.1	14.8	14.1	7.1	7.1	3.3	3.1	4.9	3.8
Liabilities to affiliated companies	1.1	1.2	3.4	2.8	1.6	1.5	1.8	2.0	0.5	0.5
Provisions	9.5	9.1	6.7	6.2	7.6	7.1	9.6	9.0	9.9	9.7
of which: Provisions for pensions	1.0	1.0	0.1	0.1	0.3	0.3	0.9	0.9	1.2	1.2
<b>Other Ratios</b>	Percentage of sales									
Annual result before taxes on income	5.5	5.8	11.6	11.8	7.0	7.2	5.4	6.1	4.7	4.9
Annual result and depreciation	7.2	7.5	13.7	13.9	8.9	9.3	7.1	7.7	6.3	6.4
Trade receivables	9.8	10.0	8.6	9.0	10.3	10.2	10.2	10.5	9.4	9.8
Percentage of the balance sheet total										
Sales	104.5	98.9	175.6	165.5	133.8	126.7	106.9	97.6	94.8	92.1
Annual result and interest paid	5.5	5.5	19.6	18.6	9.0	8.7	5.5	5.6	4.3	4.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.8	9.7	32.3	30.6	15.3	15.1	10.0	9.6	7.9	7.9
Percentage of fixed assets										
Long-term equity and liabilities	125.7	122.3	102.5	103.6	107.7	106.7	124.8	124.7	133.1	126.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	42.4	41.5	59.6	55.4	43.3	40.5	42.7	40.5	41.5	41.9
Cash resources, short-term receivables and invent	117.1	115.8	110.7	110.2	112.3	111.2	116.5	115.3	118.7	117.1
Percentage of cost of materials										
Trade payables	10.2	10.4	13.9	14.7	11.9	12.4	9.5	9.7	10.1	10.3
Memo item										
Balance sheet total in € billion	21.01	23.19	0.42	0.47	2.11	2.32	7.13	7.96	11.34	12.44
Sales in € billion	21.94	22.94	0.74	0.78	2.83	2.94	7.62	7.77	10.75	11.45
Number of enterprises	1 897	1 897	860	860	600	600	350	350	87	87

I. Enterprises by economic sector

cont'd: 7 Construction

	Quartile value	cont'd: Non-corporations											
		Cylindered sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
				Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...											
		Percentage of gross revenue											
Cost of materials	25	34.8	33.5	27.5	26.7	38.4	38.3	47.1	48.0	55.3	56.0		
	50	46.7	46.3	39.3	38.3	48.5	48.6	56.9	56.4	67.2	67.4		
	75	57.9	57.7	49.5	48.7	58.9	57.8	67.3	67.9	74.2	75.5		
Personnel expenses	25	19.7	19.8	20.2	20.8	21.6	21.9	17.9	17.3	13.6	12.8		
	50	28.2	28.3	29.3	30.0	29.9	29.8	26.3	25.3	18.7	18.7		
	75	36.7	37.3	38.4	40.0	37.2	37.1	33.4	33.2	26.6	26.0		
Depreciation	25	1.2	1.1	1.6	1.5	1.0	1.0	0.8	0.8	0.8	0.8		
	50	2.2	2.3	2.7	2.7	1.9	1.9	1.7	1.8	2.0	1.9		
	75	3.9	4.0	4.5	4.4	3.7	3.8	3.4	3.2	3.3	3.2		
Annual result	25	2.5	2.8	5.0	5.4	2.0	2.3	1.6	1.9	1.7	1.7		
	50	5.9	6.3	10.2	10.4	4.6	4.8	3.5	3.5	3.6	4.0		
	75	11.6	12.2	17.8	16.9	8.1	8.8	5.9	6.5	6.5	6.2		
		Percentage of the balance sheet total											
Tangible fixed assets	25	6.6	6.0	10.9	11.5	5.6	5.2	3.2	2.8	3.4	3.1		
	50	17.2	17.0	27.3	25.5	15.0	14.6	10.0	9.2	8.5	8.6		
	75	35.5	34.7	48.3	46.7	29.4	30.9	19.3	18.0	17.4	17.0		
Inventories	25	8.6	8.4	2.6	3.0	15.9	15.4	31.6	29.0	44.2	40.5		
	50	31.9	33.3	14.0	14.7	42.5	43.6	49.7	52.0	56.9	58.8		
	75	57.1	58.5	36.6	40.1	63.1	63.5	67.5	69.1	69.6	73.3		
Equity	25	1.2	1.6	-3.5	-0.6	1.9	2.3	3.6	3.6	3.8	3.6		
	50	7.5	8.2	8.8	9.0	6.7	7.6	8.2	8.7	9.5	8.2		
	75	21.7	23.8	34.4	34.6	16.7	18.5	15.4	16.2	14.6	14.4		
Short-term liabilities	25	46.7	47.8	31.1	31.8	58.3	54.9	61.2	61.1	60.8	66.8		
	50	70.9	71.1	60.2	61.7	73.7	74.0	75.5	75.1	77.1	78.5		
	75	85.6	85.7	85.1	85.6	86.0	85.6	85.2	85.5	86.0	87.8		
Liabilities to banks	25	0.0	0.0	2.6	3.7	0.4	0.2	0.0	0.0	0.0	0.0		
	50	10.6	10.3	21.4	21.0	10.3	8.9	2.5	2.3	1.9	1.6		
	75	31.2	30.1	48.1	45.5	25.1	24.5	9.9	9.6	9.5	7.1		
		Percentage of sales											
Annual result before taxes on income	25	3.1	3.5	5.7	6.3	2.6	2.8	2.2	2.4	1.9	2.4		
	50	7.2	7.6	11.9	11.9	5.7	5.9	4.2	4.5	4.5	5.0		
	75	13.7	14.2	20.6	19.4	9.7	10.7	7.5	8.0	7.6	7.8		
Annual result and depreciation	25	5.4	6.0	8.7	9.2	4.7	5.0	4.2	4.1	3.8	4.2		
	50	10.3	10.6	15.6	15.7	8.3	8.8	6.7	7.2	6.8	8.1		
	75	17.9	18.2	25.1	24.1	13.1	14.2	10.6	11.3	10.7	10.6		
Trade receivables	25	4.2	4.1	3.1	3.2	4.9	4.8	5.5	5.5	5.2	6.3		
	50	7.7	7.9	6.3	6.3	8.2	8.8	9.7	9.7	9.0	9.5		
	75	12.7	13.0	11.0	11.2	14.0	13.9	13.9	14.4	14.3	13.4		
		Percentage of the balance sheet total											
Annual result and interest paid	25	4.5	5.0	11.2	10.8	4.1	4.1	2.7	3.0	2.3	2.7		
	50	11.5	11.5	25.3	24.5	8.5	8.8	5.2	5.6	4.9	4.7		
	75	28.4	27.7	49.6	46.0	17.0	15.9	9.2	9.2	8.1	7.5		
		Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	7.9	8.1	13.2	13.2	7.3	7.6	5.8	6.2	4.9	5.4		
	50	19.6	19.4	34.7	33.5	16.4	15.9	11.1	11.7	8.8	9.5		
	75	44.9	48.1	84.3	87.6	32.4	34.3	21.9	22.7	19.5	16.2		
		Percentage of fixed assets											
Long-term equity and liabilities	25	46.7	48.1	29.2	32.1	48.2	53.6	65.7	61.9	64.2	53.5		
	50	104.3	102.1	100.0	97.9	98.3	98.3	122.3	113.0	115.9	117.6		
	75	210.9	221.1	186.2	202.3	215.2	225.0	280.3	287.1	200.7	209.9		
		Percentage of short-term liabilities											
Cash resources and short-term receivab	25	28.6	27.5	31.3	30.9	26.3	24.3	28.7	27.1	25.0	26.6		
	50	53.5	53.4	71.0	66.9	47.6	47.2	47.2	43.6	39.2	36.3		
	75	100.8	103.4	147.8	136.8	84.6	86.9	79.5	79.2	58.8	59.6		
		Percentage of cost of materials											
Trade payables	25	5.4	5.3	4.5	4.3	6.1	5.7	6.0	6.0	6.2	6.1		
	50	9.5	9.8	9.4	10.2	10.3	10.3	8.9	8.9	8.6	9.4		
	75	16.7	17.3	20.8	22.0	17.5	18.2	12.6	12.4	11.5	12.2		

I. Enterprises by economic sector

7.a) Construction of buildings

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	96.6	93.4	93.9	92.1	96.5	92.3	96.6	93.9	96.7	93.3
Change in finished goods	3.4	6.6	6.1	7.9	3.5	7.7	3.4	6.1	3.3	6.7
Interest and similar income	0.3	0.3	0.1	0.1	0.3	0.3	0.4	0.4	0.3	0.3
Other income	2.3	2.6	3.2	2.8	2.2	2.4	2.2	2.3	2.4	2.8
of which: Income from long-term equity investme	0.5	0.6	0.0	0.1	0.2	0.2	0.4	0.4	0.5	0.8
Total income	102.6	102.9	103.3	102.9	102.5	102.7	102.5	102.7	102.7	103.1
<b>Expenses</b>										
Cost of materials	70.9	71.5	51.8	52.4	64.0	64.1	69.5	69.6	73.2	74.1
Personnel expenses	15.9	15.7	29.2	28.7	20.6	20.3	16.4	16.1	14.6	14.5
Depreciation	1.8	1.6	2.7	2.7	1.9	1.9	1.9	1.7	1.7	1.5
of which: Depreciation of tangible fixed assets	1.3	1.3	2.7	2.7	1.8	1.8	1.5	1.5	1.2	1.2
Interest and similar expenses	0.8	0.8	1.1	0.9	0.8	0.9	1.0	1.0	0.6	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	8.0	8.0	13.4	12.8	9.7	9.6	8.1	8.3	7.5	7.5
Total expenses before taxes on income	97.4	97.7	98.4	97.6	97.1	96.8	96.8	96.8	97.7	98.3
Annual result before taxes on income	5.2	5.2	5.0	5.2	5.4	5.8	5.7	5.9	5.0	4.8
Taxes on income	1.1	1.1	1.1	1.1	1.2	1.3	1.2	1.3	0.9	0.9
Annual result	4.2	4.2	3.9	4.2	4.2	4.5	4.5	4.6	4.0	3.9
Profit and loss transfers (parent company)	0.3	0.3	0.1	0.1	0.0	0.0	0.1	0.3	0.4	0.3
Profit and loss transfers (subsidiary)	0.6	0.6	0.3	0.2	0.2	0.3	0.4	0.6	0.8	0.7
Profit for the year	3.8	3.8	3.7	4.1	4.0	4.2	4.2	4.3	3.6	3.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Tangible fixed assets	9.9	9.7	28.6	45.6	17.0	16.1	11.3	11.0	7.9	7.9
of which: Land and buildings	6.4	5.9	19.5	17.1	10.9	10.2	7.6	7.0	4.9	4.6
Inventories	57.4	57.7	35.8	41.9	51.3	53.1	55.0	54.5	59.9	60.2
of which: Finished goods and merchandise	4.6	4.5	2.7	3.2	5.6	3.1	5.0	4.4	4.3	4.7
Cash	12.2	12.2	13.8	12.1	13.6	12.2	12.9	12.3	11.7	12.1
Receivables	17.5	17.4	19.1	17.8	17.0	17.4	17.5	19.1	17.5	16.4
Short-term	16.3	16.3	18.8	17.5	15.5	16.1	16.3	17.9	16.3	15.5
of which:										
Trade receivables	6.1	5.9	9.1	7.8	7.5	7.1	6.2	6.1	5.8	5.7
Receivables from affiliated companies	7.7	8.0	5.2	4.8	5.2	5.6	7.7	9.4	8.0	7.6
Long-term	1.2	1.0	0.3	0.3	1.5	1.3	1.3	1.2	1.2	0.9
of which: Loans to affiliated companies	0.9	0.8	0.1	0.1	0.6	0.3	0.9	0.9	1.0	0.8
Securities	0.5	0.5	1.0	1.1	0.2	0.2	0.4	0.4	0.7	0.6
Other long-term equity investments	2.1	2.3	1.0	0.8	0.6	0.6	2.6	2.5	2.1	2.5
of which: Goodwill	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
<b>Capital</b>										
Equity	16.0	16.1	21.6	21.0	18.8	18.7	18.1	18.1	14.4	14.6
Liabilities	75.0	75.2	73.1	74.1	73.6	74.2	73.4	73.8	76.1	76.1
Short-term	68.4	68.7	53.8	58.9	61.4	62.4	65.0	65.3	71.4	71.6
of which:										
Liabilities to banks	5.2	5.1	6.8	8.8	9.7	9.2	7.4	6.9	3.4	3.5
Trade payables	6.2	6.1	7.2	7.0	5.9	5.4	5.4	5.3	6.6	6.6
Liabilities to affiliated companies	7.3	7.1	8.2	6.3	3.5	3.3	7.1	7.2	7.8	7.6
Long-term	6.6	6.5	19.3	15.2	12.2	11.8	8.4	8.6	4.7	4.6
of which:										
Liabilities to banks	5.1	5.0	13.7	11.2	8.1	7.6	6.3	6.1	3.9	3.9
Liabilities to affiliated companies	0.8	0.7	3.7	2.8	3.0	2.6	1.3	1.2	0.2	0.2
Provisions	8.9	8.6	5.1	4.9	7.0	6.5	8.4	8.0	9.5	9.2
of which: Provisions for pensions	1.1	1.0	0.9	0.9	0.8	0.8	1.0	0.9	1.1	1.0
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.4	5.6	5.3	5.7	5.6	6.3	5.9	6.3	5.1	5.1
Annual result and depreciation	6.1	6.2	7.0	7.5	6.2	7.0	6.6	6.7	5.9	5.8
Trade receivables	7.1	7.4	8.7	8.1	7.8	8.0	7.1	7.5	6.9	7.3
Percentage of the balance sheet total										
Sales	85.4	79.6	104.4	97.2	96.0	88.0	86.5	80.6	83.1	77.6
Annual result and interest paid	4.4	4.2	5.5	5.3	5.0	5.2	4.9	4.8	4.0	3.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	7.3	6.9	11.4	10.9	8.9	8.9	8.3	7.8	6.6	6.1
Percentage of fixed assets										
Long-term equity and liabilities	173.8	176.6	135.2	132.8	166.0	172.8	179.4	185.9	173.3	173.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	42.1	42.0	60.8	50.6	47.5	45.6	45.4	46.6	39.7	39.2
Cash resources, short-term receivables and invent	126.1	125.9	127.3	121.7	131.0	130.7	130.0	130.1	123.6	123.3
Percentage of cost of materials										
Trade payables	9.9	10.0	12.5	12.6	9.3	8.9	8.7	8.9	10.5	10.7
Memo item;										
Balance sheet total in € billion	41.70	46.22	0.40	0.47	3.34	3.70	13.19	14.68	24.77	27.38
Sales in € billion	35.63	36.79	0.42	0.45	3.21	3.25	11.42	11.83	20.58	21.25
Number of enterprises	1 744	1 744	440	440	663	663	503	503	138	138

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	47.8	47.6	33.2	31.4	48.2	47.8	58.8	58.7	63.8	65.8
	50	62.9	63.3	47.3	47.0	62.2	61.9	69.7	69.1	74.1	74.9
	75	77.1	77.0	63.7	64.8	77.5	77.4	79.0	78.2	80.1	80.2
Personnel expenses	25	9.5	9.8	14.1	14.9	9.1	9.1	8.7	8.7	8.1	8.3
	50	20.2	20.2	29.8	31.8	21.4	20.4	16.6	16.3	14.4	14.1
	75	32.1	32.0	42.3	42.6	32.1	32.3	25.0	23.9	20.8	21.0
Depreciation	25	0.4	0.4	0.6	0.6	0.4	0.4	0.3	0.3	0.4	0.3
	50	1.3	1.2	1.7	1.7	1.2	1.3	1.0	1.0	1.3	1.1
	75	2.5	2.5	3.6	3.7	2.3	2.3	2.1	2.2	2.2	2.3
Annual result	25	0.9	1.1	0.4	0.9	0.8	1.0	1.4	1.4	1.4	1.3
	50	2.8	3.1	2.7	3.0	2.7	2.8	3.0	3.2	3.5	3.7
	75	6.4	6.6	7.2	7.4	6.2	6.4	5.7	6.1	6.8	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.4	1.6	2.5	2.8	1.5	1.8	1.0	1.2	0.7	0.8
	50	7.6	7.4	11.0	10.9	8.5	8.2	5.2	5.2	4.2	4.3
	75	19.0	18.2	31.5	33.1	18.2	18.1	12.3	12.3	13.1	11.8
Inventories	25	24.0	23.3	2.6	4.0	30.2	26.6	42.4	38.1	47.4	46.1
	50	53.9	53.3	22.1	28.6	54.6	55.3	59.5	58.3	64.8	62.6
	75	71.0	72.1	57.1	65.1	72.8	74.1	73.9	74.7	74.0	74.4
Equity	25	4.6	5.1	3.1	4.1	4.4	4.7	6.0	6.6	4.9	5.3
	50	12.4	13.3	14.0	14.3	11.8	13.1	13.2	13.6	10.6	11.1
	75	28.1	29.5	37.1	37.7	28.0	31.7	24.7	25.6	20.2	21.5
Short-term liabilities	25	45.7	46.3	29.6	32.9	47.9	45.8	57.0	52.9	57.5	56.0
	50	69.9	69.7	60.0	63.3	71.0	71.1	70.5	70.8	73.6	75.0
	75	85.0	84.5	85.1	84.6	85.8	85.3	83.5	83.0	85.5	85.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.3	3.0	5.5	6.4	4.9	4.2	1.5	1.2	1.0	0.7
	75	17.2	16.4	27.1	23.9	17.6	18.5	10.3	9.3	11.5	12.3
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.6	0.6	1.3	1.1	1.3	2.0	1.9	1.5	1.9
	50	3.8	4.4	3.7	4.4	3.6	4.2	3.8	4.5	4.4	5.1
	75	8.2	9.1	9.2	10.0	8.2	9.3	7.7	8.5	8.8	8.1
Annual result and depreciation	25	2.8	3.1	2.1	3.3	2.6	2.9	3.3	3.3	3.3	3.4
	50	5.8	6.6	6.3	7.3	5.3	6.1	5.7	6.3	6.7	6.5
	75	10.5	11.6	12.6	13.3	10.1	11.6	9.8	10.4	10.4	10.7
Trade receivables	25	2.3	2.4	1.5	1.6	2.3	2.3	2.6	3.1	3.0	3.2
	50	5.6	5.6	5.0	5.4	5.5	5.4	6.1	6.5	5.5	6.0
	75	10.6	10.9	12.6	11.6	10.0	10.7	10.4	10.8	9.9	9.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.0	1.4	2.0	1.9	2.0	2.1	2.2	1.7	2.0
	50	4.3	4.6	5.2	6.3	4.3	4.3	4.1	4.2	3.7	4.1
	75	8.8	9.5	13.5	13.1	8.3	9.8	7.5	8.0	7.3	6.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.2	3.8	1.7	3.1	2.9	3.5	4.3	4.2	3.9	4.5
	50	8.6	9.4	9.5	12.0	8.6	9.2	8.4	9.1	7.5	8.1
	75	20.0	22.5	29.2	30.9	21.4	23.8	17.0	17.7	15.4	15.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.4	97.7	74.8	77.5	91.8	97.8	108.5	110.5	99.4	99.7
	50	192.1	202.7	157.5	165.7	186.4	207.3	237.9	222.7	193.1	199.4
	75	533.8	566.0	416.7	487.1	519.2	550.4	603.9	607.3	552.5	605.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	24.7	24.3	32.0	27.0	21.8	21.2	26.0	25.5	25.0	25.9
	50	46.6	46.7	73.7	65.5	41.7	43.3	42.8	43.2	38.3	39.1
	75	97.1	98.6	186.2	149.4	95.8	95.6	71.4	80.5	60.9	60.3
		Percentage of cost of materials									
Trade payables	25	4.4	4.4	3.6	3.5	4.3	3.8	5.2	5.5	4.8	5.3
	50	7.8	7.7	8.3	7.5	7.3	7.2	7.9	8.1	8.0	8.2
	75	13.5	13.3	18.9	19.7	13.3	13.1	12.1	11.8	12.3	11.8

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	95.8	92.8	94.1	91.8	96.1	91.2	96.1	95.3	95.5	91.6
Change in finished goods	4.2	7.2	5.9	8.2	3.9	8.8	3.9	4.7	4.5	8.4
Interest and similar income	0.4	0.3	0.2	0.1	0.3	0.3	0.5	0.5	0.4	0.3
Other income	2.3	2.5	3.4	2.9	2.1	2.4	2.2	2.2	2.3	2.8
of which: Income from long-term equity investme	0.4	0.5	0.1	0.0	0.2	0.2	0.5	0.4	0.5	0.5
Total income	102.7	102.9	103.5	103.0	102.4	102.7	102.7	102.7	102.7	103.1
<b>Expenses</b>										
Cost of materials	73.2	73.7	52.1	52.5	65.3	65.5	71.6	71.3	76.1	77.1
Personnel expenses	14.8	14.6	29.9	29.7	19.9	19.6	14.9	14.8	13.4	13.2
Depreciation	1.6	1.5	2.5	2.5	1.7	1.8	1.8	1.7	1.4	1.3
of which: Depreciation of tangible fixed assets	1.2	1.2	2.5	2.5	1.7	1.6	1.4	1.4	0.9	0.9
Interest and similar expenses	0.8	0.9	1.0	0.8	0.8	0.9	1.1	1.2	0.7	0.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	7.1	7.1	13.3	12.7	9.8	9.4	7.8	8.1	6.1	6.0
Total expenses before taxes on income	97.6	97.8	99.0	98.4	97.7	97.2	97.2	97.1	97.7	98.3
Annual result before taxes on income	5.1	5.1	4.5	4.7	4.7	5.4	5.4	5.6	4.9	4.7
Taxes on income	1.2	1.2	1.2	1.2	1.3	1.4	1.3	1.5	1.0	1.0
Annual result	3.9	3.9	3.3	3.5	3.5	4.0	4.1	4.1	3.9	3.7
Profit and loss transfers (parent company)	0.1	0.2	0.2	0.2	0.0	-0.1	0.2	0.4	0.0	0.2
Profit and loss transfers (subsidiary)	0.9	0.9	0.4	0.2	0.2	0.4	0.6	0.8	1.3	1.1
Profit for the year	3.1	3.2	3.2	3.4	3.3	3.6	3.8	3.7	2.6	2.8
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
Tangible fixed assets	9.4	9.1	26.9	24.5	16.9	15.8	12.2	12.0	6.2	6.2
of which: Land and buildings	6.6	6.1	18.4	16.3	11.6	10.7	9.0	8.4	4.3	3.9
Inventories	57.8	58.2	36.3	41.8	50.2	52.3	54.0	52.7	61.5	62.6
of which: Finished goods and merchandise	5.4	4.9	2.9	3.4	5.7	3.1	5.3	3.8	5.4	5.8
Cash	11.9	11.8	14.8	13.3	15.0	13.3	12.3	12.1	11.1	11.4
Receivables	18.1	17.8	19.1	17.9	16.6	17.3	17.9	19.6	18.4	16.9
Short-term	16.6	16.6	18.7	17.6	15.2	16.2	16.4	18.4	16.9	15.7
of which:										
Trade receivables	5.6	5.5	9.5	7.9	7.0	6.7	5.6	5.8	5.3	5.2
Receivables from affiliated companies	8.6	8.8	4.7	4.8	5.4	5.9	8.7	10.1	9.2	8.6
Long-term	1.5	1.2	0.4	0.3	1.4	1.2	1.5	1.2	1.5	1.2
of which: Loans to affiliated companies	1.2	0.9	0.1	0.1	0.7	0.3	1.0	0.8	1.4	1.1
Securities	0.3	0.3	1.2	1.3	0.3	0.3	0.5	0.5	0.2	0.2
Other long-term equity investments	2.3	2.4	1.1	0.8	0.6	0.7	2.9	2.7	2.3	2.5
of which: Goodwill	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
<b>Capital</b>										
Equity	17.5	17.4	24.0	23.3	20.4	20.0	20.5	20.8	15.2	15.0
Liabilities	73.8	74.2	71.0	71.8	71.9	72.8	71.4	71.3	75.5	76.1
Short-term	67.0	67.2	52.8	58.3	59.1	60.5	61.4	61.2	71.7	71.8
of which:										
Liabilities to banks	6.0	5.8	6.1	8.8	10.3	9.9	8.1	7.6	4.1	4.0
Trade payables	6.4	6.3	7.0	6.7	5.8	5.3	5.5	5.3	7.1	7.0
Liabilities to affiliated companies	7.3	7.0	7.9	6.2	2.8	2.8	6.5	6.5	8.4	7.9
Long-term	6.8	7.0	18.2	13.5	12.8	12.2	9.9	10.1	3.8	4.3
of which:										
Liabilities to banks	5.1	5.3	13.1	9.8	8.2	7.5	7.8	7.6	2.9	3.6
Liabilities to affiliated companies	0.8	0.6	2.9	2.3	3.5	3.1	1.1	0.7	0.1	0.1
Provisions	8.6	8.3	4.9	4.9	7.1	6.6	8.0	7.8	9.2	8.9
of which: Provisions for pensions	1.0	0.9	1.1	1.1	1.1	1.0	1.0	1.0	1.0	0.9
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.3	5.5	4.8	5.1	4.9	6.0	5.6	5.8	5.2	5.2
Annual result and depreciation	5.8	5.7	6.2	6.6	5.4	6.3	6.2	6.0	5.5	5.5
Trade receivables	6.8	7.2	9.2	8.2	7.5	8.0	6.7	7.2	6.7	7.0
Percentage of the balance sheet total										
Sales	82.8	76.8	103.3	95.9	92.7	84.1	84.2	79.6	80.0	73.7
Annual result and interest paid	4.1	3.9	4.8	4.5	4.2	4.6	4.6	4.4	3.8	3.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	6.7	6.2	10.5	9.9	7.8	8.0	7.7	7.2	6.0	5.5
Percentage of fixed assets										
Long-term equity and liabilities	188.8	195.9	146.0	140.8	178.5	186.6	187.7	197.2	195.3	200.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	42.8	42.6	63.7	53.1	51.4	48.9	47.4	50.3	39.3	38.0
Cash resources, short-term receivables and invent	129.0	129.3	132.4	124.7	136.3	135.4	135.3	136.5	125.0	125.1
Percentage of cost of materials										
Trade payables	10.2	10.3	12.3	12.2	9.2	8.8	8.8	9.0	11.1	11.2
Memo item:										
Balance sheet total in € billion	28.65	31.86	0.32	0.37	2.64	2.96	9.22	10.23	16.48	18.30
Sales in € billion	23.71	24.47	0.33	0.36	2.45	2.49	7.76	8.14	13.18	13.48
Number of enterprises	1 291	1 291	351	351	510	510	344	344	86	86



I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	48.2	47.2	34.0	32.3	49.4	48.8	62.1	60.1	66.0	65.8
	50	64.0	63.7	47.9	47.4	63.6	63.2	71.6	70.9	75.8	76.3
	75	77.7	77.6	63.5	64.8	77.9	78.4	80.1	79.9	83.3	83.2
Personnel expenses	25	8.7	9.3	14.4	16.0	8.3	8.8	7.6	7.8	6.9	7.5
	50	19.8	19.6	32.0	33.1	20.6	19.1	14.0	14.6	12.1	13.1
	75	33.2	33.1	42.8	43.6	31.8	32.8	23.3	22.6	20.1	21.0
Depreciation	25	0.3	0.4	0.5	0.6	0.4	0.4	0.3	0.3	0.2	0.2
	50	1.1	1.1	1.6	1.6	1.1	1.2	0.8	0.8	0.9	0.8
	75	2.4	2.4	3.3	3.4	2.1	2.2	1.9	1.9	1.9	1.9
Annual result	25	0.7	0.9	0.3	0.8	0.6	0.7	1.3	1.2	1.3	1.2
	50	2.5	2.5	2.1	2.5	2.2	2.2	2.8	2.9	3.3	3.3
	75	5.6	5.8	6.1	6.1	5.4	5.6	5.1	6.0	6.0	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.2	1.4	1.8	2.4	1.5	1.8	0.7	1.0	0.5	0.5
	50	6.7	6.7	9.7	9.2	8.0	7.7	4.1	4.4	2.8	2.7
	75	17.1	16.7	27.8	28.0	16.6	16.3	11.2	10.6	9.6	9.1
Inventories	25	21.1	20.5	2.6	3.9	27.7	24.7	41.4	36.8	43.6	46.1
	50	53.2	52.0	22.0	28.2	54.2	54.0	60.9	57.2	64.8	62.5
	75	71.2	73.2	58.1	65.3	72.9	74.1	74.6	75.3	74.8	73.4
Equity	25	6.2	6.8	3.7	5.0	5.9	6.3	7.9	8.6	7.6	7.9
	50	15.5	16.0	16.7	16.5	15.3	16.2	15.6	15.7	14.0	13.7
	75	32.7	34.1	42.6	42.4	32.7	34.7	27.8	28.8	24.3	28.1
Short-term liabilities	25	41.7	41.7	28.3	31.0	44.0	43.1	53.5	48.1	52.3	51.8
	50	66.5	66.1	57.5	58.7	67.6	68.5	68.4	68.1	71.0	70.8
	75	83.5	82.8	84.6	82.6	84.0	84.2	80.3	81.0	84.7	84.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.1	2.8	3.3	4.0	4.6	3.9	1.6	1.3	0.7	0.5
	75	17.5	16.5	22.2	21.0	17.1	17.5	14.3	10.9	14.7	15.9
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.2	0.5	1.1	0.9	1.0	1.9	1.6	1.5	2.0
	50	3.4	4.0	3.1	3.6	3.2	3.6	3.7	4.4	4.2	4.4
	75	7.7	8.3	8.2	8.4	7.3	8.2	7.6	8.5	8.8	8.1
Annual result and Depreciation	25	2.4	2.8	1.9	2.9	2.2	2.3	3.2	3.0	3.0	3.3
	50	5.3	6.0	5.3	6.7	5.0	5.4	5.6	5.9	6.0	5.9
	75	10.0	10.8	11.7	11.8	9.5	10.8	9.5	10.1	10.1	10.5
Trade receivables	25	2.1	2.2	1.4	1.9	2.2	2.2	2.3	2.6	2.4	2.8
	50	5.4	5.5	5.1	5.7	5.5	5.4	5.4	6.0	4.8	4.9
	75	10.3	10.6	12.7	11.7	10.0	10.5	9.4	10.1	9.8	8.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.8	1.3	1.8	1.6	1.5	2.0	2.0	1.6	2.0
	50	3.9	4.0	4.3	5.2	3.6	3.7	4.0	3.8	3.5	4.0
	75	7.9	8.6	11.2	12.3	7.3	8.1	7.1	7.2	7.1	6.4
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	2.7	3.1	1.0	2.8	2.5	2.8	3.6	3.7	3.3	4.2
	50	8.0	8.7	8.5	10.9	7.8	8.0	8.2	8.6	6.8	8.1
	75	20.0	22.8	30.2	31.6	20.4	23.3	16.5	16.8	14.0	14.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	109.6	122.9	87.5	104.4	110.3	126.9	126.3	133.9	128.6	132.9
	50	240.4	245.3	185.5	199.0	230.1	241.6	276.1	285.9	272.8	300.2
	75	652.6	691.4	570.9	606.9	628.6	637.6	735.2	747.3	808.6	998.0
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	25.9	25.4	35.1	29.6	22.1	22.5	26.2	25.1	26.1	27.7
	50	50.7	51.7	78.1	71.3	46.7	47.6	42.6	47.2	40.7	46.9
	75	113.8	112.3	203.8	170.1	116.5	110.5	79.1	89.6	64.3	67.6
		Percentage of cost of materials									
Trade payables	25	4.1	4.1	3.3	3.7	4.2	3.8	4.9	5.4	3.9	4.6
	50	7.7	7.5	8.3	7.4	7.3	7.0	8.0	8.1	7.5	8.2
	75	13.6	13.5	18.5	19.5	13.3	13.1	12.2	12.0	13.2	12.2

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Sales									
Sales	98.4	94.5	93.3	93.3	98.1	96.2	97.6	90.9	98.8	96.2
Change in finished goods	1.6	5.5	6.7	6.7	1.9	3.8	2.4	9.1	1.2	3.8
Interest and similar income	0.3	0.2	0.1	0.0	0.2	0.2	0.2	0.2	0.3	0.3
Other income	2.4	2.7	2.5	2.2	2.6	2.6	2.1	2.5	2.5	2.9
of which: Income from long-term equity investme	0.5	0.9	0.0	0.2	0.3	0.4	0.3	0.5	0.7	1.2
Total income	102.6	103.0	102.6	102.3	102.7	102.8	102.2	102.7	102.8	103.1
<b>Expenses</b>	Cost of materials									
Cost of materials	66.3	67.0	50.6	52.1	59.8	59.2	65.0	65.9	67.9	68.5
Personnel expenses	18.2	17.9	26.7	25.0	22.8	22.8	19.6	18.9	16.9	16.9
Depreciation	2.1	2.0	3.5	3.5	2.2	2.4	2.0	1.9	2.1	2.0
of which: Depreciation of tangible fixed assets	1.7	1.7	3.4	3.4	2.2	2.4	1.7	1.7	1.6	1.6
Interest and similar expenses	0.6	0.6	1.3	1.1	0.8	0.7	0.6	0.6	0.6	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	9.8	9.8	13.7	13.0	9.6	10.2	8.7	8.7	10.3	10.2
Total expenses before taxes on income	97.1	97.4	96.0	94.9	95.3	95.5	96.0	96.0	97.8	98.3
Annual result before taxes on income	5.6	5.6	6.6	7.4	7.4	7.2	6.3	6.6	5.0	4.9
Taxes on income	0.8	0.8	0.8	0.7	1.0	0.9	1.0	1.0	0.7	0.7
Annual result	4.7	4.8	5.8	6.7	6.5	6.4	5.3	5.7	4.2	4.2
Profit and loss transfers (parent company)	0.6	0.4	0.0	0.0	0.0	0.0	-0.1	0.0	1.0	0.6
Profit and loss transfers (subsidiary)	0.0	0.1	0.1	0.2	0.0	0.0	0.1	0.3	0.0	0.0
Profit for the year	5.3	5.1	5.7	6.5	6.4	6.4	5.1	5.4	5.2	4.8
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Intangible fixed assets									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	11.2	10.9	35.4	30.9	17.1	17.3	9.2	8.7	11.4	11.3
of which: Land and buildings	5.8	5.4	23.9	20.6	8.5	8.2	4.2	3.8	6.2	5.8
Inventories	56.7	56.4	34.1	42.4	55.5	56.3	57.4	58.6	56.7	55.5
of which: Finished goods and merchandise	2.9	3.5	1.9	2.3	5.3	3.0	4.3	5.7	2.0	2.5
Cash	13.0	12.9	9.8	7.6	8.2	7.9	14.4	12.5	12.7	13.6
Receivables	16.2	16.4	19.1	17.3	18.2	17.6	16.7	17.9	15.8	15.5
Short-term	15.5	15.7	19.1	17.3	16.4	15.8	15.9	16.8	15.2	15.1
of which:	Trade receivables									
Trade receivables	7.0	6.8	7.6	7.7	9.2	8.3	7.4	6.8	6.6	6.6
Receivables from affiliated companies	5.6	6.3	7.0	4.9	4.5	4.5	5.5	7.8	5.8	5.7
Long-term	0.7	0.7	0.0	0.0	1.8	1.8	0.8	1.2	0.5	0.4
of which: Loans to affiliated companies	0.4	0.4	0.0	0.0	0.3	0.4	0.6	1.0	0.3	0.1
Securities	1.0	0.9	0.2	0.7	0.1	0.1	0.2	0.2	1.5	1.3
Other long-term equity investments	1.7	2.3	0.5	0.6	0.3	0.3	1.9	1.9	1.7	2.6
of which: Goodwill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Capital</b>	Equity									
Equity	12.7	13.1	12.6	11.9	12.9	13.6	12.6	11.7	12.7	13.8
Liabilities	77.7	77.5	81.5	83.4	80.2	80.1	78.2	79.8	77.2	76.2
Short-term	71.5	72.0	57.8	61.2	70.2	70.0	73.5	74.6	70.8	71.1
of which:	Liabilities to banks									
Liabilities to banks	3.3	3.7	9.3	8.9	7.1	6.6	5.6	5.4	1.8	2.5
Trade payables	5.7	5.7	7.8	8.3	6.2	6.0	5.3	5.2	5.8	5.9
Liabilities to affiliated companies	7.2	7.5	9.6	6.6	6.0	5.2	8.6	8.7	6.6	7.0
Long-term	6.2	5.5	23.7	22.3	10.0	10.2	4.7	5.2	6.4	5.1
of which:	Liabilities to banks									
Liabilities to banks	5.1	4.2	16.2	16.5	7.4	7.7	2.7	2.7	5.9	4.6
Liabilities to affiliated companies	0.9	1.0	6.7	5.1	1.0	1.0	1.7	2.2	0.4	0.4
Provisions	9.5	9.2	5.8	4.6	6.9	6.3	9.2	8.5	10.0	9.9
of which: Provisions for pensions	1.1	1.0	0.0	0.0	0.1	0.1	0.9	0.8	1.3	1.2
<b>Other Ratios</b>	Percentage of sales									
Annual result before taxes on income	5.6	5.9	7.0	7.9	7.6	7.5	6.4	7.3	5.1	5.1
Annual result and depreciation	6.9	7.2	9.9	11.0	8.9	9.1	7.4	8.3	6.4	6.4
Trade receivables	7.7	7.9	7.0	7.5	8.5	8.1	8.1	8.2	7.4	7.7
Percentage of the balance sheet total										
Sales	91.3	85.8	108.7	102.7	108.5	103.6	92.0	82.9	89.4	85.6
Annual result and interest paid	4.9	4.9	8.3	8.6	8.0	7.6	5.5	5.7	4.4	4.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.5	8.3	13.9	14.0	12.2	12.0	9.4	9.1	7.7	7.6
Percentage of fixed assets										
Long-term equity and liabilities	142.4	137.9	100.6	106.1	119.0	122.2	152.5	150.2	142.0	135.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	40.7	40.6	50.2	41.0	35.1	33.9	41.5	39.5	40.7	41.6
Cash resources, short-term receivables and invent	120.1	118.9	109.2	110.2	114.3	114.3	119.7	118.1	120.8	119.7
Percentage of cost of materials										
Trade payables	9.2	9.3	13.3	14.5	9.3	9.4	8.7	8.7	9.4	9.6
Memo item:	Balance sheet total in € billion									
Balance sheet total in € billion	13.05	14.36	0.08	0.09	0.70	0.74	3.97	4.45	8.29	9.08
Sales in € billion	11.91	12.32	0.09	0.10	0.76	0.77	3.66	3.69	7.41	7.77
Number of enterprises	453	453	89	89	153	153	159	159	52	52

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

	Quartile value	cont'd: Non-corporations											
		Cylindered sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
				Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...											
		Percentage of gross revenue											
Cost of materials	25	47.2	48.2	29.9	26.6	46.3	45.8	54.2	56.0	63.0	66.1		
	50	60.6	62.4	43.5	45.6	58.7	58.3	63.6	65.0	70.7	72.6		
	75	73.0	74.4	64.1	65.0	71.4	71.7	73.0	75.2	76.9	77.5		
Personnel expenses	25	12.2	12.0	13.8	10.9	11.8	13.6	12.2	12.1	10.2	10.2		
	50	21.4	21.4	27.3	26.9	25.2	24.9	20.1	19.9	14.8	15.2		
	75	31.1	30.2	38.4	40.1	32.2	31.9	28.1	26.8	21.4	21.8		
Depreciation	25	0.7	0.6	0.9	0.9	0.5	0.5	0.6	0.6	0.7	0.6		
	50	1.7	1.7	2.7	2.3	1.7	1.8	1.5	1.3	1.9	1.8		
	75	3.0	2.9	4.8	4.5	2.8	2.9	2.6	2.4	2.9	3.0		
Annual result	25	1.8	2.0	2.4	2.0	2.0	2.3	1.7	1.8	1.5	1.4		
	50	3.9	4.6	5.4	5.9	3.9	4.7	3.5	3.7	4.2	4.7		
	75	7.8	8.0	9.8	10.5	8.1	8.4	6.8	6.7	7.4	6.7		
		Percentage of the balance sheet total											
Tangible fixed assets	25	2.8	2.5	7.0	6.2	1.9	2.2	2.4	2.1	2.9	2.6		
	50	9.9	9.1	24.2	19.3	11.1	9.3	7.7	7.1	7.5	7.5		
	75	24.1	22.6	49.8	45.2	25.3	24.6	15.3	15.1	17.3	16.3		
Inventories	25	33.5	32.9	3.3	4.9	36.9	35.4	45.5	41.9	48.1	46.1		
	50	55.4	57.0	22.2	32.2	56.8	57.9	58.6	60.0	64.4	63.9		
	75	70.0	71.0	51.9	63.5	70.9	73.7	72.0	71.5	73.5	76.3		
Equity	25	2.1	2.6	0.1	0.8	1.0	1.7	4.0	3.9	3.3	3.3		
	50	6.7	7.4	7.1	6.6	5.0	6.2	8.2	8.4	7.2	7.7		
	75	15.3	16.4	21.1	16.2	12.6	16.0	15.7	17.1	14.2	14.4		
Short-term liabilities	25	60.9	60.6	39.5	47.4	66.1	61.2	61.6	64.5	66.8	67.6		
	50	77.7	77.4	72.6	72.7	79.9	80.5	77.5	75.2	77.5	79.6		
	75	87.6	88.7	89.4	89.4	88.3	89.1	86.7	87.1	85.9	88.5		
Liabilities to banks	25	0.0	0.0	0.0	2.9	0.4	0.3	0.0	0.0	0.0	0.0		
	50	4.1	3.6	15.5	14.5	8.2	6.3	1.0	1.0	1.3	0.9		
	75	16.7	16.4	45.5	41.8	19.7	19.5	7.9	7.5	7.8	6.4		
		Percentage of sales											
Annual result before taxes on income	25	2.2	2.7	2.7	3.1	2.5	3.0	2.0	2.5	1.7	1.7		
	50	5.0	5.7	6.6	7.6	4.8	6.0	4.2	4.5	5.2	5.5		
	75	9.5	10.1	13.1	11.8	9.7	11.2	7.9	8.5	8.6	8.1		
Annual result and Depreciation	25	3.8	4.3	4.7	5.6	4.0	4.7	3.7	3.8	3.3	3.9		
	50	7.3	7.9	9.5	11.1	7.0	8.3	6.4	7.0	7.6	8.3		
	75	12.0	13.6	18.7	18.3	12.4	14.4	10.6	12.2	10.7	10.7		
Trade receivables	25	2.8	3.0	1.5	0.8	2.6	2.6	3.7	3.9	4.1	4.3		
	50	6.3	5.9	4.7	4.1	5.6	5.2	7.6	7.3	6.3	6.9		
	75	11.1	11.5	11.0	10.4	10.0	11.3	11.9	12.4	9.9	10.5		
		Percentage of the balance sheet total											
Annual result and interest paid	25	2.7	3.2	4.5	4.4	3.2	3.7	2.3	2.7	2.0	2.4		
	50	5.8	6.4	11.0	8.7	6.3	7.2	4.3	5.1	4.1	4.6		
	75	11.3	11.5	18.7	18.9	13.0	12.4	8.6	8.7	8.0	7.2		
		Percentage of liabilities and provisions less cash											
Annual result and Depreciation	25	5.0	5.8	5.0	7.3	5.3	5.8	4.8	5.5	4.9	5.2		
	50	10.5	11.2	15.2	13.7	11.4	12.6	9.3	10.2	8.0	8.4		
	75	20.1	22.0	29.1	25.0	23.6	26.8	17.0	18.8	17.2	16.1		
		Percentage of fixed assets											
Long-term equity and liabilities	25	56.9	57.5	34.4	41.5	34.9	48.3	78.8	70.5	58.2	65.4		
	50	116.4	108.6	96.2	88.4	97.3	94.4	146.5	125.5	120.8	123.4		
	75	272.8	256.4	185.0	171.6	250.0	261.1	369.8	329.5	215.0	235.4		
		Percentage of short-term liabilities											
Cash resources and short-term receivab	25	22.9	21.3	24.8	16.7	18.9	18.9	25.0	25.7	24.0	24.6		
	50	39.1	36.5	54.5	44.2	32.4	33.1	44.2	36.9	36.5	33.4		
	75	67.9	68.8	114.2	90.1	61.7	66.0	57.0	62.5	51.0	54.2		
		Percentage of cost of materials											
Trade payables	25	5.2	4.9	4.1	3.4	4.7	4.3	5.9	5.8	5.6	5.4		
	50	7.9	8.1	9.9	8.0	7.4	7.8	7.9	8.2	8.1	8.0		
	75	13.1	12.7	23.1	23.7	13.3	13.2	11.6	11.4	10.4	11.5		

I. Enterprises by economic sector

7.b) Civil engineering

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	95.6	93.7	95.2	94.0	94.9	93.6	95.8	94.2	95.6	93.5
Change in finished goods	4.4	6.3	4.8	6.0	5.1	6.4	4.2	5.8	4.4	6.5
Interest and similar income	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.4
Other income	3.4	3.7	2.9	2.5	2.8	2.7	2.7	2.8	3.8	4.3
of which: Income from long-term equity investme	0.7	1.3	0.0	0.0	0.1	0.1	0.5	0.5	0.8	1.8
Total income	103.6	104.0	103.0	102.6	102.9	102.8	102.9	102.9	104.1	104.7
<b>Expenses</b>										
Cost of materials	54.5	55.5	36.7	37.7	43.7	43.8	52.1	51.8	57.7	59.4
Personnel expenses	29.1	28.4	35.8	33.9	33.5	33.0	29.6	29.4	27.9	27.1
Depreciation	3.2	3.9	4.8	4.7	3.6	3.8	3.1	3.1	3.2	4.2
of which: Depreciation of tangible fixed assets	2.9	2.9	4.8	4.6	3.5	3.6	2.8	2.9	2.8	2.7
Interest and similar expenses	0.7	0.8	0.8	0.6	0.6	0.6	0.6	0.6	0.7	0.9
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.4	13.1	19.4	19.4	16.3	15.8	12.2	12.3	11.8	12.9
Total expenses before taxes on income	100.0	101.7	97.7	96.5	97.9	97.1	97.8	97.4	101.5	104.6
Annual result before taxes on income	3.6	2.3	5.3	6.1	5.0	5.7	5.1	5.6	2.7	0.1
Taxes on income	0.7	0.9	1.3	1.4	1.2	1.4	1.2	1.3	0.4	0.7
Annual result	2.9	1.3	4.1	4.7	3.7	4.4	3.9	4.3	2.3	-0.6
Profit and loss transfers (parent company)	0.2	0.4	0.0	0.0	-0.1	0.0	0.1	0.1	0.4	0.6
Profit and loss transfers (subsidiary)	0.7	-0.5	0.0	-0.2	0.2	0.3	0.5	0.5	0.9	-1.0
Profit for the year	2.4	2.1	4.1	4.9	3.5	4.1	3.4	3.8	1.7	1.0
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1
Tangible fixed assets	14.3	13.3	31.5	45.6	22.3	21.3	14.7	14.5	13.0	11.9
of which: Land and buildings	3.8	3.5	3.6	3.2	4.0	3.6	3.5	3.4	3.9	3.5
Inventories	45.5	44.0	29.8	33.8	42.1	45.9	49.4	51.3	44.6	41.2
of which: Finished goods and merchandise	1.3	1.3	2.1	1.7	2.0	2.3	3.0	3.3	0.5	0.5
Cash	8.9	8.5	14.3	13.0	11.5	11.6	10.5	11.2	8.0	7.1
Receivables	22.9	23.1	22.2	21.4	22.3	19.4	22.0	20.0	23.4	24.6
Short-term	22.0	22.2	21.6	20.8	22.0	18.8	21.5	19.5	22.2	23.5
of which:										
Trade receivables	10.7	9.9	13.7	14.0	14.5	12.9	14.2	13.2	9.0	8.3
Receivables from affiliated companies	8.6	9.6	3.7	3.0	4.3	2.9	4.4	3.6	10.7	12.5
Long-term	0.9	0.9	0.6	0.6	0.2	0.6	0.4	0.5	1.1	1.1
of which: Loans to affiliated companies	0.7	0.7	0.5	0.6	0.1	0.3	0.3	0.4	0.9	0.9
Securities	0.3	0.3	0.3	0.3	0.5	0.5	0.6	0.5	0.2	0.2
Other long-term equity investments	7.7	10.6	0.9	0.7	0.9	0.8	2.3	2.1	10.6	14.8
of which: Goodwill	0.1	0.0	0.7	0.6	0.1	0.0	0.0	0.0	0.1	0.0
<b>Capital</b>										
Equity	19.2	20.0	28.0	28.3	21.6	21.4	17.9	18.0	19.3	20.4
Liabilities	67.8	67.9	64.5	65.0	70.2	71.2	71.2	71.9	66.4	66.1
Short-term	63.4	64.9	48.8	50.6	60.7	62.3	66.1	67.1	62.9	64.5
of which:										
Liabilities to banks	2.2	2.3	7.0	6.3	5.4	4.4	3.1	3.0	1.4	1.8
Trade payables	6.1	5.7	8.0	7.6	8.4	7.6	6.2	5.9	5.7	5.3
Liabilities to affiliated companies	7.8	11.3	4.1	3.3	5.2	5.0	6.4	5.8	8.7	14.0
Long-term	4.4	3.0	15.7	14.4	9.5	9.0	5.1	4.8	3.5	1.6
of which:										
Liabilities to banks	2.6	2.0	12.1	11.4	6.4	6.1	3.3	3.3	1.8	1.0
Liabilities to affiliated companies	1.3	0.6	2.4	1.9	1.9	1.9	1.2	1.3	1.3	0.2
Provisions	12.9	12.1	7.4	6.6	8.1	7.2	10.9	10.0	14.3	13.4
of which: Provisions for pensions	4.0	3.7	0.6	0.6	1.4	1.2	2.3	2.1	5.0	4.5
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	3.8	2.4	5.6	6.5	5.2	6.1	5.3	5.9	2.8	0.1
Annual result and depreciation	6.4	5.5	9.3	10.0	7.7	8.7	7.3	7.8	5.7	3.9
Trade receivables	11.3	11.4	9.5	10.0	11.9	11.3	12.8	12.8	10.5	10.7
	Percentage of the balance sheet total									
Sales	94.9	86.9	143.9	139.4	122.2	114.5	110.9	103.3	85.3	77.4
Annual result and interest paid	3.5	1.9	7.3	7.9	5.6	6.0	5.2	5.3	2.7	0.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.5	6.7	23.2	23.7	14.1	14.9	11.4	11.4	6.7	4.1
	Percentage of fixed assets									
Long-term equity and liabilities	119.7	106.6	133.3	137.2	138.0	138.3	142.1	143.5	111.6	95.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	49.2	47.6	74.2	67.4	56.0	49.7	49.3	46.3	48.2	47.7
Cash resources, short-term receivables and invent	121.0	115.4	135.3	134.3	125.3	123.4	124.0	122.8	119.2	111.6
	Percentage of cost of materials									
Trade payables	11.3	11.0	14.4	13.6	15.0	14.2	10.3	10.4	11.2	10.9
Memo item										
Balance sheet total in € billion	18.51	21.35	0.13	0.15	1.40	1.59	4.67	5.17	12.32	14.44
Sales in € billion	17.57	18.55	0.18	0.21	1.71	1.82	5.18	5.34	10.50	11.18
Number of enterprises	853	853	175	175	354	354	250	250	74	74

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	33.8	33.6	23.2	20.4	32.4	31.2	43.2	43.2	52.1	51.5
	50	45.4	45.1	32.7	33.7	42.8	43.4	51.4	50.9	58.5	61.0
	75	56.1	55.8	44.6	45.1	52.0	52.2	59.2	58.0	65.3	67.7
Personnel expenses	25	25.2	24.9	26.6	26.1	27.1	26.4	24.3	24.4	20.6	19.6
	50	31.3	31.3	38.1	37.6	33.0	32.6	29.4	29.9	24.7	24.5
	75	39.7	39.6	45.9	46.4	39.8	40.1	35.7	35.4	30.0	30.0
Depreciation	25	1.5	1.6	1.8	2.0	1.5	1.7	1.5	1.5	1.1	1.0
	50	3.2	3.3	3.5	3.9	3.4	3.4	2.9	2.9	2.5	2.8
	75	4.8	5.1	6.6	6.8	4.9	5.2	4.3	4.4	4.0	4.4
Annual result	25	0.9	1.1	0.7	0.9	0.8	1.0	1.1	1.3	1.2	0.7
	50	2.9	3.1	3.7	4.2	2.8	2.9	2.9	3.4	2.4	2.4
	75	5.9	6.5	7.7	8.4	5.9	6.3	5.8	6.0	4.0	4.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.4	8.2	14.6	13.7	9.5	9.3	6.4	6.8	4.2	4.2
	50	18.3	18.5	30.1	29.8	20.4	20.7	14.3	14.4	10.3	9.9
	75	32.8	31.7	50.9	49.7	32.6	33.6	24.9	25.5	18.2	17.9
Inventories	25	9.5	10.0	0.7	0.9	8.1	7.3	22.9	25.9	32.1	31.9
	50	34.0	34.5	10.9	12.0	31.8	33.5	42.5	43.7	49.3	52.4
	75	56.0	59.0	33.8	37.8	56.3	58.4	61.1	63.4	64.3	66.1
Equity	25	7.3	8.1	4.5	9.4	8.2	9.0	8.7	8.5	6.9	6.1
	50	17.5	18.2	27.1	28.3	18.6	19.1	15.4	16.0	12.0	11.8
	75	34.5	35.8	48.7	53.0	32.8	34.7	28.9	29.8	21.4	19.7
Short-term liabilities	25	39.1	38.6	21.8	20.6	39.1	35.2	48.3	47.7	58.6	62.0
	50	60.3	61.2	44.0	42.9	60.2	59.8	64.3	66.9	70.9	71.2
	75	76.6	76.9	71.8	69.0	76.1	76.9	77.7	78.4	80.8	83.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.4	0.2	0.0	0.0	0.0	0.0
	50	6.5	6.2	11.9	9.1	8.6	7.6	4.1	4.0	1.6	1.0
	75	17.2	16.7	32.6	30.0	21.0	20.7	11.8	11.6	5.6	5.5
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.7	1.3	1.5	1.3	1.5	1.6	2.1	1.5	1.6
	50	3.8	4.3	5.2	5.6	3.8	4.0	3.6	4.5	3.2	3.2
	75	8.4	8.6	10.3	10.8	8.2	8.5	8.6	8.5	4.7	5.3
Annual result and depreciation	25	4.3	4.8	4.6	6.2	4.5	4.9	4.2	4.7	3.8	3.1
	50	7.6	8.1	9.7	9.7	7.7	8.3	7.3	7.8	5.8	6.9
	75	12.9	13.0	15.3	16.3	13.0	13.5	12.2	11.8	9.1	9.4
Trade receivables	25	5.8	5.6	3.2	3.6	5.8	5.4	8.1	7.4	7.0	8.2
	50	10.2	9.9	7.2	7.5	9.8	9.8	11.9	11.4	11.4	10.2
	75	15.2	14.9	13.5	13.0	14.8	14.3	16.7	16.5	14.3	15.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.3	2.6	3.2	2.3	2.3	2.1	2.3	1.8	1.1
	50	5.4	5.3	7.8	8.2	5.3	5.4	4.9	5.1	3.2	3.1
	75	10.4	10.2	15.5	17.5	11.0	10.4	9.3	8.9	5.8	5.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.8	6.7	3.4	9.1	6.6	6.6	6.3	7.1	4.0	2.3
	50	14.2	14.5	19.2	24.7	14.5	14.8	14.0	13.4	8.8	8.9
	75	30.9	33.1	45.5	68.4	29.4	34.5	29.1	25.4	14.2	13.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	82.9	85.8	77.9	88.4	78.0	82.6	89.1	85.8	90.6	87.7
	50	134.4	138.7	134.7	138.2	131.8	141.1	147.7	155.3	126.6	116.6
	75	221.2	231.8	216.5	233.3	240.0	236.9	258.2	256.6	174.7	173.5
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	34.3	30.6	41.6	43.6	32.2	26.9	33.1	30.0	31.7	30.6
	50	66.3	62.3	97.8	100.8	69.8	66.6	57.4	53.1	46.4	41.4
	75	125.6	128.1	231.8	214.4	120.5	131.7	104.6	96.3	72.3	62.2
		Percentage of cost of materials									
Trade payables	25	6.6	5.9	4.9	4.4	7.3	6.2	6.2	6.0	7.4	7.3
	50	10.7	10.1	10.0	9.3	12.9	11.3	9.6	9.4	10.6	10.1
	75	17.4	17.3	24.1	24.1	20.8	19.5	13.7	13.2	14.1	13.3

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	95.8	93.9	96.0	92.9	96.3	92.8	96.3	94.9	95.5	93.7
Change in finished goods	4.2	6.1	4.0	7.1	3.7	7.2	3.7	5.1	4.5	6.3
Interest and similar income	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.4
Other income	3.7	4.2	2.9	2.3	2.9	2.6	2.9	3.1	4.1	4.9
of which: Income from long-term equity investme	0.7	1.6	0.0	0.0	0.0	0.1	0.6	0.6	0.9	2.2
Total income	104.0	104.5	103.0	102.4	103.0	102.8	103.1	103.2	104.5	105.3
<b>Expenses</b>										
Cost of materials	53.7	55.1	37.7	39.5	44.0	44.3	51.1	51.1	56.6	58.7
Personnel expenses	29.7	29.1	35.8	33.2	33.7	32.9	29.7	29.3	29.0	28.4
Depreciation	3.3	4.1	4.4	4.3	3.4	3.6	3.1	3.0	3.4	4.7
of which: Depreciation of tangible fixed assets	2.9	3.0	4.4	4.2	3.4	3.5	2.8	2.8	2.9	2.9
Interest and similar expenses	0.7	0.8	0.7	0.5	0.6	0.5	0.6	0.6	0.8	1.0
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.9	13.7	19.4	19.1	16.3	15.7	13.0	13.1	12.2	13.5
Total expenses before taxes on income	100.4	103.0	98.3	96.9	98.1	97.2	97.5	97.1	102.0	106.3
Annual result before taxes on income	3.6	1.5	4.7	5.5	4.9	5.6	5.6	6.1	2.5	-1.0
Taxes on income	0.8	1.0	1.4	1.5	1.4	1.6	1.5	1.6	0.4	0.7
Annual result	2.8	0.5	3.3	4.0	3.5	4.0	4.1	4.5	2.1	-1.7
Profit and loss transfers (parent company)	0.3	0.4	0.0	0.0	0.1	0.0	0.1	0.1	0.4	0.7
Profit and loss transfers (subsidiary)	0.9	-0.7	0.0	-0.2	0.2	0.3	0.8	0.7	1.1	-1.4
Profit for the year	2.1	1.6	3.3	4.2	3.4	3.7	3.3	3.8	1.4	0.4
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	14.4	13.4	31.0	28.7	22.6	21.2	14.5	14.6	13.4	12.1
of which: Land and buildings	3.9	3.4	3.4	2.7	4.1	3.7	3.4	3.3	4.0	3.5
Inventories	43.5	40.8	29.1	34.7	40.0	45.1	48.3	49.7	42.6	38.1
of which: Finished goods and merchandise	0.9	0.9	2.5	2.0	1.1	1.1	2.4	2.3	0.5	0.5
Cash	8.8	8.4	15.1	13.9	12.1	12.4	11.1	12.0	7.7	7.0
Receivables	23.3	23.7	22.2	20.8	23.3	19.5	22.7	20.8	23.5	24.9
Short-term	22.3	22.7	21.6	20.3	23.0	19.0	22.2	20.3	22.3	23.8
of which:										
Trade receivables	9.5	8.7	13.8	13.7	15.1	13.1	14.1	13.3	7.6	6.9
Receivables from affiliated companies	10.2	11.5	3.6	3.0	4.4	2.8	5.1	4.3	12.3	14.4
Long-term	1.0	0.9	0.6	0.5	0.3	0.5	0.4	0.5	1.2	1.1
of which: Loans to affiliated companies	0.8	0.8	0.5	0.5	0.0	0.1	0.3	0.4	1.0	1.0
Securities	0.3	0.3	0.4	0.3	0.7	0.7	0.6	0.4	0.2	0.2
Other long-term equity investments	9.4	13.1	1.2	0.9	0.8	0.7	2.4	2.2	12.4	17.5
of which: Goodwill	0.1	0.0	1.0	0.7	0.1	0.0	0.0	0.0	0.1	0.0
<b>Capital</b>										
Equity	21.6	22.7	31.9	31.8	25.5	24.7	22.2	22.7	20.9	22.4
Liabilities	64.2	64.1	60.0	60.9	65.8	67.7	66.1	66.7	63.5	63.0
Short-term	59.9	61.4	45.0	48.2	56.7	59.1	61.8	62.5	59.8	61.4
of which:										
Liabilities to banks	1.8	1.9	5.9	5.0	5.7	4.0	2.4	2.5	1.2	1.5
Trade payables	5.7	5.2	7.5	7.4	8.6	7.6	6.2	5.8	5.3	4.7
Liabilities to affiliated companies	6.9	11.6	3.2	2.4	2.9	2.6	3.8	3.6	8.2	14.8
Long-term	4.3	2.7	15.0	12.7	9.1	8.5	4.4	4.3	3.8	1.6
of which:										
Liabilities to banks	2.5	1.8	11.1	9.6	6.2	6.0	3.3	3.2	1.9	1.0
Liabilities to affiliated companies	1.3	0.5	2.9	2.1	1.7	1.6	0.6	0.7	1.5	0.2
Provisions	14.2	13.2	7.8	7.1	8.5	7.4	11.7	10.6	15.5	14.5
of which: Provisions for pensions	5.0	4.5	0.6	0.6	1.9	1.6	2.8	2.6	6.1	5.4
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.7	1.6	4.9	6.0	5.1	6.0	5.8	6.4	2.6	-1.1
Annual result and depreciation	6.4	4.9	8.0	9.0	7.2	8.2	7.4	7.8	5.8	3.2
Trade receivables	10.4	10.5	9.2	9.7	11.8	11.4	12.5	12.6	9.3	9.5
Percentage of the balance sheet total										
Sales	91.7	82.9	149.7	141.2	128.3	115.5	112.2	105.7	81.4	72.9
Annual result and interest paid	3.3	1.1	6.2	6.9	5.5	5.6	5.4	5.6	2.5	-0.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.4	5.9	22.6	23.3	14.8	15.1	12.4	12.7	6.6	3.3
Percentage of fixed assets										
Long-term equity and liabilities	123.9	108.4	144.4	149.2	153.2	154.5	166.9	169.0	112.9	95.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	52.3	51.2	82.4	71.6	63.1	54.0	54.7	52.2	50.4	50.5
Cash resources, short-term receivables and invent	125.0	117.7	147.1	143.5	133.6	130.3	133.0	131.7	121.6	112.4
Percentage of cost of materials										
Trade payables	11.2	10.6	12.8	12.3	14.7	13.7	10.5	10.2	11.0	10.4
Memo item:										
Balance sheet total in € billion	14.13	16.48	0.10	0.12	0.99	1.15	2.98	3.29	10.06	11.92
Sales in € billion	12.95	13.66	0.14	0.17	1.27	1.33	3.34	3.47	8.20	8.68
Number of enterprises	625	625	138	138	265	265	171	171	51	51

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	33.5	33.6	24.4	22.0	33.3	31.2	41.9	42.5	48.3	53.1
	50	45.2	44.8	34.5	35.7	42.8	43.6	51.3	50.7	58.2	60.5
	75	56.1	56.0	45.4	47.4	52.9	52.8	59.2	58.0	61.8	65.4
Personnel expenses	25	25.4	25.3	27.1	25.8	27.3	26.7	23.7	24.2	22.0	21.3
	50	31.8	31.5	38.5	37.0	33.3	32.8	29.3	29.7	27.2	25.3
	75	40.0	39.9	46.3	45.8	39.9	40.0	35.7	35.4	30.8	30.2
Depreciation	25	1.4	1.5	1.4	1.6	1.5	1.6	1.3	1.3	1.2	1.3
	50	3.0	3.1	3.3	3.8	3.0	3.1	2.8	2.9	2.6	2.8
	75	4.6	4.8	5.8	6.4	4.5	4.8	4.1	4.3	4.3	4.9
Annual result	25	0.7	0.9	0.3	0.7	0.7	0.9	0.9	1.3	1.1	0.4
	50	2.7	2.9	3.1	3.4	2.5	2.7	2.8	3.3	2.3	1.8
	75	5.8	5.9	6.5	6.7	5.6	5.6	6.2	6.5	4.1	3.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.1	8.2	11.2	12.2	9.5	8.7	6.4	7.3	3.7	3.9
	50	17.8	18.1	27.5	27.6	19.2	18.9	14.2	14.4	10.1	9.8
	75	32.3	30.5	49.7	43.9	31.0	29.7	24.4	24.7	22.0	19.0
Inventories	25	9.1	10.0	1.3	1.7	8.1	7.6	20.9	22.6	30.9	27.7
	50	31.4	33.3	12.5	13.4	29.8	33.1	42.2	42.0	49.3	51.3
	75	54.7	58.3	34.5	43.4	53.9	56.8	60.7	63.4	65.8	66.0
Equity	25	11.4	12.3	10.9	13.5	12.6	12.7	12.2	12.6	7.6	6.2
	50	22.4	22.0	32.9	35.2	21.8	21.8	20.1	21.5	13.0	14.8
	75	39.1	41.1	51.8	56.3	37.3	39.8	35.1	36.1	23.1	25.5
Short-term liabilities	25	36.2	33.0	21.4	20.0	37.5	32.6	43.8	41.9	51.9	59.7
	50	55.4	56.0	38.8	41.1	55.9	58.5	58.2	59.5	67.3	68.2
	75	73.5	74.2	62.8	62.3	75.0	75.8	73.7	74.4	76.5	76.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.6	5.1	9.9	7.1	7.8	6.6	3.2	2.6	0.1	0.0
	75	16.8	15.5	27.2	25.1	19.2	17.5	11.4	11.4	5.4	3.3
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.5	0.4	1.1	1.1	1.4	1.3	1.9	1.4	0.5
	50	3.7	4.1	4.3	4.9	3.6	3.9	3.9	4.6	3.3	2.6
	75	8.3	8.5	9.1	9.1	8.0	8.0	9.4	9.2	5.5	5.1
Annual result and Depreciation	25	3.9	4.5	3.3	4.8	4.3	4.7	3.8	4.6	3.8	1.8
	50	7.4	7.9	8.9	8.6	7.1	7.8	7.8	8.1	6.2	6.2
	75	12.7	12.9	13.7	14.3	12.3	12.9	13.2	12.7	9.2	10.2
Trade receivables	25	5.3	5.3	3.2	3.9	5.6	5.2	7.3	6.7	5.7	6.5
	50	9.9	9.5	7.6	7.4	9.8	9.6	12.3	11.3	10.2	9.3
	75	14.8	14.8	13.8	13.0	14.5	14.5	16.3	16.9	12.9	15.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.1	2.2	2.6	2.2	2.1	1.9	2.3	1.4	0.5
	50	5.3	5.1	6.9	6.8	5.4	5.1	5.1	5.2	3.0	2.9
	75	10.1	9.9	13.3	14.4	10.4	9.7	9.7	9.4	5.6	4.8
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	5.1	6.1	2.1	7.2	6.3	5.7	5.3	7.1	3.1	1.7
	50	14.3	14.9	17.6	23.8	14.4	14.4	14.9	15.8	9.0	8.7
	75	34.1	35.7	45.1	60.6	32.1	33.8	33.6	31.9	14.4	13.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.4	103.9	90.1	108.1	96.8	102.2	108.5	110.4	94.1	94.2
	50	153.5	158.7	151.8	153.3	149.3	158.1	165.9	177.6	130.3	131.8
	75	254.6	262.7	239.2	266.7	264.0	296.0	274.9	274.4	186.2	201.1
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	37.9	34.5	49.4	46.7	38.5	29.9	35.4	36.1	31.7	28.5
	50	74.0	72.2	114.2	113.9	77.7	74.2	66.3	61.8	47.0	43.7
	75	150.7	153.1	251.7	246.9	139.6	158.7	118.8	115.8	73.1	74.5
		Percentage of cost of materials									
Trade payables	25	6.5	5.8	4.6	3.9	7.2	5.9	6.4	5.9	7.6	7.2
	50	10.6	9.9	9.3	8.6	12.4	11.0	10.1	9.7	10.5	10.1
	75	17.3	16.9	18.6	22.3	20.9	18.8	14.3	13.7	14.1	13.2

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	95.0	93.2	91.9	98.5	91.2	95.7	94.9	93.0	95.9	92.8
Change in finished goods	5.0	6.8	8.1	1.5	8.8	4.3	5.1	7.0	4.1	7.2
Interest and similar income	0.1	0.1	0.1	0.0	0.1	0.0	0.1	0.1	0.2	0.1
Other income	2.5	2.4	3.1	3.2	2.4	3.0	2.4	2.3	2.5	2.4
of which: Income from long-term equity investme	0.5	0.4	0.0	0.0	0.4	0.2	0.4	0.4	0.7	0.5
Total income	102.6	102.5	103.2	103.2	102.5	103.0	102.5	102.4	102.7	102.5
<b>Expenses</b>										
Cost of materials	56.5	56.4	33.0	30.4	42.8	42.4	53.9	53.1	61.7	62.0
Personnel expenses	27.2	26.6	35.5	36.6	33.3	33.3	29.5	29.7	24.1	22.8
Depreciation	3.1	3.1	6.2	6.2	4.0	4.1	3.3	3.3	2.6	2.7
of which: Depreciation of tangible fixed assets	2.7	2.7	6.2	6.0	3.9	4.0	2.9	3.0	2.3	2.2
Interest and similar expenses	0.6	0.6	1.1	1.0	0.7	0.6	0.7	0.6	0.5	0.6
Operating taxes	0.1	0.1	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	11.3	11.4	19.1	20.4	16.4	16.2	10.8	10.9	10.5	10.6
Total expenses before taxes on income	98.8	98.1	95.4	94.9	97.4	96.8	98.3	97.8	99.6	98.7
Annual result before taxes on income	3.8	4.4	7.8	8.3	5.2	6.2	4.2	4.6	3.1	3.7
Taxes on income	0.6	0.7	0.7	0.7	0.8	0.8	0.7	0.8	0.4	0.6
Annual result	3.2	3.7	7.1	7.6	4.3	5.4	3.5	3.9	2.7	3.2
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	-0.5	-0.1	0.0	0.0	0.4	0.3
Profit and loss transfers (subsidiary)	0.1	0.2	0.0	0.0	0.1	0.1	0.1	0.0	0.2	0.3
Profit for the year	3.2	3.7	7.1	7.6	3.8	5.2	3.5	3.9	2.9	3.1
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.2	0.1	0.0	0.1	0.1	0.5	0.4	0.2	0.1
Tangible fixed assets	13.8	13.3	33.1	35.3	21.4	21.5	14.9	14.3	11.4	10.8
of which: Land and buildings	3.7	3.5	4.6	5.0	3.6	3.4	3.7	3.7	3.7	3.3
Inventories	52.1	54.5	31.9	30.5	47.2	47.9	51.2	54.2	53.9	56.1
of which: Finished goods and merchandise	2.3	2.8	0.6	0.8	4.0	5.7	4.2	5.0	0.7	0.6
Cash	9.4	8.7	11.4	9.7	9.9	9.6	9.6	9.7	9.2	7.8
Receivables	21.8	20.9	22.5	23.8	19.8	19.3	20.8	18.7	22.9	22.8
Short-term	21.2	20.2	21.8	22.9	19.7	18.5	20.3	18.1	22.2	22.0
of which:										
Trade receivables	14.7	14.0	13.4	14.9	13.1	12.5	14.5	13.1	15.3	14.9
Receivables from affiliated companies	3.6	3.2	4.2	3.2	4.0	3.2	3.1	2.5	3.8	3.7
Long-term	0.6	0.7	0.7	0.9	0.1	0.8	0.5	0.6	0.8	0.8
of which: Loans to affiliated companies	0.4	0.6	0.7	0.9	0.1	0.8	0.2	0.5	0.5	0.6
Securities	0.3	0.3	0.2	0.0	0.1	0.1	0.7	0.7	0.0	0.0
Other long-term equity investments	2.1	1.9	0.2	0.1	1.2	1.2	2.1	1.9	2.3	2.1
of which: Goodwill	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
<b>Capital</b>										
Equity	11.5	10.8	15.0	15.6	12.2	12.7	10.3	9.8	12.2	11.3
Liabilities	79.6	80.8	79.0	79.4	80.8	80.6	80.1	81.1	79.0	80.7
Short-term	75.0	76.8	61.1	59.1	70.3	70.6	73.8	75.2	76.9	79.2
of which:										
Liabilities to banks	3.3	3.6	10.6	11.0	4.8	5.4	4.2	3.9	2.3	2.9
Trade payables	7.2	7.4	9.6	8.5	8.0	7.8	6.2	6.1	7.7	8.2
Liabilities to affiliated companies	10.7	10.1	6.8	6.6	11.0	11.5	10.8	9.6	10.5	10.3
Long-term	4.6	4.1	18.0	20.4	10.5	10.1	6.3	5.9	2.1	1.5
of which:										
Liabilities to banks	2.9	2.6	15.4	17.9	6.7	6.5	3.5	3.3	1.6	1.1
Liabilities to affiliated companies	1.2	1.3	0.9	1.2	2.5	2.5	2.2	2.3	0.3	0.3
Provisions	8.9	8.3	6.0	5.0	7.0	6.7	9.6	9.1	8.8	8.0
of which: Provisions for pensions	0.8	0.7	0.7	0.8	0.2	0.2	1.4	1.3	0.4	0.4
<b>Other Ratios</b>										
Annual result before taxes on income	4.0	4.7	8.5	8.4	5.7	6.5	4.5	5.0	3.3	4.0
Annual result and depreciation	6.6	7.3	14.5	14.0	9.2	9.9	7.2	7.7	5.6	6.3
Trade receivables	14.0	13.9	10.8	11.2	12.2	11.1	13.3	13.2	14.9	15.0
Sales	105.4	100.4	124.9	133.0	107.6	112.1	108.7	99.2	102.3	98.9
Annual result and interest paid	4.2	4.6	11.2	11.6	5.9	7.0	4.8	4.8	3.5	3.9
Annual result and depreciation	8.8	9.1	24.6	24.9	12.7	14.3	9.8	9.5	7.2	7.7
Long-term equity and liabilities	100.0	96.4	98.1	101.0	99.7	96.9	99.5	98.3	100.7	94.4
Cash resources and short-term receivables	41.2	38.0	54.4	55.3	42.1	40.0	41.4	37.8	40.8	37.7
Cash resources, short-term receivables and invent	110.7	109.0	106.7	106.9	109.2	107.8	110.8	109.9	110.9	108.6
Trade payables	11.4	12.1	21.4	20.8	15.8	15.7	10.1	10.7	11.7	12.5
Memo item:										
Balance sheet total in € billion	4.38	4.87	0.03	0.03	0.41	0.43	1.69	1.88	2.26	2.52
Sales in € billion	4.62	4.89	0.04	0.04	0.44	0.49	1.84	1.87	2.31	2.49
Number of enterprises	228	228	37	37	89	89	79	79	23	23



I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	35.4	33.4	16.7	14.3	31.7	31.5	44.0	45.0	52.1	50.4
	50	45.9	46.3	27.5	27.5	41.7	42.7	52.3	51.2	64.5	64.3
	75	54.9	55.3	40.2	36.5	49.2	51.1	59.2	58.9	69.6	70.5
Personnel expenses	25	24.7	24.5	25.1	27.8	26.3	26.0	25.8	24.9	17.6	17.0
	50	30.3	30.9	34.3	37.9	33.0	31.4	29.8	31.3	23.1	22.5
	75	37.9	38.3	44.9	47.0	39.7	41.0	35.7	36.0	29.4	27.5
Depreciation	25	2.0	2.2	3.3	3.1	2.4	2.6	1.7	1.8	0.9	1.0
	50	3.6	3.6	4.5	5.0	4.1	4.3	3.1	2.9	2.0	2.0
	75	5.3	5.5	11.5	8.6	5.6	5.9	4.6	4.7	3.6	3.7
Annual result	25	1.5	1.9	3.5	4.4	1.4	1.6	1.3	1.8	1.7	2.4
	50	3.5	4.0	8.6	8.0	3.7	4.1	2.9	3.4	2.8	2.7
	75	6.6	7.6	12.1	14.3	6.8	7.8	4.9	5.4	3.9	4.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.0	9.0	22.2	21.6	10.0	12.3	6.4	6.0	4.6	4.2
	50	19.2	20.0	39.6	37.8	23.2	24.5	14.4	14.1	10.4	11.0
	75	33.4	35.2	55.3	54.8	37.0	39.6	26.0	27.1	17.8	17.0
Inventories	25	12.7	10.3	0.1	0.0	7.8	7.1	24.9	30.2	36.1	33.3
	50	36.4	38.6	8.1	7.1	37.9	35.0	43.1	45.9	49.3	57.0
	75	57.5	60.3	33.3	23.9	59.4	60.2	61.7	65.5	60.9	67.6
Equity	25	3.0	3.2	0.2	0.2	3.2	3.4	3.5	3.6	5.4	4.8
	50	8.8	9.1	4.5	7.3	8.4	8.3	9.9	9.4	10.4	9.1
	75	16.0	18.0	19.2	20.7	16.1	19.2	15.2	15.5	16.7	14.3
Short-term liabilities	25	56.1	54.5	43.7	30.5	50.9	50.9	59.9	62.2	64.0	70.8
	50	73.2	72.5	67.7	57.9	71.9	70.0	75.4	77.2	78.2	80.4
	75	83.8	83.7	80.1	73.8	84.0	85.1	84.2	83.3	86.7	85.6
Liabilities to banks	25	1.6	1.7	9.0	8.6	1.2	2.1	0.9	1.5	0.4	0.9
	50	9.1	9.3	20.3	22.1	11.3	14.5	5.9	6.0	3.1	3.9
	75	20.2	20.2	51.0	52.0	26.6	25.2	13.1	12.0	6.4	7.1
		Percentage of sales									
Annual result before taxes on income	25	2.0	2.5	3.5	4.8	2.0	1.9	1.8	2.3	1.7	2.9
	50	4.2	4.8	10.0	8.8	4.5	4.1	3.5	4.2	3.1	3.7
	75	8.5	9.1	14.3	14.7	8.8	10.1	6.5	6.4	4.6	6.6
Annual result and Depreciation	25	5.0	5.5	9.6	9.7	5.3	5.2	4.8	4.7	3.6	4.0
	50	7.8	8.6	15.3	13.7	9.0	9.0	6.7	7.4	5.3	7.4
	75	13.4	13.5	23.9	24.6	15.5	15.3	11.4	11.2	7.4	9.0
Trade receivables	25	7.2	7.0	4.6	2.7	7.1	6.1	8.7	8.6	9.0	9.7
	50	10.8	11.0	6.7	7.5	9.9	10.2	11.7	11.8	13.5	13.4
	75	16.6	15.3	13.1	12.8	16.4	13.8	17.1	15.9	18.6	16.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.9	3.0	6.2	6.9	3.3	2.8	2.6	2.8	2.0	2.3
	50	5.5	5.9	14.2	19.8	5.2	6.8	4.4	5.1	3.5	4.3
	75	11.8	12.9	24.0	30.3	11.8	13.2	7.5	7.2	6.8	7.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	6.7	7.6	14.4	16.2	6.8	8.2	6.5	7.1	4.5	4.9
	50	14.1	14.0	29.2	26.4	14.8	16.8	11.8	12.0	8.4	9.0
	75	24.7	27.0	57.4	68.4	25.2	34.5	19.9	19.0	14.2	14.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	53.9	53.5	35.2	42.0	55.2	56.1	54.0	53.2	78.8	53.5
	50	90.0	89.6	77.4	86.0	84.1	85.6	96.8	96.6	99.6	106.8
	75	151.5	152.2	125.5	141.1	144.3	146.8	163.9	180.8	154.5	130.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	28.3	27.0	37.6	37.6	19.6	23.4	29.0	27.5	31.6	30.6
	50	46.0	43.4	66.9	71.2	44.3	42.2	46.3	41.6	45.9	35.9
	75	86.5	79.9	116.7	129.3	87.5	91.5	86.0	71.2	59.0	59.6
		Percentage of cost of materials									
Trade payables	25	6.7	6.4	8.1	5.7	8.8	6.9	5.9	6.0	7.3	7.4
	50	10.8	10.4	19.3	14.6	13.5	12.7	8.8	8.8	10.7	10.0
	75	17.4	19.0	31.3	34.9	19.6	21.6	12.9	12.2	14.2	14.9

I. Enterprises by economic sector

7.c) Specialised construction activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	97.2	95.1	97.0	95.6	97.6	95.0	97.4	96.4	96.6	93.7
Change in finished goods	2.8	4.9	3.0	4.4	2.4	5.0	2.6	3.6	3.4	6.3
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.3
Other income	2.3	2.2	2.2	2.2	1.8	1.9	2.0	2.0	2.9	2.6
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.3
Total income	102.5	102.3	102.3	102.2	101.9	102.0	102.2	102.1	103.2	102.9
<b>Expenses</b>										
Cost of materials	54.0	54.2	42.5	42.8	51.1	51.0	56.9	56.7	56.1	57.3
Personnel expenses	28.2	28.1	35.4	35.2	30.4	30.3	26.2	26.2	26.8	26.5
Depreciation	2.2	2.1	2.5	2.5	2.1	2.1	1.9	1.9	2.4	2.2
of which: Depreciation of tangible fixed assets	1.9	1.9	2.5	2.4	2.0	2.0	1.6	1.7	1.9	1.9
Interest and similar expenses	0.6	0.6	0.7	0.6	0.5	0.5	0.4	0.4	0.7	0.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	12.9	12.6	15.0	14.7	12.9	12.9	12.0	12.3	13.3	12.2
Total expenses before taxes on income	97.9	97.7	96.2	95.9	97.2	96.9	97.5	97.6	99.4	98.9
Annual result before taxes on income	4.6	4.6	6.1	6.4	4.8	5.1	4.7	4.6	3.8	3.9
Taxes on income	1.1	1.1	1.2	1.3	1.2	1.2	1.1	1.2	0.9	0.7
Annual result	3.5	3.6	4.9	5.1	3.6	3.8	3.5	3.4	2.9	3.2
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.4
Profit and loss transfers (subsidiary)	0.7	0.7	0.1	0.1	0.2	0.2	0.6	0.6	1.6	1.4
Profit for the year	2.9	3.0	4.8	5.0	3.4	3.6	3.0	2.8	2.0	2.1
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.8
Tangible fixed assets	11.6	11.4	20.7	45.6	15.4	14.7	10.7	10.4	9.0	9.1
of which: Land and buildings	3.5	3.3	5.5	5.1	4.7	4.1	3.4	3.1	2.8	2.7
Inventories	45.3	46.4	34.7	37.9	44.6	47.0	48.9	49.2	44.4	45.2
of which: Finished goods and merchandise	1.4	1.5	3.8	3.8	2.5	2.3	1.0	1.3	0.6	0.9
Cash	9.5	8.9	14.3	13.5	12.8	12.3	10.6	10.3	6.0	5.2
Receivables	29.0	28.4	28.0	27.0	25.3	24.1	27.4	27.3	32.6	32.0
Short-term	28.1	27.4	27.3	26.3	24.7	23.6	26.4	26.5	31.5	30.6
of which:										
Trade receivables	15.6	15.3	17.8	17.1	17.7	16.8	16.8	16.9	13.1	12.9
Receivables from affiliated companies	9.8	9.3	4.5	4.4	3.7	3.4	7.0	6.8	16.2	15.4
Long-term	0.9	1.0	0.7	0.6	0.6	0.5	1.0	0.8	1.1	1.4
of which: Loans to affiliated companies	0.5	0.6	0.3	0.3	0.1	0.1	0.5	0.3	0.7	1.0
Securities	0.8	0.8	0.4	0.4	0.5	0.5	0.4	0.5	1.3	1.3
Other long-term equity investments	3.0	3.2	0.8	0.8	0.7	0.7	1.5	1.8	5.8	6.1
of which: Goodwill	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.2	0.2
<b>Capital</b>										
Equity	20.8	20.6	23.6	23.8	23.6	23.2	20.7	21.0	18.8	18.4
Liabilities	66.5	67.0	68.0	68.3	67.4	68.2	67.9	67.9	64.5	65.3
Short-term	61.6	62.3	55.9	57.5	60.7	61.9	63.3	63.8	61.5	62.1
of which:										
Liabilities to banks	3.7	3.4	7.6	7.1	5.2	4.9	3.1	2.9	2.9	2.2
Trade payables	8.0	7.9	10.7	10.1	9.5	9.2	8.5	8.6	6.4	6.1
Liabilities to affiliated companies	6.1	6.4	3.9	3.6	4.5	3.9	6.4	6.8	7.2	8.0
Long-term	4.9	4.7	12.1	10.8	6.7	6.3	4.6	4.1	3.0	3.3
of which:										
Liabilities to banks	3.0	2.8	8.3	7.7	4.9	4.7	2.9	2.4	1.3	1.3
Liabilities to affiliated companies	1.0	1.2	2.2	1.9	0.9	0.8	1.1	1.0	0.8	1.3
Provisions	12.6	12.2	8.3	7.8	8.9	8.5	11.3	11.0	16.3	16.0
of which: Provisions for pensions	3.0	2.9	1.6	1.5	1.5	1.4	1.7	1.6	5.0	5.0
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.7	4.9	6.3	6.7	4.9	5.3	4.8	4.8	4.0	4.2
Annual result and depreciation	5.8	6.0	7.7	7.9	5.9	6.2	5.6	5.4	5.5	5.8
Trade receivables	11.9	12.4	9.9	10.2	11.2	11.5	12.1	12.7	12.8	13.2
Percentage of the balance sheet total										
Sales	131.2	123.9	180.6	167.5	158.0	146.0	139.3	132.8	102.3	97.4
Annual result and interest paid	5.5	5.4	10.4	10.0	6.7	6.6	5.7	5.2	3.8	4.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.9	10.5	22.3	21.1	14.6	14.1	11.3	10.5	7.5	7.4
Percentage of fixed assets										
Long-term equity and liabilities	178.4	174.1	166.3	170.3	185.2	188.2	198.9	198.6	163.0	152.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	62.1	59.4	74.9	69.8	62.2	58.3	58.9	58.0	63.0	59.7
Cash resources, short-term receivables and inventories	135.7	133.9	137.1	135.8	135.7	134.3	136.1	135.1	135.2	132.4
Percentage of cost of materials										
Trade payables	11.0	11.1	13.5	13.5	11.5	11.7	10.5	11.0	10.7	10.3
Memo item:										
Balance sheet total in € billion	22.17	24.64	1.30	1.50	4.87	5.49	7.24	7.95	8.75	9.71
Sales in € billion	29.08	30.53	2.34	2.52	7.70	8.01	10.09	10.55	8.95	9.46
Number of enterprises	4 907	4 907	2 523	2 523	1 777	1 777	521	521	86	86

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	34.9	34.5	29.8	29.5	40.1	39.6	46.2	45.8	47.7	46.8
	50	46.3	45.6	41.0	40.7	49.7	49.3	56.1	55.2	57.7	58.1
	75	56.6	56.5	50.9	50.8	59.4	58.9	66.3	67.2	64.7	65.4
Personnel expenses	25	23.7	24.1	25.9	25.8	23.7	24.0	18.7	18.6	21.2	21.3
	50	32.7	33.0	35.4	35.9	31.7	32.0	26.5	26.7	26.2	25.3
	75	41.7	42.0	45.1	45.2	39.3	39.5	34.3	34.8	32.3	32.9
Depreciation	25	0.9	0.9	1.2	1.1	0.8	0.8	0.6	0.6	0.8	0.7
	50	1.7	1.7	2.1	2.0	1.5	1.5	1.1	1.2	1.2	1.2
	75	3.0	2.9	3.4	3.4	2.5	2.4	2.0	1.9	2.4	2.3
Annual result	25	0.9	1.0	0.8	1.0	0.9	1.0	1.2	1.2	1.3	1.6
	50	3.1	3.2	3.5	3.8	2.7	2.8	2.8	2.7	3.4	3.1
	75	7.0	7.1	9.1	9.5	5.5	5.8	5.4	5.5	5.7	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.7	4.6	6.6	6.2	4.2	4.1	2.5	2.5	2.6	2.6
	50	12.4	11.7	16.3	15.3	10.3	9.5	6.0	6.0	6.4	5.9
	75	26.3	26.1	33.1	31.8	21.9	21.7	15.3	14.9	9.8	9.7
Inventories	25	8.0	8.5	4.0	4.1	13.6	14.3	20.8	22.6	19.2	22.8
	50	27.1	27.9	18.1	18.5	35.1	36.9	46.0	45.1	46.3	43.7
	75	52.5	54.9	42.7	44.5	57.9	60.1	64.6	63.7	66.5	67.7
Equity	25	6.8	7.5	4.0	5.4	8.9	9.2	8.1	8.7	9.8	8.9
	50	20.8	22.0	21.4	22.7	21.3	22.1	17.9	19.0	17.1	17.4
	75	41.3	42.9	45.1	46.3	39.8	41.2	33.5	34.0	35.9	33.0
Short-term liabilities	25	33.5	33.1	28.8	28.2	38.4	37.3	45.8	45.2	41.0	39.2
	50	57.1	56.5	51.7	52.1	60.2	59.0	63.0	62.6	57.7	60.6
	75	77.0	76.9	78.1	76.8	76.3	77.1	77.0	77.2	75.4	73.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.4	6.0	10.5	9.7	5.4	5.2	0.6	0.6	0.0	0.0
	75	22.3	21.7	30.0	29.4	17.3	17.3	8.3	7.6	3.9	2.3
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.4	1.0	1.3	1.3	1.5	1.7	1.8	1.8	2.0
	50	4.2	4.4	4.7	4.8	3.8	4.0	3.9	3.9	4.9	4.2
	75	9.0	9.4	11.4	11.8	7.6	7.8	7.3	7.3	7.3	7.0
Annual result and depreciation	25	3.1	3.2	3.3	3.4	2.9	3.0	2.9	3.0	2.9	3.4
	50	6.5	6.7	7.4	7.6	5.8	6.2	5.7	5.7	6.6	6.0
	75	11.9	12.2	14.8	15.1	9.9	10.4	9.6	9.4	9.2	9.3
Trade receivables	25	4.9	5.2	4.1	4.2	6.0	6.2	6.9	7.4	8.0	8.5
	50	8.8	9.0	7.5	7.7	9.5	9.9	11.2	11.6	10.8	12.1
	75	14.1	14.5	12.6	12.8	15.0	15.3	15.7	16.9	15.7	16.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	2.8	3.0	3.3	2.8	2.7	2.6	2.4	2.0	2.7
	50	7.0	7.0	8.7	8.8	6.2	6.0	5.2	5.4	4.9	5.0
	75	15.6	15.2	22.2	22.1	11.8	11.7	9.6	9.1	8.3	8.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.0	4.9	4.5	4.3	5.2	5.4	5.5	4.9	4.8	5.1
	50	16.2	16.0	19.0	19.0	15.0	14.7	11.9	13.3	11.6	12.6
	75	41.7	42.3	52.6	52.8	34.6	35.9	28.2	27.6	23.8	19.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	99.7	102.1	81.8	87.7	113.3	121.8	127.3	126.0	115.7	103.4
	50	201.0	212.3	171.4	188.9	229.4	235.7	277.8	277.0	226.6	190.5
	75	470.2	497.3	405.5	435.4	513.2	526.3	658.1	627.9	477.6	452.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	39.2	39.0	40.7	42.3	39.4	37.0	36.5	37.0	41.0	34.4
	50	82.2	81.9	93.8	93.9	75.5	74.7	70.1	68.3	72.2	71.1
	75	166.7	169.5	203.4	202.8	142.9	152.6	119.9	117.7	120.9	108.6
		Percentage of cost of materials									
Trade payables	25	5.1	5.2	4.5	4.5	5.6	5.5	6.1	6.7	7.0	6.1
	50	9.7	9.6	10.0	9.8	9.6	9.5	9.5	9.6	9.3	9.5
	75	17.2	17.1	20.2	19.5	16.0	16.0	13.9	14.6	14.0	13.8

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	97.4	95.2	96.6	95.1	97.8	95.1	97.5	96.6	97.2	94.0
Change in finished goods	2.6	4.8	3.4	4.9	2.2	4.9	2.5	3.4	2.8	6.0
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.3
Other income	2.3	2.2	2.2	2.2	1.8	1.8	2.0	1.9	3.0	2.8
of which: Income from long-term equity investme	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.3
Total income	102.5	102.4	102.3	102.3	101.9	101.9	102.1	102.1	103.4	103.1
<b>Expenses</b>										
Cost of materials	55.0	55.3	43.2	43.8	51.9	51.9	57.7	57.5	57.3	58.3
Personnel expenses	27.9	27.8	37.1	36.5	30.5	30.4	25.8	25.7	26.1	26.0
Depreciation	2.0	2.0	2.3	2.2	1.9	1.9	1.6	1.7	2.5	2.2
of which: Depreciation of tangible fixed assets	1.8	1.8	2.2	2.2	1.8	1.8	1.5	1.5	1.9	1.9
Interest and similar expenses	0.6	0.6	0.6	0.6	0.5	0.4	0.4	0.4	0.7	0.8
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	12.7	12.4	15.0	14.6	12.8	12.6	11.8	12.1	13.1	12.0
Total expenses before taxes on income	98.3	98.1	98.4	97.9	97.7	97.3	97.4	97.5	99.7	99.3
Annual result before taxes on income	4.2	4.3	4.0	4.4	4.2	4.6	4.7	4.6	3.7	3.8
Taxes on income	1.1	1.1	1.1	1.2	1.2	1.3	1.2	1.3	0.9	0.7
Annual result	3.1	3.2	2.8	3.2	3.0	3.3	3.5	3.3	2.8	3.1
Profit and loss transfers (parent company)	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.4
Profit and loss transfers (subsidiary)	0.9	0.8	0.1	0.1	0.2	0.2	0.6	0.6	1.8	1.7
Profit for the year	2.5	2.5	2.8	3.1	2.8	3.1	2.9	2.7	1.7	1.8
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.5	0.2	0.2	0.1	0.1	0.2	0.3	0.5	0.8
Tangible fixed assets	10.6	10.4	17.7	16.7	14.0	13.2	9.5	9.3	8.9	9.0
of which: Land and buildings	3.3	3.1	3.8	3.5	4.1	3.6	3.2	3.0	3.0	2.9
Inventories	45.4	46.6	36.4	39.7	44.9	47.2	49.0	49.1	44.1	45.5
of which: Finished goods and merchandise	1.3	1.3	3.8	3.8	2.3	2.3	1.1	1.0	0.6	0.8
Cash	9.5	8.7	15.0	14.1	13.6	13.0	10.8	10.3	5.8	4.8
Receivables	29.6	28.9	28.6	27.5	25.5	24.6	28.0	28.0	33.0	31.8
Short-term	28.6	27.9	27.9	26.7	24.8	24.0	26.9	27.1	31.9	30.5
of which:										
Trade receivables	15.4	15.1	18.0	17.2	17.8	17.1	16.9	17.1	12.8	12.5
Receivables from affiliated companies	10.4	9.7	4.4	4.3	3.5	3.4	7.3	7.0	16.7	15.5
Long-term	1.0	1.0	0.8	0.7	0.7	0.6	1.1	0.9	1.1	1.4
of which: Loans to affiliated companies	0.5	0.6	0.4	0.3	0.1	0.2	0.5	0.3	0.8	1.1
Securities	0.9	0.9	0.4	0.5	0.6	0.6	0.5	0.6	1.3	1.4
Other long-term equity investments	3.3	3.6	0.8	0.8	0.7	0.7	1.7	2.1	6.1	6.4
of which: Goodwill	0.2	0.2	0.1	0.1	0.3	0.2	0.2	0.4	0.1	0.0
<b>Capital</b>										
Equity	22.6	22.4	26.6	26.6	26.4	26.1	23.6	24.0	19.5	19.0
Liabilities	64.1	64.7	64.6	65.1	64.4	65.1	64.7	64.7	63.4	64.4
Short-term	60.0	60.7	54.5	56.1	58.5	59.7	60.9	61.3	60.7	61.3
of which:										
Liabilities to banks	3.4	3.0	6.3	5.8	4.6	4.4	3.0	2.8	2.7	2.2
Trade payables	7.8	7.6	10.5	9.9	9.4	9.0	8.6	8.6	6.2	5.9
Liabilities to affiliated companies	5.1	5.1	3.2	2.8	2.8	2.3	4.4	5.0	7.0	7.0
Long-term	4.1	4.0	10.1	9.1	5.9	5.5	3.8	3.4	2.8	3.1
of which:										
Liabilities to banks	2.5	2.3	6.4	6.1	4.4	4.1	2.4	2.0	1.1	1.1
Liabilities to affiliated companies	0.9	1.1	2.0	1.8	0.8	0.7	1.0	1.0	0.7	1.3
Provisions	13.1	12.7	8.7	8.2	9.0	8.7	11.5	11.2	16.7	16.3
of which: Provisions for pensions	3.3	3.2	2.0	1.9	1.7	1.6	2.0	1.9	5.3	5.1
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.3	4.5	4.1	4.6	4.3	4.8	4.9	4.7	3.8	4.0
Annual result and depreciation	5.3	5.4	5.3	5.7	5.1	5.4	5.3	5.1	5.4	5.6
Trade receivables	12.1	12.6	10.3	10.6	11.4	11.7	12.3	12.9	12.9	13.4
Percentage of the balance sheet total										
Sales	127.3	119.9	175.1	162.1	156.9	145.6	137.8	132.0	99.5	93.2
Annual result and interest paid	4.8	4.7	6.3	6.4	5.6	5.7	5.6	5.0	3.6	3.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	9.9	9.4	15.9	15.5	13.3	13.0	11.2	10.3	7.2	6.9
Percentage of fixed assets										
Long-term equity and liabilities	195.2	189.6	198.5	203.4	214.7	221.1	231.1	227.6	165.8	154.8
Percentage of short-term liabilities										
Cash resources and short-term receivables	64.8	61.6	79.2	73.3	66.1	62.5	62.4	61.6	64.3	59.7
Cash resources, short-term receivables and invent	140.4	138.5	146.1	144.2	142.9	141.7	142.8	141.6	136.9	134.0
Percentage of cost of materials										
Trade payables	10.9	10.9	13.4	13.3	11.3	11.4	10.5	11.0	10.5	10.2
Memo item:										
Balance sheet total in € billion	18.59	20.69	0.99	1.16	3.87	4.34	5.78	6.32	7.96	8.87
Sales in € billion	23.67	24.80	1.73	1.88	6.07	6.32	7.96	8.33	7.92	8.26
Number of enterprises	3 691	3 691	1 789	1 789	1 419	1 419	409	409	74	74

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.0	35.9	30.5	30.4	40.8	40.1	47.4	46.6	48.0	47.1
	50	47.2	46.9	41.7	41.5	50.2	50.0	57.4	56.8	59.2	58.9
	75	57.8	58.0	51.9	52.0	60.5	59.7	67.2	67.9	65.9	65.8
Personnel expenses	25	24.4	24.8	28.6	28.3	23.8	24.1	17.2	17.6	20.6	20.2
	50	33.5	33.9	37.9	38.0	32.0	32.2	25.1	25.7	25.0	25.2
	75	42.9	43.0	47.3	47.3	39.7	40.0	32.9	34.0	31.9	32.5
Depreciation	25	0.8	0.8	1.0	1.0	0.8	0.8	0.6	0.6	0.7	0.6
	50	1.6	1.5	1.9	1.8	1.4	1.4	1.1	1.1	1.1	1.1
	75	2.7	2.6	3.0	3.0	2.3	2.3	1.8	1.8	2.4	2.2
Annual result	25	0.6	0.7	0.3	0.5	0.8	0.8	1.1	1.1	0.9	1.6
	50	2.3	2.4	2.1	2.2	2.3	2.4	2.5	2.5	3.1	3.0
	75	5.0	5.1	5.2	5.2	4.7	5.0	5.3	5.1	5.6	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.1	4.1	5.5	5.2	3.9	3.9	2.3	2.3	2.6	2.7
	50	10.6	10.0	13.8	12.4	9.6	8.8	5.4	5.5	6.0	5.9
	75	22.0	21.7	26.1	26.3	20.3	19.6	13.6	13.1	8.8	9.1
Inventories	25	8.9	9.4	4.7	4.8	13.2	14.2	23.3	24.6	18.8	22.8
	50	28.7	29.9	19.8	20.7	35.0	36.5	46.3	45.8	46.5	43.7
	75	54.4	56.4	45.2	46.9	58.1	60.6	64.9	64.1	67.4	67.7
Equity	25	10.6	11.4	8.6	10.1	12.6	13.1	11.2	11.4	10.3	9.7
	50	24.6	25.8	25.3	26.7	25.1	26.2	21.3	22.9	18.5	18.8
	75	44.3	45.4	47.8	47.9	43.5	44.9	37.1	37.9	35.9	33.0
Short-term liabilities	25	32.0	31.8	27.7	27.2	35.9	33.9	41.5	42.1	38.7	35.9
	50	54.3	53.5	49.5	49.2	55.9	55.5	61.3	60.3	56.7	59.0
	75	74.2	74.0	74.4	73.3	73.6	74.6	74.8	74.7	72.6	70.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.9	4.4	7.4	6.8	4.8	4.3	0.7	0.5	0.0	0.0
	75	17.7	17.6	23.8	22.5	15.2	15.3	7.8	6.4	2.6	2.0
		Percentage of sales									
Annual result before taxes on income	25	0.8	1.0	0.5	0.7	1.1	1.3	1.6	1.6	1.0	2.0
	50	3.2	3.4	2.8	3.1	3.3	3.4	3.8	3.8	4.8	4.2
	75	6.9	7.1	7.0	7.3	6.7	7.0	7.3	6.9	6.6	6.4
Annual result and Depreciation	25	2.6	2.7	2.4	2.6	2.6	2.7	2.7	2.9	2.7	3.4
	50	5.3	5.5	5.5	5.5	5.2	5.5	5.1	5.3	6.3	5.9
	75	9.4	9.6	9.8	10.2	9.1	9.4	9.4	9.1	8.9	8.3
Trade receivables	25	5.3	5.4	4.4	4.6	6.1	6.3	7.1	7.4	8.0	8.5
	50	9.1	9.4	8.0	8.2	9.7	10.0	11.5	11.7	10.8	12.2
	75	14.7	15.0	13.3	13.7	15.0	15.5	16.4	17.3	15.7	16.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.2	1.8	2.1	2.4	2.3	2.4	2.4	1.8	2.3
	50	5.5	5.4	5.8	6.0	5.4	5.3	4.7	5.0	4.4	4.9
	75	11.1	11.3	12.9	13.3	10.3	10.3	8.5	8.6	7.6	7.6
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	3.7	4.0	2.6	3.1	4.4	4.8	4.9	4.7	4.4	4.7
	50	13.3	13.4	13.7	13.6	13.8	13.6	11.2	13.0	9.8	10.8
	75	35.0	35.3	38.3	38.8	34.4	35.4	26.7	26.9	21.4	19.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	130.0	136.4	110.3	118.0	140.3	152.0	169.5	171.5	131.5	116.1
	50	249.6	260.9	215.2	236.4	268.2	275.8	316.4	331.1	277.8	208.0
	75	555.4	592.9	487.5	550.0	574.8	618.5	775.7	727.5	545.2	462.5
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	42.7	41.8	46.3	47.2	42.0	39.0	36.0	38.2	41.0	34.4
	50	90.8	89.8	104.7	104.7	83.6	82.4	70.8	68.4	79.3	80.6
	75	183.6	188.1	223.2	220.9	161.8	170.0	126.5	126.5	125.3	119.2
		Percentage of cost of materials									
Trade payables	25	5.1	5.2	4.6	4.5	5.4	5.3	6.1	6.6	7.0	5.9
	50	9.7	9.4	10.2	9.7	9.4	9.2	9.5	9.5	9.3	8.8
	75	16.9	16.6	20.3	19.2	15.5	15.3	14.2	14.2	13.6	13.8

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	96.2	94.8	98.1	97.1	97.1	94.7	97.1	95.7	92.0	92.1
Change in finished goods	3.8	5.2	1.9	2.9	2.9	5.3	2.9	4.3	8.0	7.9
Interest and similar income	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.2	0.1
Other income	2.2	2.0	2.3	2.1	2.1	2.1	2.3	2.3	2.0	1.3
of which: Income from long-term equity investme	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.2	0.2
Total income	102.3	102.1	102.4	102.2	102.1	102.2	102.4	102.3	102.2	101.4
<b>Expenses</b>										
Cost of materials	49.4	49.8	40.5	39.6	48.3	47.7	53.8	53.7	47.7	50.9
Personnel expenses	29.7	29.4	30.7	31.2	30.0	30.2	28.0	28.1	32.1	29.7
Depreciation	2.7	2.6	3.2	3.2	2.8	2.8	2.7	2.6	2.4	2.2
of which: Depreciation of tangible fixed assets	2.4	2.4	3.1	3.2	2.6	2.7	2.2	2.2	2.2	2.0
Interest and similar expenses	0.6	0.5	0.8	0.8	0.7	0.6	0.5	0.5	0.6	0.5
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	13.7	13.4	14.8	15.0	13.4	13.9	13.0	12.8	14.5	13.1
Total expenses before taxes on income	96.2	95.9	90.2	89.9	95.3	95.3	98.1	97.7	97.3	96.5
Annual result before taxes on income	6.1	6.2	12.2	12.2	6.9	6.9	4.4	4.7	4.9	4.9
Taxes on income	1.0	1.0	1.4	1.5	1.0	1.0	0.8	0.9	1.2	0.9
Annual result	5.1	5.2	10.7	10.7	5.9	5.9	3.6	3.8	3.7	4.0
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.2	0.2	0.0	0.0	0.2	0.1	0.3	0.4	0.0	0.0
Profit for the year	4.9	5.0	10.8	10.7	5.7	5.8	3.3	3.4	3.8	4.1
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.1	0.1	0.3	0.3	0.1	0.1	1.2	0.8
Tangible fixed assets	17.0	16.6	30.2	29.0	20.9	20.4	15.3	14.5	10.1	10.3
of which: Land and buildings	4.8	4.4	11.1	10.7	7.0	6.2	4.0	3.7	1.0	0.9
Inventories	45.1	45.4	29.5	31.8	43.2	46.2	48.4	49.8	47.4	41.4
of which: Finished goods and merchandise	1.8	2.3	3.8	3.8	3.3	2.4	0.6	2.1	1.5	1.8
Cash	9.8	10.0	11.9	11.6	9.8	9.6	9.9	10.1	8.4	9.9
Receivables	25.8	25.9	25.9	25.3	24.5	22.3	25.0	24.4	28.7	33.9
Short-term	25.3	25.3	25.6	25.1	24.3	22.1	24.5	24.1	28.2	32.1
of which:										
Trade receivables	16.5	16.3	17.2	16.8	17.3	16.0	16.2	16.2	15.7	16.9
Receivables from affiliated companies	6.6	6.8	4.9	4.8	4.2	3.5	6.0	6.0	11.3	13.6
Long-term	0.4	0.6	0.3	0.2	0.2	0.2	0.5	0.3	0.5	1.8
of which: Loans to affiliated companies	0.2	0.1	0.1	0.0	0.0	0.0	0.4	0.2	0.0	0.0
Securities	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.5	0.4
Other long-term equity investments	1.4	1.2	1.0	0.8	0.7	0.6	0.9	0.6	3.4	3.0
of which: Goodwill	0.6	0.5	0.5	0.4	0.1	0.1	0.1	0.1	2.2	1.9
<b>Capital</b>										
Equity	11.3	11.3	14.1	14.5	12.6	12.3	9.3	9.5	12.2	12.0
Liabilities	78.7	78.9	78.9	78.7	78.9	79.8	80.1	80.2	75.7	75.3
Short-term	70.0	71.1	60.2	62.2	68.9	70.5	72.7	73.7	70.1	70.7
of which:										
Liabilities to banks	5.6	5.0	11.6	11.6	7.4	6.9	3.5	3.5	4.6	2.6
Trade payables	9.1	9.1	11.2	10.9	10.1	9.8	8.4	8.5	8.4	8.7
Liabilities to affiliated companies	11.6	13.0	6.2	6.1	11.0	9.9	14.1	13.9	9.6	18.2
Long-term	8.7	7.8	18.7	16.6	10.0	9.3	7.5	6.5	5.6	4.6
of which:										
Liabilities to banks	6.0	5.5	14.4	13.1	7.0	7.0	4.8	4.1	3.5	3.2
Liabilities to affiliated companies	1.9	1.4	2.7	2.3	1.7	1.5	1.7	1.2	2.2	1.5
Provisions	10.0	9.7	7.0	6.7	8.4	7.8	10.5	10.3	12.0	12.5
of which: Provisions for pensions	0.9	0.9	0.1	0.1	0.5	0.4	0.4	0.4	2.7	3.1
<b>Other Ratios</b>	Percentage of sales									
Annual result before taxes on income	6.3	6.5	12.4	12.6	7.1	7.3	4.5	4.9	5.3	5.4
Annual result and depreciation	8.1	8.3	14.2	14.4	8.9	9.2	6.5	6.6	6.6	6.8
Trade receivables	10.9	11.3	8.7	9.1	10.7	10.8	11.1	12.0	12.1	11.8
Percentage of the balance sheet total										
Sales	151.3	144.9	197.9	185.5	162.2	147.3	145.3	135.8	130.3	142.4
Annual result and interest paid	9.0	8.8	23.3	22.0	10.9	10.1	6.1	6.0	6.2	7.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.6	15.2	38.1	36.1	18.6	17.4	11.7	11.2	10.9	12.3
Percentage of fixed assets										
Long-term equity and liabilities	108.6	106.7	103.5	103.1	104.2	101.8	102.5	105.3	133.2	121.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	50.3	49.8	62.4	59.2	49.5	44.9	47.5	46.6	52.5	59.4
Cash resources, short-term receivables and invent	114.7	113.7	111.4	110.5	112.2	110.5	114.1	114.3	120.1	118.0
Percentage of cost of materials										
Trade payables	11.7	12.0	13.7	14.4	12.5	13.2	10.5	11.1	12.5	11.1
Memo item:										
Balance sheet total in € billion	3.58	3.96	0.31	0.35	1.01	1.14	1.47	1.63	0.79	0.84
Sales in € billion	5.41	5.74	0.62	0.64	1.63	1.68	2.13	2.21	1.04	1.19
Number of enterprises	1 216	1 216	734	734	358	358	112	112	12	12

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	32.0	30.6	27.9	27.1	37.0	37.0	41.5	41.9	41.8	41.4
	50	42.9	42.3	39.1	38.6	47.7	46.9	52.1	51.2	49.8	50.2
	75	52.8	52.4	49.2	48.0	56.1	56.3	60.9	62.5	55.0	58.2
Personnel expenses	25	21.7	22.2	20.7	21.2	23.4	23.7	21.9	22.4	25.9	23.5
	50	29.8	30.4	29.3	30.0	31.0	31.2	28.9	29.0	31.3	29.7
	75	38.1	38.9	38.1	39.5	38.1	38.4	37.8	37.5	32.5	33.2
Depreciation	25	1.3	1.2	1.7	1.5	1.0	1.0	0.8	0.8	1.1	1.1
	50	2.3	2.3	2.6	2.6	1.7	1.7	1.6	1.5	1.9	2.2
	75	4.0	3.9	4.3	4.2	3.3	3.2	3.8	3.6	3.5	3.2
Annual result	25	3.6	3.6	5.7	6.0	2.4	2.3	1.8	2.0	3.3	2.1
	50	7.7	8.0	11.0	11.3	5.0	4.9	4.1	3.6	4.9	3.8
	75	14.3	14.2	18.5	17.7	8.3	9.0	5.8	6.8	7.6	7.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.7	7.2	11.4	11.8	5.6	5.3	3.0	2.9	2.8	1.9
	50	19.8	19.4	27.2	25.4	14.8	13.9	10.9	9.9	8.7	7.0
	75	41.2	39.1	47.6	45.8	29.2	29.6	19.7	18.4	17.1	18.1
Inventories	25	6.0	6.1	2.7	3.1	14.6	14.4	16.9	15.6	26.3	24.8
	50	21.5	21.9	14.0	14.7	35.3	38.5	44.2	43.2	45.2	42.7
	75	46.7	48.5	35.4	38.0	57.5	57.5	61.7	62.2	65.1	62.2
Equity	25	0.3	0.7	-6.3	-3.0	1.9	2.4	2.7	3.4	3.2	3.5
	50	7.9	8.6	9.2	9.8	7.0	8.1	8.0	8.2	11.6	11.2
	75	27.7	29.5	38.3	38.5	18.2	19.3	16.2	16.0	37.2	31.5
Short-term liabilities	25	40.3	39.9	30.7	31.5	57.9	52.9	56.6	55.6	45.9	48.8
	50	66.9	66.4	58.2	60.5	72.1	73.6	73.4	72.2	69.9	74.0
	75	84.2	84.8	84.9	85.0	84.2	84.6	81.9	85.5	84.2	82.6
Liabilities to banks	25	0.0	0.1	2.3	3.3	0.0	0.0	0.0	0.0	0.0	0.0
	50	14.4	14.4	22.4	21.3	10.7	8.5	0.2	1.6	0.0	0.0
	75	38.5	38.0	48.9	45.8	26.3	25.3	9.9	9.6	18.8	16.7
		Percentage of sales									
Annual result before taxes on income	25	4.2	4.5	6.5	6.8	3.1	3.2	2.3	2.4	3.7	2.5
	50	9.1	9.4	12.6	12.9	6.2	6.0	4.8	5.0	5.7	5.3
	75	16.5	16.5	21.5	20.5	10.0	10.7	7.2	8.0	9.7	8.6
Annual result and Depreciation	25	6.7	7.2	9.5	9.8	5.1	5.1	4.5	3.8	6.4	5.1
	50	12.0	12.6	16.2	16.4	8.5	8.9	7.1	7.3	8.2	8.7
	75	20.5	20.3	25.5	24.9	13.0	13.6	10.4	11.2	14.4	13.5
Trade receivables	25	4.2	4.4	3.4	3.5	5.7	5.8	6.5	7.3	7.2	8.6
	50	7.5	7.9	6.4	6.4	8.9	9.6	10.8	10.8	10.8	11.6
	75	12.5	12.9	11.0	11.1	15.0	14.4	14.1	15.9	15.4	17.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	7.3	7.2	13.4	13.5	5.0	5.2	3.5	4.3	4.8	3.1
	50	17.6	17.5	29.0	27.7	10.6	10.5	6.4	6.7	7.4	6.8
	75	37.9	36.3	55.4	52.2	18.8	18.3	12.5	12.5	15.5	9.9
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	11.5	10.7	15.8	15.6	9.5	8.5	7.3	7.2	10.5	12.0
	50	27.9	27.1	40.1	37.5	20.3	18.6	16.3	14.7	21.3	15.6
	75	65.2	65.1	98.0	96.3	36.0	39.1	30.1	29.4	31.0	18.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	39.7	41.5	27.7	31.1	48.2	52.4	46.0	51.9	35.6	32.1
	50	103.8	104.1	103.6	100.9	102.6	111.2	108.1	102.1	122.4	136.1
	75	210.9	225.4	189.9	206.9	236.0	247.1	315.5	341.3	331.9	354.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	32.4	31.6	32.0	33.0	32.0	29.3	38.1	31.8	35.3	35.4
	50	63.3	64.7	73.9	67.6	53.4	54.2	61.5	65.7	56.8	62.0
	75	118.0	119.2	158.7	147.4	91.7	91.7	91.1	108.5	79.1	69.7
		Percentage of cost of materials									
Trade payables	25	5.2	5.2	4.3	4.4	6.6	6.0	6.3	6.7	6.7	8.0
	50	9.8	10.5	9.0	10.2	10.7	11.3	9.7	9.9	9.3	10.6
	75	18.2	19.2	19.8	21.1	18.1	18.7	13.4	15.5	16.9	14.7

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	99.9	99.7	99.8	99.9	99.8	99.7	99.9	100.0	100.0
Change in finished goods	0.1	0.1	0.3	0.2	0.1	0.2	0.3	0.1	0.0	0.0
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.0	1.7	2.2	2.1	1.7	1.6	1.6	1.3	2.0	1.7
of which: Income from long-term equity investme	0.3	0.3	0.0	0.0	0.1	0.1	0.1	0.1	0.4	0.3
Total income	102.1	101.8	102.3	102.2	101.8	101.7	101.8	101.4	102.2	101.9
<b>Expenses</b>										
Cost of materials	80.8	80.9	59.3	58.9	69.1	69.3	74.8	74.9	82.1	82.2
Personnel expenses	7.2	7.2	19.3	19.2	14.8	14.8	11.3	11.2	6.4	6.4
Depreciation	1.0	1.0	2.1	2.0	1.5	1.5	1.2	1.2	0.9	1.0
of which: Depreciation of tangible fixed assets	0.9	0.8	2.0	1.9	1.4	1.4	1.1	1.1	0.8	0.8
Interest and similar expenses	0.3	0.3	0.8	0.7	0.6	0.6	0.4	0.4	0.3	0.3
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.0
Other expenses	10.0	9.7	16.1	16.0	11.9	11.6	10.6	10.3	9.8	9.5
Total expenses before taxes on income	99.4	99.2	97.6	96.9	98.0	97.9	98.4	98.1	99.5	99.4
Annual result before taxes on income	2.7	2.7	4.8	5.3	3.7	3.8	3.4	3.4	2.6	2.5
Taxes on income	0.6	0.6	1.0	1.1	0.9	0.9	0.8	0.9	0.5	0.5
Annual result	2.2	2.1	3.8	4.2	2.8	2.9	2.5	2.5	2.1	2.0
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2
Profit and loss transfers (subsidiary)	0.6	0.6	0.1	0.1	0.1	0.2	0.3	0.3	0.7	0.7
Profit for the year	1.7	1.6	3.7	4.2	2.7	2.8	2.2	2.2	1.6	1.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.7	0.7	0.6	0.6	0.7	0.7	1.0	1.0
Tangible fixed assets	14.4	14.0	22.9	45.6	19.7	19.5	16.6	16.4	13.9	13.4
of which: Land and buildings	7.8	7.3	9.8	9.5	8.7	8.5	7.8	7.7	7.8	7.2
Inventories	23.5	23.2	31.1	31.3	35.1	35.3	33.5	33.8	21.6	21.2
of which: Finished goods and merchandise	20.5	20.4	27.5	27.5	31.3	31.3	30.4	30.6	18.7	18.5
Cash	8.1	6.8	14.4	14.3	12.4	12.2	10.0	9.7	7.6	6.2
Receivables	37.1	38.9	27.8	28.3	28.8	29.1	34.5	34.7	37.8	39.9
Short-term	35.5	35.9	27.0	27.4	28.0	28.3	33.3	33.6	36.1	36.5
of which:										
Trade receivables	14.0	14.2	14.6	14.7	16.4	16.8	17.6	18.0	13.4	13.6
Receivables from affiliated companies	17.3	17.3	6.3	6.4	6.4	6.4	10.4	10.4	18.7	18.8
Long-term	1.6	3.0	0.9	0.9	0.8	0.8	1.2	1.1	1.7	3.4
of which: Loans to affiliated companies	1.2	2.7	0.5	0.5	0.4	0.4	0.6	0.6	1.3	3.1
Securities	2.0	1.9	0.6	0.6	0.4	0.5	0.8	0.8	2.3	2.1
Other long-term equity investments	13.6	13.8	1.8	1.7	2.4	2.3	3.7	3.5	15.4	15.8
of which: Goodwill	0.6	0.5	0.7	0.7	0.6	0.6	0.5	0.4	0.6	0.5
<b>Capital</b>										
Equity	33.0	33.2	26.7	28.4	33.5	34.1	35.4	35.2	32.7	32.9
Liabilities	55.9	55.6	66.6	64.8	59.6	59.0	55.7	56.0	55.7	55.4
Short-term	48.3	48.3	47.8	47.1	46.3	46.4	47.4	48.1	48.6	48.4
of which:										
Liabilities to banks	6.3	6.2	12.0	11.3	13.0	12.8	12.4	12.7	5.1	5.1
Trade payables	13.4	13.5	16.1	15.7	14.6	14.6	13.5	13.5	13.3	13.5
Liabilities to affiliated companies	22.7	22.3	8.4	8.5	10.4	10.4	15.1	15.2	24.3	23.9
Long-term	7.5	7.3	18.8	17.7	13.3	12.6	8.3	7.9	7.2	6.9
of which:										
Liabilities to banks	4.2	4.3	12.2	11.6	8.9	8.7	5.5	5.3	3.8	4.0
Liabilities to affiliated companies	2.1	1.9	3.7	3.3	2.8	2.5	2.2	1.9	2.0	1.8
Provisions	10.5	10.6	6.4	6.4	6.7	6.6	8.3	8.3	11.0	11.1
of which: Provisions for pensions	2.7	2.7	1.6	1.5	2.0	1.9	2.5	2.5	2.8	2.7
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.7	2.7	4.8	5.3	3.7	3.8	3.4	3.4	2.6	2.5
Annual result and depreciation	3.1	3.1	5.9	6.3	4.4	4.5	3.8	3.7	3.0	3.0
Trade receivables	5.4	5.5	7.0	7.1	7.0	7.2	7.1	7.3	5.1	5.2
Percentage of the balance sheet total										
Sales	258.2	257.7	208.4	209.1	233.6	231.8	246.8	246.8	261.0	260.4
Annual result and interest paid	6.4	6.2	9.6	10.4	8.0	8.1	7.3	7.2	6.2	6.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	13.8	13.4	20.8	22.8	18.9	19.3	17.0	16.7	13.2	12.7
Percentage of fixed assets										
Long-term equity and liabilities	137.2	130.9	177.3	182.4	204.6	207.5	205.9	206.8	128.7	122.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	92.2	89.9	87.2	88.9	87.8	87.8	92.2	91.0	92.4	89.8
Cash resources, short-term receivables and invent	140.7	137.8	152.2	155.3	163.6	164.1	162.9	161.3	136.9	133.6
Percentage of cost of materials										
Trade payables	6.4	6.5	13.0	12.7	9.0	9.1	7.3	7.3	6.2	6.3
Memo item:										
Balance sheet total in € billion	392.05	416.95	1.57	1.69	12.09	12.85	46.89	49.70	331.51	352.71
Sales in € billion	1 012.30	1 074.37	3.26	3.53	28.25	29.79	115.71	122.64	865.08	918.41
Number of enterprises	17 326	17 326	3 560	3 560	5 613	5 613	5 118	5 118	3 035	3 035



I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	59.1	59.0	42.6	42.0	58.5	58.4	67.9	68.0	71.5	71.7
	50	73.7	73.6	59.2	58.7	71.8	71.7	77.2	77.1	81.6	81.7
	75	82.8	82.9	72.5	72.1	80.2	80.4	84.3	84.6	90.4	90.6
Personnel expenses	25	6.2	6.2	8.4	8.7	8.1	8.1	6.0	5.9	2.8	2.7
	50	11.5	11.6	17.2	17.3	13.1	13.4	10.2	10.1	7.4	7.5
	75	18.5	18.7	27.6	28.1	20.0	20.2	15.1	15.1	12.6	12.7
Depreciation	25	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.2	0.2
	50	0.9	0.9	1.2	1.2	1.0	1.0	0.8	0.8	0.7	0.7
	75	1.8	1.8	2.6	2.6	1.9	1.9	1.5	1.5	1.4	1.3
Annual result	25	0.6	0.6	0.4	0.7	0.7	0.7	0.6	0.5	0.5	0.4
	50	2.0	2.0	3.1	3.3	2.1	2.1	1.8	1.7	1.5	1.4
	75	4.5	4.6	8.0	8.3	4.6	4.6	3.8	3.7	3.3	3.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.6	2.6	1.9	2.0	3.3	3.2	2.9	2.8	1.8	1.7
	50	10.1	9.8	9.5	9.6	10.8	10.5	10.0	9.6	9.7	9.4
	75	25.4	24.9	27.9	27.2	26.4	25.7	23.8	23.3	23.7	23.8
Inventories	25	12.6	12.3	4.9	4.8	15.1	14.7	16.4	16.5	11.9	11.7
	50	31.6	31.6	24.5	24.1	33.3	33.2	35.3	35.2	28.3	28.0
	75	50.5	50.8	50.0	49.4	53.5	53.5	50.8	51.5	44.9	45.2
Equity	25	10.8	11.6	2.9	5.1	10.6	11.4	14.0	14.2	12.2	12.6
	50	27.5	28.5	24.1	26.4	27.4	28.7	29.3	29.8	27.8	28.1
	75	49.4	50.2	53.0	55.3	50.2	51.3	49.3	49.3	45.0	45.2
Short-term liabilities	25	27.7	27.4	22.1	20.8	26.3	26.5	29.6	30.0	33.8	33.7
	50	49.9	49.2	47.6	44.9	47.5	46.7	51.2	51.8	53.2	52.7
	75	71.7	71.5	75.5	74.2	70.5	69.9	71.2	71.0	71.9	72.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	8.7	8.5	7.8	8.1	12.5	12.2	9.5	9.4	1.4	1.2
	75	32.8	32.0	36.8	33.7	36.3	35.7	31.7	32.0	22.6	22.6
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.8	0.5	0.9	0.9	0.9	0.9	0.8	0.7	0.6
	50	2.6	2.6	3.8	4.1	2.8	2.8	2.4	2.3	1.9	1.8
	75	5.7	5.8	9.5	9.8	5.7	5.9	5.1	4.9	4.2	4.0
Annual result and depreciation	25	1.7	1.8	1.8	2.2	2.0	2.0	1.7	1.7	1.4	1.2
	50	3.8	3.8	5.5	5.8	4.1	4.2	3.5	3.4	2.9	2.8
	75	7.5	7.5	12.0	12.2	7.6	7.6	6.4	6.2	5.3	5.1
Trade receivables	25	2.1	2.4	1.0	1.1	2.4	2.4	2.8	3.1	2.2	2.3
	50	5.2	5.4	4.3	4.4	5.3	5.4	5.7	5.7	5.4	5.5
	75	9.2	9.3	8.9	9.1	9.1	9.2	9.5	9.4	9.5	9.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.1	3.0	2.6	3.2	3.5	3.4	3.3	3.0	2.8	2.4
	50	6.9	6.7	8.9	9.6	7.2	7.1	6.6	6.1	5.8	5.6
	75	13.7	13.6	21.8	23.0	14.1	13.7	11.9	11.5	10.9	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.1	5.1	- 1.2	1.8	5.1	5.1	6.4	6.0	6.1	5.8
	50	15.4	15.4	15.1	16.5	15.8	15.9	15.9	15.3	14.4	14.0
	75	36.9	36.5	47.4	48.9	39.1	38.7	34.3	34.0	30.0	28.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	105.6	107.0	83.7	91.6	111.7	114.7	114.6	113.2	101.6	100.8
	50	229.0	235.3	218.2	237.0	249.0	256.1	238.1	236.7	196.4	198.5
	75	664.4	675.3	715.2	741.4	703.0	716.0	649.7	676.3	553.3	545.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	45.3	45.9	38.5	41.3	43.5	44.1	47.0	46.9	51.0	52.2
	50	86.5	87.9	87.1	95.0	85.1	86.4	85.1	84.5	90.6	91.2
	75	164.2	169.0	209.6	227.4	165.1	169.7	151.9	155.8	146.6	145.5
		Percentage of cost of materials									
Trade payables	25	2.5	2.5	3.0	3.0	2.9	3.0	2.3	2.3	1.7	1.8
	50	6.1	6.2	8.3	8.2	6.8	6.9	5.4	5.5	4.8	4.9
	75	11.8	11.8	17.7	16.9	12.7	12.7	10.2	10.2	9.0	8.9

I. Enterprises by economic sector

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

Ratios	Corporations										
			Enterprises with sales of ... € million								
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindere sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
Income											
Percentage of gross revenue											
Sales	99.9	99.9	99.5	99.8	99.9	99.8	99.6	99.9	99.9	100.0	
Change in finished goods	0.1	0.1	0.5	0.2	0.1	0.2	0.4	0.1	0.1	0.0	
Interest and similar income	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	
Other income	2.1	1.8	2.3	2.2	1.7	1.6	1.8	1.4	2.1	1.9	
of which: Income from long-term equity investments	0.4	0.3	0.0	0.1	0.1	0.1	0.1	0.1	0.4	0.3	
Total income	102.2	102.0	102.5	102.4	101.8	101.7	101.9	101.5	102.3	102.0	
<b>Expenses</b>											
Cost of materials	81.0	81.2	58.2	57.8	68.7	68.9	75.0	75.0	82.3	82.6	
Personnel expenses	6.9	6.8	21.8	21.6	15.5	15.4	11.1	11.0	5.9	5.9	
Depreciation	0.9	1.0	2.0	1.9	1.5	1.5	1.2	1.2	0.9	1.0	
of which: Depreciation of tangible fixed assets	0.8	0.8	1.9	1.8	1.4	1.4	1.1	1.1	0.8	0.8	
Interest and similar expenses	0.3	0.3	0.7	0.7	0.6	0.5	0.4	0.4	0.3	0.3	
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	
Other expenses	10.2	9.8	16.7	16.6	12.2	12.0	10.9	10.5	10.1	9.6	
Total expenses before taxes on income	99.4	99.2	99.5	98.6	98.6	98.4	98.6	98.1	99.6	99.4	
Annual result before taxes on income	2.8	2.7	3.0	3.8	3.3	3.3	3.3	3.3	2.7	2.6	
Taxes on income	0.7	0.6	1.0	1.1	1.0	1.0	0.9	0.9	0.6	0.6	
Annual result	2.2	2.1	2.1	2.7	2.3	2.3	2.3	2.4	2.1	2.0	
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.3	
Profit and loss transfers (subsidiary)	0.9	0.9	0.1	0.1	0.2	0.2	0.4	0.4	1.0	1.0	
Profit for the year	1.5	1.4	2.0	2.6	2.2	2.1	1.9	2.0	1.4	1.3	
<b>Balance Sheet</b>											
<b>Assets</b>											
Percentage of the balance sheet total											
Intangible fixed assets	0.9	0.9	0.8	0.8	0.7	0.7	0.7	0.7	0.9	1.0	
Tangible fixed assets	11.9	12.0	17.9	17.4	17.3	17.1	14.5	14.5	11.3	11.4	
of which: Land and buildings	6.1	6.1	5.5	5.4	6.8	6.6	6.2	6.2	6.1	6.1	
Inventories	23.3	22.8	31.3	31.2	34.8	35.0	33.3	33.6	21.5	20.9	
of which: Finished goods and merchandise	19.7	19.5	27.0	26.9	30.7	30.7	29.9	30.1	17.8	17.6	
Cash	8.6	7.0	15.8	15.9	13.5	13.2	10.6	10.3	8.1	6.3	
Receivables	38.8	40.5	30.7	31.3	30.3	30.7	36.0	36.2	39.5	41.4	
Short-term	37.6	37.4	29.6	30.1	29.4	29.8	34.9	35.1	38.3	38.0	
of which:											
Trade receivables	14.7	14.9	15.8	16.2	17.2	17.7	17.7	18.2	14.2	14.4	
Receivables from affiliated companies	19.1	18.7	7.1	7.2	6.9	6.8	11.7	11.5	20.6	20.1	
Long-term	1.2	3.1	1.2	1.2	0.9	0.9	1.2	1.0	1.2	3.5	
of which: Loans to affiliated companies	0.8	2.8	0.7	0.7	0.4	0.4	0.7	0.6	0.8	3.2	
Securities	2.6	2.4	0.9	0.8	0.5	0.6	0.7	0.8	3.0	2.7	
Other long-term equity investments	13.4	13.9	1.8	1.7	2.2	2.2	3.7	3.5	15.2	15.8	
of which: Goodwill	0.6	0.5	0.6	0.5	0.4	0.4	0.6	0.5	0.6	0.6	
<b>Capital</b>											
Equity	35.0	35.4	31.0	32.8	37.8	38.3	39.1	38.8	34.4	34.8	
Liabilities	52.7	52.2	61.3	59.5	54.2	53.8	51.0	51.4	52.9	52.3	
Short-term	46.5	46.5	47.0	45.8	42.9	43.2	43.8	44.6	47.0	46.9	
of which:											
Liabilities to banks	5.6	5.7	10.9	9.9	11.9	11.8	10.9	11.3	4.7	4.7	
Trade payables	11.8	11.9	16.0	15.7	14.2	14.2	13.9	13.8	11.4	11.5	
Liabilities to affiliated companies	22.9	22.8	8.5	8.4	8.4	8.4	12.6	12.7	24.9	24.7	
Long-term	6.2	5.7	14.3	13.7	11.4	10.6	7.2	6.8	5.9	5.4	
of which:											
Liabilities to banks	3.1	3.0	7.4	7.3	7.0	6.8	4.6	4.6	2.8	2.7	
Liabilities to affiliated companies	2.0	1.7	4.3	3.8	2.8	2.3	1.9	1.6	2.0	1.7	
Provisions	11.6	11.7	7.5	7.4	7.7	7.5	9.2	9.1	12.1	12.3	
of which: Provisions for pensions	3.1	3.0	2.2	2.1	2.6	2.5	3.1	3.0	3.1	3.1	
<b>Other Ratios</b>											
Percentage of sales											
Annual result before taxes on income	2.8	2.7	3.0	3.8	3.3	3.3	3.3	3.3	2.7	2.6	
Annual result and depreciation	3.1	3.1	4.0	4.6	3.8	3.8	3.6	3.6	3.0	3.0	
Trade receivables	6.0	6.1	7.7	7.9	7.5	7.8	7.3	7.5	5.8	5.9	
Percentage of the balance sheet total											
Sales	244.4	243.9	204.1	204.3	228.5	225.7	242.2	241.7	245.5	245.0	
Annual result and interest paid	6.1	5.9	5.8	6.9	6.5	6.5	6.6	6.7	6.0	5.7	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	13.5	13.1	15.5	18.2	17.6	17.8	17.1	17.0	12.9	12.5	
Percentage of fixed assets											
Long-term equity and liabilities	154.5	140.6	214.5	223.7	241.1	242.9	240.7	241.5	143.9	129.5	
Percentage of short-term liabilities											
Cash resources and short-term receivables	102.2	97.3	97.5	101.0	100.7	100.2	104.6	102.7	101.9	96.5	
Cash resources, short-term receivables and inventories	152.3	146.4	164.0	169.1	182.0	181.3	180.5	178.1	147.6	140.9	
Percentage of cost of materials											
Trade payables	5.9	6.0	13.4	13.2	9.0	9.1	7.6	7.6	5.6	5.7	
Memo item											
Balance sheet total in € billion	291.70	311.57	1.07	1.17	8.54	9.16	34.87	37.22	247.22	264.02	
Sales in € billion	712.98	759.80	2.18	2.38	19.52	20.69	84.46	89.95	606.82	646.78	
Number of enterprises	12 179	12 179	2 417	2 417	3 859	3 859	3 729	3 729	2 174	2 174	

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations											
		Cylindered sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
				Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...											
		Percentage of gross revenue											
Cost of materials	25	58.9	58.6	41.5	41.0	57.8	57.3	67.9	67.9	71.6	71.7		
	50	73.8	73.7	58.3	57.4	71.1	71.1	77.3	77.2	83.1	83.2		
	75	83.5	83.5	71.6	71.0	80.6	80.8	84.6	84.9	90.9	91.0		
Personnel expenses	25	6.2	6.2	10.5	10.8	8.4	8.5	5.9	5.8	2.5	2.5		
	50	11.7	11.7	20.1	20.3	14.0	14.2	10.0	9.9	6.6	6.8		
	75	19.4	19.7	31.0	31.1	21.2	21.5	14.9	14.9	12.2	12.3		
Depreciation	25	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.2	0.2		
	50	0.8	0.8	1.1	1.1	0.9	0.9	0.7	0.7	0.6	0.6		
	75	1.7	1.7	2.5	2.4	1.8	1.8	1.4	1.4	1.3	1.3		
Annual result	25	0.4	0.4	-0.1	0.3	0.4	0.4	0.6	0.5	0.4	0.3		
	50	1.6	1.6	1.7	2.0	1.6	1.6	1.6	1.6	1.4	1.3		
	75	3.7	3.7	5.1	5.5	3.5	3.6	3.6	3.5	3.1	3.0		
		Percentage of the balance sheet total											
Tangible fixed assets	25	2.1	2.0	1.3	1.4	2.7	2.6	2.4	2.2	1.3	1.3		
	50	8.2	8.0	7.4	7.5	8.9	8.8	8.3	8.0	7.4	7.2		
	75	21.4	21.0	21.6	21.1	23.0	22.4	20.4	20.1	20.7	20.7		
Inventories	25	11.5	11.0	3.4	3.7	14.6	13.8	16.1	15.9	10.1	9.7		
	50	31.8	31.4	23.3	22.8	33.7	33.5	35.7	35.7	27.1	26.8		
	75	50.9	51.0	49.4	48.9	53.6	53.5	51.4	52.0	45.3	45.3		
Equity	25	14.3	15.2	6.3	9.4	14.9	15.9	16.8	17.0	15.5	15.5		
	50	31.9	32.8	27.8	30.9	32.6	33.9	33.4	33.6	31.0	31.9		
	75	53.9	54.8	56.6	59.2	54.6	55.7	54.1	54.5	49.9	49.8		
Short-term liabilities	25	24.8	24.4	20.5	19.7	23.4	23.3	25.8	25.8	29.9	29.8		
	50	45.7	45.2	44.9	41.8	43.5	42.9	46.5	47.3	48.5	48.1		
	75	68.6	67.7	72.8	70.8	66.7	65.7	68.5	68.2	67.7	67.9		
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	50	5.1	4.7	2.2	2.6	9.2	8.7	6.5	5.9	0.1	0.1		
	75	27.7	26.7	26.9	24.0	30.9	30.2	27.5	27.8	20.2	19.4		
		Percentage of sales											
Annual result before taxes on income	25	0.6	0.6	-0.1	0.3	0.6	0.6	0.8	0.7	0.6	0.5		
	50	2.1	2.2	2.2	2.6	2.2	2.2	2.3	2.2	1.9	1.8		
	75	5.0	5.0	6.4	7.3	4.9	4.9	5.0	4.9	4.1	3.9		
Annual result and Depreciation	25	1.5	1.5	0.9	1.5	1.7	1.7	1.6	1.5	1.3	1.2		
	50	3.3	3.3	4.0	4.3	3.5	3.5	3.4	3.2	2.7	2.6		
	75	6.5	6.5	8.7	9.4	6.6	6.6	6.3	6.0	5.2	5.0		
Trade receivables	25	2.3	2.6	1.4	1.7	2.5	2.7	2.7	3.1	2.4	2.6		
	50	5.5	5.6	4.9	5.1	5.5	5.7	5.8	5.8	5.8	5.7		
	75	9.9	10.0	10.2	10.3	9.6	9.9	9.9	9.8	10.2	10.2		
		Percentage of the balance sheet total											
Annual result and interest paid	25	2.6	2.6	0.9	2.0	2.9	2.8	2.9	2.7	2.4	2.2		
	50	5.9	5.7	5.9	6.4	6.0	5.8	6.1	5.6	5.3	5.1		
	75	11.1	10.9	13.5	14.4	10.8	10.5	10.9	10.4	10.0	9.7		
		Percentage of liabilities and provisions less cash											
Annual result and Depreciation	25	3.6	3.7	-7.3	-2.9	3.3	3.3	5.7	5.3	5.4	5.1		
	50	13.6	13.4	10.0	11.4	13.3	13.0	15.6	14.6	13.8	13.6		
	75	34.3	34.1	32.9	35.9	36.4	35.2	35.4	35.6	30.5	28.9		
		Percentage of fixed assets											
Long-term equity and liabilities	25	130.8	133.6	100.4	114.0	139.9	143.2	139.5	142.2	127.0	123.0		
	50	288.0	292.9	273.3	300.0	328.9	335.7	293.7	296.9	236.3	242.1		
	75	829.7	851.6	920.0	950.0	855.3	890.2	802.0	826.7	707.6	687.6		
		Percentage of short-term liabilities											
Cash resources and short-term receivab	25	51.5	53.0	43.8	49.6	49.4	50.8	53.4	53.6	58.7	60.5		
	50	99.7	100.9	102.3	110.4	99.1	99.5	95.9	95.1	102.7	103.1		
	75	192.3	200.7	255.9	280.3	198.0	205.0	179.9	185.1	167.6	169.9		
		Percentage of cost of materials											
Trade payables	25	2.3	2.3	3.0	3.1	2.7	2.8	2.2	2.2	1.5	1.5		
	50	6.0	6.1	8.3	8.2	6.6	6.7	5.5	5.6	4.4	4.3		
	75	12.0	12.1	18.3	17.6	12.9	13.0	10.9	10.9	8.5	8.6		

I. Enterprises by economic sector

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

Ratios	Non-corporations										
	Total		Enterprises with sales of ... € million								
			Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindere sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
<b>Income</b>	Percentage of gross revenue										
Sales	100.0	100.0	100.0	99.7	99.9	99.9	100.0	100.0	100.0	100.0	
Change in finished goods	0.0	0.0	0.0	0.3	0.1	0.1	0.0	0.0	0.0	0.0	
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	
Other income	1.6	1.3	2.0	1.8	1.6	1.5	1.2	1.2	1.7	1.4	
of which: Income from long-term equity investme	0.2	0.3	0.0	0.0	0.1	0.1	0.2	0.2	0.3	0.4	
Total income	101.7	101.5	102.0	101.8	101.6	101.7	101.3	101.3	101.8	101.5	
<b>Expenses</b>											
Cost of materials	80.3	80.2	61.3	61.1	70.1	70.2	74.4	74.7	81.4	81.3	
Personnel expenses	8.1	8.1	14.3	14.3	13.3	13.3	11.6	11.5	7.5	7.5	
Depreciation	1.1	1.0	2.2	2.2	1.7	1.7	1.4	1.3	1.1	1.0	
of which: Depreciation of tangible fixed assets	0.9	0.9	2.2	2.2	1.6	1.6	1.2	1.2	0.9	0.9	
Interest and similar expenses	0.3	0.3	0.9	0.9	0.6	0.6	0.5	0.5	0.3	0.3	
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	
Other expenses	9.3	9.3	14.9	14.8	11.0	10.8	9.8	9.7	9.2	9.2	
Total expenses before taxes on income	99.2	99.0	93.8	93.4	96.8	96.6	97.8	97.9	99.5	99.2	
Annual result before taxes on income	2.6	2.5	8.3	8.4	4.8	5.0	3.5	3.4	2.3	2.3	
Taxes on income	0.4	0.4	1.0	1.0	0.7	0.8	0.6	0.6	0.4	0.3	
Annual result	2.1	2.1	7.3	7.5	4.1	4.3	3.0	2.8	2.0	2.0	
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.1	
Profit and loss transfers (subsidiary)	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Profit for the year	2.2	2.2	7.2	7.4	4.1	4.3	2.9	2.8	2.1	2.0	
<b>Balance sheet</b>											
<b>Assets</b>	Percentage of the balance sheet total										
Intangible fixed assets	0.9	0.9	0.4	0.3	0.4	0.4	0.6	0.6	1.0	1.0	
Tangible fixed assets	21.8	19.9	33.6	33.7	25.6	25.4	22.5	22.1	21.5	19.3	
of which: Land and buildings	12.9	10.9	19.0	18.7	13.4	13.1	12.4	12.2	12.9	10.6	
Inventories	23.9	24.1	30.7	31.4	35.6	36.1	34.0	34.4	21.9	22.1	
of which: Finished goods and merchandise	22.8	23.0	28.5	28.7	32.7	32.7	32.0	32.3	21.1	21.2	
Cash	6.5	6.2	11.2	10.7	9.8	9.7	8.2	7.8	6.1	5.9	
Receivables	32.3	34.4	21.5	21.5	25.2	25.3	29.9	30.4	33.0	35.5	
Short-term	29.3	31.5	21.3	21.2	24.6	24.7	28.8	29.2	29.6	32.2	
of which:											
Trade receivables	12.0	12.1	11.9	11.5	14.7	14.6	17.4	17.4	11.1	11.2	
Receivables from affiliated companies	11.9	13.3	4.6	4.7	5.1	5.3	6.7	7.1	13.0	14.6	
Long-term	3.0	2.9	0.2	0.3	0.6	0.6	1.2	1.2	3.4	3.3	
of which: Loans to affiliated companies	2.4	2.3	0.1	0.1	0.3	0.3	0.5	0.5	2.8	2.7	
Securities	0.4	0.4	0.2	0.1	0.2	0.1	0.9	1.0	0.3	0.3	
Other long-term equity investments	13.9	13.7	1.8	1.7	2.8	2.7	3.5	3.4	15.9	15.7	
of which: Goodwill	0.5	0.4	1.1	1.0	1.2	1.1	0.4	0.4	0.5	0.4	
<b>Capital</b>											
Equity	27.2	26.8	17.5	18.8	23.1	23.6	24.5	24.4	27.8	27.4	
Liabilities	65.1	65.5	78.1	76.7	72.4	71.9	69.4	69.5	64.1	64.6	
Short-term	53.8	53.6	49.5	49.9	54.4	54.3	57.7	58.5	53.2	52.9	
of which:											
Liabilities to banks	8.1	7.8	14.2	14.5	15.6	15.2	16.8	16.8	6.5	6.2	
Trade payables	18.1	18.3	16.5	15.9	15.6	15.6	12.4	12.7	19.0	19.2	
Liabilities to affiliated companies	22.0	21.1	8.0	8.5	15.4	15.5	22.3	22.6	22.4	21.2	
Long-term	11.3	11.9	28.6	26.8	17.9	17.6	11.7	11.0	10.9	11.6	
of which:											
Liabilities to banks	7.4	8.1	22.5	21.3	13.5	13.3	7.9	7.6	7.0	7.9	
Liabilities to affiliated companies	2.2	2.4	2.5	2.2	3.0	2.8	3.0	2.7	2.1	2.3	
Provisions	7.3	7.3	4.1	4.0	4.4	4.4	5.8	5.8	7.6	7.6	
of which: Provisions for pensions	1.5	1.5	0.2	0.1	0.6	0.5	1.1	1.1	1.6	1.6	
<b>Other ratios</b>	Percentage of sales										
Annual result before taxes on income	2.6	2.5	8.3	8.5	4.8	5.1	3.5	3.4	2.3	2.3	
Annual result and depreciation	3.2	3.2	9.6	9.7	5.8	5.9	4.3	4.2	3.0	2.9	
Trade receivables	4.0	4.0	5.5	5.2	6.0	5.9	6.7	6.7	3.6	3.7	
Percentage of the balance sheet total											
Sales	298.3	298.5	217.6	219.8	246.0	247.0	260.2	261.9	306.4	306.3	
Annual result and interest paid	7.4	7.3	17.9	18.3	11.6	12.0	9.0	8.7	6.9	6.9	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	14.6	14.1	29.2	30.3	21.2	22.0	16.7	16.1	13.9	13.4	
Percentage of fixed assets											
Long-term equity and liabilities	100.9	107.1	128.4	127.0	140.8	143.3	132.4	131.7	96.5	103.5	
Percentage of short-term liabilities											
Cash resources and short-term receivables	67.1	70.9	66.1	64.0	63.3	63.4	65.0	64.2	67.6	72.3	
Cash resources, short-term receivables and invent	111.6	115.9	128.0	127.0	128.7	129.9	124.0	123.0	108.9	114.2	
Percentage of cost of materials											
Trade payables	7.6	7.6	12.4	11.8	9.0	9.0	6.4	6.5	7.6	7.7	
Memo item:											
Balance sheet total in € billion	100.35	105.37	0.50	0.52	3.55	3.68	12.01	12.48	84.29	88.69	
Sales in € billion	299.32	314.57	1.08	1.15	8.73	9.10	31.25	32.69	258.26	271.63	
Number of enterprises	5 147	5 147	1 143	1 143	1 754	1 754	1 389	1 389	861	861	

I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Enterprises with sales of ... € million									
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2016/2017									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	59.8	60.0	45.4	44.0	59.6	59.9	68.0	68.2	71.2	71.6
	50	73.6	73.5	60.8	61.3	72.9	72.9	76.8	76.6	79.1	79.6
	75	81.1	81.4	73.6	73.2	79.2	79.6	83.5	83.7	88.2	88.0
Personnel expenses	25	6.3	6.2	5.8	5.8	7.7	7.5	6.3	6.2	3.9	3.9
	50	11.1	11.2	12.1	12.3	12.0	12.2	10.7	10.6	9.1	9.2
	75	16.6	16.7	19.7	20.0	17.1	17.5	15.5	15.4	13.3	13.4
Depreciation	25	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.4	0.4
	50	1.1	1.1	1.5	1.5	1.2	1.1	1.0	1.0	0.8	0.8
	75	2.0	2.0	3.0	3.0	2.1	2.1	1.6	1.7	1.5	1.4
Annual result	25	1.2	1.2	3.3	3.4	1.7	1.6	0.9	0.9	0.7	0.5
	50	3.2	3.2	7.3	7.3	3.6	3.6	2.2	2.1	1.7	1.6
	75	6.7	6.7	13.1	13.1	6.6	6.5	4.3	4.2	3.6	3.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.2	5.1	4.0	4.4	5.6	5.3	5.7	5.4	5.0	4.9
	50	16.1	15.5	16.3	15.4	16.3	15.3	15.9	15.5	15.9	16.2
	75	34.2	33.6	42.3	42.0	35.2	34.5	31.4	31.4	30.1	30.2
Inventories	25	14.6	14.8	7.6	6.7	15.9	16.5	17.2	17.7	15.4	16.1
	50	31.4	31.8	26.4	26.3	32.0	32.8	34.0	34.2	30.7	30.9
	75	49.8	50.2	50.0	50.1	53.3	53.5	49.3	50.3	44.3	44.8
Equity	25	4.9	5.0	-5.0	-2.2	4.5	4.7	8.2	8.2	7.3	7.4
	50	18.3	19.1	15.9	16.7	17.4	18.3	19.9	20.2	18.9	19.1
	75	36.8	37.1	44.8	45.4	36.0	37.0	36.1	36.0	34.7	34.3
Short-term liabilities	25	37.0	37.0	25.4	25.2	34.4	34.4	43.1	44.4	45.8	45.2
	50	58.4	58.4	52.1	50.6	56.7	56.3	59.8	61.3	63.5	63.7
	75	78.7	79.0	82.4	81.3	77.5	77.6	76.8	78.0	81.2	81.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.1	1.0	0.0	0.1	0.0	0.0
	50	19.2	18.7	26.1	25.7	23.2	22.2	19.4	18.7	7.9	6.8
	75	43.8	42.9	57.8	55.4	47.2	45.5	40.3	40.1	28.5	28.7
		Percentage of sales									
Annual result before taxes on income	25	1.5	1.5	3.8	3.7	1.9	1.9	1.1	1.0	0.8	0.7
	50	3.8	3.7	8.1	8.1	4.2	4.3	2.6	2.5	2.1	1.9
	75	7.7	7.7	14.5	14.6	7.7	7.6	5.1	5.1	4.4	4.4
Annual result and depreciation	25	2.6	2.6	5.1	5.3	3.4	3.3	2.2	2.1	1.6	1.4
	50	5.2	5.1	10.1	10.2	5.7	5.8	3.9	3.8	3.1	3.0
	75	9.5	9.5	17.7	17.7	9.4	9.3	6.7	6.6	5.6	5.6
Trade receivables	25	1.6	1.7	0.3	0.4	1.8	1.9	2.9	3.0	1.3	1.5
	50	4.7	4.8	2.9	3.0	4.8	4.9	5.5	5.6	4.8	5.0
	75	8.0	7.9	6.8	6.6	8.0	8.1	8.7	8.5	7.9	7.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	5.2	5.1	9.6	9.9	5.9	6.0	4.3	4.1	3.8	3.3
	50	10.9	10.8	21.6	23.5	11.9	11.9	8.2	7.8	7.5	7.2
	75	21.4	22.1	43.1	42.6	21.8	22.6	14.4	13.8	13.0	12.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.8	8.8	9.9	10.9	9.9	9.7	8.1	7.8	7.9	7.3
	50	19.7	20.0	30.6	32.0	21.7	22.8	16.4	16.5	15.6	14.9
	75	42.0	42.1	77.7	72.1	44.0	45.4	32.0	31.0	28.7	28.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	71.7	69.2	53.0	54.0	79.0	78.9	77.5	72.6	64.0	65.5
	50	138.4	139.3	134.8	134.7	148.4	152.7	141.0	137.4	119.6	116.6
	75	346.1	359.8	437.2	429.5	383.1	403.2	324.4	324.0	271.1	251.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	35.1	35.6	30.5	30.7	34.3	35.3	37.2	36.2	40.5	42.1
	50	64.3	63.9	65.5	65.9	62.8	63.8	64.6	62.6	65.2	65.0
	75	109.9	109.4	140.7	138.5	110.3	112.0	106.5	103.3	101.0	100.4
		Percentage of cost of materials									
Trade payables	25	2.9	2.9	3.1	2.9	3.3	3.3	2.6	2.4	2.9	2.7
	50	6.5	6.5	8.3	8.1	7.3	7.3	5.3	5.3	6.2	6.1
	75	11.4	11.3	16.4	15.9	12.5	12.2	9.2	9.1	9.8	9.7

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	100.0	99.9	99.6	99.9	99.9	100.0	100.0	99.9	100.0
Change in finished goods	0.1	0.0	0.1	0.4	0.1	0.1	0.0	0.0	0.1	0.0
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.9	1.3	2.2	2.0	1.3	1.3	1.0	0.9	2.1	1.4
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
Total income	102.0	101.3	102.3	102.1	101.4	101.3	101.1	100.9	102.2	101.4
<b>Expenses</b>										
Cost of materials	83.1	83.0	58.4	57.9	74.0	74.0	80.1	80.3	84.4	84.2
Personnel expenses	7.2	7.1	20.4	20.6	13.2	13.3	9.9	9.9	6.3	6.1
Depreciation	0.9	0.9	2.7	2.6	1.6	1.7	1.2	1.2	0.7	0.7
of which: Depreciation of tangible fixed assets	0.8	0.8	2.6	2.6	1.6	1.6	1.1	1.1	0.7	0.7
Interest and similar expenses	0.4	0.4	1.0	0.9	0.6	0.6	0.4	0.5	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0
Other expenses	8.6	8.3	15.0	15.1	9.0	8.9	7.1	7.1	8.8	8.5
Total expenses before taxes on income	100.1	99.6	97.6	97.3	98.5	98.7	98.8	98.9	100.5	99.8
Annual result before taxes on income	1.8	1.7	4.7	4.8	2.8	2.7	2.3	2.0	1.6	1.6
Taxes on income	0.5	0.5	0.8	0.9	0.6	0.6	0.5	0.5	0.4	0.4
Annual result	1.4	1.3	3.9	4.0	2.2	2.1	1.8	1.5	1.2	1.2
Profit and loss transfers (parent company)	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Profit and loss transfers (subsidiary)	0.3	0.2	0.0	0.0	0.1	0.1	0.2	0.1	0.3	0.2
Profit for the year	1.2	1.1	3.9	3.9	2.1	2.0	1.6	1.3	1.0	1.0
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.4	0.4
Tangible fixed assets	15.6	15.5	36.5	45.6	25.2	25.5	20.6	20.3	13.7	13.6
of which: Land and buildings	7.4	7.2	17.2	16.8	9.7	9.6	7.7	7.5	7.1	6.9
Inventories	35.9	35.6	30.0	30.7	43.5	43.3	47.1	47.1	33.0	32.6
of which: Finished goods and merchandise	35.0	34.5	27.1	28.0	41.3	41.3	45.4	45.3	32.4	31.8
Cash	5.3	4.5	9.7	9.5	9.0	8.2	6.1	5.3	4.9	4.0
Receivables	37.3	38.8	21.9	22.0	20.5	21.2	24.2	25.4	41.4	43.1
Short-term	36.4	37.9	20.4	20.3	19.8	20.6	23.5	24.6	40.4	42.1
of which:										
Trade receivables	11.0	11.9	10.6	10.5	10.1	10.4	11.4	12.0	11.0	12.0
Receivables from affiliated companies	21.3	21.7	5.0	4.6	5.0	5.3	7.0	7.2	25.6	26.1
Long-term	1.0	0.9	1.5	1.7	0.7	0.6	0.8	0.8	1.0	0.9
of which: Loans to affiliated companies	0.7	0.7	0.8	1.0	0.4	0.4	0.3	0.4	0.8	0.8
Securities	0.2	0.4	0.1	0.1	0.2	0.3	0.3	0.3	0.2	0.4
Other long-term equity investments	5.0	4.6	1.0	0.9	1.0	0.9	1.2	1.2	6.2	5.7
of which: Goodwill	1.5	1.2	0.6	0.5	0.3	0.2	0.2	0.2	1.8	1.5
<b>Capital</b>										
Equity	22.5	22.6	23.5	24.6	26.4	27.3	25.8	25.5	21.5	21.6
Liabilities	63.2	63.0	71.4	70.5	68.2	67.6	67.9	68.6	61.8	61.4
Short-term	55.5	55.8	46.6	47.4	54.1	53.5	61.0	61.6	54.4	54.7
of which:										
Liabilities to banks	18.6	18.8	17.1	18.2	26.1	25.7	31.1	31.1	15.4	15.7
Trade payables	10.3	10.4	12.6	12.8	14.6	14.7	13.7	13.5	9.2	9.4
Liabilities to affiliated companies	21.5	21.4	7.1	6.5	6.6	6.3	10.1	10.3	25.1	24.9
Long-term	7.8	7.2	24.9	23.1	14.1	14.1	6.9	7.0	7.4	6.7
of which:										
Liabilities to banks	4.7	4.5	17.3	16.6	9.9	10.0	4.6	5.0	4.3	3.9
Liabilities to affiliated companies	2.4	2.1	3.7	3.1	2.4	2.1	1.5	1.2	2.6	2.3
Provisions	14.0	14.1	4.9	4.8	5.2	4.9	6.2	5.9	16.3	16.6
of which: Provisions for pensions	1.8	1.8	0.9	0.9	1.4	1.5	1.7	1.6	1.9	1.8
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	1.8	1.7	4.7	4.8	2.8	2.7	2.3	2.0	1.6	1.6
Annual result and depreciation	2.2	2.1	6.6	6.6	3.8	3.8	2.9	2.7	1.9	1.9
Trade receivables	3.9	4.3	5.1	5.2	4.1	4.4	4.2	4.5	3.8	4.2
Percentage of the balance sheet total										
Sales	281.2	280.1	205.9	200.7	245.4	236.9	272.4	264.1	286.2	287.2
Annual result and interest paid	4.9	4.6	10.1	9.8	7.0	6.4	6.0	5.1	4.4	4.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.6	8.1	20.3	20.1	14.6	13.8	11.8	10.3	7.6	7.3
Percentage of fixed assets										
Long-term equity and liabilities	145.5	145.9	125.4	125.4	154.2	156.6	149.3	149.5	144.2	144.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	75.5	76.2	64.8	63.1	53.5	54.1	48.7	48.7	83.5	84.6
Cash resources, short-term receivables and inventories	140.2	140.1	129.2	127.9	133.8	135.0	126.0	125.1	144.2	144.2
Percentage of cost of materials										
Trade payables	4.4	4.5	10.5	11.0	8.0	8.4	6.3	6.3	3.8	3.9
Memo item:										
Balance sheet total in € billion	42.62	45.91	0.30	0.32	2.16	2.33	7.16	7.84	33.01	35.42
Sales in € billion	119.86	128.61	0.61	0.65	5.30	5.52	19.50	20.70	94.46	101.75
Number of enterprises	2 975	2 975	623	623	1 035	1 035	842	842	475	475

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms										
		Cylindered sample 2016/2017		Enterprises with sales of ... € million								
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more					
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...										
		Percentage of gross revenue										
Cost of materials	25	65.7	64.7	39.3	37.5	65.6	65.5	77.0	77.1	77.8	77.3	
	50	78.7	78.9	55.7	54.4	77.0	77.3	81.9	82.0	83.2	83.2	
	75	84.7	84.9	74.7	73.9	83.2	83.3	85.8	86.3	87.4	87.3	
Personnel expenses	25	6.4	6.5	8.0	8.5	7.1	7.4	6.2	6.1	5.1	5.3	
	50	10.5	10.5	19.7	20.5	11.5	11.5	9.1	9.1	8.2	8.6	
	75	17.2	17.9	31.5	32.3	17.6	18.5	12.6	12.4	11.9	11.9	
Depreciation	25	0.5	0.5	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.4	
	50	1.1	1.1	1.6	1.6	1.2	1.2	0.9	1.0	0.8	0.8	
	75	1.9	2.0	3.2	3.1	2.1	2.2	1.5	1.6	1.4	1.4	
Annual result	25	0.5	0.4	0.6	1.1	0.7	0.4	0.5	0.3	0.4	0.2	
	50	1.6	1.5	3.0	3.5	1.7	1.6	1.3	1.0	1.2	1.0	
	75	3.5	3.3	7.7	7.8	3.5	3.2	2.5	2.2	2.2	2.1	
		Percentage of the balance sheet total										
Tangible fixed assets	25	7.1	7.3	7.3	7.7	6.8	7.1	7.7	7.6	6.2	6.0	
	50	17.4	17.8	20.5	20.3	17.7	18.4	16.3	16.7	15.9	15.8	
	75	32.0	31.9	43.8	44.4	33.5	34.1	28.1	27.7	28.5	28.5	
Inventories	25	25.8	25.4	6.3	6.7	26.4	26.2	39.2	38.7	32.4	31.2	
	50	45.5	44.7	25.0	23.9	47.3	45.3	51.0	51.2	46.4	45.9	
	75	60.8	60.0	50.8	50.4	63.6	62.9	62.6	62.0	58.2	57.6	
Equity	25	7.9	8.6	3.8	6.3	8.7	9.4	8.9	8.8	8.5	9.1	
	50	20.1	20.7	24.3	25.0	20.4	20.7	18.9	18.8	18.9	19.7	
	75	39.1	40.0	50.8	51.2	41.1	41.9	35.9	34.7	31.7	32.1	
Short-term liabilities	25	35.6	35.0	20.2	20.6	32.6	31.4	47.6	49.1	47.3	46.7	
	50	60.1	60.3	43.6	45.0	59.0	58.1	67.5	67.0	63.1	64.2	
	75	78.3	78.6	72.6	73.1	77.5	76.5	82.0	82.2	77.1	78.2	
Liabilities to banks	25	4.7	4.6	0.0	0.0	7.0	6.0	10.1	11.1	1.0	0.3	
	50	30.6	30.6	21.9	21.0	31.3	30.1	36.6	36.8	31.3	30.6	
	75	56.2	55.7	51.3	50.4	58.5	57.4	58.2	58.8	54.1	54.4	
		Percentage of sales										
Annual result before taxes on income	25	0.7	0.6	0.7	1.3	0.8	0.6	0.6	0.4	0.5	0.5	
	50	2.0	1.9	3.7	4.2	2.2	2.0	1.7	1.3	1.6	1.3	
	75	4.3	4.1	9.0	8.7	4.4	4.1	3.3	2.8	2.9	2.8	
Annual result and depreciation	25	1.8	1.7	2.6	3.0	2.0	1.8	1.6	1.5	1.3	1.2	
	50	3.3	3.2	5.7	6.2	3.7	3.5	2.7	2.5	2.5	2.3	
	75	5.9	5.8	12.1	11.7	6.0	6.0	4.5	4.1	3.9	3.9	
Trade receivables	25	1.6	1.9	0.9	1.0	1.4	1.7	2.0	2.2	2.1	2.4	
	50	3.2	3.5	3.3	3.7	2.9	3.3	3.2	3.6	3.4	4.1	
	75	5.7	5.9	6.7	7.1	5.9	5.9	4.9	5.4	5.5	6.0	
		Percentage of the balance sheet total										
Annual result and interest paid	25	3.1	2.6	4.0	4.7	3.6	3.0	2.9	2.2	2.3	2.0	
	50	5.9	5.4	9.9	10.3	6.4	5.6	5.1	4.4	4.5	4.2	
	75	11.3	10.4	19.7	19.6	11.3	9.9	8.6	7.4	7.5	7.5	
		Percentage of liabilities and provisions less cash										
Annual result and depreciation	25	5.7	5.4	5.5	6.9	6.0	5.6	5.8	5.5	5.0	4.2	
	50	12.6	11.9	18.0	19.2	13.8	12.5	11.1	9.7	10.0	9.7	
	75	27.0	26.0	46.1	49.8	30.5	26.6	21.7	19.1	18.4	18.7	
		Percentage of fixed assets										
Long-term equity and liabilities	25	73.8	74.8	71.0	75.8	81.3	82.6	71.0	71.3	71.1	70.3	
	50	149.9	152.2	151.5	152.7	167.8	172.4	145.7	146.0	129.1	132.7	
	75	378.4	376.0	423.5	418.0	462.7	438.2	328.0	320.5	279.4	284.2	
		Percentage of short-term liabilities										
Cash resources and short-term receivab	25	25.0	26.2	29.4	30.0	22.8	23.6	24.6	24.9	28.1	30.1	
	50	45.8	46.7	67.0	73.1	46.2	47.3	37.9	37.8	46.2	46.8	
	75	97.5	101.9	185.0	199.5	103.7	110.9	67.3	66.5	75.4	76.8	
		Percentage of cost of materials										
Trade payables	25	1.2	1.3	2.0	2.0	1.3	1.5	1.1	1.1	0.9	1.1	
	50	4.6	4.8	5.8	6.6	4.9	5.1	3.6	4.0	4.1	4.0	
	75	10.8	11.3	13.3	14.4	12.6	13.2	9.1	9.4	8.7	8.6	

I. Enterprises by economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	100.0	99.9	99.8	100.0	100.0	100.0	100.0	99.9	100.0
Change in finished goods	0.1	0.0	0.1	0.2	0.0	0.0	0.0	0.0	0.1	0.0
Interest and similar income	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.1	1.4	2.1	1.9	1.3	1.2	1.1	0.9	2.3	1.5
of which: Income from long-term equity investme	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1
Total income	102.2	101.5	102.3	102.1	101.4	101.3	101.2	100.9	102.4	101.6
<b>Expenses</b>										
Cost of materials	83.9	83.7	56.1	55.2	73.7	73.7	80.3	80.5	85.2	84.9
Personnel expenses	6.5	6.3	23.9	24.2	13.9	14.1	9.7	9.6	5.5	5.3
Depreciation	0.7	0.7	2.4	2.4	1.5	1.6	1.2	1.2	0.6	0.6
of which: Depreciation of tangible fixed assets	0.7	0.7	2.4	2.4	1.5	1.5	1.1	1.1	0.6	0.6
Interest and similar expenses	0.3	0.4	0.9	0.8	0.6	0.6	0.4	0.4	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0
Other expenses	8.9	8.6	15.9	16.0	9.2	9.1	7.2	7.1	9.1	8.8
Total expenses before taxes on income	100.4	99.8	99.2	98.7	99.0	99.2	98.8	98.9	100.8	100.0
Annual result before taxes on income	1.8	1.7	3.0	3.4	2.4	2.1	2.4	2.0	1.6	1.6
Taxes on income	0.5	0.5	0.8	0.9	0.6	0.6	0.6	0.6	0.4	0.4
Annual result	1.3	1.2	2.2	2.5	1.7	1.5	1.7	1.4	1.2	1.1
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.3	0.2	0.0	0.0	0.1	0.1	0.3	0.2	0.3	0.3
Profit for the year	1.0	1.0	2.2	2.5	1.6	1.4	1.5	1.2	0.9	0.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.5	0.4	0.3	0.2	0.2	0.2	0.4	0.4
Tangible fixed assets	13.3	13.2	28.1	27.9	22.0	22.5	18.8	18.4	11.6	11.6
of which: Land and buildings	6.1	5.9	9.9	9.3	7.2	7.3	6.3	6.1	5.9	5.8
Inventories	34.8	34.6	32.4	32.2	44.1	43.8	47.6	47.4	31.9	31.5
of which: Finished goods and merchandise	33.9	33.7	28.7	28.9	41.8	41.6	45.6	45.4	31.3	30.9
Cash	5.3	4.4	10.4	10.9	9.6	8.7	6.3	5.5	4.8	3.9
Receivables	40.6	42.0	26.9	26.9	22.5	23.2	25.4	26.7	44.7	46.3
Short-term	39.7	41.2	24.8	24.4	21.7	22.5	24.8	26.1	43.7	45.4
of which:										
Trade receivables	10.8	11.8	12.4	12.5	10.7	11.0	11.6	12.2	10.7	11.7
Receivables from affiliated companies	24.8	25.2	6.4	5.8	5.9	6.2	8.1	8.4	29.2	29.7
Long-term	0.9	0.8	2.2	2.5	0.8	0.7	0.6	0.6	0.9	0.9
of which: Loans to affiliated companies	0.8	0.7	1.3	1.6	0.5	0.4	0.3	0.4	0.9	0.8
Securities	0.2	0.3	0.1	0.2	0.2	0.3	0.3	0.3	0.1	0.3
Other long-term equity investments	5.2	4.9	1.0	0.9	0.9	0.9	1.2	1.1	6.3	5.9
of which: Goodwill	1.4	1.2	0.8	0.7	0.3	0.2	0.1	0.1	1.7	1.5
<b>Capital</b>										
Equity	23.1	23.2	27.6	29.1	29.0	30.2	28.9	28.4	21.6	21.7
Liabilities	60.7	60.4	66.2	64.9	65.0	64.1	64.1	65.1	59.7	59.3
Short-term	53.6	54.0	45.8	46.0	51.2	50.6	58.3	59.2	52.9	53.3
of which:										
Liabilities to banks	16.1	16.3	16.1	16.2	24.6	24.1	29.3	29.3	13.1	13.3
Trade payables	9.7	9.9	13.3	13.4	14.0	14.2	13.8	13.6	8.6	8.9
Liabilities to affiliated companies	23.0	22.9	6.9	6.5	6.0	5.5	9.2	9.7	26.7	26.7
Long-term	7.1	6.4	20.4	18.8	13.8	13.5	5.8	6.0	6.8	6.0
of which:										
Liabilities to banks	4.1	3.8	11.4	11.5	9.3	9.3	3.7	4.1	3.8	3.3
Liabilities to affiliated companies	2.4	2.0	5.5	4.7	2.7	2.4	1.3	1.0	2.6	2.2
Provisions	15.9	16.0	6.1	6.0	5.8	5.5	6.8	6.4	18.3	18.6
of which: Provisions for pensions	2.0	1.9	1.4	1.4	1.8	1.9	2.1	2.0	2.0	1.9
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	1.8	1.7	3.0	3.4	2.4	2.1	2.4	2.0	1.6	1.6
Annual result and depreciation	2.0	1.9	4.7	5.0	3.3	3.1	2.9	2.7	1.8	1.8
Trade receivables	3.8	4.2	5.8	6.1	4.3	4.6	4.3	4.7	3.7	4.0
Percentage of the balance sheet total										
Sales	283.6	283.2	213.9	204.8	245.7	237.1	270.4	261.0	288.8	290.8
Annual result and interest paid	4.7	4.4	6.7	6.8	5.7	5.0	5.9	4.8	4.4	4.3
Percentage of liabilities and provisions less cash										
Annual result and depreciation	8.1	7.6	16.1	16.9	13.1	11.9	12.1	10.5	7.1	6.9
Percentage of fixed assets										
Long-term equity and liabilities	162.0	161.1	155.1	155.6	185.3	186.2	176.6	176.5	157.5	156.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	84.1	84.5	76.9	76.9	61.3	61.9	53.7	53.7	91.9	92.5
Cash resources, short-term receivables and invent	149.1	148.5	147.6	146.9	147.4	148.5	135.4	133.9	152.2	151.7
Percentage of cost of materials										
Trade payables	4.1	4.2	11.1	11.8	7.7	8.1	6.4	6.5	3.5	3.6
Memo item:										
Balance sheet total in € billion	34.62	37.28	0.19	0.21	1.56	1.68	5.31	5.85	27.57	29.54
Sales in € billion	98.21	105.61	0.40	0.42	3.83	3.99	14.35	15.27	79.62	85.92
Number of enterprises	2 088	2 088	401	401	737	737	605	605	345	345



I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Cylindere sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	65.4	64.0	38.5	36.6	65.2	65.4	77.1	77.5	78.5	79.0
	50	78.7	79.0	53.4	52.5	76.8	77.3	82.1	82.3	83.9	84.0
	75	84.6	84.8	71.0	69.8	82.6	82.8	85.9	86.5	87.6	87.6
Personnel expenses	25	6.7	6.8	12.7	13.6	8.3	8.0	6.1	6.1	4.7	4.8
	50	10.7	10.8	23.6	24.8	12.1	12.0	9.0	9.0	7.5	7.6
	75	18.2	18.5	35.0	36.5	18.4	19.0	12.6	12.2	11.4	11.2
Depreciation	25	0.5	0.5	0.7	0.7	0.5	0.6	0.5	0.5	0.3	0.4
	50	1.0	1.0	1.4	1.4	1.1	1.2	0.9	0.9	0.7	0.7
	75	1.8	1.8	2.9	2.8	1.9	2.0	1.4	1.5	1.3	1.3
Annual result	25	0.4	0.3	0.2	0.5	0.4	0.3	0.4	0.2	0.3	0.2
	50	1.3	1.1	1.7	2.1	1.3	1.1	1.2	0.9	1.1	0.9
	75	2.7	2.5	4.5	5.0	2.8	2.5	2.4	2.0	2.1	2.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.8	5.9	5.4	5.9	5.6	6.2	6.6	6.3	5.2	5.5
	50	15.1	15.5	16.6	17.0	15.5	15.7	15.0	15.3	13.1	13.2
	75	27.8	27.5	33.4	33.7	28.9	29.1	24.2	24.4	25.2	24.1
Inventories	25	27.0	25.9	6.6	6.9	26.9	26.4	39.7	39.2	32.7	32.5
	50	46.5	46.2	25.6	24.0	48.1	46.5	52.7	52.6	46.8	46.8
	75	62.0	60.7	50.2	48.6	64.3	63.1	64.4	63.5	59.1	58.5
Equity	25	10.1	11.3	6.7	9.1	10.3	11.2	11.9	12.3	9.8	9.5
	50	23.1	23.4	25.4	27.5	22.5	23.5	23.6	22.8	21.4	20.9
	75	42.3	43.6	52.9	52.0	44.8	47.3	40.2	38.3	34.8	36.3
Short-term liabilities	25	32.9	32.1	20.5	21.5	29.1	28.2	43.7	45.1	43.0	44.3
	50	57.9	58.0	42.3	43.0	53.9	54.2	63.4	63.2	60.4	61.1
	75	76.1	75.8	71.1	70.7	75.8	74.6	79.1	80.2	75.6	75.7
Liabilities to banks	25	1.4	0.8	0.0	0.0	4.7	1.7	8.4	9.7	0.0	0.0
	50	25.0	24.7	14.1	11.6	28.0	26.3	31.8	32.9	21.1	24.5
	75	53.9	52.5	39.3	38.5	55.1	55.1	57.9	58.2	52.4	52.2
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.4	0.3	0.6	0.6	0.4	0.6	0.4	0.5	0.3
	50	1.7	1.5	2.1	2.6	1.7	1.5	1.6	1.3	1.6	1.3
	75	3.5	3.4	5.5	6.3	3.6	3.3	3.2	2.8	2.8	2.7
Annual result and depreciation	25	1.5	1.4	1.6	2.0	1.7	1.5	1.5	1.4	1.1	1.0
	50	2.9	2.8	3.9	4.5	3.0	2.9	2.6	2.4	2.4	2.1
	75	5.1	5.0	8.6	9.0	5.3	5.1	4.3	4.0	3.7	3.8
Trade receivables	25	1.7	2.0	1.3	1.7	1.6	1.9	1.9	2.1	1.9	2.1
	50	3.3	3.6	4.0	4.5	3.2	3.5	3.2	3.5	3.3	3.8
	75	6.0	6.2	7.6	8.3	6.2	6.3	4.9	5.4	5.3	6.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.2	2.3	3.0	3.0	2.5	2.8	2.2	2.1	1.7
	50	5.1	4.6	6.4	6.8	5.3	4.6	4.7	3.9	4.2	4.0
	75	9.0	8.4	12.4	13.3	9.0	7.7	8.0	6.8	7.3	7.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.8	4.5	1.9	4.0	5.0	4.4	5.6	5.3	4.6	3.8
	50	11.3	10.7	14.7	15.3	11.3	10.5	11.2	9.7	10.0	9.4
	75	25.1	23.9	31.9	39.7	26.6	23.8	22.3	19.3	19.2	18.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.7	94.8	80.9	89.4	96.2	100.1	98.2	96.8	85.6	82.1
	50	191.0	191.7	210.8	225.6	214.7	214.4	182.1	181.6	154.0	155.8
	75	463.5	443.5	520.0	497.6	529.6	512.0	395.3	385.5	339.9	325.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	27.3	29.0	37.3	37.9	25.4	27.4	25.5	26.4	29.9	33.1
	50	51.3	52.0	90.9	100.0	53.4	54.4	40.6	39.7	49.7	49.3
	75	118.1	118.5	237.9	244.0	128.3	127.0	75.9	75.5	85.9	88.2
		Percentage of cost of materials									
Trade payables	25	1.2	1.3	2.5	2.9	1.2	1.4	1.0	1.1	0.8	1.0
	50	4.4	4.7	6.3	7.7	4.7	4.7	3.2	3.6	3.3	3.3
	75	10.8	11.3	13.5	14.5	11.9	12.6	9.2	9.5	8.2	8.4

I. Enterprises by economic sector

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

Ratios	Non-corporations										
	Total		Enterprises with sales of ... € million								
			Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
<b>Income</b>	Percentage of gross revenue										
Sales	100.0	100.0	99.9	99.4	99.9	99.8	100.0	99.9	100.0	100.0	
Change in finished goods	0.0	0.0	0.1	0.6	0.1	0.2	0.0	0.1	0.0	0.0	
Interest and similar income	0.1	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.0	
Other income	0.8	0.8	2.4	2.0	1.3	1.5	0.9	0.8	0.8	0.7	
of which: Income from long-term equity investme	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2	
Total income	100.9	100.9	102.5	102.1	101.4	101.5	100.9	100.8	100.8	100.8	
<b>Expenses</b>											
Cost of materials	79.4	79.5	63.0	63.2	74.6	74.7	79.5	79.7	80.0	80.1	
Personnel expenses	10.5	10.4	13.8	13.8	11.3	11.4	10.5	10.5	10.4	10.3	
Depreciation	1.3	1.4	3.1	3.0	1.9	2.0	1.2	1.2	1.3	1.3	
of which: Depreciation of tangible fixed assets	1.3	1.3	3.0	3.0	1.8	1.9	1.1	1.2	1.2	1.3	
Interest and similar expenses	0.5	0.5	1.2	1.2	0.7	0.7	0.5	0.5	0.4	0.4	
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
Other expenses	7.1	7.1	13.3	13.3	8.6	8.5	7.0	6.9	7.0	7.0	
Total expenses before taxes on income	98.8	98.9	94.5	94.6	97.3	97.4	98.7	98.9	99.1	99.1	
Annual result before taxes on income	2.1	1.9	8.0	7.5	4.0	4.1	2.2	1.9	1.7	1.7	
Taxes on income	0.4	0.4	0.8	0.9	0.6	0.6	0.4	0.3	0.4	0.4	
Annual result	1.7	1.5	7.1	6.7	3.5	3.5	1.8	1.6	1.3	1.2	
Profit and loss transfers (parent company)	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.3	
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	
Profit for the year	1.8	1.6	7.1	6.7	3.5	3.5	1.9	1.6	1.5	1.4	
<b>Balance sheet</b>											
<b>Assets</b>	Percentage of the balance sheet total										
Intangible fixed assets	0.4	0.4	0.1	0.1	0.2	0.1	0.3	0.3	0.4	0.4	
Tangible fixed assets	25.5	25.4	51.1	50.1	33.6	33.3	25.8	25.9	24.0	23.8	
of which: Land and buildings	13.0	12.9	30.0	30.2	16.2	15.5	11.7	11.6	12.8	12.7	
Inventories	40.5	40.2	25.8	28.1	41.8	42.1	45.7	46.0	38.8	38.3	
of which: Finished goods and merchandise	39.4	38.3	24.4	26.3	40.1	40.5	44.8	45.1	37.7	35.9	
Cash	5.5	4.7	8.5	7.0	7.6	7.1	5.6	4.7	5.1	4.5	
Receivables	23.2	24.8	13.2	13.3	15.3	15.9	20.9	21.5	25.0	27.2	
Short-term	21.9	23.6	12.9	13.1	15.0	15.6	19.4	20.0	23.7	25.9	
of which:											
Trade receivables	11.7	12.6	7.3	6.9	8.5	8.9	10.8	11.4	12.5	13.5	
Receivables from affiliated companies	6.0	6.5	2.4	2.6	2.9	2.9	3.9	3.7	7.1	7.9	
Long-term	1.3	1.2	0.3	0.2	0.4	0.4	1.4	1.5	1.4	1.3	
of which: Loans to affiliated companies	0.6	0.7	0.0	0.0	0.2	0.2	0.4	0.5	0.8	0.8	
Securities	0.6	0.7	0.0	0.0	0.0	0.0	0.1	0.1	0.8	1.0	
Other long-term equity investments	4.3	3.6	0.9	0.8	1.2	1.1	1.4	1.4	5.7	4.7	
of which: Goodwill	1.9	1.3	0.2	0.2	0.3	0.3	0.4	0.4	2.6	1.8	
<b>Capital</b>											
Equity	19.8	20.1	16.4	16.6	19.6	20.0	16.8	16.9	20.9	21.2	
Liabilities	74.3	74.2	80.6	80.6	76.6	76.5	78.6	78.6	72.5	72.3	
Short-term	63.6	63.4	47.9	49.9	61.6	61.2	68.8	68.7	62.3	62.2	
of which:											
Liabilities to banks	29.3	29.8	18.8	21.6	30.0	29.8	36.3	36.4	27.0	27.7	
Trade payables	13.0	12.6	11.4	11.8	16.2	16.1	13.5	13.1	12.6	12.0	
Liabilities to affiliated companies	15.0	14.6	7.6	6.5	8.0	8.2	12.5	12.1	16.8	16.3	
Long-term	10.8	10.7	32.7	30.6	15.0	15.4	9.8	10.0	10.2	10.1	
of which:											
Liabilities to banks	7.6	7.5	27.6	25.6	11.5	11.7	7.1	7.5	6.9	6.7	
Liabilities to affiliated companies	2.5	2.5	0.4	0.4	1.7	1.5	2.0	1.7	2.7	2.9	
Provisions	5.7	5.7	2.8	2.7	3.6	3.4	4.4	4.4	6.5	6.4	
of which: Provisions for pensions	1.0	1.0	0.0	0.0	0.5	0.4	0.4	0.4	1.3	1.3	
<b>Other ratios</b>											
<b>Percentage of sales</b>											
Annual result before taxes on income	2.1	1.9	8.0	7.6	4.0	4.1	2.2	1.9	1.7	1.7	
Annual result and depreciation	3.0	2.9	10.3	9.7	5.4	5.6	3.0	2.8	2.6	2.6	
Trade receivables	4.3	4.7	3.8	3.6	3.5	3.8	3.9	4.2	4.6	5.0	
<b>Percentage of the balance sheet total</b>											
Sales	270.8	266.6	192.0	193.4	244.7	236.4	278.3	273.2	272.8	269.1	
Annual result and interest paid	5.7	5.3	16.0	15.2	10.2	10.1	6.6	5.7	4.8	4.4	
<b>Percentage of liabilities and provisions less cash</b>											
Annual result and depreciation	10.8	10.3	26.2	24.6	18.1	18.1	10.9	9.8	9.7	9.4	
<b>Percentage of fixed assets</b>											
Long-term equity and liabilities	100.4	103.9	93.8	92.2	99.1	102.5	93.2	93.4	103.1	107.9	
<b>Percentage of short-term liabilities</b>											
Cash resources and short-term receivables	43.9	45.8	44.7	40.3	36.6	37.1	36.6	36.0	47.4	50.4	
Cash resources, short-term receivables and invent	107.6	109.2	98.6	96.6	104.4	105.9	103.0	103.0	109.7	112.0	
<b>Percentage of cost of materials</b>											
Trade payables	6.1	5.9	9.4	9.6	8.8	9.1	6.1	6.0	5.8	5.6	
Memo item:											
Balance sheet total in € billion	8.00	8.63	0.11	0.12	0.60	0.65	1.85	1.99	5.44	5.88	
Sales in € billion	21.66	23.01	0.21	0.22	1.47	1.53	5.14	5.43	14.84	15.83	
Number of enterprises	887	887	222	222	298	298	237	237	130	130	

I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	65.9	65.6	41.9	39.6	69.2	66.4	76.5	75.5	73.0	73.7
	50	78.5	78.3	62.0	62.6	78.0	77.4	81.4	81.5	80.8	81.3
	75	84.7	84.9	80.7	80.8	84.7	84.7	85.5	85.8	85.6	85.7
Personnel expenses	25	5.5	5.5	2.4	3.3	4.6	4.9	6.4	6.1	7.6	7.5
	50	9.9	10.0	12.0	13.2	9.9	9.6	9.3	9.7	9.8	10.0
	75	15.8	16.2	21.7	23.5	15.7	15.9	13.1	13.8	13.9	13.9
Depreciation	25	0.6	0.7	0.8	0.9	0.6	0.6	0.6	0.6	0.6	0.6
	50	1.3	1.3	1.8	1.8	1.4	1.5	1.1	1.1	1.1	1.1
	75	2.2	2.2	3.8	3.7	2.3	2.5	1.6	1.7	1.5	1.6
Annual result	25	1.1	1.0	3.8	3.9	1.8	1.6	0.7	0.4	0.6	0.4
	50	2.7	2.6	7.3	6.8	3.1	2.9	1.4	1.3	1.3	1.2
	75	5.4	5.5	11.6	11.2	4.9	5.1	2.9	2.4	2.6	2.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.5	11.2	12.0	11.7	10.2	9.6	11.9	12.5	12.8	12.0
	50	26.2	25.5	32.2	35.0	28.4	26.5	22.7	23.4	24.9	24.1
	75	43.0	43.8	67.2	67.9	44.0	44.0	33.4	33.6	38.7	38.3
Inventories	25	23.1	25.0	6.0	5.6	25.2	26.0	37.6	36.6	31.4	30.9
	50	42.9	42.5	20.4	22.8	43.7	43.2	47.6	47.6	42.7	42.1
	75	57.0	57.5	51.5	52.3	61.1	60.4	58.0	58.1	54.5	53.9
Equity	25	4.4	4.5	0.0	0.5	4.5	4.4	4.2	4.7	7.6	8.7
	50	14.3	14.1	20.5	21.6	14.4	15.3	10.6	10.2	14.5	14.9
	75	29.9	29.8	44.8	47.5	29.7	31.1	21.4	23.3	22.3	22.8
Short-term liabilities	25	42.9	42.9	19.8	19.3	42.0	39.9	59.0	59.0	57.4	56.2
	50	66.6	66.4	47.3	49.2	65.7	64.4	74.3	74.9	68.7	68.6
	75	82.2	83.3	76.3	80.8	81.1	82.8	86.0	86.9	78.6	79.7
Liabilities to banks	25	14.9	18.3	6.6	12.0	13.3	15.3	21.2	22.2	22.4	24.1
	50	41.7	42.4	41.8	41.4	41.5	40.8	42.8	44.6	41.4	42.8
	75	61.3	61.7	67.8	66.3	65.5	62.0	58.7	59.4	56.0	56.8
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.2	4.0	4.2	2.1	1.9	0.8	0.6	0.8	0.6
	50	3.2	3.0	7.8	7.6	3.6	3.4	1.8	1.7	1.6	1.6
	75	6.2	6.1	13.1	13.0	5.7	5.9	3.4	2.9	3.1	2.9
Annual result and depreciation	25	2.7	2.5	5.9	5.8	3.6	3.3	1.8	1.8	1.6	1.3
	50	4.5	4.5	10.5	10.3	5.1	4.9	3.0	2.9	2.9	2.9
	75	8.2	8.2	18.1	18.0	8.1	8.1	4.8	4.4	3.9	4.3
Trade receivables	25	1.3	1.5	0.3	0.4	0.9	1.2	2.2	2.4	2.6	3.1
	50	2.9	3.3	2.1	2.1	2.2	2.7	3.4	3.8	4.0	4.5
	75	5.1	5.5	5.2	5.3	4.8	5.2	4.8	5.3	5.9	6.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.9	4.4	11.4	11.1	6.7	5.6	3.7	2.6	3.0	2.6
	50	9.2	8.6	19.0	19.1	10.7	9.6	6.1	5.7	5.3	4.7
	75	16.7	16.2	31.4	31.3	16.2	16.4	9.6	9.2	8.1	8.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.2	7.5	13.4	13.6	10.7	9.3	6.7	5.9	5.6	5.4
	50	15.7	15.1	30.3	26.7	18.2	16.8	11.1	9.7	10.0	10.5
	75	32.9	31.2	74.6	67.2	35.5	33.4	19.2	18.0	17.2	17.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	47.6	48.7	47.3	48.3	49.6	50.0	43.3	40.4	56.2	54.6
	50	96.5	95.6	105.8	104.8	106.0	110.5	79.3	74.8	81.1	91.7
	75	198.3	196.7	242.1	224.4	252.8	259.9	153.9	151.0	146.2	148.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	20.8	21.4	19.8	17.5	18.2	17.3	23.2	22.4	23.8	25.8
	50	34.9	37.0	49.7	51.0	32.4	35.4	32.8	31.9	34.1	39.5
	75	64.8	64.5	114.7	108.5	61.9	65.3	51.0	49.4	56.2	56.1
		Percentage of cost of materials									
Trade payables	25	1.4	1.4	1.0	1.3	1.5	1.5	1.4	1.3	1.5	1.9
	50	4.8	5.0	4.5	4.7	5.2	6.2	4.4	4.4	5.6	5.4
	75	10.9	11.2	13.3	13.2	14.4	14.4	8.6	9.1	9.0	8.9

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
Cylindered sample 2016/2017										
2016										
2017										
<b>Income statement</b>	Percentage of gross revenue									
Income	99.9	99.9	99.5	99.9	99.9	99.7	99.6	99.9	100.0	100.0
Sales	0.1	0.1	0.5	0.1	0.1	0.3	0.4	0.1	0.0	0.0
Change in finished goods	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Interest and similar income	2.0	1.8	2.5	2.3	1.9	1.8	1.5	1.5	2.0	1.8
Other income	0.4	0.3	0.0	0.1	0.1	0.1	0.2	0.2	0.5	0.4
of which: Income from long-term equity investments	102.1	101.9	102.6	102.4	102.0	101.9	101.7	101.6	102.2	102.0
Total income	<b>Expenses</b>									
Cost of materials	84.0	84.2	60.6	59.9	69.7	70.0	75.4	75.6	85.6	85.8
Personnel expenses	5.8	5.8	18.5	18.5	14.5	14.4	10.8	10.8	4.8	4.8
Depreciation	0.8	0.9	2.0	2.0	1.5	1.5	1.2	1.2	0.7	0.8
of which: Depreciation of tangible fixed assets	0.7	0.7	1.9	1.8	1.4	1.4	1.0	1.0	0.6	0.6
Interest and similar expenses	0.3	0.3	0.8	0.7	0.6	0.5	0.4	0.4	0.3	0.3
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1
Other expenses	8.2	7.8	15.9	15.7	11.8	11.5	10.2	9.9	7.8	7.4
Total expenses before taxes on income	99.2	99.1	97.8	97.0	98.1	97.9	98.1	97.9	99.4	99.2
Annual result before taxes on income	2.9	2.9	4.8	5.5	3.9	4.0	3.6	3.7	2.8	2.8
Taxes on income	0.6	0.6	1.1	1.2	1.0	1.0	0.9	0.9	0.5	0.5
Annual result	2.3	2.3	3.7	4.2	2.9	3.0	2.7	2.8	2.3	2.2
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	0.7	0.8	0.1	0.1	0.1	0.2	0.4	0.4	0.8	0.9
Profit for the year	1.8	1.7	3.6	4.1	2.8	2.9	2.3	2.5	1.7	1.6
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.9	0.8
Tangible fixed assets	10.9	10.8	18.4	45.6	17.5	17.2	14.6	14.5	10.2	10.0
of which: Land and buildings	6.1	6.0	7.0	6.7	7.9	7.6	7.2	7.1	5.9	5.7
Inventories	20.5	20.2	27.7	27.9	32.1	32.4	30.6	31.0	18.7	18.3
of which: Finished goods and merchandise	16.6	16.6	23.3	23.2	27.4	27.3	27.2	27.2	14.8	14.7
Cash	8.0	6.4	16.4	16.2	13.5	13.6	10.6	10.3	7.5	5.6
Receivables	40.6	42.5	32.7	33.4	32.7	32.7	38.0	38.0	41.3	43.5
Short-term	39.4	39.3	32.0	32.6	31.8	31.8	36.7	36.8	40.1	39.9
of which:										
Trade receivables	16.8	16.8	17.9	18.2	19.7	19.9	20.9	20.9	16.1	16.1
Receivables from affiliated companies	18.7	18.4	7.6	8.0	7.2	6.9	11.2	11.2	20.1	19.8
Long-term	1.2	3.2	0.8	0.8	0.9	0.9	1.3	1.2	1.2	3.5
of which: Loans to affiliated companies	0.8	2.9	0.5	0.6	0.4	0.4	0.7	0.6	0.8	3.3
Securities	2.5	2.4	1.0	1.0	0.5	0.5	0.8	1.0	2.8	2.6
Other long-term equity investments	16.1	16.5	2.4	2.3	2.4	2.4	4.4	4.1	18.2	18.7
of which: Goodwill	0.4	0.3	0.6	0.6	0.4	0.4	0.6	0.5	0.4	0.3
<b>Capital</b>										
Equity	35.6	35.6	29.5	31.0	36.9	37.5	38.3	38.4	35.2	35.2
Liabilities	53.7	53.6	63.7	62.0	55.9	55.3	52.3	52.3	53.8	53.7
Short-term	46.6	46.8	49.4	48.6	44.3	44.3	44.0	44.6	47.1	47.2
of which:										
Liabilities to banks	5.2	5.2	10.8	9.9	10.3	10.0	9.7	9.8	4.4	4.4
Trade payables	12.5	12.6	16.8	16.3	13.8	13.9	12.0	12.1	12.5	12.7
Liabilities to affiliated companies	22.6	22.6	10.3	10.7	11.8	11.6	16.2	16.2	23.9	23.8
Long-term	7.1	6.8	14.3	13.4	11.6	11.0	8.3	7.7	6.7	6.6
of which:										
Liabilities to banks	4.0	4.0	8.3	7.8	7.2	6.9	5.4	5.2	3.7	3.7
Liabilities to affiliated companies	1.9	1.9	3.6	3.4	2.9	2.6	2.2	2.0	1.8	1.8
Provisions	10.2	10.3	6.6	6.8	7.1	7.0	9.0	9.0	10.4	10.5
of which: Provisions for pensions	3.1	3.0	1.9	2.0	2.2	2.1	3.0	3.0	3.1	3.0
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.9	2.9	4.8	5.5	3.9	4.0	3.6	3.7	2.8	2.8
Annual result and depreciation	3.1	3.2	5.7	6.2	4.4	4.5	3.9	3.9	3.0	3.1
Trade receivables	6.8	6.9	9.5	9.5	8.9	9.0	8.8	8.7	6.5	6.5
Percentage of the balance sheet total										
Sales	245.0	244.8	189.4	191.5	221.2	220.9	238.8	240.1	246.8	246.4
Annual result and interest paid	6.5	6.5	8.6	9.5	7.7	7.8	7.5	7.6	6.3	6.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	13.7	13.5	20.0	22.5	19.6	20.3	18.1	18.4	12.9	12.8
Percentage of fixed assets										
Long-term equity and liabilities	150.1	138.1	202.2	207.8	232.2	235.8	232.4	234.2	140.6	128.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	104.1	99.3	99.1	100.9	102.9	103.2	108.3	107.0	103.6	98.2
Cash resources, short-term receivables and inventories	148.2	142.5	155.1	158.3	175.3	176.3	177.7	176.5	143.4	136.9
Percentage of cost of materials										
Trade payables	6.0	6.1	14.6	14.2	8.9	9.0	6.6	6.6	5.9	6.0
Memo item:										
Balance sheet total in € billion	274.29	291.26	0.77	0.83	7.42	7.85	32.76	34.38	233.34	248.20
Sales in € billion	672.08	712.97	1.46	1.59	16.41	17.35	78.21	82.55	575.99	611.49
Number of enterprises	10 266	10 266	1 571	1 571	3 160	3 160	3 458	3 458	2 077	2 077

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms											
		Cylindred sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more						
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
Ratios	...	%	Of the enterprises captured ... had a ratio of less than ...										
			Percentage of gross revenue										
Cost of materials	25	63.6	63.3	43.4	42.4	60.5	60.6	68.4	68.5	73.9	73.9		
	50	75.0	75.0	62.3	61.5	72.0	72.0	77.0	77.0	84.1	84.0		
	75	84.6	84.6	74.0	73.6	80.7	81.0	84.7	84.9	92.3	92.5		
Personnel expenses	25	5.0	5.0	6.7	6.8	7.7	7.6	5.3	5.3	2.2	2.1		
	50	10.7	10.7	16.1	16.0	12.9	13.1	10.0	10.0	5.9	5.9		
	75	17.0	17.2	26.4	26.5	19.3	19.6	14.9	14.9	11.3	11.3		
Depreciation	25	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.1	0.1		
	50	0.8	0.8	1.0	1.1	0.9	0.9	0.8	0.8	0.5	0.5		
	75	1.6	1.6	2.6	2.5	1.8	1.7	1.4	1.4	1.2	1.2		
Annual result	25	0.6	0.6	0.2	0.5	0.6	0.7	0.6	0.6	0.6	0.4		
	50	1.9	1.9	2.8	2.9	2.0	2.1	1.9	1.8	1.6	1.5		
	75	4.4	4.4	8.0	8.5	4.3	4.5	3.9	3.9	3.5	3.4		
				Percentage of the balance sheet total									
Tangible fixed assets	25	1.7	1.6	0.9	0.9	2.3	2.2	2.0	1.9	1.1	1.0		
	50	7.3	7.1	6.5	6.2	8.1	8.0	7.7	7.5	6.0	6.0		
	75	21.6	21.2	22.6	21.9	23.2	22.1	21.2	21.1	20.1	19.7		
Inventories	25	9.4	9.1	0.8	0.9	11.4	11.1	12.9	12.9	8.5	8.5		
	50	27.2	27.4	18.1	17.4	29.9	29.9	30.5	30.7	23.2	23.3		
	75	45.8	46.1	43.4	42.8	49.2	49.8	46.6	47.7	40.7	40.1		
Equity	25	13.7	14.6	4.4	6.6	12.9	14.1	17.5	17.7	14.7	14.9		
	50	31.0	31.9	24.7	28.2	30.3	32.0	33.5	33.7	30.5	31.1		
	75	52.5	53.1	56.2	59.0	54.2	54.9	53.3	53.3	47.5	47.6		
Short-term liabilities	25	26.1	26.0	20.6	19.7	24.5	25.0	26.4	26.5	31.9	32.2		
	50	47.2	46.6	48.8	44.9	45.7	44.2	46.4	47.0	50.3	49.8		
	75	69.1	68.4	77.3	75.2	68.5	67.6	66.5	66.2	68.7	69.0		
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	50	4.8	4.3	1.9	1.8	8.0	7.0	7.1	6.6	0.1	0.1		
	75	26.1	25.4	30.9	27.3	29.4	28.9	26.4	25.9	18.5	18.3		
				Percentage of sales									
Annual result before taxes on income	25	0.8	0.8	0.4	0.7	0.8	0.9	0.9	0.9	0.8	0.6		
	50	2.5	2.5	3.6	3.7	2.6	2.8	2.5	2.4	2.0	2.0		
	75	5.6	5.7	9.7	10.2	5.6	5.8	5.2	5.3	4.5	4.3		
Annual result and depreciation	25	1.6	1.6	1.4	2.0	1.9	1.9	1.7	1.7	1.4	1.2		
	50	3.7	3.7	5.4	5.7	4.0	4.1	3.6	3.5	2.9	2.8		
	75	7.3	7.4	12.2	12.6	7.5	7.6	6.6	6.7	5.6	5.4		
Trade receivables	25	4.0	4.0	2.6	2.8	4.0	4.0	4.4	4.5	4.0	3.9		
	50	6.9	6.9	6.0	6.1	6.7	6.9	7.1	7.2	7.0	7.0		
	75	10.9	11.0	11.4	11.6	10.7	10.9	10.9	10.8	10.9	10.9		
				Percentage of the balance sheet total									
Annual result and interest paid	25	3.0	3.0	1.8	2.8	3.1	3.2	3.3	3.2	2.9	2.7		
	50	6.7	6.6	7.4	8.2	6.8	6.9	6.7	6.4	6.1	5.8		
	75	12.9	12.9	19.2	20.0	12.9	13.1	12.1	11.9	11.2	10.8		
				Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	4.6	- 6.6	- 0.8	3.3	3.5	6.2	6.1	6.2	5.9		
	50	15.0	15.2	12.3	13.4	14.6	14.9	16.6	16.3	14.6	14.4		
	75	36.4	36.5	42.4	42.6	37.2	38.7	37.0	37.5	31.7	30.0		
				Percentage of fixed assets									
Long-term equity and liabilities	25	126.1	127.6	87.5	95.9	129.6	134.3	138.6	138.4	127.1	122.9		
	50	284.5	286.3	242.9	262.3	317.6	328.2	297.7	300.8	245.3	244.7		
	75	852.2	902.7	900.0	968.1	900.0	944.4	849.3	877.5	769.0	804.7		
				Percentage of short-term liabilities									
Cash resources and short-term receivab	25	59.5	60.1	48.5	53.0	56.3	56.5	61.2	60.3	69.1	69.0		
	50	103.0	103.1	106.2	114.6	99.8	100.8	103.3	101.5	104.7	103.3		
	75	189.9	194.3	257.3	276.9	197.1	201.9	185.0	187.7	165.2	166.0		
				Percentage of cost of materials									
Trade payables	25	2.4	2.4	2.8	2.6	3.0	3.0	2.3	2.3	1.7	1.7		
	50	5.6	5.7	8.9	8.2	6.5	6.6	5.1	5.2	4.5	4.5		
	75	10.9	10.5	20.5	19.0	12.5	12.5	9.1	9.2	8.1	8.1		

I. Enterprises by economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	99.9	99.3	100.0	99.9	99.7	99.4	99.8	100.0	99.9
Change in finished goods	0.1	0.1	0.7	0.0	0.1	0.3	0.6	0.2	0.0	0.1
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.2	2.0	2.6	2.4	1.9	1.7	1.6	1.5	2.3	2.1
of which: Income from long-term equity investme	0.5	0.3	0.0	0.1	0.1	0.1	0.2	0.2	0.5	0.4
Total income	102.4	102.2	102.8	102.6	102.0	101.9	101.8	101.7	102.5	102.3
<b>Expenses</b>										
Cost of materials	83.1	83.4	60.9	60.4	69.3	69.6	75.2	75.3	84.6	84.9
Personnel expenses	5.9	5.9	20.0	20.0	15.0	14.9	10.9	10.9	5.0	5.0
Depreciation	0.8	0.9	1.8	1.8	1.4	1.4	1.1	1.1	0.7	0.9
of which: Depreciation of tangible fixed assets	0.7	0.7	1.8	1.7	1.3	1.3	1.0	1.0	0.6	0.6
Interest and similar expenses	0.3	0.3	0.7	0.7	0.6	0.5	0.4	0.4	0.3	0.3
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1
Other expenses	9.1	8.5	15.9	15.6	12.0	11.6	10.6	10.2	8.8	8.2
Total expenses before taxes on income	99.3	99.2	99.4	98.5	98.4	98.2	98.3	98.0	99.5	99.4
Annual result before taxes on income	3.1	3.0	3.3	4.1	3.6	3.6	3.5	3.6	3.0	3.0
Taxes on income	0.7	0.7	1.0	1.2	1.1	1.1	1.0	1.0	0.6	0.6
Annual result	2.4	2.4	2.3	2.8	2.5	2.6	2.5	2.6	2.4	2.4
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.3
Profit and loss transfers (subsidiary)	1.0	1.1	0.1	0.1	0.1	0.2	0.5	0.5	1.1	1.2
Profit for the year	1.6	1.6	2.2	2.8	2.4	2.4	2.0	2.2	1.5	1.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.8	0.7	0.8	0.7	0.8	0.7	1.0	0.9
Tangible fixed assets	8.5	8.5	15.1	14.1	16.2	16.0	12.9	13.0	7.6	7.6
of which: Land and buildings	4.2	4.1	4.4	4.0	7.0	6.8	6.0	6.0	3.8	3.7
Inventories	20.7	20.1	28.3	28.5	31.6	31.9	30.1	30.5	19.1	18.4
of which: Finished goods and merchandise	16.1	15.9	23.6	23.4	26.9	26.7	26.4	26.4	14.4	14.2
Cash	8.6	6.8	17.3	17.3	14.3	14.4	11.4	11.1	8.1	5.9
Receivables	41.6	43.5	34.0	35.2	33.5	33.6	39.2	39.1	42.2	44.4
Short-term	40.4	39.8	33.1	34.2	32.6	32.6	37.8	37.9	41.0	40.3
of which:										
Trade receivables	16.8	16.8	18.3	19.0	20.1	20.5	20.8	20.8	16.2	16.2
Receivables from affiliated companies	20.2	19.7	7.8	8.4	7.5	7.0	12.5	12.4	21.6	21.1
Long-term	1.2	3.7	0.9	1.0	1.0	0.9	1.4	1.2	1.2	4.1
of which: Loans to affiliated companies	0.8	3.4	0.7	0.7	0.4	0.4	0.8	0.6	0.8	3.9
Securities	3.0	2.9	1.2	1.2	0.6	0.6	0.7	0.8	3.4	3.2
Other long-term equity investments	16.1	16.8	2.5	2.3	2.4	2.3	4.5	4.3	18.1	18.9
of which: Goodwill	0.4	0.4	0.5	0.5	0.4	0.4	0.6	0.5	0.4	0.3
<b>Capital</b>										
Equity	36.8	37.0	33.4	34.9	40.9	41.4	42.4	42.3	36.0	36.1
Liabilities	51.3	51.0	59.2	57.5	51.1	50.6	47.2	47.4	51.8	51.5
Short-term	45.6	45.7	48.3	47.3	40.5	40.8	39.9	40.5	46.5	46.5
of which:										
Liabilities to banks	4.5	4.5	10.3	9.0	9.3	9.2	8.2	8.5	3.8	3.8
Trade payables	10.9	11.1	16.9	16.6	13.8	13.9	12.0	12.0	10.6	10.8
Liabilities to affiliated companies	23.6	23.7	9.7	9.9	8.9	9.0	13.4	13.3	25.4	25.5
Long-term	5.7	5.3	10.9	10.3	10.6	9.8	7.4	6.8	5.4	5.0
of which:										
Liabilities to banks	2.8	2.6	5.8	5.4	6.4	6.0	4.9	4.6	2.4	2.2
Liabilities to affiliated companies	1.7	1.7	3.0	3.0	2.7	2.3	1.9	1.6	1.7	1.6
Provisions	11.3	11.4	7.3	7.4	7.9	7.7	10.0	10.0	11.5	11.7
of which: Provisions for pensions	3.6	3.5	2.4	2.4	2.7	2.6	3.6	3.5	3.6	3.5
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.1	3.1	3.4	4.1	3.6	3.7	3.5	3.6	3.0	3.0
Annual result and depreciation	3.2	3.3	4.2	4.7	4.0	4.0	3.7	3.8	3.1	3.2
Trade receivables	7.3	7.3	9.7	9.9	9.2	9.4	9.0	9.0	7.0	7.0
Percentage of the balance sheet total										
Sales	229.6	229.6	189.7	193.1	219.2	218.0	231.7	232.2	229.7	229.7
Annual result and interest paid	6.3	6.3	5.8	6.8	6.8	6.8	6.8	7.0	6.2	6.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	13.5	13.5	16.1	18.8	19.4	19.9	18.4	18.7	12.9	12.8
Percentage of fixed assets										
Long-term equity and liabilities	161.9	143.5	236.3	251.0	262.8	264.5	268.0	269.2	150.2	131.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	110.4	103.9	106.0	109.8	116.5	115.8	124.4	122.2	108.7	101.5
Cash resources, short-term receivables and invent	155.9	148.0	164.6	170.1	194.7	193.8	199.9	197.5	149.8	141.0
Percentage of cost of materials										
Trade payables	5.7	5.8	14.5	14.3	9.1	9.1	6.8	6.8	5.5	5.6
Memo item:										
Balance sheet total in € billion	215.93	229.85	0.59	0.64	5.57	5.93	24.76	26.15	185.01	197.13
Sales in € billion	495.68	527.76	1.12	1.23	12.20	12.94	57.36	60.72	424.99	452.87
Number of enterprises	7 671	7 671	1 217	1 217	2 364	2 364	2 548	2 548	1 542	1 542

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations											
		Cylindered sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017		
Ratios	...	%	Of the enterprises captured ... had a ratio of less than ...										
			Percentage of gross revenue										
Cost of materials	25	62.7	62.5	43.2	42.5	60.1	59.9	67.9	67.9	73.9	73.8		
	50	75.0	75.0	62.5	61.5	71.6	71.8	77.0	77.0	84.9	84.7		
	75	85.0	85.0	74.4	74.2	80.9	81.1	85.2	85.3	92.8	92.8		
Personnel expenses	25	5.1	5.1	8.6	8.6	7.9	8.0	5.1	5.2	2.1	2.0		
	50	10.9	10.9	18.1	18.4	13.6	13.7	9.9	9.9	5.5	5.5		
	75	17.7	18.2	28.3	28.3	20.2	20.6	15.1	15.1	10.9	10.7		
Depreciation	25	0.2	0.2	0.3	0.3	0.4	0.3	0.3	0.3	0.1	0.1		
	50	0.7	0.7	0.9	0.9	0.8	0.8	0.7	0.7	0.5	0.4		
	75	1.5	1.5	2.4	2.3	1.7	1.7	1.4	1.3	1.1	1.1		
Annual result	25	0.5	0.5	-0.1	0.3	0.5	0.5	0.6	0.5	0.5	0.4		
	50	1.7	1.7	1.8	2.1	1.8	1.7	1.7	1.7	1.5	1.4		
	75	3.9	3.9	5.7	6.2	3.7	3.9	3.8	3.7	3.3	3.2		
				Percentage of the balance sheet total									
Tangible fixed assets	25	1.4	1.3	0.7	0.6	1.9	1.8	1.7	1.6	0.8	0.7		
	50	6.0	6.0	5.4	5.3	6.6	6.6	6.2	6.3	4.8	4.9		
	75	18.6	18.4	18.2	17.4	19.4	19.4	18.6	18.3	17.2	17.5		
Inventories	25	8.7	8.5	0.7	1.1	11.3	10.9	12.1	12.1	7.4	7.0		
	50	26.9	26.8	18.4	18.0	29.3	29.3	30.3	30.4	22.7	22.5		
	75	46.0	46.1	44.2	42.8	49.1	49.4	47.3	47.8	40.1	39.1		
Equity	25	17.4	18.2	7.4	9.8	17.7	18.9	21.5	22.0	16.8	17.0		
	50	35.1	35.9	28.9	31.7	36.3	37.5	37.7	37.7	32.9	33.5		
	75	56.9	57.7	60.7	62.2	57.9	58.2	58.1	58.8	51.9	51.0		
Short-term liabilities	25	23.2	23.0	18.5	18.4	21.6	21.9	22.8	22.6	28.3	28.1		
	50	43.0	42.5	46.6	42.0	41.5	40.8	41.1	41.8	46.7	46.7		
	75	65.0	64.1	74.9	72.6	63.0	61.9	62.0	61.7	65.9	65.4		
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	50	2.6	2.3	0.0	0.0	6.3	5.3	4.8	4.0	0.0	0.0		
	75	22.6	22.0	22.3	19.6	27.0	26.4	23.2	22.5	15.3	15.3		
				Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.0	0.5	0.6	0.7	0.8	0.8	0.7	0.6		
	50	2.3	2.3	2.4	2.7	2.3	2.4	2.4	2.3	1.9	1.9		
	75	5.2	5.2	7.4	8.1	5.1	5.3	5.2	5.2	4.3	4.1		
Annual result and depreciation	25	1.4	1.5	0.9	1.5	1.6	1.7	1.6	1.5	1.2	1.1		
	50	3.3	3.4	4.2	4.4	3.5	3.6	3.4	3.3	2.7	2.6		
	75	6.8	6.7	9.2	9.9	7.0	6.9	6.5	6.4	5.3	5.0		
Trade receivables	25	4.0	4.0	2.7	2.9	4.0	4.1	4.5	4.5	4.1	3.9		
	50	7.0	7.1	6.3	6.6	6.9	7.1	7.3	7.3	7.4	7.2		
	75	11.4	11.5	12.4	12.5	10.9	11.3	11.3	11.3	11.7	11.6		
				Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.7	0.9	2.1	2.8	2.8	2.9	2.9	2.6	2.4		
	50	6.0	5.9	5.7	6.4	6.2	6.1	6.2	5.9	5.4	5.4		
	75	11.3	11.2	13.7	14.9	11.3	11.1	11.0	10.8	10.3	10.1		
				Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.4	3.3	-11.8	-8.6	2.4	2.1	5.5	5.1	5.5	5.2		
	50	13.8	13.6	8.6	9.8	13.2	13.0	16.2	15.7	13.9	13.8		
	75	35.5	35.5	32.4	33.3	37.0	35.9	39.2	41.0	31.1	29.5		
				Percentage of fixed assets									
Long-term equity and liabilities	25	151.6	154.4	102.7	112.5	160.0	165.4	170.9	168.7	144.8	142.3		
	50	354.3	359.4	296.8	314.3	401.4	410.7	387.2	373.2	289.2	285.9		
	75	1 048.4	1 113.1	1 109.5	1 134.5	1 103.5	1 166.7	1 022.0	1 094.1	946.4	1 017.6		
				Percentage of short-term liabilities									
Cash resources and short-term receivab	25	66.0	67.7	52.5	60.0	62.3	63.9	69.0	67.9	75.5	77.8		
	50	114.6	114.9	115.1	127.8	113.3	113.0	115.5	114.3	114.1	113.4		
	75	221.2	229.5	300.0	316.9	237.6	239.1	214.9	218.8	187.6	192.2		
				Percentage of cost of materials									
Trade payables	25	2.3	2.3	2.7	2.6	3.0	3.0	2.3	2.3	1.5	1.5		
	50	5.6	5.7	8.6	8.2	6.6	6.7	5.2	5.3	4.2	4.1		
	75	11.2	10.9	20.4	19.2	12.8	12.7	9.5	9.5	7.9	8.0		

I. Enterprises by economic sector

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

Ratios	Non-corporations										
	Total		Enterprises with sales of ... € million								
			Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindere sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
Income											
Percentage of gross revenue											
Sales	100.0	100.0	99.9	99.8	99.8	99.9	100.0	100.0	100.0	100.0	
Change in finished goods	0.0	0.0	0.1	0.2	0.2	0.1	0.0	0.0	0.0	0.0	
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	
Other income	1.4	1.0	2.1	1.8	1.9	1.9	1.3	1.2	1.4	1.0	
of which: Income from long-term equity investme	0.3	0.3	0.1	0.0	0.1	0.1	0.2	0.2	0.3	0.3	
Total income	101.5	101.1	102.2	101.9	102.1	102.1	101.4	101.3	101.5	101.0	
Expenses											
Cost of materials	86.7	86.6	59.3	58.3	70.9	71.1	76.0	76.2	88.6	88.5	
Personnel expenses	5.4	5.4	13.6	13.6	13.0	12.8	10.6	10.5	4.5	4.4	
Depreciation	0.8	0.8	2.4	2.4	1.7	1.6	1.3	1.3	0.7	0.7	
of which: Depreciation of tangible fixed assets	0.7	0.7	2.3	2.4	1.5	1.5	1.1	1.1	0.6	0.6	
Interest and similar expenses	0.3	0.3	1.0	0.9	0.7	0.6	0.5	0.5	0.2	0.2	
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	
Other expenses	5.8	5.6	16.0	16.2	11.1	10.9	9.1	9.0	5.1	5.0	
Total expenses before taxes on income	99.0	98.6	92.5	91.6	97.4	97.2	97.6	97.6	99.2	98.9	
Annual result before taxes on income	2.5	2.5	9.7	10.2	4.7	4.9	3.8	3.8	2.2	2.2	
Taxes on income	0.4	0.4	1.3	1.3	0.7	0.8	0.6	0.6	0.3	0.3	
Annual result	2.1	2.1	8.4	9.0	3.9	4.1	3.2	3.2	1.9	1.9	
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	
Profit and loss transfers (subsidiary)	0.0	0.0	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	
Profit for the year	2.2	2.1	8.2	8.9	3.9	4.1	3.2	3.2	2.0	1.9	
<b>Balance sheet</b>											
Assets											
Percentage of the balance sheet total											
Intangible fixed assets	0.5	0.5	0.5	0.4	0.5	0.4	0.7	0.6	0.4	0.5	
Tangible fixed assets	19.9	19.4	29.1	30.5	21.5	21.2	19.7	19.2	19.8	19.4	
of which: Land and buildings	13.2	13.0	15.3	15.4	10.6	10.2	10.8	10.6	13.7	13.5	
Inventories	19.9	20.3	25.6	26.2	33.4	33.9	32.0	32.5	17.4	17.8	
of which: Finished goods and merchandise	18.5	19.0	22.5	22.4	29.2	29.1	29.5	29.9	16.3	16.8	
Cash	5.8	5.1	13.2	12.5	11.0	11.2	8.0	7.6	5.2	4.4	
Receivables	37.2	38.6	28.5	27.3	30.3	30.1	34.3	34.6	38.0	39.6	
Short-term	36.0	37.4	28.3	27.0	29.5	29.3	33.1	33.3	36.7	38.4	
of which:											
Trade receivables	16.6	16.5	16.5	15.3	18.5	18.1	21.2	21.2	15.7	15.7	
Receivables from affiliated companies	13.1	13.5	6.8	6.6	6.1	6.5	7.1	7.5	14.3	14.8	
Long-term	1.2	1.3	0.2	0.3	0.9	0.8	1.2	1.3	1.3	1.3	
of which: Loans to affiliated companies	0.9	1.0	0.1	0.1	0.5	0.4	0.6	0.6	1.0	1.0	
Securities	0.5	0.5	0.4	0.3	0.3	0.2	1.2	1.4	0.4	0.3	
Other long-term equity investments	16.0	15.4	2.1	2.0	2.6	2.5	3.9	3.7	18.6	17.8	
of which: Goodwill	0.3	0.2	1.0	1.0	0.3	0.3	0.3	0.3	0.3	0.2	
Capital											
Equity	31.0	30.6	16.7	18.3	24.8	25.4	25.8	26.1	32.2	31.5	
Liabilities	62.7	63.4	78.6	76.8	70.4	69.7	68.1	67.9	61.5	62.4	
Short-term	50.7	50.9	53.1	53.2	55.6	54.8	56.9	57.4	49.4	49.7	
of which:											
Liabilities to banks	7.8	7.7	12.5	12.6	13.2	12.7	14.2	14.1	6.5	6.5	
Trade payables	18.3	18.5	16.6	15.1	13.8	14.0	12.0	12.4	19.5	19.6	
Liabilities to affiliated companies	19.0	18.4	12.3	13.4	20.3	19.7	25.1	25.3	17.9	17.3	
Long-term	12.1	12.4	25.5	23.6	14.8	14.9	11.2	10.5	12.0	12.6	
of which:											
Liabilities to banks	8.6	9.2	16.4	15.8	9.6	9.7	7.2	6.8	8.8	9.5	
Liabilities to affiliated companies	2.5	2.6	5.2	4.5	3.7	3.7	3.2	3.0	2.3	2.5	
Provisions	6.1	5.9	4.4	4.6	4.6	4.7	6.0	5.9	6.2	6.0	
of which: Provisions for pensions	1.2	1.2	0.4	0.4	0.7	0.7	1.3	1.3	1.2	1.2	
<b>Other ratios</b>											
Percentage of sales											
Annual result before taxes on income	2.5	2.5	9.7	10.3	4.7	4.9	3.8	3.8	2.2	2.2	
Annual result and depreciation	2.9	2.9	10.8	11.5	5.6	5.8	4.5	4.4	2.6	2.6	
Trade receivables	5.5	5.5	8.8	8.2	8.1	7.9	8.1	8.0	5.0	5.1	
Percentage of the balance sheet total											
Sales	302.2	301.6	188.5	186.1	227.2	229.9	260.7	265.1	312.4	310.6	
Annual result and interest paid	7.2	7.1	17.8	18.5	10.5	10.9	9.7	9.7	6.7	6.5	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	14.0	13.6	29.1	30.8	20.0	21.0	17.6	17.6	13.1	12.6	
Percentage of fixed assets											
Long-term equity and liabilities	117.3	120.4	133.1	126.9	157.9	163.8	147.7	148.9	113.1	116.3	
Percentage of short-term liabilities											
Cash resources and short-term receivables	83.2	84.0	78.6	74.8	73.1	74.0	73.5	72.8	85.5	86.5	
Cash resources, short-term receivables and invent	122.5	123.9	126.8	123.9	133.1	135.9	129.7	129.3	120.6	122.3	
Percentage of cost of materials											
Trade payables	7.0	7.1	14.8	13.9	8.6	8.6	6.1	6.1	7.0	7.1	
Memo item:											
Balance sheet total in € billion	58.36	61.41	0.18	0.19	1.85	1.92	8.00	8.23	48.33	51.06	
Sales in € billion	176.41	185.21	0.34	0.36	4.21	4.41	20.85	21.83	151.00	158.61	
Number of enterprises	2 595	2 595	354	354	796	796	910	910	535	535	



I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios		Of the enterprises captured ... ... % had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	65.7	65.9	45.7	41.9	62.8	63.0	69.9	70.1	73.8	74.1
	50	75.0	75.1	61.8	61.4	72.7	72.7	76.9	76.8	81.3	81.6
	75	83.1	83.4	72.6	72.2	80.3	80.6	83.5	83.7	91.4	91.7
Personnel expenses	25	4.9	4.8	3.4	3.3	6.8	6.6	6.0	5.8	2.5	2.5
	50	10.1	10.1	9.8	10.4	11.7	11.8	10.3	10.2	7.4	7.1
	75	15.0	15.0	18.1	18.3	16.7	17.1	14.5	14.6	12.1	12.0
Depreciation	25	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.2	0.2
	50	1.0	1.0	1.5	1.6	1.1	1.0	1.0	0.9	0.7	0.7
	75	1.8	1.7	3.3	3.7	2.0	1.9	1.6	1.5	1.3	1.3
Annual result	25	1.0	1.1	3.7	3.1	1.2	1.4	1.0	1.0	0.7	0.6
	50	2.8	2.8	8.1	8.4	3.3	3.3	2.3	2.3	1.8	1.9
	75	6.0	6.0	15.8	15.0	6.2	6.5	4.5	4.6	4.3	4.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.5	3.4	2.5	2.4	4.2	3.9	4.1	3.9	2.4	2.6
	50	12.8	12.2	12.9	11.7	14.3	12.6	13.4	13.0	10.2	10.3
	75	30.0	29.5	41.1	41.1	31.2	30.2	29.1	28.4	25.8	25.9
Inventories	25	10.9	10.9	0.8	0.8	11.9	11.5	14.5	15.1	12.5	12.8
	50	28.4	28.8	15.7	14.8	30.9	31.7	30.7	31.1	25.8	25.9
	75	45.1	46.1	38.2	41.4	49.9	51.0	45.6	46.5	42.3	41.9
Equity	25	7.3	7.7	0.0	0.4	5.9	6.2	9.5	10.4	10.9	11.1
	50	20.4	21.1	12.4	14.2	17.5	18.1	21.8	23.0	24.9	24.6
	75	38.2	38.2	43.0	42.5	35.5	37.6	38.7	38.0	38.3	38.0
Short-term liabilities	25	38.6	38.9	26.9	26.6	35.7	36.1	42.0	42.8	41.6	42.6
	50	57.8	57.8	53.3	51.7	59.6	59.0	57.6	58.3	58.3	58.6
	75	77.3	77.8	85.7	84.5	79.3	80.0	74.8	75.2	75.8	77.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	12.7	12.4	16.5	15.8	14.2	13.4	15.2	14.2	6.0	6.6
	75	34.6	34.4	50.5	46.2	37.3	37.8	34.3	33.7	25.1	24.6
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.3	4.2	3.7	1.4	1.6	1.2	1.2	0.9	0.8
	50	3.3	3.4	9.3	9.4	3.8	3.9	2.8	2.7	2.3	2.3
	75	7.0	7.1	17.4	17.0	7.2	7.3	5.3	5.5	5.1	5.1
Annual result and depreciation	25	2.3	2.3	5.9	5.4	2.7	2.9	2.2	2.2	1.5	1.4
	50	4.8	4.6	11.2	11.8	5.2	5.3	4.0	3.9	3.2	3.2
	75	8.8	8.8	20.5	20.0	9.7	9.3	7.0	7.0	6.2	6.3
Trade receivables	25	3.9	3.8	2.5	2.4	4.0	3.8	4.4	4.5	3.7	3.8
	50	6.3	6.5	5.3	5.3	6.3	6.6	6.7	6.9	6.2	6.4
	75	9.8	9.7	9.7	9.4	10.0	10.1	9.9	9.8	9.5	9.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.6	4.7	7.8	7.4	4.8	5.1	4.5	4.5	4.3	3.9
	50	9.5	9.4	20.9	20.7	10.3	10.5	8.6	8.4	8.0	7.8
	75	18.5	18.5	47.1	49.2	19.1	20.2	15.0	14.7	13.8	13.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.9	8.3	9.2	10.6	7.4	8.2	8.2	8.6	7.7	7.7
	50	18.4	18.8	27.7	30.5	18.9	19.6	17.7	18.1	16.1	15.8
	75	37.5	39.1	74.3	71.6	37.4	43.0	32.5	32.5	33.2	30.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	87.3	86.5	46.5	42.0	83.6	86.4	93.4	91.5	94.7	93.7
	50	160.5	164.3	126.8	125.0	160.1	175.4	166.3	166.3	163.6	165.8
	75	413.7	435.3	450.0	521.1	437.2	467.1	393.5	407.3	405.2	432.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.6	47.4	35.6	36.4	44.3	45.1	47.5	46.9	58.8	56.2
	50	75.4	75.3	81.5	80.2	70.8	72.8	74.2	72.5	81.3	80.3
	75	118.8	118.9	160.9	166.7	118.4	119.6	114.9	114.2	113.2	111.0
		Percentage of cost of materials									
Trade payables	25	2.7	2.5	3.2	2.8	2.8	2.7	2.5	2.3	2.7	2.5
	50	5.6	5.7	9.5	8.8	6.2	6.3	4.9	4.9	5.3	5.3
	75	10.2	9.8	22.2	18.4	11.7	11.9	8.5	8.2	8.5	8.2

I. Enterprises by economic sector

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

Ratios	All legal forms										
			Enterprises with sales of ... € million								
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more		
Cylindered sample 2016/2017											
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>											
Income statement											
Percentage of gross revenue											
Sales	99.9	99.9	99.8	99.7	99.9	99.8	99.9	99.9	99.9	99.9	100.0
Change in finished goods	0.1	0.1	0.2	0.3	0.1	0.2	0.1	0.1	0.1	0.1	0.0
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	1.9	1.5	1.9	1.9	1.4	1.3	2.7	1.2	1.8	1.6	1.6
of which: Income from long-term equity investme	0.2	0.3	0.0	0.0	0.1	0.1	0.1	0.1	0.2	0.3	0.3
Total income	102.0	101.7	102.0	102.0	101.5	101.4	102.8	101.2	102.0	101.8	101.8
<b>Expenses</b>											
Cost of materials	69.7	69.8	58.1	58.0	63.9	63.8	66.3	66.6	70.3	70.4	70.4
Personnel expenses	11.6	11.5	19.7	19.4	17.0	16.9	14.7	14.2	11.0	11.0	11.0
Depreciation	1.6	1.5	1.8	1.7	1.5	1.5	1.6	1.5	1.6	1.5	1.5
of which: Depreciation of tangible fixed assets	1.4	1.4	1.7	1.7	1.5	1.4	1.5	1.4	1.4	1.3	1.3
Interest and similar expenses	0.3	0.3	0.7	0.6	0.5	0.5	0.4	0.3	0.3	0.3	0.3
Operating taxes	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Other expenses	16.1	16.2	16.9	16.8	14.4	14.3	16.3	15.1	16.1	16.3	16.3
Total expenses before taxes on income	99.3	99.3	97.2	96.7	97.3	97.0	99.3	97.8	99.4	99.5	99.5
Annual result before taxes on income	2.7	2.4	4.7	5.3	4.2	4.4	3.5	3.5	2.6	2.2	2.2
Taxes on income	0.6	0.5	0.9	0.9	0.9	0.9	1.0	1.0	0.6	0.5	0.5
Annual result	2.1	1.9	3.9	4.4	3.3	3.5	2.5	2.5	2.0	1.8	1.8
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1	0.1
Profit and loss transfers (subsidiary)	0.5	0.3	0.0	0.0	0.2	0.3	0.2	0.4	0.5	0.3	0.3
Profit for the year	1.8	1.7	3.9	4.4	3.1	3.2	2.3	2.1	1.7	1.6	1.6
<b>Balance sheet</b>											
Balance sheet											
Percentage of the balance sheet total											
<b>Assets</b>											
Intangible fixed assets	1.5	1.6	0.9	0.9	0.7	0.7	1.0	0.9	1.6	1.7	1.7
Tangible fixed assets	26.6	24.8	21.7	45.6	21.6	20.8	21.8	21.0	27.3	25.4	25.4
of which: Land and buildings	14.5	12.4	9.6	9.5	10.3	10.1	10.9	10.4	15.0	12.7	12.7
Inventories	27.1	27.0	37.1	36.7	36.7	37.1	33.1	32.9	26.0	25.8	25.8
of which: Finished goods and merchandise	26.4	26.3	34.3	33.7	34.0	34.0	31.4	31.0	25.5	25.4	25.4
Cash	9.8	9.6	14.1	14.4	12.1	11.6	11.1	11.5	9.5	9.3	9.3
Receivables	24.1	26.0	23.7	24.1	24.4	25.5	28.6	29.2	23.6	25.7	25.7
Short-term	20.5	22.3	23.0	23.6	23.8	24.8	27.7	28.4	19.6	21.5	21.5
of which:											
Trade receivables	5.7	6.2	11.7	12.0	12.4	13.1	8.5	10.8	5.1	5.4	5.4
Receivables from affiliated companies	9.9	10.9	5.0	5.0	5.4	5.8	10.2	9.8	10.1	11.3	11.3
Long-term	3.6	3.7	0.7	0.5	0.6	0.6	0.9	0.9	4.0	4.1	4.1
of which: Loans to affiliated companies	2.8	2.9	0.2	0.1	0.2	0.2	0.4	0.4	3.2	3.3	3.3
Securities	1.3	1.1	0.4	0.3	0.5	0.5	0.9	0.8	1.4	1.2	1.2
Other long-term equity investments	9.0	9.4	1.5	1.4	3.5	3.3	3.0	3.0	9.9	10.3	10.3
of which: Goodwill	0.7	0.7	0.9	0.8	1.7	1.5	0.7	0.7	0.7	0.6	0.6
<b>Capital</b>											
Equity	29.6	30.6	24.2	26.7	29.5	30.1	31.4	30.8	29.5	30.7	30.7
Liabilities	59.5	58.5	68.3	65.8	62.9	62.5	59.0	59.7	59.4	58.2	58.2
Short-term	50.5	49.7	46.0	44.6	45.4	46.3	49.1	50.3	50.8	49.8	49.8
of which:											
Liabilities to banks	3.3	2.8	10.8	9.5	9.9	9.5	6.1	6.4	2.7	2.1	2.1
Trade payables	18.5	18.5	17.2	16.6	16.9	16.6	20.4	20.3	18.4	18.4	18.4
Liabilities to affiliated companies	23.6	22.1	6.1	6.1	9.7	10.7	15.1	15.8	25.2	23.3	23.3
Long-term	9.0	8.9	22.3	21.2	17.6	16.2	9.9	9.4	8.5	8.4	8.4
of which:											
Liabilities to banks	4.7	5.3	15.3	14.6	13.3	12.6	6.6	6.6	4.1	4.9	4.9
Liabilities to affiliated companies	2.5	1.8	4.0	3.4	3.0	2.4	2.7	2.3	2.4	1.7	1.7
Provisions	9.8	9.8	6.9	6.7	7.1	6.8	7.2	7.2	10.2	10.3	10.3
of which: Provisions for pensions	1.9	1.9	1.4	1.3	1.8	1.7	1.2	1.2	2.0	2.0	2.0
<b>Other ratios</b>											
Other ratios											
Percentage of sales											
Annual result before taxes on income	2.7	2.4	4.8	5.3	4.2	4.4	3.5	3.5	2.6	2.2	2.2
Annual result and depreciation	3.7	3.4	5.7	6.1	4.8	5.0	4.1	4.0	3.6	3.2	3.2
Trade receivables	1.9	2.1	4.9	5.0	4.8	5.0	3.3	4.2	1.7	1.8	1.8
Percentage of the balance sheet total											
Sales	293.3	291.8	239.5	241.2	260.2	259.6	258.2	259.2	298.7	297.0	297.0
Annual result and interest paid	7.0	6.4	11.0	12.2	9.8	10.4	7.4	7.3	6.8	6.1	6.1
Percentage of liabilities and provisions less cash											
Annual result and depreciation	17.7	16.5	22.1	25.2	21.3	22.2	18.4	17.8	17.5	16.0	16.0
Percentage of fixed assets											
Long-term equity and liabilities	99.4	104.5	191.4	200.9	182.3	185.3	156.9	158.2	93.1	98.5	98.5
Percentage of short-term liabilities											
Cash resources and short-term receivables	62.1	66.3	80.8	85.3	79.4	78.8	79.9	80.1	59.6	64.2	64.2
Cash resources, short-term receivables and invent	115.8	120.5	161.5	167.7	160.2	159.0	147.2	145.6	110.7	116.1	116.1
Percentage of cost of materials											
Trade payables	9.0	9.1	12.3	11.8	10.1	10.0	11.9	11.8	8.7	8.8	8.8
Memo item:											
Balance sheet total in € billion	75.14	79.77	0.50	0.54	2.51	2.67	6.97	7.48	65.16	69.09	69.09
Sales in € billion	220.36	232.79	1.19	1.30	6.54	6.92	18.00	19.39	194.63	205.18	205.18
Number of enterprises	4 085	4 085	1 366	1 366	1 418	1 418	818	818	483	483	483

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	%	Of the enterprises captured ... had a ratio of less than ...								
Percentage of gross revenue											
Cost of materials	25	50.7	50.5	43.9	43.9	53.2	53.2	53.9	54.0	54.2	53.6
	50	62.8	63.1	57.3	56.8	64.2	64.5	71.8	72.0	70.3	70.2
	75	75.5	75.5	69.9	69.9	75.1	75.2	77.8	77.3	78.9	79.6
Personnel expenses	25	9.4	9.1	10.1	10.0	10.0	10.1	8.9	8.4	8.2	7.8
	50	14.7	14.8	17.7	17.4	15.1	15.4	11.8	11.8	12.2	12.4
	75	22.3	22.7	26.9	27.8	22.1	22.8	19.3	19.2	17.3	17.4
Depreciation	25	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6
	50	1.1	1.1	1.2	1.3	1.1	1.1	0.9	0.9	1.2	1.1
	75	2.1	2.1	2.4	2.4	2.1	2.1	1.9	1.8	1.9	1.9
Annual result	25	0.6	0.7	0.4	0.7	0.9	1.0	0.8	0.6	0.4	0.2
	50	2.7	2.6	3.4	3.8	2.8	2.9	2.4	2.2	1.6	1.4
	75	5.7	5.8	8.1	8.3	5.9	5.6	4.5	4.2	3.3	3.3
Percentage of the balance sheet total											
Tangible fixed assets	25	4.4	4.3	2.3	2.6	4.7	4.6	6.1	5.7	8.7	8.0
	50	12.1	11.5	9.3	9.8	12.3	11.8	11.9	10.8	18.6	19.8
	75	27.4	26.6	25.4	24.2	26.3	25.8	27.1	25.7	35.7	32.2
Inventories	25	14.8	14.8	11.0	10.9	15.9	16.3	18.6	18.2	14.8	15.5
	50	32.7	32.7	31.3	31.7	31.4	31.9	35.6	36.1	31.4	29.9
	75	52.0	51.9	57.6	56.7	54.7	54.2	48.1	48.4	43.0	44.5
Equity	25	6.4	7.5	0.2	2.9	7.6	8.8	11.1	10.5	6.3	5.7
	50	24.4	25.5	23.2	25.4	25.6	26.7	22.0	22.3	25.7	26.0
	75	47.4	48.9	50.6	53.4	46.9	48.2	44.0	44.2	46.9	49.1
Short-term liabilities	25	27.7	27.3	25.2	22.7	26.8	27.3	31.8	33.4	32.2	31.8
	50	49.3	49.0	47.9	45.0	45.5	46.8	56.7	57.4	54.6	53.5
	75	72.0	72.0	75.1	73.6	67.1	67.5	72.2	72.4	80.4	80.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.5	7.4	10.4	10.4	13.7	13.4	1.3	0.8	0.0	0.0
	75	30.8	29.3	37.5	33.6	35.4	34.7	23.2	23.2	12.6	12.2
Percentage of sales											
Annual result before taxes on income	25	0.9	1.0	0.5	0.9	1.2	1.3	1.1	0.9	0.5	0.5
	50	3.4	3.4	4.1	4.6	3.6	3.7	3.3	3.0	2.1	1.9
	75	7.1	7.0	9.6	9.7	7.2	6.9	5.9	5.6	4.4	4.4
Annual result and depreciation	25	2.1	2.3	1.8	2.3	2.5	2.6	2.3	2.2	1.6	1.5
	50	4.9	4.9	5.5	5.9	5.1	5.2	4.7	4.4	3.5	3.3
	75	8.8	8.8	11.6	12.0	8.8	8.4	7.6	7.0	5.8	5.7
Trade receivables	25	0.3	0.5	0.2	0.3	0.7	0.8	0.2	1.0	0.1	0.1
	50	2.2	2.7	2.3	2.6	3.5	3.4	1.4	2.9	0.7	0.9
	75	6.5	6.6	6.9	6.9	7.2	7.3	5.6	5.9	3.2	3.5
Percentage of the balance sheet total											
Annual result and interest paid	25	3.5	3.5	2.6	3.5	4.4	4.4	3.7	3.3	2.7	1.9
	50	9.1	8.9	10.3	11.4	9.6	9.6	8.3	7.7	7.1	6.1
	75	18.7	19.2	26.6	28.1	19.9	20.4	14.4	13.8	12.2	12.1
Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	6.3	6.3	- 0.5	2.1	8.2	8.6	8.9	7.5	8.7	8.0
	50	19.7	20.3	16.4	19.3	22.2	22.3	20.6	19.2	18.7	19.2
	75	45.7	45.5	51.4	54.6	50.8	49.0	37.9	35.0	37.2	34.0
Percentage of fixed assets											
Long-term equity and liabilities	25	92.2	94.6	88.7	98.0	111.6	108.2	91.9	92.7	44.3	42.7
	50	190.7	200.0	222.0	254.0	220.8	225.1	167.7	170.1	122.5	124.0
	75	492.0	516.3	707.6	677.0	541.8	555.0	363.5	395.4	235.0	249.9
Percentage of short-term liabilities											
Cash resources and short-term receivables	25	38.5	40.4	34.6	36.9	40.0	40.8	46.5	46.8	36.0	37.3
	50	75.3	77.8	74.7	80.8	79.8	80.5	75.2	75.9	62.2	66.5
	75	145.8	149.7	171.4	189.2	150.0	151.0	120.4	123.6	112.9	118.1
Percentage of cost of materials											
Trade payables	25	4.4	4.4	3.9	3.8	4.8	4.7	4.9	4.9	3.9	3.7
	50	8.7	8.6	8.8	8.8	8.6	8.4	9.3	9.1	7.7	8.0
	75	14.8	14.5	17.2	16.0	13.0	12.7	18.0	17.5	13.1	12.6



I. Enterprises by economic sector

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

Ratios	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Of the enterprises captured ...		Less than 2		2 but less than 10		10 but less than 50		50 and more	
...	%	had a ratio of less than ...									
Cost of materials		Percentage of gross revenue									
	25	48.7	48.6	41.4	41.7	49.9	49.6	55.1	55.0	54.0	53.2
	50	61.3	61.1	55.3	54.3	60.7	60.7	73.7	73.8	69.1	68.6
	75	75.0	75.1	66.5	66.0	72.8	72.4	77.9	77.3	76.8	77.0
Personnel expenses		Percentage of gross revenue									
	25	9.8	9.3	13.2	12.8	10.8	11.1	8.9	8.4	6.2	6.7
	50	16.3	16.2	21.2	21.3	17.9	17.6	11.0	10.4	13.1	13.0
	75	24.9	25.6	31.4	31.6	25.1	26.1	18.2	18.2	17.6	17.8
Depreciation		Percentage of gross revenue									
	25	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.6
	50	1.0	1.0	1.2	1.2	1.1	1.0	0.8	0.8	1.2	1.2
	75	2.0	2.0	2.4	2.3	2.0	2.0	1.7	1.7	2.0	2.1
Annual result		Percentage of gross revenue									
	25	0.3	0.4	-0.6	0.1	0.4	0.5	0.7	0.6	0.2	0.3
	50	1.8	1.8	1.5	1.9	1.8	1.7	2.3	2.1	1.4	1.4
	75	4.1	4.2	4.6	5.2	3.8	3.9	4.2	4.0	3.3	3.2
Tangible fixed assets		Percentage of the balance sheet total									
	25	3.3	3.4	1.8	1.8	3.4	3.5	5.4	5.0	6.6	6.8
	50	9.8	9.4	7.2	7.5	10.0	9.2	10.0	9.3	16.3	16.0
	75	22.8	21.5	20.4	18.8	22.7	21.6	20.4	19.2	32.2	31.6
Inventories		Percentage of the balance sheet total									
	25	12.7	12.7	7.1	8.0	15.3	14.9	20.8	21.2	12.9	12.3
	50	34.0	33.8	30.0	31.1	33.8	33.9	37.4	37.8	30.1	29.2
	75	52.4	52.4	59.2	58.5	56.2	54.9	48.0	48.5	43.7	44.9
Equity		Percentage of the balance sheet total									
	25	11.5	12.5	4.4	8.9	14.6	15.8	11.7	11.5	20.2	17.8
	50	29.5	30.4	28.7	30.8	31.5	33.0	22.2	23.5	37.5	37.4
	75	52.2	54.4	53.8	57.1	52.6	55.1	45.5	47.1	55.4	55.2
Short-term liabilities		Percentage of the balance sheet total									
	25	25.1	24.4	24.5	20.9	23.9	24.3	29.6	30.3	24.4	25.0
	50	45.6	44.5	45.0	40.1	42.5	42.9	57.6	58.9	40.7	40.4
	75	69.3	68.4	70.2	67.5	64.5	62.9	72.4	72.4	62.7	63.0
Liabilities to banks		Percentage of the balance sheet total									
	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.4	1.7	2.0	3.4	5.9	6.8	0.0	0.0	0.0	0.0
	75	21.4	21.3	25.9	22.9	25.5	24.7	14.4	15.9	13.5	14.9
Annual result before taxes on income		Percentage of sales									
	25	0.4	0.6	-0.6	0.1	0.6	0.7	1.0	0.8	0.4	0.5
	50	2.5	2.5	2.0	2.4	2.4	2.3	3.2	3.0	2.2	2.1
	75	5.5	5.6	5.8	6.5	5.4	5.4	5.9	5.6	4.7	4.7
Annual result and depreciation		Percentage of sales									
	25	1.5	1.7	0.5	1.3	1.7	1.9	2.0	1.9	1.6	1.7
	50	3.9	3.9	3.4	4.0	3.8	3.8	4.4	4.2	3.5	3.6
	75	7.2	7.2	8.1	8.7	7.0	7.1	7.2	6.9	6.0	6.0
Trade receivables		Percentage of sales									
	25	0.3	0.8	0.5	0.5	0.7	0.8	0.2	1.5	0.2	0.3
	50	2.3	2.9	2.9	3.1	3.1	3.2	1.3	3.1	1.3	1.7
	75	6.8	6.9	8.2	8.2	7.4	7.5	5.2	5.5	4.5	4.4
Annual result and interest paid		Percentage of the balance sheet total									
	25	2.3	2.4	0.0	1.4	2.9	2.9	3.3	3.2	1.7	1.7
	50	6.4	6.3	5.9	6.0	6.2	6.2	7.9	7.2	5.8	5.4
	75	12.5	12.2	13.6	14.3	12.0	11.1	13.0	12.9	10.5	10.8
Annual result and depreciation		Percentage of liabilities and provisions less cash									
	25	2.6	3.6	-7.7	-2.9	4.5	5.6	7.9	6.4	6.7	6.9
	50	15.7	16.0	10.0	11.1	16.3	16.2	20.5	18.4	19.1	20.9
	75	39.1	39.2	34.3	38.9	46.2	45.6	36.6	34.0	42.8	42.1
Long-term equity and liabilities		Percentage of fixed assets									
	25	118.7	124.2	114.2	128.7	146.7	150.2	102.6	112.1	102.7	103.0
	50	240.9	253.2	288.9	335.7	293.3	291.9	186.1	193.6	171.3	180.3
	75	633.3	623.5	950.0	960.0	691.3	691.9	416.7	468.7	331.8	330.5
Cash resources and short-term receivab		Percentage of short-term liabilities									
	25	46.8	48.9	37.6	42.9	47.7	49.0	53.0	53.4	49.2	46.8
	50	85.2	89.8	88.5	100.0	94.4	94.5	78.5	81.2	88.0	90.7
	75	169.6	180.8	198.3	245.3	179.6	181.5	129.8	135.0	156.8	162.6
Trade payables		Percentage of cost of materials									
	25	4.2	4.2	4.0	3.7	4.2	4.3	4.9	5.1	3.3	3.0
	50	8.6	8.5	8.9	8.7	8.0	8.1	10.9	10.8	6.6	6.4
	75	17.1	16.3	18.5	17.0	14.1	14.3	19.1	18.2	12.7	12.3

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.0	99.8	99.9	99.9	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.0	0.2	0.1	0.1	0.0	0.0	0.0	0.0
Interest and similar income	0.2	0.3	0.1	0.0	0.0	0.0	0.1	0.1	0.2	0.3
Other income	2.2	2.1	1.7	1.7	1.2	1.1	1.3	1.4	2.3	2.1
of which: Income from long-term equity investme	0.2	0.4	0.1	0.0	0.1	0.1	0.2	0.2	0.2	0.5
Total income	102.4	102.3	101.8	101.7	101.2	101.2	101.4	101.5	102.5	102.4
<b>Expenses</b>	Percentage of gross revenue									
Cost of materials	69.3	69.4	61.9	62.1	67.0	66.9	63.1	63.3	69.8	69.8
Personnel expenses	12.3	12.3	14.9	14.9	14.7	14.8	16.8	16.9	11.9	12.0
Depreciation	1.5	1.3	1.8	1.8	1.6	1.5	1.8	1.8	1.5	1.3
of which: Depreciation of tangible fixed assets	1.3	1.2	1.8	1.8	1.5	1.5	1.8	1.8	1.2	1.2
Interest and similar expenses	0.4	0.4	0.8	0.7	0.5	0.5	0.6	0.5	0.4	0.4
Operating taxes	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0
Other expenses	16.1	16.2	14.8	14.5	12.0	11.8	15.2	15.3	16.3	16.4
Total expenses before taxes on income	99.6	99.6	94.3	94.1	95.8	95.5	97.6	98.0	99.9	99.8
Annual result before taxes on income	2.8	2.7	7.5	7.6	5.4	5.7	3.8	3.5	2.6	2.6
Taxes on income	0.5	0.4	0.8	0.8	0.8	0.8	0.7	0.8	0.5	0.3
Annual result	2.3	2.4	6.7	6.8	4.6	4.9	3.1	2.6	2.2	2.2
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit for the year	2.5	2.4	6.7	6.8	4.6	4.8	3.1	2.6	2.4	2.3
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.8	0.4	0.4	0.4	0.4	0.6	0.6	2.0	1.9
Tangible fixed assets	24.2	19.5	28.5	27.5	28.3	28.0	30.4	29.3	23.6	18.4
of which: Land and buildings	12.3	6.8	16.4	15.4	16.7	16.7	18.9	18.1	11.7	5.6
Inventories	26.9	26.8	37.6	37.9	35.9	36.2	31.4	31.1	26.2	26.1
of which: Finished goods and merchandise	26.3	26.3	35.9	35.7	34.5	34.4	30.1	29.8	25.6	25.7
Cash	8.1	8.7	10.9	11.0	8.9	8.6	11.2	11.2	7.8	8.5
Receivables	25.9	29.5	19.9	20.6	22.0	22.4	21.5	22.8	26.4	30.3
Short-term	19.4	23.3	19.6	20.3	21.6	22.0	20.7	22.0	19.3	23.5
of which:										
Trade receivables	4.1	4.2	10.4	10.5	11.6	11.9	8.9	9.0	3.4	3.6
Receivables from affiliated companies	11.4	14.7	3.7	4.1	4.7	4.6	7.3	8.4	11.9	15.6
Long-term	6.4	6.2	0.2	0.3	0.4	0.4	0.8	0.8	7.1	6.8
of which: Loans to affiliated companies	5.5	5.1	0.1	0.1	0.0	0.0	0.1	0.2	6.1	5.7
Securities	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.4	0.1	0.1
Other long-term equity investments	12.5	13.2	2.0	1.9	4.0	3.8	4.1	4.1	13.5	14.2
of which: Goodwill	0.5	0.5	1.6	1.4	3.0	2.8	0.6	0.7	0.4	0.4
<b>Capital</b>										
Equity	22.4	22.0	18.7	20.3	22.1	22.5	26.4	25.1	22.2	21.8
Liabilities	66.9	67.0	76.3	74.6	73.4	72.9	66.1	67.2	66.7	66.8
Short-term	56.7	55.9	47.0	46.9	48.5	49.3	51.1	53.6	57.5	56.4
of which:										
Liabilities to banks	3.7	2.7	13.4	12.5	11.7	11.1	9.4	9.3	3.0	1.9
Trade payables	19.0	19.3	19.1	18.8	18.3	17.9	12.8	13.6	19.4	19.8
Liabilities to affiliated companies	29.0	27.3	4.6	5.1	11.0	12.3	20.5	22.3	30.4	28.4
Long-term	10.2	11.1	29.2	27.7	24.9	23.6	15.0	13.6	9.2	10.4
of which:										
Liabilities to banks	5.4	6.3	25.3	23.8	21.3	20.5	11.3	10.4	4.3	5.4
Liabilities to affiliated companies	1.8	1.9	1.3	1.2	2.5	2.2	3.2	2.7	1.7	1.8
Provisions	9.7	10.0	4.4	4.2	4.3	4.5	6.4	6.6	10.2	10.5
of which: Provisions for pensions	2.2	2.2	0.2	0.0	0.3	0.3	1.1	1.0	2.4	2.4
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.8	2.7	7.5	7.7	5.4	5.7	3.8	3.5	2.6	2.6
Annual result and depreciation	3.8	3.7	8.5	8.6	6.2	6.4	4.9	4.5	3.7	3.5
Trade receivables	1.4	1.4	4.1	4.0	4.2	4.2	3.7	3.7	1.1	1.2
Percentage of the balance sheet total										
Sales	297.9	301.0	256.2	264.4	278.5	282.6	243.0	240.4	302.8	306.2
Annual result and interest paid	8.1	8.3	19.1	19.9	14.3	15.1	8.8	7.7	7.7	8.0
Percentage of liabilities and provisions less cash										
Annual result and depreciation	16.5	15.9	30.9	33.2	24.9	26.1	19.2	16.9	15.9	15.4
Percentage of fixed assets										
Long-term equity and liabilities	77.3	86.9	154.5	159.3	143.0	141.6	118.5	114.2	73.0	83.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	48.7	57.3	65.1	66.9	62.9	62.1	63.0	62.6	47.2	56.7
Cash resources, short-term receivables and invent	96.1	105.2	145.1	147.7	137.1	135.6	124.5	120.6	92.8	103.0
Percentage of cost of materials										
Trade payables	9.2	9.3	12.0	11.4	9.8	9.4	8.4	8.9	9.2	9.3
Memo item:										
Balance sheet total in € billion	33.99	35.33	0.21	0.21	1.10	1.12	2.16	2.26	30.52	31.74
Sales in € billion	101.26	106.36	0.53	0.57	3.05	3.17	5.26	5.43	92.42	97.19
Number of enterprises	1 665	1 665	567	567	660	660	242	242	196	196

I. Enterprises by economic sector

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

Ratios	Quartile value	cont'd: Non-corporations										
		Cylindered sample 2016/2017		Enterprises with sales of ... € million								
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more					
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Of the enterprises captured ...												
... %												
had a ratio of less than ...												
		Percentage of gross revenue										
Cost of materials	25	53.2	53.2	47.3	47.4	57.3	56.8	52.3	52.8	54.3	54.7	
	50	66.9	66.5	60.4	60.9	70.3	70.1	65.8	66.8	73.2	73.4	
	75	76.0	75.9	72.9	72.5	76.1	76.0	77.1	76.7	79.4	79.9	
Personnel expenses	25	8.9	8.9	8.3	8.4	9.6	9.7	9.0	9.0	8.4	8.5	
	50	13.2	13.4	13.3	13.1	13.0	13.5	14.4	14.3	11.2	11.3	
	75	18.9	19.0	19.9	20.2	18.1	18.3	21.4	22.4	16.8	16.9	
Depreciation	25	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.6	0.7	
	50	1.3	1.2	1.3	1.4	1.2	1.1	1.3	1.3	1.2	1.1	
	75	2.2	2.2	2.5	2.5	2.1	2.1	2.1	2.2	1.7	1.6	
Annual result	25	1.7	1.6	3.0	3.3	2.1	2.0	1.1	0.9	0.5	0.2	
	50	4.3	4.5	6.7	7.1	4.6	4.6	2.8	2.5	1.6	1.4	
	75	7.8	7.8	12.4	12.3	7.3	7.1	5.4	4.8	3.4	3.4	
		Percentage of the balance sheet total										
Tangible fixed assets	25	6.2	6.2	3.6	4.0	6.1	6.4	8.7	7.6	13.0	12.1	
	50	16.3	15.8	13.3	13.0	15.4	14.6	20.7	19.7	22.2	24.2	
	75	35.2	33.1	34.2	32.8	31.7	31.2	37.6	38.6	42.3	33.4	
Inventories	25	15.8	16.6	15.9	16.2	16.2	16.8	14.3	13.0	15.7	18.4	
	50	30.6	30.8	32.5	32.7	29.5	29.5	29.8	30.7	32.9	33.1	
	75	50.6	50.9	55.5	54.4	53.4	53.2	49.2	47.7	42.4	43.5	
Equity	25	1.2	1.4	- 10.3	- 8.1	1.9	2.4	8.0	6.9	3.0	2.4	
	50	17.1	18.7	16.1	18.0	19.0	20.7	21.3	20.8	7.5	7.3	
	75	39.1	38.8	47.0	45.7	39.8	39.1	38.0	37.8	26.2	28.5	
Short-term liabilities	25	31.7	32.1	26.7	26.2	30.4	30.6	35.6	37.0	51.2	51.7	
	50	53.6	54.2	52.4	51.2	50.6	50.4	53.2	55.7	73.8	75.9	
	75	78.2	78.4	82.4	79.8	71.1	72.3	70.1	74.7	89.3	88.4	
Liabilities to banks	25	0.0	0.0	0.0	0.0	3.4	3.3	1.7	0.0	0.0	0.0	
	50	19.4	18.4	25.8	25.0	26.1	24.5	16.5	16.0	0.6	0.0	
	75	45.3	42.0	56.3	53.3	49.3	48.2	34.1	33.7	11.1	10.7	
		Percentage of sales										
Annual result before taxes on income	25	2.0	1.9	3.4	3.5	2.5	2.4	1.4	1.1	0.6	0.4	
	50	4.9	5.1	7.3	7.7	5.2	5.3	3.3	3.1	2.0	1.6	
	75	8.9	9.0	13.7	13.5	8.4	8.2	6.1	5.6	4.0	3.9	
Annual result and depreciation	25	3.4	3.4	4.6	4.9	4.0	3.9	2.4	2.5	1.6	1.3	
	50	6.4	6.7	9.0	9.4	6.7	6.8	5.1	4.9	3.3	2.8	
	75	10.6	10.6	15.7	15.9	9.8	9.6	8.0	7.3	5.5	5.5	
Trade receivables	25	0.2	0.2	0.1	0.1	0.7	0.7	0.5	0.5	0.1	0.1	
	50	2.0	2.1	1.5	1.8	3.8	3.7	1.9	1.8	0.3	0.3	
	75	6.3	6.2	5.9	5.8	6.9	7.2	6.2	6.4	1.2	1.6	
		Percentage of the balance sheet total										
Annual result and interest paid	25	6.8	6.6	10.0	11.4	7.7	7.7	4.4	4.1	4.0	2.2	
	50	14.9	15.8	25.0	26.3	15.3	16.0	10.9	9.7	9.2	7.2	
	75	30.3	29.5	46.1	44.2	28.8	28.5	16.8	17.1	13.2	14.1	
		Percentage of liabilities and provisions less cash										
Annual result and depreciation	25	11.5	10.3	9.4	10.3	13.9	12.0	10.7	9.2	11.2	9.2	
	50	25.7	26.5	32.9	33.6	28.1	28.5	21.2	21.7	18.3	18.2	
	75	53.6	52.9	80.6	76.6	52.8	52.3	41.8	37.7	27.5	28.8	
		Percentage of fixed assets										
Long-term equity and liabilities	25	64.3	60.6	59.0	59.2	91.1	87.8	77.5	66.9	17.1	12.0	
	50	137.7	134.8	162.2	163.9	151.5	158.6	126.6	113.2	50.6	54.1	
	75	338.9	340.6	507.4	487.0	375.8	369.4	272.5	259.9	119.1	118.4	
		Percentage of short-term liabilities										
Cash resources and short-term receivab	25	32.3	32.8	30.6	32.0	35.4	35.6	33.1	32.4	25.6	32.6	
	50	62.4	61.6	64.8	63.8	69.0	65.7	65.4	62.2	46.7	48.6	
	75	112.3	108.9	139.2	127.6	120.3	125.1	102.2	96.6	71.1	79.5	
		Percentage of cost of materials										
Trade payables	25	4.6	4.5	3.9	3.8	5.2	4.9	4.7	4.4	4.7	5.0	
	50	8.9	8.7	8.8	8.9	9.2	8.7	7.8	7.5	10.3	10.0	
	75	13.1	12.6	15.4	14.6	12.5	12.0	11.3	11.5	13.2	12.6	

I. Enterprises by economic sector

9. Transportation and storage

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.4	99.3	100.0	99.9	100.0	99.9	100.0	99.9	99.2	99.1
Change in finished goods	0.6	0.7	0.0	0.1	0.0	0.1	0.0	0.1	0.8	0.9
Interest and similar income	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.3
Other income	6.2	6.1	4.9	4.8	5.2	5.2	3.8	3.9	6.7	6.6
of which: Income from long-term equity investments	0.7	0.8	0.1	0.1	0.2	0.2	0.4	0.3	0.7	0.9
Total income	106.5	106.4	105.0	104.9	105.3	105.3	103.9	104.0	107.1	107.0
<b>Expenses</b>										
Cost of materials	54.8	55.3	16.2	15.5	28.2	28.6	50.0	50.4	57.9	58.4
Personnel expenses	24.9	24.4	33.6	34.4	31.7	32.1	25.7	25.9	24.2	23.5
Depreciation	5.5	5.2	9.2	9.0	6.6	6.6	5.6	5.3	5.3	5.1
of which: Depreciation of tangible fixed assets	5.3	5.1	9.2	8.9	6.6	6.5	5.4	5.2	5.1	5.0
Interest and similar expenses	1.4	1.6	1.5	1.4	1.0	1.0	1.1	1.0	1.4	1.8
Operating taxes	0.2	0.2	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.1
Other expenses	16.1	15.4	38.1	37.9	33.2	32.7	19.2	18.7	14.1	13.4
Total expenses before taxes on income	102.8	102.1	99.0	98.7	101.1	101.3	101.7	101.5	103.1	102.3
Annual result before taxes on income	3.7	4.3	5.9	6.3	4.2	4.0	2.2	2.5	3.9	4.6
Taxes on income	0.9	0.8	1.1	1.1	1.1	1.0	0.9	0.8	0.8	0.8
Annual result	2.9	3.5	4.9	5.2	3.1	3.0	1.4	1.6	3.1	3.8
Profit and loss transfers (parent company)	1.0	1.6	-0.1	-0.1	0.1	0.1	0.0	0.0	1.2	2.1
Profit and loss transfers (subsidiary)	0.4	0.6	-0.6	-0.2	0.1	0.0	-0.9	-0.8	0.7	0.9
Profit for the year	3.4	4.5	5.4	5.3	3.1	3.1	2.2	2.5	3.6	4.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.7	0.5	0.5	1.1	1.1	1.9	1.8	0.7	0.6
Tangible fixed assets	50.0	49.1	63.2	45.6	56.1	55.9	58.0	56.4	48.9	48.1
of which: Land and buildings	18.9	17.9	18.6	17.7	15.1	15.0	19.5	18.6	19.0	17.9
Inventories	3.9	3.7	1.0	1.1	1.5	1.6	2.2	2.3	4.1	3.9
of which: Finished goods and merchandise	2.6	2.4	0.4	0.4	0.5	0.5	0.7	0.7	2.9	2.7
Cash	4.0	3.7	9.5	9.6	10.1	9.4	7.9	8.0	3.4	3.0
Receivables	26.9	27.2	21.3	22.4	26.7	27.7	25.3	26.2	27.1	27.4
Short-term	19.9	20.3	20.8	21.6	25.7	26.3	24.3	25.3	19.2	19.6
of which:										
Trade receivables	5.1	5.2	10.7	11.1	13.6	13.9	11.2	12.0	4.1	4.2
Receivables from affiliated companies	12.6	13.2	5.8	5.7	9.1	9.1	10.2	10.3	13.1	13.7
Long-term	7.0	6.9	0.5	0.8	1.0	1.3	1.0	0.9	7.9	7.7
of which: Loans to affiliated companies	6.8	6.6	0.2	0.5	0.6	0.9	0.6	0.5	7.7	7.5
Securities	1.2	1.6	0.1	0.1	0.9	0.9	0.5	0.5	1.3	1.7
Other long-term equity investments	12.9	13.6	3.5	3.2	2.9	2.7	3.9	4.5	14.2	15.0
of which: Goodwill	0.3	0.6	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.7
<b>Capital</b>										
Equity	35.1	36.8	25.4	26.1	32.1	32.6	39.3	38.9	34.8	36.9
Liabilities	50.3	49.3	69.5	68.9	60.3	59.8	50.7	51.0	49.8	48.7
Short-term	25.4	25.2	40.2	39.2	34.1	34.4	28.9	29.8	24.7	24.3
of which:										
Liabilities to banks	2.6	2.9	19.3	17.2	11.7	11.8	5.2	5.7	1.9	2.3
Trade payables	4.8	4.8	6.6	7.1	8.7	8.8	8.1	8.4	4.3	4.3
Liabilities to affiliated companies	14.1	13.6	6.9	7.0	7.0	6.7	11.0	11.1	14.7	14.2
Long-term	24.9	24.1	29.3	29.7	26.2	25.4	21.8	21.2	25.2	24.3
of which:										
Liabilities to banks	10.0	9.1	24.6	25.2	21.4	20.1	16.4	14.9	8.9	8.1
Liabilities to affiliated companies	7.6	7.1	3.0	2.8	3.0	2.8	3.7	4.5	8.2	7.5
Provisions	13.6	13.0	4.9	4.7	7.3	7.3	8.8	9.0	14.4	13.6
of which: Provisions for pensions	4.5	3.6	0.8	0.8	2.1	2.2	2.6	2.6	4.8	3.7
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	3.8	4.3	5.9	6.3	4.2	4.0	2.2	2.5	4.0	4.7
Annual result and depreciation	8.4	8.7	14.1	14.2	9.8	9.6	6.9	6.9	8.5	8.9
Trade receivables	6.5	6.7	8.9	9.1	9.5	9.6	9.2	9.8	5.8	5.9
	Percentage of the balance sheet total									
Sales	78.3	77.6	119.1	121.7	143.5	145.1	121.4	122.7	71.4	70.6
Annual result and interest paid	3.3	4.0	7.7	8.0	5.9	5.8	3.0	3.2	3.3	4.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.8	11.4	25.9	26.9	24.3	24.1	16.0	16.1	9.8	10.5
	Percentage of fixed assets									
Long-term equity and liabilities	90.7	91.1	81.9	84.6	97.6	97.2	97.7	98.0	90.0	90.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	97.4	100.0	75.5	79.5	105.3	104.2	111.5	112.1	95.6	98.6
Cash resources, short-term receivables and inventories	112.5	114.6	78.1	82.5	109.6	109.0	119.2	119.6	112.3	114.7
	Percentage of cost of materials									
Trade payables	11.0	11.1	34.3	37.6	21.5	21.2	13.4	13.6	10.2	10.3
Memo item:										
Balance sheet total in € billion	197.36	210.33	1.17	1.26	6.15	6.38	17.24	17.92	172.79	184.77
Sales in € billion	154.51	163.23	1.40	1.54	8.83	9.26	20.93	21.98	123.36	130.45
Number of enterprises	4 800	4 800	1 495	1 495	1 909	1 909	1 009	1 009	387	387



I. Enterprises by economic sector

cont'd: 9. Transportation and storage

	Quartile value	cont'd: All legal forms										
		Cylindred sample 2016/2017		Enterprises with sales of ... € million								
				Total		Less than 2		2 but less than 10		10 but less than 50		50 and more
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...										
		Percentage of gross revenue										
Cost of materials	25	1.6	1.6	0.0	0.0	2.6	2.9	26.1	25.7	42.2	41.8	
	50	21.4	21.8	2.4	2.4	19.0	19.9	48.6	48.3	67.2	68.0	
	75	52.0	51.9	20.9	20.1	41.8	42.6	71.2	71.6	82.5	83.3	
Personnel expenses	25	17.8	18.3	21.3	22.3	22.7	23.0	13.0	12.9	8.2	7.8	
	50	29.3	29.9	31.8	33.0	31.3	32.0	23.6	24.3	16.6	16.4	
	75	39.9	40.7	42.6	43.5	40.3	40.9	34.6	35.0	30.5	30.4	
Depreciation	25	1.3	1.3	2.3	2.2	1.6	1.6	0.7	0.7	0.5	0.5	
	50	4.7	4.8	6.4	6.7	5.3	5.3	2.6	2.6	1.7	1.6	
	75	9.7	10.0	12.2	12.6	9.5	9.8	7.3	7.4	5.9	5.9	
Annual result	25	0.6	0.4	1.1	0.8	0.7	0.5	0.4	0.1	0.0	-0.3	
	50	2.8	2.6	5.3	4.5	2.8	2.4	1.8	1.7	1.6	1.4	
	75	7.1	6.5	11.9	10.1	6.0	5.7	4.3	4.4	4.1	3.7	
		Percentage of the balance sheet total										
Tangible fixed assets	25	15.1	15.2	23.5	23.7	18.8	19.7	7.4	7.5	5.9	6.3	
	50	48.7	48.4	55.1	55.5	53.0	52.5	34.9	34.4	23.0	23.3	
	75	70.8	70.6	74.9	75.1	71.2	71.6	62.2	63.0	56.9	58.3	
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	
	50	0.2	0.2	0.0	0.0	0.3	0.3	0.7	0.7	0.7	0.7	
	75	1.6	1.6	0.5	0.5	1.7	1.8	2.1	2.1	3.0	2.9	
Equity	25	6.7	7.0	2.6	2.5	7.5	7.8	9.5	10.2	10.1	10.5	
	50	21.3	22.2	17.8	18.8	21.1	22.3	24.9	24.6	24.2	25.0	
	75	42.1	43.2	42.2	43.4	39.7	41.1	44.9	45.8	41.4	44.2	
Short-term liabilities	25	22.1	21.6	20.5	19.3	23.4	23.4	22.4	22.3	20.5	18.2	
	50	40.6	40.4	39.4	38.5	40.8	40.3	40.8	42.7	40.8	38.4	
	75	65.8	64.3	70.3	66.9	64.5	63.2	64.9	64.1	60.6	61.5	
Liabilities to banks	25	0.0	0.0	0.4	2.3	2.0	2.0	0.0	0.0	0.0	0.0	
	50	23.7	23.5	36.5	37.3	32.2	31.0	6.3	6.5	0.6	0.4	
	75	52.1	52.3	64.7	64.8	55.2	54.2	33.2	33.7	19.1	19.1	
		Percentage of sales										
Annual result before taxes on income	25	0.9	0.6	1.3	1.1	1.0	0.7	0.5	0.2	0.1	-0.1	
	50	3.6	3.3	6.2	5.7	3.6	3.1	2.5	2.2	2.1	1.9	
	75	8.7	8.1	13.4	11.7	7.7	7.1	5.6	5.7	5.4	5.0	
Annual result and depreciation	25	3.7	3.6	6.7	6.5	4.2	4.1	2.4	2.1	1.2	0.8	
	50	9.4	9.2	14.6	13.6	9.8	9.4	5.8	5.6	4.6	4.0	
	75	17.6	16.9	24.4	23.6	16.4	15.9	11.9	11.9	9.5	9.2	
Trade receivables	25	4.2	4.2	3.1	3.3	5.2	5.2	4.3	4.3	3.2	3.4	
	50	8.2	8.2	7.1	7.2	8.6	8.6	8.9	9.0	8.6	8.4	
	75	12.0	12.0	11.2	11.0	12.0	11.8	12.4	12.6	12.7	13.2	
		Percentage of the balance sheet total										
Annual result and interest paid	25	2.8	2.3	3.5	3.1	3.2	2.7	2.2	1.4	0.9	0.7	
	50	7.4	6.7	10.7	9.5	7.3	6.7	5.7	5.2	4.8	4.8	
	75	15.2	14.0	23.8	20.9	14.1	12.8	11.5	10.9	10.4	9.6	
		Percentage of liabilities and provisions less cash										
Annual result and depreciation	25	10.8	10.8	11.8	12.9	13.7	13.2	9.4	8.0	3.6	2.7	
	50	26.0	25.2	30.0	29.8	27.7	26.5	21.1	21.2	16.1	15.1	
	75	49.3	49.1	59.4	56.7	48.5	48.8	42.7	42.4	33.3	28.1	
		Percentage of fixed assets										
Long-term equity and liabilities	25	64.1	65.6	48.8	54.7	65.5	65.0	76.4	74.1	75.0	80.1	
	50	99.9	100.5	94.1	97.1	98.0	99.2	107.1	108.0	106.6	109.0	
	75	162.4	169.3	140.0	145.0	158.0	165.5	211.9	198.9	206.7	214.3	
		Percentage of short-term liabilities										
Cash resources and short-term receivab	25	61.7	62.8	48.3	49.6	60.1	60.3	79.0	81.3	85.7	81.5	
	50	109.9	110.5	98.1	100.7	105.1	106.0	124.0	123.1	130.6	130.4	
	75	192.3	193.0	200.0	204.0	179.4	180.3	203.0	199.6	204.7	212.3	
		Percentage of cost of materials										
Trade payables	25	7.9	8.1	8.5	9.8	9.8	10.2	7.0	7.0	5.5	5.7	
	50	15.7	16.2	27.7	28.7	20.5	20.1	11.8	11.7	8.9	9.6	
	75	44.3	44.5	111.1	114.3	54.8	54.2	19.1	20.1	14.0	14.9	



I. Enterprises by economic sector

cont'd: 9. Transportation and storage

Ratios	Quartile value	cont'd: Corporations									
		Cylindere sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
	Of the enterprises captured ... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	4.6	4.8	0.0	0.0	4.0	4.5	30.9	29.8	42.3	41.6
	50	28.9	29.0	5.7	5.6	22.4	22.9	52.1	51.7	66.9	66.8
	75	59.9	59.1	28.5	27.5	47.5	48.4	72.8	73.4	81.9	82.8
Personnel expenses	25	16.6	16.8	21.9	24.3	22.1	22.1	12.7	12.4	9.1	8.8
	50	29.4	30.0	34.4	35.6	31.2	31.8	23.4	24.5	17.7	17.0
	75	41.0	41.5	47.4	47.2	40.6	41.3	35.1	35.8	32.0	31.6
Depreciation	25	0.9	0.9	1.2	1.3	1.1	1.1	0.6	0.6	0.5	0.5
	50	3.3	3.4	4.4	4.4	3.9	4.0	2.2	2.4	1.7	1.7
	75	8.3	8.6	9.7	9.9	8.5	8.9	7.0	6.7	7.0	6.7
Annual result	25	0.3	0.1	0.2	0.2	0.4	0.3	0.2	0.0	-0.1	-0.6
	50	1.9	1.8	2.7	2.5	1.9	1.8	1.6	1.3	1.7	1.3
	75	4.9	4.6	7.1	6.5	4.5	4.3	3.8	4.0	4.1	4.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.2	9.8	11.6	12.4	12.8	12.1	6.6	7.1	5.7	6.2
	50	38.0	38.6	39.7	40.7	43.5	43.0	31.6	32.4	24.9	24.8
	75	64.7	64.7	68.1	67.4	66.2	66.1	60.3	61.1	58.0	60.1
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
	50	0.2	0.2	0.0	0.0	0.2	0.3	0.7	0.7	0.7	0.6
	75	1.8	1.8	0.4	0.5	1.9	1.9	2.1	2.2	2.8	2.6
Equity	25	11.3	12.3	8.3	9.6	12.0	12.7	12.6	13.5	12.9	12.7
	50	26.9	27.5	25.0	26.6	25.6	26.9	29.7	30.4	27.9	28.6
	75	47.1	48.5	48.3	51.3	45.4	46.2	49.8	49.6	46.7	48.4
Short-term liabilities	25	20.8	20.4	20.0	18.0	22.1	22.1	20.9	20.6	17.6	16.3
	50	37.9	37.4	37.9	36.6	37.9	37.8	37.9	39.3	37.2	33.7
	75	62.5	60.7	67.9	63.2	61.5	61.0	60.9	60.2	56.8	54.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	12.6	12.3	18.6	17.3	21.9	21.6	3.7	3.8	0.2	0.2
	75	40.9	40.6	46.5	48.0	47.0	45.3	28.6	28.8	18.4	18.3
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.3	0.3	0.3	0.6	0.5	0.4	0.1	0.0	-0.6
	50	2.7	2.4	3.3	3.1	2.7	2.5	2.3	1.9	2.2	1.9
	75	6.4	6.2	8.9	8.3	6.0	5.8	5.1	5.3	5.4	5.1
Annual result and depreciation	25	2.7	2.5	3.9	4.1	3.1	3.1	2.0	1.6	0.8	0.7
	50	7.1	6.9	8.9	9.5	7.8	7.5	5.1	4.8	4.5	3.9
	75	13.8	13.7	17.8	16.3	14.0	14.1	10.7	11.0	9.6	9.5
Trade receivables	25	4.1	4.2	2.9	2.9	5.4	5.5	4.1	3.9	2.9	3.1
	50	8.4	8.5	7.3	7.6	8.8	8.9	8.7	8.9	8.1	8.0
	75	12.5	12.5	12.4	12.6	12.5	12.3	12.5	12.8	12.8	13.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.4	1.7	1.5	2.5	2.1	1.8	0.7	0.5	-0.1
	50	5.7	5.2	6.6	6.1	5.9	5.4	5.2	4.8	4.5	4.4
	75	11.5	10.7	14.1	13.3	10.8	10.1	11.0	10.1	9.8	8.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.4	7.8	4.9	8.2	9.8	10.1	7.1	6.2	2.3	1.5
	50	22.3	22.2	21.0	23.1	25.4	24.4	20.6	21.3	15.8	14.7
	75	45.0	46.5	46.6	49.6	45.7	47.0	45.5	46.9	36.3	29.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	77.1	78.2	60.7	68.2	78.0	78.2	81.6	83.4	80.9	83.8
	50	110.7	113.8	105.1	109.4	111.6	113.6	117.9	116.8	111.1	115.9
	75	220.5	220.9	186.1	195.0	230.0	223.4	253.6	238.7	244.7	237.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	77.4	78.3	65.8	68.4	75.7	75.7	89.7	88.7	94.2	95.6
	50	127.2	129.7	116.3	122.8	122.3	124.0	137.1	138.5	144.2	147.0
	75	223.3	226.8	233.1	262.4	211.2	208.6	232.8	224.2	216.7	229.9
		Percentage of cost of materials									
Trade payables	25	7.6	7.7	8.4	7.9	9.1	9.6	6.7	6.8	5.7	5.8
	50	14.4	14.7	23.6	24.0	18.4	18.3	11.4	11.2	8.7	9.5
	75	35.4	33.8	76.6	98.3	46.7	46.1	17.7	18.5	14.6	15.0



I. Enterprises by economic sector

cont'd: 9. Transportation and storage

	Quartile value	cont'd: Non-corporations									
		Enterprises with sales of ... € million									
		Total	Less than 2		2 but less than 10		10 but less than 50		50 and more		
		Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.1	0.1	0.0	0.0	0.9	1.3	14.3	15.7	40.4	45.5
	50	9.0	9.6	0.8	1.0	12.8	13.9	36.1	37.0	68.8	70.0
	75	33.6	34.3	11.3	10.8	31.1	32.4	59.3	60.9	85.6	86.0
Personnel expenses	25	19.8	20.2	20.9	21.7	23.9	24.7	14.3	14.1	5.3	4.5
	50	29.2	29.6	29.7	30.6	31.5	32.4	23.9	24.2	13.2	13.0
	75	38.2	39.3	39.4	40.8	39.5	40.0	33.0	33.1	25.0	24.9
Depreciation	25	3.0	3.0	4.7	4.7	3.7	3.6	1.0	1.1	0.5	0.5
	50	7.0	7.3	8.6	9.0	7.0	7.4	4.0	4.1	1.6	1.3
	75	12.0	12.4	14.0	15.5	11.3	11.5	8.8	8.1	5.1	4.7
Annual result	25	1.8	1.6	4.2	3.3	1.9	1.4	0.8	0.7	0.3	0.0
	50	5.7	5.0	9.4	8.0	5.0	4.2	2.5	2.3	1.3	1.5
	75	11.6	10.3	15.9	15.1	9.1	8.1	6.2	6.4	4.3	3.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	36.6	37.0	45.0	45.6	46.9	46.6	14.5	13.3	6.9	6.6
	50	62.8	63.2	66.8	67.2	65.4	66.2	46.6	44.1	19.9	19.5
	75	77.3	77.9	79.9	80.5	77.3	78.2	69.3	66.6	51.8	52.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.1	0.1
	50	0.2	0.2	0.0	0.0	0.4	0.4	0.7	0.7	0.7	0.9
	75	1.2	1.3	0.5	0.5	1.4	1.6	2.1	1.9	4.4	4.2
Equity	25	2.0	1.4	-2.9	-3.9	3.0	2.8	4.9	4.2	4.1	4.1
	50	11.7	11.7	10.9	10.1	11.2	11.2	13.3	13.8	12.8	13.6
	75	28.3	28.6	31.7	31.2	27.0	28.4	24.5	24.6	26.7	28.0
Short-term liabilities	25	25.3	25.0	21.2	20.2	26.9	26.9	31.7	32.7	35.0	36.2
	50	46.8	46.1	41.1	42.3	47.2	45.7	54.3	53.7	52.4	55.5
	75	71.6	71.0	74.6	72.9	70.0	68.0	71.5	73.8	70.8	69.9
Liabilities to banks	25	13.1	13.3	26.6	26.7	23.2	23.9	0.0	0.0	0.0	0.0
	50	46.2	46.4	55.9	57.1	48.7	48.6	19.2	18.0	3.3	2.9
	75	67.8	67.7	79.7	78.2	64.8	65.7	47.0	47.0	25.9	23.9
		Percentage of sales									
Annual result before taxes on income	25	2.2	1.9	4.5	3.7	2.4	1.8	1.2	0.9	0.6	0.2
	50	6.3	5.7	10.2	8.7	5.7	4.8	3.1	2.9	1.7	1.9
	75	13.0	11.5	17.6	16.9	10.5	9.5	7.0	7.9	5.0	4.2
Annual result and depreciation	25	7.6	7.4	12.8	11.8	8.3	7.8	3.9	3.4	1.7	1.9
	50	14.8	14.5	20.8	20.3	13.6	13.6	7.9	8.5	4.7	4.1
	75	23.3	22.9	31.0	29.5	19.7	18.8	15.6	15.0	9.1	8.9
Trade receivables	25	4.3	4.4	3.6	3.5	4.9	5.0	4.8	5.5	5.3	4.6
	50	7.7	7.7	6.9	6.7	8.0	7.9	9.0	9.3	9.8	10.3
	75	11.0	10.8	10.1	9.9	11.0	10.9	11.7	12.1	12.6	13.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	5.6	4.7	8.1	6.9	5.7	4.6	3.9	3.1	2.2	1.7
	50	12.4	11.0	18.0	15.5	11.9	10.3	7.9	6.7	5.7	6.0
	75	24.0	21.4	34.8	30.8	20.5	17.6	13.4	13.0	11.5	11.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	18.0	16.3	23.0	20.7	19.5	17.6	12.3	10.8	7.9	6.0
	50	31.9	29.7	40.0	37.5	31.9	30.5	22.2	20.8	16.2	16.0
	75	56.4	52.3	69.5	66.7	52.2	50.0	35.4	33.6	28.9	25.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	45.6	47.4	37.7	38.7	46.0	45.6	58.2	57.8	59.5	57.8
	50	82.3	82.1	84.0	82.9	77.5	77.5	90.4	89.7	93.8	90.9
	75	110.8	109.7	114.5	110.5	103.8	103.4	115.8	130.1	151.9	171.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	44.8	42.8	34.6	33.4	44.8	41.8	59.2	62.2	71.4	68.5
	50	78.6	78.6	73.7	73.0	72.4	73.6	93.9	96.8	104.2	103.1
	75	130.0	132.6	152.6	148.1	117.5	117.7	125.9	134.7	147.6	153.5
		Percentage of cost of materials									
Trade payables	25	9.0	10.0	8.5	12.3	11.3	12.0	8.0	7.7	5.0	5.5
	50	20.6	22.2	35.7	35.1	26.3	26.2	13.2	13.5	9.2	9.6
	75	81.4	76.5	144.4	157.1	84.2	75.7	28.0	28.1	13.2	14.7









I. Enterprises by economic sector

cont'd: 9.b) Water transport

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	11.9	12.1	0.0	3.2	13.1	12.0	11.9	15.7	84.3	85.6
	50	30.8	30.4	16.6	16.7	35.6	43.4	21.4	25.6	87.2	88.1
	75	73.9	64.7	30.7	28.9	73.9	58.2	51.2	56.5	92.5	91.6
Personnel expenses	25	5.7	5.4	11.5	9.7	7.9	12.1	8.2	7.7	2.2	2.0
	50	17.5	20.7	32.4	33.3	29.3	30.2	11.6	11.8	3.5	3.5
	75	38.3	39.3	40.2	43.8	46.7	46.2	34.0	34.7	7.0	7.5
Depreciation	25	2.3	1.8	6.9	1.9	2.7	2.0	4.6	2.8	0.5	0.4
	50	10.4	8.9	15.8	13.2	15.3	16.5	10.4	9.1	1.0	0.9
	75	26.8	23.7	28.2	27.4	26.8	42.6	29.3	23.7	5.6	4.8
Annual result	25	-1.5	0.3	-17.8	-0.7	-36.7	-2.3	2.3	2.5	0.5	1.3
	50	4.7	5.5	1.2	3.4	5.8	5.9	9.9	10.2	2.8	3.4
	75	14.2	18.1	16.5	21.4	12.9	16.9	26.6	20.2	4.1	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	17.1	9.3	23.1	5.3	33.2	20.3	25.2	24.0	6.8	5.8
	50	61.8	64.8	71.9	69.2	66.0	74.4	63.7	66.1	13.5	8.3
	75	87.0	86.8	94.2	89.7	84.5	88.8	87.0	86.8	58.5	50.9
Inventories	25	0.2	0.2	0.0	0.0	0.0	0.0	0.2	0.2	0.9	0.6
	50	0.6	0.6	0.6	0.7	0.7	0.7	0.4	0.3	3.4	2.3
	75	1.5	1.8	1.9	2.1	1.4	1.9	0.6	0.7	9.2	8.5
Equity	25	12.9	14.4	3.1	1.7	9.9	5.9	19.1	21.9	4.7	8.2
	50	30.1	33.8	18.0	28.9	36.9	46.0	36.6	42.8	26.7	26.0
	75	55.5	60.4	54.5	67.2	53.3	52.2	62.3	60.4	38.9	43.4
Short-term liabilities	25	9.2	6.2	6.4	3.2	9.3	5.1	8.1	7.1	21.7	15.0
	50	21.8	22.6	26.2	24.4	20.7	20.3	16.6	21.0	35.4	36.1
	75	56.0	49.7	66.1	48.0	67.4	70.2	37.1	44.2	60.6	49.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	24.3	18.7	38.4	35.6	38.5	37.3	12.1	14.0	0.1	5.1
	75	56.7	51.5	80.6	77.9	60.9	63.0	48.0	39.4	35.7	30.3
		Percentage of sales									
Annual result before taxes on income	25	-1.6	0.5	-17.8	-0.8	-36.2	-1.7	2.7	3.4	0.6	1.3
	50	5.4	6.6	1.6	4.4	6.1	7.4	12.5	10.5	3.2	3.4
	75	17.9	18.9	19.3	21.7	13.4	16.9	26.1	23.9	4.9	5.7
Annual result and depreciation	25	4.7	6.1	5.5	13.3	-9.2	8.0	7.9	5.4	1.3	2.6
	50	16.4	19.4	21.4	28.4	13.7	22.5	29.3	24.4	5.4	6.1
	75	33.6	37.0	35.6	44.5	29.3	34.4	56.7	47.1	7.6	8.4
Trade receivables	25	0.8	0.7	0.1	0.1	0.8	0.7	1.0	0.8	2.5	2.4
	50	2.6	2.6	1.8	2.4	4.0	2.8	2.3	2.3	6.5	5.4
	75	7.6	7.4	4.1	4.1	10.4	10.1	6.7	7.3	9.4	8.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	-0.4	1.8	-2.6	1.2	-13.8	1.1	4.1	5.7	1.5	4.7
	50	5.9	6.5	3.6	6.3	5.1	6.4	7.2	6.6	5.0	6.5
	75	11.0	14.1	13.3	15.9	10.1	19.2	10.5	11.4	9.5	11.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	0.8	8.1	-3.4	5.5	-7.6	4.5	10.3	10.3	8.5	8.1
	50	15.9	15.4	10.7	15.4	16.3	17.7	16.6	14.7	10.1	12.5
	75	35.9	36.1	40.8	41.0	46.8	33.4	42.4	47.1	22.3	21.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	78.3	69.2	27.7	54.7	86.9	36.3	91.2	81.4	79.2	107.4
	50	103.6	105.8	85.1	79.2	109.3	107.1	105.1	105.8	136.4	156.0
	75	142.8	135.4	119.5	120.7	147.4	135.9	132.2	122.0	356.9	705.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	45.5	47.0	11.3	13.9	48.0	35.3	59.2	62.5	67.5	69.4
	50	110.7	114.9	78.7	75.3	115.0	138.1	132.3	153.5	115.7	128.7
	75	258.3	281.0	167.3	206.0	310.3	390.4	258.3	266.6	177.0	234.9
		Percentage of cost of materials									
Trade payables	25	4.4	4.3	4.2	4.9	2.8	3.4	6.5	6.1	4.1	3.1
	50	7.7	7.6	7.4	11.9	6.6	7.0	9.6	9.9	5.1	4.7
	75	15.6	15.0	27.8	45.5	14.6	12.7	15.9	15.2	8.6	6.2

I. Enterprises by economic sector

9.c) Warehousing and support activities for transportation

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	98.7	98.7	100.0	99.8	100.0	100.0	100.0	99.8	98.2	98.2
Change in finished goods	1.3	1.3	0.0	0.2	0.0	0.0	0.0	0.2	1.8	1.8
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.2	0.2
Other income	4.5	4.1	3.8	3.3	3.4	3.5	2.4	2.5	5.1	4.5
of which: Income from long-term equity investme	0.5	0.5	0.1	0.2	0.3	0.3	0.3	0.2	0.5	0.6
Total income	104.6	104.2	103.9	103.5	103.6	103.6	102.5	102.6	105.3	104.7
<b>Expenses</b>										
Cost of materials	52.4	53.4	20.5	19.8	33.1	33.6	51.5	52.0	54.7	55.9
Personnel expenses	22.8	23.0	30.9	32.0	29.2	29.3	23.0	23.3	22.2	22.2
Depreciation	5.8	5.3	7.2	7.4	5.1	5.0	4.1	4.0	6.4	5.6
of which: Depreciation of tangible fixed assets	5.6	5.2	7.2	7.3	5.0	4.9	3.9	3.8	6.1	5.5
Interest and similar expenses	1.6	1.5	1.4	1.3	0.9	1.0	0.8	0.8	1.9	1.7
Operating taxes	0.1	0.1	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1
Other expenses	16.8	16.4	36.8	36.7	30.3	30.2	19.6	19.0	14.6	14.3
Total expenses before taxes on income	99.6	99.7	97.2	97.6	98.8	99.5	99.3	99.2	99.8	99.9
Annual result before taxes on income	5.0	4.5	6.7	5.8	4.7	4.2	3.3	3.4	5.5	4.9
Taxes on income	1.0	0.8	1.3	1.2	1.2	1.1	0.9	0.9	1.1	0.8
Annual result	4.0	3.7	5.5	4.6	3.6	3.1	2.4	2.5	4.4	4.1
Profit and loss transfers (parent company)	0.4	0.2	- 0.1	- 0.2	0.1	0.1	0.0	0.1	0.6	0.3
Profit and loss transfers (subsidiary)	1.5	1.8	- 0.1	- 0.1	0.4	0.4	0.5	0.4	1.9	2.3
Profit for the year	2.9	2.2	5.5	4.5	3.3	2.8	1.9	2.1	3.1	2.1
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.1	0.1	0.1	1.8	1.7	3.1	2.8	0.9	0.8
Tangible fixed assets	64.0	62.0	60.5	45.6	48.7	48.4	53.6	51.7	66.1	64.2
of which: Land and buildings	37.2	36.3	31.5	30.1	20.6	20.3	26.9	25.7	39.4	38.7
Inventories	7.0	6.8	1.1	1.2	1.6	1.6	2.4	2.6	7.9	7.7
of which: Finished goods and merchandise	6.2	6.0	0.5	0.4	0.6	0.7	1.0	1.1	7.3	7.0
Cash	3.5	3.3	10.4	10.0	10.1	10.3	7.6	7.8	2.5	2.2
Receivables	17.9	19.2	21.6	22.3	31.3	31.9	29.9	30.8	15.6	16.9
Short-term	16.6	17.5	20.9	21.5	30.3	30.4	28.9	29.8	14.2	15.1
of which:										
Trade receivables	7.9	8.4	11.1	11.6	15.9	16.1	15.5	16.5	6.4	6.8
Receivables from affiliated companies	6.7	7.4	5.8	6.1	11.7	11.3	10.3	10.2	6.0	6.9
Long-term	1.3	1.7	0.7	0.8	1.0	1.5	1.0	1.0	1.4	1.8
of which: Loans to affiliated companies	1.1	1.5	0.5	0.5	0.5	1.0	0.6	0.6	1.2	1.6
Securities	1.4	1.9	0.0	0.0	1.8	1.7	0.1	0.1	1.6	2.2
Other long-term equity investments	4.9	5.5	5.8	5.2	4.2	4.0	3.0	3.7	5.2	5.8
of which: Goodwill	0.1	0.1	0.1	0.1	0.3	0.2	0.3	0.3	0.1	0.1
<b>Capital</b>										
Equity	35.9	37.5	32.5	33.1	32.5	33.0	35.8	35.9	36.1	38.0
Liabilities	53.2	51.4	62.5	62.1	58.7	58.1	54.0	53.7	52.7	50.7
Short-term	22.7	23.1	34.8	34.4	34.8	35.8	33.2	34.0	20.6	20.9
of which:										
Liabilities to banks	2.9	4.3	11.1	10.0	9.4	9.6	5.6	5.7	2.1	3.8
Trade payables	6.4	6.5	7.0	7.4	10.2	10.1	10.9	11.2	5.6	5.7
Liabilities to affiliated companies	9.1	8.9	10.2	10.1	8.3	8.3	12.0	12.5	8.7	8.4
Long-term	30.4	28.3	27.7	27.6	23.9	22.3	20.8	19.7	32.1	29.8
of which:										
Liabilities to banks	11.1	9.5	20.6	21.0	17.9	15.7	14.9	13.8	10.2	8.5
Liabilities to affiliated companies	13.4	12.0	5.0	4.7	3.2	3.0	4.0	4.1	15.2	13.6
Provisions	9.6	10.0	4.8	4.6	8.4	8.6	8.5	8.7	9.9	10.2
of which: Provisions for pensions	2.1	2.4	1.2	1.2	3.1	3.0	2.1	2.1	2.1	2.4
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.1	4.6	6.7	5.8	4.7	4.2	3.3	3.4	5.6	5.0
Annual result and depreciation	10.0	9.1	12.7	12.0	8.6	8.1	6.5	6.5	11.0	9.9
Trade receivables	9.2	9.5	11.2	11.3	10.6	10.7	10.6	11.2	8.6	9.0
Percentage of the balance sheet total										
Sales	85.9	87.8	99.6	102.8	150.6	151.0	146.1	147.4	74.4	76.2
Annual result and interest paid	4.9	4.6	6.9	6.1	6.7	6.1	4.7	4.9	4.8	4.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	14.1	13.5	22.1	21.7	22.7	21.6	16.7	16.9	13.3	12.6
Percentage of fixed assets										
Long-term equity and liabilities	95.1	96.2	91.5	92.8	103.8	102.0	96.8	97.4	94.6	95.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	91.5	95.8	89.6	91.6	116.2	113.8	110.1	110.6	85.5	90.9
Cash resources, short-term receivables and invent	122.3	125.2	92.7	94.9	120.7	118.2	117.4	118.3	123.9	127.8
Percentage of cost of materials										
Trade payables	14.1	13.7	34.2	36.2	20.4	20.0	14.5	14.5	13.6	13.1
Memo item:										
Balance sheet total in € billion	80.69	82.91	0.51	0.55	3.04	3.20	9.50	9.94	67.65	69.21
Sales in € billion	69.28	72.79	0.50	0.56	4.58	4.83	13.87	14.66	50.33	52.74
Number of enterprises	2 436	2 436	574	574	948	948	658	658	256	256

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	5.5	6.1	0.0	0.0	4.9	5.9	28.1	27.0	39.4	39.9
	50	31.3	31.0	5.8	6.2	24.0	25.1	52.5	51.9	66.9	68.0
	75	63.4	63.4	30.0	26.9	51.5	53.8	73.8	74.5	82.7	84.5
Personnel expenses	25	13.5	13.4	15.7	15.8	18.7	18.3	12.0	11.6	8.1	7.5
	50	25.8	26.4	28.7	30.1	29.1	29.2	20.4	21.5	16.5	16.0
	75	36.4	37.3	41.8	41.9	37.6	38.1	31.3	32.0	28.9	29.0
Depreciation	25	0.7	0.7	1.1	1.0	0.9	0.9	0.5	0.5	0.5	0.5
	50	2.6	2.7	4.0	4.0	3.3	3.3	1.9	1.8	1.4	1.3
	75	6.9	7.2	8.8	9.5	7.2	7.7	5.2	5.1	4.4	4.0
Annual result	25	0.5	0.3	0.8	0.6	0.6	0.4	0.5	0.2	0.2	0.1
	50	2.4	2.2	4.5	3.6	2.4	2.2	1.8	1.6	1.8	1.6
	75	5.9	5.6	11.7	9.2	5.4	5.2	4.1	4.3	4.1	3.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.3	7.3	8.2	9.1	9.2	9.6	5.5	5.6	3.9	3.6
	50	32.7	33.1	39.2	42.1	38.1	39.1	27.4	26.5	18.3	18.6
	75	62.8	63.2	68.4	68.7	66.4	66.3	54.2	55.0	46.9	44.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.2	0.2	0.0	0.0	0.2	0.2	0.5	0.5	0.4	0.4
	75	1.5	1.6	0.3	0.3	1.6	1.8	2.2	2.1	1.8	1.8
Equity	25	8.0	8.3	5.7	6.0	8.7	8.5	8.2	8.8	10.1	10.7
	50	22.6	23.1	21.3	21.3	22.4	23.3	23.4	23.4	25.6	25.5
	75	43.0	43.8	47.4	49.6	41.0	42.2	42.5	43.8	41.8	45.4
Short-term liabilities	25	24.1	23.8	20.5	19.5	23.5	25.0	27.7	28.3	26.2	23.1
	50	43.5	43.8	41.8	40.2	42.4	42.9	47.1	47.0	43.3	44.5
	75	67.0	66.1	69.4	68.3	66.1	64.7	67.6	67.1	62.5	64.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	9.8	9.9	15.7	17.3	19.8	19.0	3.8	3.7	0.0	0.0
	75	40.4	39.8	48.8	49.8	46.9	45.0	30.0	28.8	13.5	15.0
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.5	1.0	0.9	0.9	0.6	0.7	0.4	0.4	0.2
	50	3.0	2.8	5.3	4.5	3.2	2.9	2.5	2.2	2.3	2.3
	75	7.4	7.1	13.3	10.7	7.2	6.8	5.3	5.7	5.4	4.9
Annual result and depreciation	25	2.8	2.7	4.5	4.4	3.3	3.2	2.2	1.8	1.5	1.3
	50	7.0	6.9	10.6	10.2	7.9	7.5	5.0	4.7	4.7	4.1
	75	13.9	13.9	22.2	21.4	14.1	14.3	10.3	10.5	9.1	8.8
Trade receivables	25	5.5	5.5	3.2	3.8	6.0	5.9	6.5	6.5	4.6	4.9
	50	9.4	9.5	8.4	8.4	9.4	9.4	9.8	10.2	10.4	10.4
	75	13.3	13.5	13.6	13.6	13.0	13.1	13.1	13.6	13.9	14.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	2.3	2.6	2.4	3.1	2.7	2.7	1.9	2.0	1.8
	50	6.9	6.3	8.8	7.9	6.9	6.5	6.2	5.4	5.8	5.6
	75	14.0	12.9	21.0	18.8	13.7	12.3	12.1	11.5	11.2	9.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.7	8.4	4.7	7.5	10.8	10.5	9.7	7.4	6.8	5.7
	50	22.8	22.2	21.8	25.3	25.9	24.8	20.9	20.0	18.7	16.5
	75	45.0	45.7	55.6	53.2	45.7	48.1	41.8	40.3	36.6	29.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	70.7	71.5	57.0	62.3	72.1	72.2	74.2	73.4	78.6	81.8
	50	108.4	111.4	104.0	105.9	108.0	108.2	112.5	115.2	115.9	122.0
	75	230.6	224.2	194.8	196.2	234.6	230.5	253.6	246.1	254.9	256.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	74.6	73.5	62.5	61.7	72.1	71.6	82.8	83.6	92.4	91.3
	50	120.6	122.1	114.1	112.8	116.9	117.7	124.1	124.6	135.1	134.9
	75	203.0	203.5	229.8	236.8	199.3	195.0	185.7	188.8	205.2	216.1
		Percentage of cost of materials									
Trade payables	25	8.1	8.0	8.7	8.3	9.7	10.1	7.6	7.7	6.0	6.1
	50	14.6	14.9	26.7	22.5	17.9	18.0	12.2	12.5	9.3	9.7
	75	34.9	32.1	88.9	72.2	43.6	44.6	19.5	21.0	13.9	14.7

I. Enterprises by economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	98.3	98.4	100.0	99.9	100.0	100.0	100.0	100.0	97.7	97.8
Change in finished goods	1.7	1.6	0.0	0.1	0.0	0.0	0.0	0.0	2.3	2.2
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.2	0.2
Other income	4.6	4.1	3.9	3.0	3.6	3.6	2.5	2.5	5.2	4.5
of which: Income from long-term equity investme	0.5	0.6	0.1	0.1	0.4	0.4	0.3	0.3	0.5	0.7
Total income	104.7	104.2	104.0	103.1	103.7	103.8	102.6	102.5	105.4	104.8
<b>Expenses</b>										
Cost of materials	50.8	51.8	23.4	22.4	36.2	36.4	53.3	53.5	51.7	52.9
Personnel expenses	23.9	24.2	32.7	33.6	28.5	28.7	22.3	22.8	23.9	24.1
Depreciation	6.6	5.9	5.8	5.8	4.6	4.5	3.9	3.7	7.5	6.6
of which: Depreciation of tangible fixed assets	6.4	5.8	5.7	5.6	4.5	4.4	3.7	3.6	7.3	6.5
Interest and similar expenses	1.8	1.7	1.3	1.2	0.7	0.7	0.7	0.6	2.2	2.0
Operating taxes	0.1	0.1	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1
Other expenses	16.0	15.7	36.2	35.8	29.3	29.3	19.4	18.8	13.7	13.4
Total expenses before taxes on income	99.3	99.3	99.7	99.1	99.6	99.8	99.7	99.6	99.1	99.2
Annual result before taxes on income	5.4	4.9	4.3	4.0	4.1	4.0	2.8	3.0	6.3	5.6
Taxes on income	1.1	0.9	1.2	1.1	1.2	1.2	0.9	0.9	1.2	0.8
Annual result	4.3	4.1	3.1	2.9	2.8	2.7	1.9	2.1	5.1	4.7
Profit and loss transfers (parent company)	0.3	0.3	- 0.2	- 0.2	0.2	0.2	0.1	0.0	0.3	0.4
Profit and loss transfers (subsidiary)	2.0	2.4	- 0.2	- 0.1	0.5	0.5	0.6	0.5	2.6	3.1
Profit for the year	2.5	2.0	3.1	2.8	2.6	2.4	1.4	1.6	2.8	2.0
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.8	0.1	0.1	0.5	0.6	1.7	1.6	0.9	0.8
Tangible fixed assets	66.8	64.8	56.7	56.9	46.8	45.9	52.1	50.8	69.3	67.2
of which: Land and buildings	39.8	38.9	32.0	29.9	20.0	19.2	28.2	26.9	41.9	41.1
Inventories	7.8	7.5	1.0	1.0	1.8	1.8	2.9	2.7	8.6	8.3
of which: Finished goods and merchandise	7.1	6.9	0.5	0.5	0.8	0.8	1.2	1.4	8.1	7.8
Cash	3.2	2.9	11.2	10.6	10.6	11.1	7.6	7.7	2.4	2.0
Receivables	15.0	16.5	22.8	24.2	32.9	33.6	32.0	32.7	12.4	13.9
Short-term	14.4	15.3	21.9	23.1	31.7	32.5	30.8	31.5	11.8	12.8
of which:										
Trade receivables	6.4	6.9	11.1	12.3	17.4	17.7	16.1	17.3	4.8	5.2
Receivables from affiliated companies	6.1	6.9	6.3	6.4	11.2	11.4	11.5	10.9	5.3	6.3
Long-term	0.7	1.2	1.0	1.1	1.1	1.1	1.2	1.2	0.6	1.2
of which: Loans to affiliated companies	0.5	1.0	0.7	0.7	0.6	0.6	0.8	0.7	0.4	1.0
Securities	1.6	2.2	0.0	0.1	2.5	2.4	0.1	0.1	1.8	2.5
Other long-term equity investments	4.4	5.0	7.6	6.6	4.4	4.2	3.1	4.0	4.5	5.2
of which: Goodwill	0.1	0.1	0.1	0.1	0.3	0.3	0.3	0.3	0.1	0.1
<b>Capital</b>										
Equity	37.6	39.4	37.7	37.1	39.4	39.7	39.3	39.4	37.3	39.4
Liabilities	51.4	49.4	56.4	57.5	50.5	50.3	50.9	50.5	51.4	49.2
Short-term	19.4	19.6	31.8	32.4	32.7	33.7	32.2	32.2	17.4	17.5
of which:										
Liabilities to banks	2.5	4.0	8.2	7.4	8.2	8.4	4.8	4.6	2.0	3.8
Trade payables	4.9	5.0	7.7	8.3	10.9	11.1	11.5	11.5	3.9	4.0
Liabilities to affiliated companies	7.8	7.6	10.1	10.5	8.0	8.3	11.3	12.1	7.3	7.0
Long-term	32.0	29.8	24.6	25.1	17.7	16.6	18.7	18.4	34.0	31.7
of which:										
Liabilities to banks	10.3	8.9	17.2	18.4	14.1	13.6	11.3	11.1	10.0	8.4
Liabilities to affiliated companies	14.9	13.3	5.0	4.5	2.1	1.8	5.0	5.1	16.6	14.7
Provisions	9.8	10.1	5.7	5.2	9.9	9.8	9.2	9.6	9.9	10.2
of which: Provisions for pensions	2.1	2.3	1.8	1.7	4.1	4.0	2.3	2.3	2.0	2.3
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.5	5.0	4.3	4.1	4.1	4.0	2.8	3.0	6.4	5.7
Annual result and depreciation	11.1	10.1	8.9	8.7	7.4	7.2	5.8	5.8	12.9	11.6
Trade receivables	8.5	9.0	10.9	11.5	11.0	11.1	10.8	11.4	7.7	8.1
Percentage of the balance sheet total										
Sales	74.6	76.2	102.2	107.0	157.9	158.9	149.4	151.6	62.9	64.1
Annual result and interest paid	4.6	4.4	4.5	4.4	5.7	5.5	3.9	4.1	4.7	4.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	13.9	13.4	17.8	17.8	23.5	23.4	16.3	16.5	13.4	12.7
Percentage of fixed assets										
Long-term equity and liabilities	97.3	98.8	98.0	98.6	110.9	111.6	103.7	104.3	96.4	98.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	95.0	101.7	104.0	104.1	129.7	129.8	119.6	122.1	87.4	95.3
Cash resources, short-term receivables and invent	135.1	140.0	107.2	107.1	135.1	135.1	128.6	130.6	136.8	142.7
Percentage of cost of materials										
Trade payables	12.8	12.4	32.1	34.6	19.1	19.2	14.4	14.2	11.9	11.5
Memo item:										
Balance sheet total in € billion	69.40	71.27	0.33	0.37	2.12	2.23	6.94	7.27	60.02	61.40
Sales in € billion	51.77	54.33	0.34	0.39	3.34	3.55	10.37	11.03	37.73	39.37
Number of enterprises	1 778	1 778	395	395	704	704	495	495	184	184

I. Enterprises by economic sector

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

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	7.7	8.4	0.0	0.0	5.9	7.4	30.9	29.8	38.0	39.0
	50	36.1	35.7	9.3	8.7	26.9	27.8	54.2	53.9	65.2	68.0
	75	67.1	67.6	37.8	34.5	58.2	57.5	75.9	75.9	82.7	84.5
Personnel expenses	25	13.1	12.9	18.4	18.9	16.5	16.1	11.2	11.0	8.5	8.2
	50	25.8	26.6	30.7	32.6	28.7	28.5	19.6	20.8	17.3	16.2
	75	37.0	37.7	46.4	44.1	37.5	38.1	30.9	31.6	28.9	29.2
Depreciation	25	0.6	0.6	0.7	0.9	0.7	0.7	0.4	0.4	0.4	0.4
	50	2.1	2.1	2.7	2.9	2.6	2.7	1.6	1.5	1.2	1.3
	75	6.0	6.0	7.5	7.8	6.7	7.0	4.2	4.2	4.2	4.2
Annual result	25	0.4	0.2	0.0	0.2	0.4	0.4	0.4	0.1	0.2	0.1
	50	1.9	1.8	2.7	2.4	1.8	1.8	1.6	1.3	1.8	1.6
	75	4.7	4.6	7.5	6.5	4.2	4.4	3.8	4.1	4.1	3.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.4	5.8	5.1	6.0	7.2	6.7	4.6	4.8	3.2	3.0
	50	26.4	26.3	29.6	30.5	29.8	29.6	22.9	22.3	15.7	17.1
	75	57.1	57.5	60.5	61.9	60.1	60.1	52.7	51.5	46.1	42.1
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.1	0.1	0.0	0.0	0.1	0.1	0.4	0.5	0.4	0.4
	75	1.5	1.6	0.3	0.4	1.6	1.8	2.1	2.1	1.6	1.3
Equity	25	10.7	12.1	7.1	9.0	11.9	13.4	10.7	11.7	12.9	13.2
	50	27.1	27.6	25.4	26.6	26.1	27.0	27.7	28.3	32.5	31.5
	75	47.4	48.3	52.6	53.9	46.4	46.1	46.3	46.3	50.8	53.2
Short-term liabilities	25	22.4	22.4	20.2	18.3	22.1	23.2	25.4	25.8	20.2	18.0
	50	41.0	41.0	39.3	37.8	40.1	40.3	43.2	44.5	40.5	37.3
	75	65.1	63.6	68.7	66.1	63.8	62.6	65.2	64.3	60.0	60.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.7	4.9	4.7	7.0	11.9	11.0	0.9	1.3	0.0	0.0
	75	33.3	32.8	37.3	37.3	40.5	39.4	25.0	24.4	11.7	13.8
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.4	0.0	0.4	0.6	0.5	0.5	0.3	0.3	0.2
	50	2.6	2.5	3.1	3.1	2.5	2.6	2.4	1.9	2.6	2.3
	75	6.3	6.2	9.2	8.2	6.0	6.0	5.1	5.4	5.5	5.0
Annual result and depreciation	25	2.2	2.2	2.8	3.1	2.5	2.6	1.9	1.4	1.3	0.9
	50	5.8	5.7	7.5	7.8	6.7	6.7	4.3	4.2	4.6	3.7
	75	11.7	11.9	16.0	15.1	12.5	12.8	9.7	9.5	9.4	8.8
Trade receivables	25	5.5	5.6	3.1	3.8	6.0	6.2	6.4	6.3	4.2	4.8
	50	9.5	9.6	8.3	9.0	9.5	9.5	10.1	10.4	10.5	10.3
	75	13.6	14.0	14.1	14.6	13.4	13.4	13.4	13.9	14.3	14.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	1.7	1.4	1.4	2.4	2.4	2.5	1.4	1.6	1.5
	50	5.9	5.5	6.5	5.9	5.9	5.7	5.6	5.0	5.3	5.3
	75	12.0	11.0	14.4	13.3	11.8	10.8	11.2	10.5	10.8	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.5	6.2	0.6	4.6	8.1	9.0	8.5	5.6	5.6	3.3
	50	21.0	20.7	15.7	18.7	23.9	23.9	19.9	19.2	19.2	16.5
	75	43.7	44.5	45.1	48.7	45.0	48.4	43.7	41.5	40.0	35.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	80.4	81.9	68.0	71.2	83.4	82.8	80.2	83.0	89.2	92.2
	50	124.4	127.1	113.4	120.9	125.7	126.2	126.5	126.2	140.0	152.6
	75	300.3	292.1	253.9	250.0	315.3	299.5	312.3	327.9	325.6	294.5
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	87.2	86.1	77.7	72.3	86.6	84.7	91.4	89.9	106.4	108.2
	50	133.8	136.4	122.6	129.5	133.0	133.5	135.0	137.0	151.0	155.8
	75	227.7	227.6	256.7	286.4	226.2	225.6	211.9	207.4	226.5	246.3
		Percentage of cost of materials									
Trade payables	25	7.9	7.8	8.5	7.1	9.0	9.1	7.5	7.6	6.3	6.0
	50	14.2	14.2	24.8	22.5	17.1	16.9	12.0	12.1	9.3	9.7
	75	30.5	28.9	77.9	68.0	38.1	35.8	18.1	19.7	14.9	14.9

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	99.6	99.9	99.6	100.0	100.0	100.1	99.4	99.8	99.6
Change in finished goods	0.1	0.4	0.1	0.4	0.0	0.0	-0.1	0.6	0.2	0.4
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	4.2	4.0	3.7	4.1	3.1	3.0	2.4	2.7	4.8	4.5
of which: Income from long-term equity investme	0.5	0.5	0.1	0.4	0.1	0.2	0.2	0.2	0.6	0.6
Total income	104.3	104.2	103.7	104.1	103.1	103.1	102.5	102.8	105.0	104.7
<b>Expenses</b>										
Cost of materials	57.1	58.4	14.8	14.1	24.8	26.0	46.2	47.8	63.8	65.0
Personnel expenses	19.6	19.3	27.2	28.3	30.9	31.2	25.0	24.7	16.9	16.6
Depreciation	3.6	3.4	10.2	11.0	6.4	6.4	4.7	4.7	3.0	2.7
of which: Depreciation of tangible fixed assets	3.4	3.3	10.2	10.9	6.4	6.4	4.7	4.7	2.6	2.5
Interest and similar expenses	1.0	0.9	1.8	1.7	1.3	1.8	1.3	1.3	0.8	0.7
Operating taxes	0.2	0.2	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1
Other expenses	19.2	18.7	37.8	38.7	32.9	32.6	20.4	19.5	17.2	16.9
Total expenses before taxes on income	100.6	100.9	92.2	94.3	96.7	98.4	97.9	98.2	101.9	101.9
Annual result before taxes on income	3.7	3.3	11.6	9.8	6.4	4.8	4.6	4.6	3.1	2.8
Taxes on income	0.7	0.7	1.3	1.3	0.9	0.7	0.9	0.8	0.6	0.6
Annual result	3.0	2.6	10.2	8.5	5.5	4.0	3.7	3.8	2.5	2.1
Profit and loss transfers (parent company)	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.2	1.3	0.0
Profit and loss transfers (subsidiary)	0.0	0.0	-0.1	0.0	0.2	0.1	0.1	0.1	0.0	0.0
Profit for the year	3.9	2.7	10.4	8.5	5.3	3.9	3.6	3.9	3.7	2.2
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	2.5	2.4	0.1	0.0	4.6	4.3	6.7	6.1	1.0	0.9
Tangible fixed assets	46.4	45.3	67.6	68.3	53.3	54.1	57.4	54.2	41.3	40.6
of which: Land and buildings	21.1	20.5	30.5	30.5	22.0	22.8	23.5	22.6	20.0	19.3
Inventories	2.0	2.7	1.2	1.5	1.0	1.1	1.0	2.3	2.5	3.1
of which: Finished goods and merchandise	0.8	0.8	0.4	0.4	0.3	0.4	0.2	0.2	1.1	1.1
Cash	5.1	5.3	8.8	8.9	9.0	8.3	7.4	8.0	3.7	3.9
Receivables	35.4	35.6	19.2	18.3	27.6	27.9	24.2	25.8	40.5	40.3
Short-term	30.1	30.5	18.9	18.1	26.9	25.5	23.7	25.2	32.9	33.2
of which:										
Trade receivables	17.2	17.5	11.1	10.1	12.5	12.4	13.8	14.4	19.1	19.4
Receivables from affiliated companies	10.7	10.6	5.0	5.6	12.7	11.1	7.0	8.3	11.9	11.5
Long-term	5.3	5.1	0.3	0.2	0.7	2.4	0.5	0.6	7.6	7.1
of which: Loans to affiliated companies	4.8	4.7	0.0	0.0	0.1	1.9	0.3	0.4	7.0	6.6
Securities	0.2	0.1	0.0	0.0	0.2	0.2	0.2	0.2	0.1	0.1
Other long-term equity investments	8.0	8.1	2.3	2.2	3.6	3.5	2.8	3.1	10.4	10.5
of which: Goodwill	0.2	0.1	0.1	0.1	0.2	0.1	0.5	0.4	0.1	0.0
<b>Capital</b>										
Equity	25.7	26.1	22.6	25.2	16.8	17.4	26.5	26.6	26.6	27.0
Liabilities	64.2	63.6	74.1	71.2	77.6	76.1	62.2	62.5	63.0	62.3
Short-term	43.0	44.9	40.6	38.4	39.6	40.7	35.8	39.1	45.8	47.5
of which:										
Liabilities to banks	5.3	5.9	16.6	15.1	12.1	12.3	7.8	8.6	3.4	3.9
Trade payables	15.7	15.9	5.7	5.7	8.5	7.8	9.3	10.2	19.0	19.2
Liabilities to affiliated companies	17.2	17.2	10.2	9.2	9.1	8.3	13.8	13.7	19.5	19.7
Long-term	21.2	18.7	33.5	32.8	38.0	35.5	26.3	23.3	17.1	14.8
of which:										
Liabilities to banks	16.2	13.2	27.2	26.3	26.4	20.6	24.8	21.3	11.8	9.3
Liabilities to affiliated companies	4.0	4.4	5.0	5.3	5.5	5.7	1.1	1.5	4.8	5.3
Provisions	8.8	9.0	3.1	3.4	5.1	5.8	6.4	6.4	10.2	10.4
of which: Provisions for pensions	2.4	2.5	0.1	0.1	1.0	1.0	1.6	1.6	2.9	3.1
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.7	3.3	11.6	9.9	6.4	4.8	4.6	4.6	3.1	2.8
Annual result and depreciation	6.6	6.1	20.5	19.6	11.9	10.5	8.4	8.6	5.4	4.8
Trade receivables	11.1	11.1	11.8	10.7	9.3	9.3	10.1	10.6	11.5	11.4
Percentage of the balance sheet total										
Sales	155.1	158.6	94.7	94.5	133.9	132.8	136.9	136.1	165.2	171.0
Annual result and interest paid	6.2	5.6	11.4	9.7	9.1	7.7	6.9	7.0	5.5	4.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	14.9	14.0	28.3	28.1	21.5	18.7	17.5	17.8	12.9	11.9
Percentage of fixed assets										
Long-term equity and liabilities	79.1	77.7	80.0	82.2	89.6	83.5	80.7	80.3	77.2	75.8
Percentage of short-term liabilities										
Cash resources and short-term receivables	81.9	79.8	68.3	70.4	90.7	83.1	87.0	84.9	79.9	78.2
Cash resources, short-term receivables and invent	86.6	85.9	71.2	74.3	93.3	85.9	89.9	90.7	85.3	84.7
Percentage of cost of materials										
Trade payables	17.8	17.1	41.0	42.2	25.6	22.7	14.7	15.6	18.0	17.2
Memo item:										
Balance sheet total in € billion	11.29	11.64	0.17	0.18	0.93	0.97	2.56	2.67	7.63	7.82
Sales in € billion	17.51	18.46	0.17	0.17	1.24	1.28	3.51	3.64	12.60	13.37
Number of enterprises	658	658	179	179	244	244	163	163	72	72

I. Enterprises by economic sector

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

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	2.1	2.4	0.0	0.0	3.1	3.7	20.5	18.3	41.8	42.7
	50	21.6	21.9	1.9	2.2	18.4	19.6	43.8	43.8	67.5	67.3
	75	52.2	52.3	21.2	17.0	39.3	40.6	67.7	67.6	82.7	82.3
Personnel expenses	25	15.4	15.3	9.1	9.7	23.4	23.1	15.1	14.7	7.0	6.2
	50	25.8	26.3	24.5	26.1	30.2	30.7	22.8	23.5	15.7	15.9
	75	35.0	35.5	34.7	37.0	37.8	38.4	32.3	32.3	28.4	26.7
Depreciation	25	1.4	1.3	2.4	2.4	2.3	2.3	0.8	0.8	0.5	0.5
	50	4.6	4.7	6.4	7.4	5.4	5.4	2.9	3.2	1.6	1.3
	75	8.5	9.0	11.8	12.3	9.2	9.6	6.7	6.7	4.5	4.0
Annual result	25	1.4	1.0	4.5	3.0	1.7	0.8	0.8	0.6	0.4	0.1
	50	4.3	3.5	10.8	7.9	4.4	3.5	2.4	2.2	1.7	1.6
	75	9.8	8.8	18.3	16.9	8.9	8.2	5.1	5.8	4.4	3.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	18.0	16.2	26.4	30.8	29.3	30.3	8.4	6.9	10.0	8.6
	50	51.8	51.8	60.1	61.7	59.2	61.1	36.8	33.6	21.1	20.5
	75	71.8	72.2	76.2	78.2	75.0	75.4	61.6	60.0	52.5	53.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1	0.1	0.1
	50	0.3	0.3	0.0	0.0	0.3	0.4	0.7	0.7	0.6	0.7
	75	1.5	1.6	0.3	0.2	1.5	1.7	2.3	2.0	2.9	3.3
Equity	25	4.3	3.7	2.0	1.2	4.5	4.4	4.9	4.2	4.7	4.9
	50	12.8	13.2	14.2	14.9	10.8	11.4	12.8	14.2	12.9	13.8
	75	28.0	28.9	38.4	35.8	25.9	26.4	26.5	25.7	27.5	29.3
Short-term liabilities	25	29.8	29.7	21.3	20.8	30.3	31.7	36.7	36.0	35.4	39.0
	50	52.5	50.7	47.6	46.8	49.9	46.8	56.0	55.4	54.6	56.3
	75	71.8	71.9	71.8	71.8	72.8	68.8	72.4	75.6	71.0	69.5
Liabilities to banks	25	0.0	0.0	0.6	2.8	12.0	11.3	0.0	0.0	0.0	0.0
	50	30.3	27.1	45.2	44.7	39.3	39.4	11.7	11.4	2.6	1.2
	75	55.4	53.7	65.7	66.7	59.9	58.2	41.0	41.6	20.7	18.0
		Percentage of sales									
Annual result before taxes on income	25	1.7	1.2	4.6	3.1	2.1	0.9	1.2	0.8	0.7	0.4
	50	4.9	3.8	11.7	8.6	5.0	4.1	3.0	2.8	2.0	2.2
	75	11.3	10.1	21.7	18.9	9.9	9.3	6.0	7.0	5.1	4.2
Annual result and depreciation	25	5.3	4.7	10.5	9.0	6.6	5.8	3.6	3.2	2.1	2.1
	50	11.0	10.3	19.6	19.3	11.3	10.9	6.4	7.2	4.7	4.3
	75	18.9	18.1	34.3	31.8	17.5	16.4	12.8	12.5	8.2	8.8
Trade receivables	25	5.5	5.4	3.9	3.9	5.7	5.6	6.5	6.7	6.3	5.8
	50	9.2	9.0	8.6	7.6	9.3	8.7	9.5	9.7	10.3	10.4
	75	12.5	12.4	12.8	11.1	12.0	12.4	12.5	12.6	12.8	13.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.8	3.7	6.7	5.6	5.6	4.0	3.7	3.0	2.6	2.5
	50	10.3	9.1	17.7	14.5	10.8	9.3	8.2	7.0	6.6	6.1
	75	20.8	18.4	39.1	32.2	20.1	16.5	14.2	13.4	11.6	11.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	14.5	12.7	19.0	18.5	16.9	15.0	12.3	10.2	8.2	8.0
	50	27.2	25.7	35.4	37.3	30.6	27.4	22.8	21.9	17.9	16.6
	75	46.9	46.4	72.5	69.7	46.3	46.5	35.7	35.5	29.1	26.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	51.2	51.4	42.3	46.6	49.4	47.6	58.5	57.6	52.0	56.2
	50	84.3	85.6	83.6	88.7	80.7	80.6	87.9	94.7	87.3	85.3
	75	117.8	123.3	121.5	123.6	107.8	106.6	124.1	146.5	135.7	147.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	55.7	55.6	47.3	46.2	53.5	49.9	63.6	68.6	71.3	66.5
	50	93.7	92.4	85.4	89.3	84.7	81.3	98.0	104.0	103.2	101.5
	75	134.0	143.5	181.8	171.2	123.4	127.8	134.2	141.1	146.1	155.5
		Percentage of cost of materials									
Trade payables	25	9.0	9.9	9.2	12.4	11.6	12.6	8.7	8.5	5.4	6.1
	50	16.1	17.0	27.4	25.1	23.3	23.6	13.0	13.5	9.4	9.7
	75	46.6	42.2	116.3	87.2	76.6	58.0	23.4	25.7	12.8	14.1

I. Enterprises by economic sector

10. Accommodation and food service activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	100.0	99.9	100.0	100.1	100.1	100.0	100.0	99.8	100.0
Change in finished goods	0.1	0.0	0.1	0.0	- 0.1	- 0.1	0.0	0.0	0.2	0.0
Interest and similar income	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3
Other income	3.4	6.2	3.1	2.9	2.6	2.9	3.1	3.0	3.7	9.6
of which: Income from long-term equity investme	0.2	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.5
Total income	103.6	106.5	103.2	103.0	102.8	103.0	103.3	103.2	104.0	109.9
<b>Expenses</b>										
Cost of materials	27.8	27.9	24.3	24.8	22.2	22.8	29.0	27.9	29.1	29.7
Personnel expenses	31.9	31.9	34.6	34.8	34.0	34.2	32.7	33.2	30.5	30.2
Depreciation	3.0	3.1	4.0	4.0	3.7	3.6	3.3	3.3	2.6	2.8
of which: Depreciation of tangible fixed assets	3.0	3.0	4.0	3.9	3.6	3.5	3.2	3.2	2.6	2.6
Interest and similar expenses	0.7	0.7	1.3	1.2	1.0	0.9	0.9	0.9	0.4	0.4
Operating taxes	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2
Other expenses	34.1	34.5	32.0	30.7	35.9	36.5	32.4	34.2	34.8	34.4
Total expenses before taxes on income	97.6	98.2	96.4	95.6	97.0	98.2	98.3	99.7	97.5	97.6
Annual result before taxes on income	5.9	8.2	6.8	7.4	5.8	4.9	5.0	3.5	6.5	12.2
Taxes on income	1.4	2.2	1.4	1.4	1.5	1.4	1.2	1.0	1.4	3.3
Annual result	4.6	6.0	5.4	6.0	4.2	3.5	3.8	2.5	5.1	8.9
Profit and loss transfers (parent company)	0.2	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.0
Profit and loss transfers (subsidiary)	1.7	1.3	0.0	- 0.1	0.6	0.4	0.9	0.6	2.8	2.2
Profit for the year	3.0	4.7	5.5	6.2	3.8	3.2	3.0	2.0	2.5	6.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.7	0.7	0.7	0.6	0.6	1.5	2.4	1.7	1.7
Tangible fixed assets	45.3	42.5	66.0	45.6	55.6	53.4	53.6	52.2	31.1	27.2
of which: Land and buildings	29.8	26.8	42.9	42.2	38.3	35.5	40.5	38.8	15.3	11.1
Inventories	3.0	2.8	2.5	2.4	3.5	3.2	2.3	2.2	3.5	3.3
of which: Finished goods and merchandise	1.7	1.6	2.0	1.9	2.0	1.9	1.3	1.3	1.9	1.7
Cash	11.5	11.8	12.2	11.8	12.4	13.4	14.0	14.3	8.8	9.0
Receivables	31.9	34.1	16.2	19.4	24.2	25.7	24.0	24.7	44.2	47.5
Short-term	29.9	30.8	15.5	18.8	22.6	24.3	21.9	22.8	41.7	41.8
of which:										
Trade receivables	7.4	7.4	3.3	4.3	5.7	5.9	6.2	6.0	9.6	9.6
Receivables from affiliated companies	18.3	19.0	5.8	7.7	11.4	11.9	12.6	13.5	27.8	28.0
Long-term	2.1	3.4	0.6	0.6	1.6	1.5	2.1	1.9	2.4	5.7
of which: Loans to affiliated companies	1.6	2.8	0.2	0.2	1.0	0.9	1.5	1.5	2.1	5.1
Securities	0.4	0.6	0.5	0.7	0.2	0.2	1.0	0.9	0.1	0.4
Other long-term equity investments	5.4	5.5	1.0	1.5	2.7	2.9	2.4	2.2	9.8	9.9
of which: Goodwill	0.8	0.7	0.6	1.0	1.3	1.3	0.8	0.6	0.5	0.6
<b>Capital</b>										
Equity	32.4	31.2	17.9	20.5	25.4	26.3	31.9	32.6	37.7	33.4
Liabilities	54.2	53.8	77.1	74.4	67.4	66.1	55.3	55.3	44.6	44.6
Short-term	32.5	31.4	34.7	33.3	36.3	36.9	29.9	28.9	32.9	31.0
of which:										
Liabilities to banks	4.1	3.1	9.8	8.1	7.2	7.2	5.0	2.8	1.2	1.1
Trade payables	8.9	8.9	7.0	7.2	9.1	8.6	6.8	7.3	10.8	10.7
Liabilities to affiliated companies	11.8	11.4	6.8	7.5	10.5	11.9	11.6	11.2	13.3	11.8
Long-term	21.7	22.3	42.4	41.1	31.2	29.2	25.4	26.4	11.7	13.6
of which:										
Liabilities to banks	14.4	14.3	31.5	30.8	23.4	21.9	15.3	16.6	7.6	7.1
Liabilities to affiliated companies	5.8	6.6	4.8	4.9	5.7	5.4	9.1	9.0	3.2	5.3
Provisions	12.1	13.7	4.6	4.7	6.4	6.4	11.3	10.7	16.2	20.5
of which: Provisions for pensions	1.2	1.2	0.2	0.2	0.5	0.6	1.6	1.6	1.4	1.3
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.9	8.2	6.8	7.5	5.8	4.9	5.0	3.5	6.5	12.2
Annual result and depreciation	7.6	9.1	9.5	10.0	7.9	7.1	7.1	5.8	7.7	11.6
Trade receivables	3.8	3.9	2.0	2.6	3.5	3.5	3.7	3.6	4.2	4.3
Percentage of the balance sheet total										
Sales	191.6	189.9	164.2	165.5	164.1	165.1	166.1	164.2	228.9	225.2
Annual result and interest paid	10.1	12.6	11.0	11.9	8.6	7.2	7.7	5.6	12.7	20.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	26.0	30.3	22.2	24.4	20.9	19.4	21.7	18.0	33.0	45.5
Percentage of fixed assets										
Long-term equity and liabilities	101.3	102.3	88.0	93.5	94.0	95.8	97.1	101.6	112.9	108.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	127.3	135.9	80.3	92.2	96.8	101.8	120.2	128.6	153.7	164.9
Cash resources, short-term receivables and invent	136.6	145.0	87.5	99.4	106.6	110.4	127.9	136.2	164.3	175.6
Percentage of cost of materials										
Trade payables	16.6	16.9	17.6	17.5	25.1	22.8	14.0	15.9	16.2	16.0
Memo item:										
Balance sheet total in € billion	6.57	6.97	0.35	0.38	1.16	1.23	2.34	2.45	2.72	2.91
Sales in € billion	12.59	13.23	0.58	0.62	1.91	2.04	3.89	4.02	6.22	6.55
Number of enterprises	1 380	1 380	701	701	437	437	200	200	42	42



I. Enterprises by economic sector

cont'd: 10. Accommodation and food service activities

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	13.8	14.2	15.0	15.3	12.2	12.9	15.1	14.7	21.4	21.7
	50	24.9	25.1	25.8	26.2	20.5	21.7	26.1	25.5	27.8	27.8
	75	31.1	31.7	32.2	32.1	28.2	28.9	37.9	36.7	37.8	39.8
Personnel expenses	25	26.0	25.9	25.8	25.6	27.3	27.4	23.9	24.3	25.1	24.5
	50	33.1	33.5	33.0	33.5	33.9	34.4	31.6	31.7	30.4	30.5
	75	40.1	40.9	39.9	41.3	40.5	40.8	39.4	39.9	38.1	38.3
Depreciation	25	1.2	1.2	1.6	1.5	1.2	1.2	0.6	0.6	1.4	1.6
	50	2.6	2.7	2.9	2.9	2.5	2.6	2.1	2.0	2.3	2.5
	75	5.0	5.1	5.4	5.4	5.0	5.1	4.1	4.2	3.3	3.8
Annual result	25	0.4	0.4	0.6	1.0	0.4	0.5	0.2	-0.6	0.7	0.1
	50	4.1	3.7	5.3	5.5	3.5	2.9	2.3	1.6	3.0	3.0
	75	10.1	9.6	12.7	12.8	8.3	7.7	6.8	5.8	7.1	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	13.4	12.8	17.1	15.4	12.5	12.6	5.5	5.6	17.3	14.0
	50	37.0	35.3	44.2	40.3	33.5	32.6	24.7	22.3	30.6	30.3
	75	68.6	67.1	73.8	73.2	63.9	63.1	58.9	55.6	48.9	46.8
Inventories	25	0.8	0.8	0.5	0.5	0.9	0.9	0.9	1.0	1.4	1.2
	50	2.8	2.6	2.9	2.8	2.6	2.5	2.7	2.5	4.5	4.0
	75	6.3	6.0	7.1	6.8	5.3	5.1	6.1	5.7	8.4	7.8
Equity	25	0.4	1.3	-13.1	-4.8	4.4	5.0	2.3	2.4	13.3	8.5
	50	18.7	20.4	14.7	18.1	22.4	23.1	19.8	20.0	29.2	26.7
	75	45.0	46.6	44.6	46.3	47.1	49.6	41.8	43.7	37.9	42.2
Short-term liabilities	25	19.3	19.2	20.0	19.2	18.5	18.9	20.0	19.7	19.1	19.7
	50	39.6	37.5	40.7	38.4	38.2	36.2	38.9	37.9	41.8	41.0
	75	69.7	69.4	73.3	72.6	67.1	66.0	66.9	67.2	55.9	59.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.9	5.3	13.7	13.6	4.3	4.4	0.0	0.0	0.0	0.0
	75	41.2	38.7	52.2	50.5	35.5	33.5	20.4	19.4	4.0	2.9
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.7	0.8	1.2	0.8	0.8	0.5	-0.1	1.0	0.6
	50	4.9	4.7	6.4	6.8	4.5	3.8	3.0	2.1	4.1	3.5
	75	12.2	11.9	14.6	15.2	10.6	9.9	8.7	7.4	9.5	7.7
Annual result and depreciation	25	3.0	3.2	3.6	4.5	3.1	3.3	2.0	1.0	3.0	3.0
	50	8.6	8.2	10.1	10.5	8.1	7.5	5.8	5.3	6.8	5.8
	75	16.5	16.1	19.7	20.0	14.7	13.9	12.8	10.7	10.9	10.3
Trade receivables	25	0.1	0.1	0.0	0.0	0.5	0.5	1.0	0.9	0.9	1.3
	50	1.3	1.4	0.5	0.6	2.2	2.4	2.7	3.0	3.3	3.4
	75	3.5	3.7	2.0	2.5	4.3	4.2	4.6	4.8	5.8	7.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.9	2.6	3.5	4.1	2.7	2.5	2.5	0.5	4.2	0.9
	50	10.8	10.0	13.6	14.1	10.0	7.9	6.5	5.4	11.6	10.6
	75	26.0	24.6	32.4	33.6	23.0	20.9	16.1	13.7	20.1	18.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	5.2	0.0	5.4	5.9	5.8	7.9	1.7	14.3	12.3
	50	24.1	23.9	25.0	27.2	24.0	22.5	20.7	15.8	41.4	27.9
	75	65.3	65.7	68.4	75.3	66.4	63.3	54.5	39.7	80.2	55.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	44.3	51.4	36.9	39.0	59.6	67.7	38.1	54.0	51.0	51.3
	50	96.6	98.4	91.0	96.4	104.0	105.4	96.1	93.7	98.2	89.0
	75	186.7	212.0	169.4	196.3	214.6	223.2	237.6	240.4	180.6	156.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	47.5	52.6	36.1	40.3	60.9	68.3	76.2	73.9	80.7	79.2
	50	102.7	109.6	88.0	98.2	112.3	120.0	120.8	116.7	125.5	119.9
	75	216.6	231.8	200.1	219.2	231.3	236.1	246.7	243.4	212.5	164.2
		Percentage of cost of materials									
Trade payables	25	6.9	7.1	5.2	5.4	9.6	9.6	7.4	8.1	9.4	9.3
	50	13.7	14.1	11.5	11.4	16.7	18.4	14.5	14.1	13.9	13.9
	75	28.7	29.7	23.8	22.9	39.2	41.2	25.8	31.7	21.5	18.2



I. Enterprises by economic sector

cont'd: 11. Information and communication

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	9.2	9.4	3.6	3.3	10.0	10.0	15.0	15.5	20.6	20.4
	50	28.0	28.2	21.1	20.3	28.0	28.3	31.1	32.2	41.4	41.5
	75	48.7	48.6	42.3	42.0	47.2	47.7	52.3	52.1	60.7	61.6
Personnel expenses	25	21.1	21.3	21.7	22.0	26.4	24.9	20.7	21.3	12.5	12.4
	50	38.3	38.3	41.8	42.2	42.6	42.1	36.2	35.4	24.9	25.1
	75	56.1	55.7	60.2	59.4	59.0	58.7	52.9	51.6	40.5	41.0
Depreciation	25	0.7	0.7	0.6	0.6	0.8	0.8	0.7	0.6	0.7	0.7
	50	1.7	1.7	1.7	1.6	1.6	1.6	1.8	1.8	2.6	2.6
	75	4.2	4.1	3.7	3.6	3.5	3.4	4.6	4.7	5.2	5.7
Annual result	25	0.5	0.7	0.0	0.6	0.5	0.8	1.0	0.9	0.6	0.2
	50	3.8	4.0	3.7	4.5	3.7	3.9	4.0	4.0	3.7	3.0
	75	9.5	10.3	10.2	12.2	9.4	10.0	8.8	9.0	8.6	9.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.7	1.7	1.4	1.5	2.2	2.2	1.7	1.6	1.6	1.6
	50	5.3	5.2	5.3	5.1	5.8	5.5	4.8	4.7	5.2	5.2
	75	15.9	15.0	16.1	14.0	14.3	14.4	17.7	17.3	17.4	15.6
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.6	0.5	0.0	0.0	1.3	1.4	0.8	0.7	0.8	0.7
	75	7.7	7.7	7.6	6.8	9.2	10.2	6.0	5.9	6.8	6.3
Equity	25	11.1	12.4	6.4	11.3	11.0	13.7	14.3	13.7	12.6	11.4
	50	34.3	35.5	36.4	39.1	35.4	34.9	33.9	35.3	27.1	26.9
	75	55.4	55.6	60.9	61.2	55.9	56.5	54.5	54.7	46.2	44.8
Short-term liabilities	25	15.4	15.3	15.7	14.8	15.8	16.0	14.5	14.9	15.1	15.6
	50	32.1	31.2	34.4	32.8	32.1	31.7	30.6	29.3	29.3	29.7
	75	55.8	54.0	65.4	58.2	54.8	55.3	51.8	49.0	45.2	49.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	7.6	7.5	11.6	12.2	10.6	10.3	3.1	2.6	0.1	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.7	1.1	0.0	0.8	0.9	1.3	1.7	1.6	0.9	0.4
	50	5.2	5.3	5.0	5.5	5.0	5.4	5.4	5.6	5.1	4.1
	75	12.3	13.3	13.3	15.4	12.5	13.0	11.4	11.8	10.6	11.1
Annual result and depreciation	25	2.8	3.2	1.8	2.6	2.8	3.3	4.0	3.8	3.7	2.9
	50	8.3	8.9	7.7	8.7	8.0	8.7	9.1	9.2	9.5	9.1
	75	16.8	17.7	18.0	20.0	16.6	16.9	16.5	16.6	16.4	16.3
Trade receivables	25	4.0	4.0	3.5	3.3	5.9	6.0	3.6	3.6	3.3	3.9
	50	9.7	10.2	8.7	8.8	11.6	11.2	9.9	10.6	8.9	9.0
	75	16.6	16.9	15.7	16.1	17.7	17.7	17.7	17.6	14.8	15.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.6	1.1	2.6	2.5	2.8	2.7	2.9	2.1	1.7
	50	8.2	8.8	8.8	10.4	8.8	10.0	8.1	8.0	6.5	5.8
	75	18.7	19.8	23.2	25.0	18.6	20.1	16.4	16.3	13.3	13.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-2.1	0.0	-20.9	-25.0	-2.1	0.7	6.8	6.0	6.1	5.9
	50	20.5	22.1	14.7	17.8	22.7	23.4	24.9	25.9	21.7	20.1
	75	62.2	66.4	62.5	68.7	72.0	73.5	63.5	68.3	44.4	43.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.4	99.5	97.3	108.2	101.0	103.3	92.4	96.6	88.4	87.5
	50	224.8	236.5	259.6	298.7	249.5	253.7	204.9	197.5	140.6	139.9
	75	686.3	741.1	782.7	877.6	715.9	764.2	547.2	608.8	460.3	442.1
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	106.9	110.3	94.6	107.8	110.3	111.4	114.7	117.3	107.0	103.7
	50	200.0	201.8	200.0	210.3	201.4	202.2	206.1	200.9	178.8	177.6
	75	428.9	433.1	433.3	465.2	427.8	419.5	443.2	439.4	374.1	354.7
		Percentage of cost of materials									
Trade payables	25	6.0	6.1	5.9	5.6	7.8	7.8	5.2	5.4	4.8	5.1
	50	12.8	12.8	13.0	13.1	15.5	14.3	11.3	12.0	10.0	10.4
	75	25.4	26.1	31.0	32.9	27.6	28.0	20.8	22.0	17.8	18.7

I. Enterprises by economic sector

11.a) Publishing activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	99.7	100.4	97.8	99.8	99.6	99.8	99.7	99.9	99.7
Change in finished goods	0.1	0.3	-0.4	2.2	0.2	0.4	0.2	0.3	0.1	0.3
Interest and similar income	0.6	0.5	0.2	0.2	0.2	0.3	0.3	0.4	0.7	0.5
Other income	6.0	7.1	3.1	2.4	3.8	2.7	3.3	3.2	7.1	8.7
of which: Income from long-term equity investments	2.2	1.5	0.1	0.0	0.2	0.3	0.7	0.6	2.8	1.9
Total income	106.6	107.6	103.2	102.6	104.0	103.0	103.6	103.5	107.7	109.3
<b>Expenses</b>										
Cost of materials	36.2	36.4	41.5	39.0	35.0	35.7	34.5	34.8	36.7	36.9
Personnel expenses	26.2	26.2	27.8	28.6	34.3	33.5	27.7	27.1	25.2	25.5
Depreciation	3.2	3.6	2.3	2.2	2.4	2.2	4.5	3.5	2.9	3.7
of which: Depreciation of tangible fixed assets	2.6	2.5	2.1	2.1	2.2	2.0	3.5	3.3	2.3	2.3
Interest and similar expenses	1.3	1.5	0.8	0.8	0.8	1.1	0.7	0.8	1.6	1.8
Operating taxes	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.1	0.2	0.1
Other expenses	30.8	30.4	25.9	25.5	25.4	24.2	30.7	30.1	31.2	31.0
Total expenses before taxes on income	97.9	98.2	98.4	96.2	98.0	96.7	98.3	96.3	97.7	99.0
Annual result before taxes on income	8.7	9.3	4.9	6.4	5.9	6.3	5.4	7.2	10.0	10.3
Taxes on income	1.9	3.4	0.9	1.5	1.8	1.4	1.4	1.6	2.2	4.2
Annual result	6.7	5.9	3.9	4.9	4.1	4.9	4.0	5.6	7.8	6.1
Profit and loss transfers (parent company)	3.1	3.2	0.0	0.0	0.8	0.6	0.0	0.1	4.3	4.5
Profit and loss transfers (subsidiary)	1.1	1.3	2.7	1.0	0.7	0.7	1.2	1.1	1.1	1.3
Profit for the year	8.7	7.9	1.2	3.9	4.2	4.8	2.8	4.5	11.1	9.3
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	2.4	2.2	2.0	2.5	4.4	4.6	6.1	5.1	1.9	1.7
Tangible fixed assets	6.5	6.2	7.3	45.6	8.6	9.1	11.0	10.2	5.9	5.6
of which: Land and buildings	4.2	3.6	2.3	2.9	4.6	4.1	6.9	6.1	3.8	3.2
Inventories	3.9	3.8	22.1	25.4	11.4	10.8	11.0	10.0	2.7	2.8
of which: Finished goods and merchandise	2.2	2.1	16.9	20.5	9.3	8.7	7.5	6.8	1.3	1.3
Cash	6.8	6.3	13.5	13.5	26.8	28.4	18.5	18.0	4.9	4.3
Receivables	20.3	20.3	51.0	47.5	36.6	34.6	35.4	37.5	17.9	17.7
Short-term	17.2	17.2	50.0	46.7	35.8	33.9	31.1	33.9	14.9	14.5
of which:										
Trade receivables	4.6	4.8	21.9	19.8	16.4	17.7	14.3	14.8	3.1	3.1
Receivables from affiliated companies	10.6	10.8	20.3	18.6	15.2	12.0	12.7	15.0	10.2	10.2
Long-term	3.1	3.2	1.0	0.9	0.8	0.7	4.3	3.6	3.0	3.2
of which: Loans to affiliated companies	2.6	2.8	0.0	0.0	0.2	0.4	4.1	3.4	2.5	2.8
Securities	5.7	5.8	0.4	0.4	3.8	3.7	4.4	5.2	5.9	6.0
Other long-term equity investments	54.1	55.0	2.1	1.9	7.4	7.7	13.0	13.4	60.6	61.7
of which: Goodwill	0.5	0.4	1.0	0.7	0.4	0.3	3.4	2.8	0.1	0.1
<b>Capital</b>										
Equity	41.5	42.0	30.3	34.3	34.5	34.4	33.5	34.6	42.7	43.2
Liabilities	42.8	42.2	58.2	53.3	46.5	46.6	41.2	40.8	42.8	42.2
Short-term	27.9	29.8	44.9	44.7	37.4	37.9	30.1	30.2	27.4	29.5
of which:										
Liabilities to banks	0.7	2.8	5.1	3.7	2.8	3.4	2.1	2.0	0.5	2.9
Trade payables	2.4	2.5	14.2	13.7	6.9	8.0	6.8	6.6	1.7	1.8
Liabilities to affiliated companies	21.1	21.3	17.7	18.0	21.6	20.9	14.7	15.4	21.9	22.1
Long-term	14.8	12.4	13.3	8.6	9.1	8.8	11.1	10.6	15.4	12.7
of which:										
Liabilities to banks	12.3	10.0	2.9	4.2	2.4	2.4	4.5	3.3	13.5	11.1
Liabilities to affiliated companies	2.4	2.2	6.3	1.2	6.0	5.7	6.1	6.8	1.8	1.6
Provisions	13.6	13.6	8.1	8.7	15.2	15.4	20.1	19.1	12.7	12.9
of which: Provisions for pensions	7.8	8.1	1.6	2.0	3.5	3.5	9.5	9.6	7.7	8.0
<b>Other ratios</b>										
Annual result before taxes on income	8.7	9.3	4.9	6.6	5.9	6.3	5.4	7.2	10.0	10.3
Annual result and depreciation	10.0	9.5	6.2	7.3	6.6	7.1	8.5	9.1	10.7	9.9
Trade receivables	7.3	7.6	13.4	13.1	11.7	12.6	10.4	11.1	5.9	6.1
Sales	63.6	62.9	163.7	151.1	139.5	140.5	137.9	134.3	52.0	51.5
Annual result and interest paid	5.1	4.7	7.7	8.8	6.9	8.5	6.5	8.5	4.9	4.1
Annual result and depreciation	12.3	11.6	18.1	21.2	23.7	26.7	24.3	25.9	10.7	9.7
Long-term equity and liabilities	90.1	86.9	352.0	350.4	220.3	206.8	148.5	156.7	85.7	81.9
Cash resources and short-term receivables	87.9	80.6	141.5	134.8	176.9	173.0	172.8	180.7	73.0	64.2
Cash resources, short-term receivables and inventories	101.7	93.3	190.7	191.7	207.5	201.6	209.4	213.7	82.9	73.5
Trade payables	10.5	10.9	21.0	22.7	14.1	15.9	14.2	14.1	9.0	9.4
Memo item:										
Balance sheet total in € billion	12.57	12.80	0.03	0.04	0.23	0.25	1.40	1.45	10.90	11.06
Sales in € billion	7.99	8.05	0.06	0.06	0.33	0.36	1.93	1.94	5.67	5.69
Number of enterprises	260	260	66	66	69	69	75	75	50	50

I. Enterprises by economic sector

cont'd: 11.a) Publishing activities

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	22.9	22.7	28.1	24.4	22.9	22.5	22.8	23.1	20.6	19.5
	50	37.2	36.5	43.1	40.3	35.8	34.4	31.9	35.4	34.4	35.0
	75	49.7	49.9	52.8	50.7	48.0	49.2	47.6	49.4	54.3	52.5
Personnel expenses	25	15.9	17.0	11.7	12.2	18.6	18.4	20.3	20.1	13.6	13.2
	50	27.1	27.3	22.8	27.3	30.7	31.2	29.0	28.4	24.5	24.6
	75	38.1	39.0	37.7	42.8	45.4	44.2	38.1	35.4	33.3	33.9
Depreciation	25	0.7	0.5	0.3	0.4	0.5	0.4	0.8	0.5	1.4	1.6
	50	1.7	1.7	1.3	1.3	1.3	1.5	2.2	1.8	2.5	2.7
	75	3.6	3.6	2.3	2.3	3.2	3.1	4.4	4.5	3.8	4.8
Annual result	25	0.5	0.5	0.4	-4.8	0.1	0.5	0.4	0.6	2.3	2.8
	50	4.4	3.8	3.8	2.4	4.0	3.4	3.3	4.5	5.9	4.8
	75	9.8	9.7	10.4	10.1	10.2	8.8	9.6	10.5	9.7	9.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.3	1.0	0.7	0.3	0.9	0.8	1.5	1.3	2.6	2.2
	50	3.8	3.5	3.0	2.5	2.2	1.9	3.6	3.1	6.3	5.8
	75	10.0	9.6	8.7	7.5	5.7	6.6	18.4	14.1	14.4	12.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.3	0.3	0.3
	50	2.0	2.2	3.7	3.5	2.2	2.7	2.6	2.3	1.2	1.2
	75	18.5	17.1	38.9	40.4	20.0	14.6	22.5	18.8	7.5	8.1
Equity	25	9.5	10.4	-12.6	0.9	10.8	14.2	9.7	11.8	19.8	18.2
	50	30.5	30.6	18.7	25.2	34.5	34.6	26.8	25.5	41.0	39.5
	75	53.2	53.9	51.0	54.1	61.6	58.3	54.4	52.6	52.6	53.1
Short-term liabilities	25	15.8	17.3	17.9	14.7	17.7	15.7	14.4	17.4	16.8	19.3
	50	31.4	33.1	50.5	44.4	29.1	34.4	26.1	28.9	30.0	28.1
	75	59.0	56.5	89.7	79.1	55.1	52.5	51.5	51.6	38.7	38.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	2.9	3.8	14.1	10.7	0.8	3.7	0.6	0.0	3.0	6.3
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.6	0.5	-4.8	0.4	0.6	0.8	1.0	2.6	3.3
	50	6.1	5.2	5.3	3.1	4.9	3.6	4.5	5.9	7.6	6.6
	75	12.2	11.8	11.9	12.4	13.7	11.6	9.8	11.9	12.8	11.8
Annual result and depreciation	25	2.5	2.3	1.7	-3.5	2.4	2.3	3.0	3.5	3.8	5.3
	50	8.5	8.3	7.3	5.0	6.8	6.7	8.7	9.7	10.5	10.4
	75	15.2	15.1	14.3	15.1	16.9	13.5	15.0	16.6	15.5	14.2
Trade receivables	25	4.0	3.5	4.7	3.3	4.2	4.0	3.5	3.5	3.4	3.3
	50	6.9	7.5	8.0	7.6	9.7	8.3	8.4	8.4	4.4	4.7
	75	15.2	15.3	18.0	15.7	18.1	16.4	13.6	17.2	6.9	7.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.0	2.7	-0.8	2.2	2.7	2.2	2.0	3.3	3.0
	50	7.6	7.4	8.8	5.9	7.5	7.2	6.5	8.5	7.5	7.5
	75	17.3	15.8	28.7	22.9	18.9	19.2	14.9	15.5	12.7	13.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.9	3.1	-5.1	-18.1	-2.7	6.3	6.9	3.4	11.0	10.3
	50	18.0	19.2	12.7	6.9	16.9	20.6	22.4	20.8	23.7	21.9
	75	54.6	48.5	54.3	41.5	63.2	68.2	56.0	65.6	42.2	40.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.7	95.6	61.9	86.7	155.5	158.8	77.4	89.4	89.2	79.2
	50	177.1	180.9	247.4	280.0	389.3	379.4	147.6	148.9	124.7	124.1
	75	527.3	520.8	786.0	970.0	1 351.0	1 436.1	261.3	306.7	204.7	182.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	90.5	92.3	70.5	64.8	112.2	109.6	104.6	99.1	95.0	96.8
	50	159.7	156.9	128.3	122.1	190.9	183.4	167.4	157.8	155.9	166.2
	75	350.5	316.1	336.6	308.0	521.1	430.3	338.0	340.2	241.9	260.1
		Percentage of cost of materials									
Trade payables	25	5.5	6.0	7.1	4.6	6.2	5.5	6.0	6.9	4.6	5.7
	50	11.1	13.0	12.0	13.8	12.0	14.0	10.2	12.3	9.7	9.4
	75	22.0	24.0	31.0	29.5	22.0	23.3	22.3	24.1	16.0	19.2



I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	24.7	24.0	8.0	5.7	31.3	30.9	30.5	30.0	38.3	36.3
	50	40.9	41.0	33.2	31.4	48.7	44.8	40.5	38.5	51.7	54.0
	75	62.2	61.9	52.8	53.9	64.4	62.9	60.5	60.5	66.4	67.1
Personnel expenses	25	9.5	9.5	12.9	13.2	13.7	13.8	10.1	8.6	5.2	5.0
	50	18.7	18.5	25.3	24.6	22.0	20.6	15.1	16.4	8.3	9.2
	75	33.2	33.5	42.0	41.0	31.9	35.6	28.4	28.0	23.8	21.7
Depreciation	25	0.5	0.5	1.0	0.8	0.4	0.5	0.3	0.3	0.4	0.3
	50	2.3	2.3	2.8	2.7	1.3	1.7	1.9	1.9	3.0	2.9
	75	6.2	5.4	6.6	5.4	5.1	4.6	7.7	6.3	4.5	4.6
Annual result	25	0.4	0.4	0.0	0.3	0.6	0.6	0.4	0.5	2.2	1.0
	50	3.7	4.4	2.9	2.9	2.5	2.5	4.8	4.2	6.6	6.4
	75	10.9	12.2	10.5	9.2	9.3	8.5	12.0	11.5	15.8	17.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.8	0.7	3.4	2.3	0.9	0.9	0.4	0.3	0.7	0.5
	50	6.6	6.8	10.3	7.6	5.8	5.9	4.3	5.5	4.1	3.6
	75	28.0	28.1	31.1	30.2	27.5	29.2	28.0	28.3	20.7	20.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.4	0.4	0.0	0.0	2.7	3.0	1.0	0.8	0.0	0.0
	75	9.7	9.7	9.7	6.8	22.4	23.9	8.4	8.0	2.1	2.8
Equity	25	1.1	3.1	- 10.0	0.1	2.6	5.1	0.4	1.4	8.8	5.4
	50	18.7	23.0	23.1	31.8	22.6	27.4	11.9	14.2	16.9	17.4
	75	46.1	46.3	57.1	56.5	51.4	51.4	32.5	40.5	34.9	36.8
Short-term liabilities	25	20.6	20.3	18.7	21.1	27.6	26.4	21.7	22.9	8.4	9.5
	50	43.1	42.9	41.7	42.4	50.5	49.5	46.8	42.9	36.0	33.6
	75	70.9	69.8	74.2	69.9	76.6	70.7	73.0	70.8	52.4	60.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.5	0.2	3.3	2.7	0.0	0.0	0.0	0.0
	75	16.1	15.7	27.6	26.4	23.2	24.5	10.6	12.7	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.6	0.0	0.3	1.0	0.8	0.7	1.0	3.0	1.5
	50	5.2	5.3	3.6	3.0	3.7	4.1	5.2	5.0	7.0	7.3
	75	12.5	14.3	12.3	13.3	11.8	11.7	13.0	14.3	17.4	19.2
Annual result and depreciation	25	2.8	2.7	1.2	2.0	2.0	2.8	3.9	2.4	6.8	5.0
	50	9.5	9.2	8.3	7.0	8.0	10.2	10.7	10.1	11.3	10.7
	75	20.1	21.0	18.2	16.9	16.9	19.9	22.8	23.0	29.9	30.1
Trade receivables	25	2.1	2.3	1.8	1.8	3.8	4.2	1.8	2.0	2.0	3.6
	50	7.4	7.3	6.5	7.2	11.0	9.8	5.1	4.1	10.2	11.6
	75	16.5	15.3	16.7	13.1	22.2	16.2	13.9	12.8	15.5	21.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.8	0.4	0.4	1.8	2.0	1.3	2.5	2.9	2.7
	50	8.1	7.2	8.0	6.6	7.0	5.6	7.9	7.6	9.8	10.4
	75	18.7	21.1	20.7	28.9	13.7	16.7	21.3	19.9	24.5	21.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.2	4.3	- 4.0	- 0.2	1.2	4.4	7.2	7.0	6.0	4.8
	50	18.5	20.7	17.0	22.2	14.9	16.1	24.6	22.5	20.4	20.5
	75	58.2	63.8	45.9	56.1	43.4	67.9	62.4	66.7	78.3	63.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	59.4	69.8	10.0	77.9	84.9	80.3	44.6	57.1	76.6	71.2
	50	132.9	139.3	173.7	173.1	176.0	172.1	108.8	117.1	113.9	121.0
	75	409.2	460.8	470.0	677.8	537.1	515.8	239.2	298.3	312.1	430.3
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	66.9	67.3	64.0	63.1	66.9	66.5	58.8	52.2	107.6	104.1
	50	144.0	140.3	172.7	150.0	126.8	122.9	116.8	116.3	208.6	201.2
	75	272.8	285.1	342.9	286.7	213.5	226.9	218.6	298.9	569.7	542.3
		Percentage of cost of materials									
Trade payables	25	4.7	5.0	6.2	5.1	6.6	9.6	3.2	4.3	4.3	4.3
	50	11.8	12.2	13.3	14.6	15.6	14.1	10.4	11.6	8.3	9.5
	75	25.6	22.8	46.1	41.0	25.9	21.5	20.6	17.9	15.4	14.3





I. Enterprises by economic sector

cont'd: 11.c) Telecommunications

Ratios	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
	...	Of the enterprises captured ... had a ratio of less than ...									
	...	Percentage of gross revenue									
Cost of materials	25	23.3	24.1	14.1	9.4	26.2	27.3	28.8	27.8	36.0	34.4
	50	40.9	41.1	29.4	30.9	42.6	43.4	39.8	38.7	49.8	48.8
	75	58.0	56.7	49.5	47.1	58.0	56.5	58.3	56.2	68.8	72.5
Personnel expenses	25	8.3	8.6	5.8	6.1	15.2	13.4	12.9	12.0	3.6	4.6
	50	22.5	22.7	30.9	31.5	24.5	24.8	24.2	24.5	11.7	10.4
	75	38.4	36.9	52.2	53.2	38.4	34.8	37.4	37.5	20.9	21.0
Depreciation	25	1.3	1.1	0.5	0.3	1.5	1.4	1.7	1.7	2.6	2.8
	50	4.5	4.6	1.7	1.4	4.3	3.5	5.4	6.0	10.8	11.0
	75	11.3	11.2	6.7	6.6	9.0	7.7	10.7	11.7	15.4	17.5
Annual result	25	0.3	0.3	-2.0	-0.1	1.0	1.3	2.0	1.7	-0.9	-0.5
	50	3.4	4.3	1.8	3.4	3.7	4.5	4.9	5.5	2.1	1.5
	75	8.9	9.6	9.2	9.1	7.9	10.1	12.1	9.0	6.7	5.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.6	3.0	1.5	1.6	7.6	7.0	8.3	8.0	2.3	1.6
	50	17.8	18.9	7.3	5.5	20.7	18.9	34.0	33.8	19.0	19.3
	75	52.9	51.1	34.6	37.2	49.2	42.9	58.9	58.0	53.0	53.6
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.2	0.4	0.0	0.1	1.9	1.6	0.1	0.1	0.5	0.3
	75	3.7	5.2	4.5	4.1	7.2	9.0	3.2	3.8	1.9	1.7
Equity	25	12.5	13.8	0.8	3.6	15.3	17.7	21.8	21.7	14.7	11.3
	50	36.6	36.3	37.0	36.9	34.7	33.4	37.9	41.1	37.8	36.3
	75	50.0	54.0	60.7	58.7	49.5	51.3	51.9	56.1	47.3	48.2
Short-term liabilities	25	15.7	16.0	19.8	15.7	26.2	23.8	13.5	15.6	14.9	10.9
	50	34.8	31.6	41.8	32.5	39.5	38.3	31.8	27.2	27.6	23.0
	75	55.4	58.3	66.1	65.0	59.7	57.4	47.6	49.1	52.9	42.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	1.0	0.3	0.0	0.0	0.0	0.0
	75	16.4	16.0	3.8	10.6	24.7	22.3	18.8	19.9	0.9	2.0
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.5	-2.3	0.0	1.5	1.9	1.9	1.7	-0.8	-0.4
	50	4.8	5.8	2.1	4.4	5.9	6.7	6.4	7.3	2.4	2.0
	75	11.9	12.8	13.0	12.9	11.4	14.5	14.8	11.1	8.4	6.9
Annual result and depreciation	25	3.6	3.6	-0.5	1.2	4.6	5.0	6.1	6.8	5.3	4.3
	50	10.4	12.0	4.9	6.1	9.7	12.4	12.8	14.7	13.4	12.6
	75	24.5	23.7	24.5	22.3	20.5	21.2	26.6	26.8	23.9	27.2
Trade receivables	25	4.0	4.5	2.7	2.9	4.6	6.2	3.3	3.6	5.3	6.5
	50	9.3	9.5	8.8	9.0	9.9	10.2	7.6	8.0	10.5	10.9
	75	13.5	14.4	13.5	14.7	13.5	16.0	11.5	12.9	14.6	14.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.8	-2.9	0.7	2.7	2.9	3.6	3.2	1.0	1.1
	50	6.2	7.0	4.4	7.1	7.7	7.5	8.8	8.4	3.5	3.8
	75	15.8	15.9	19.4	21.9	15.4	16.4	16.5	16.3	8.3	6.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.1	6.7	-9.2	1.8	9.2	10.1	11.3	6.2	8.5	9.6
	50	24.5	25.3	8.0	15.5	25.1	26.2	32.1	31.5	23.3	19.8
	75	57.0	63.0	57.0	108.2	59.8	69.0	65.9	61.4	39.5	42.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	75.8	80.1	71.7	79.8	79.7	79.8	76.6	82.7	72.7	81.2
	50	130.5	118.4	156.9	180.4	158.5	150.1	127.5	111.8	105.8	105.7
	75	304.4	320.2	545.5	681.8	304.4	273.3	232.0	242.1	277.3	224.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	73.1	86.5	76.9	85.8	66.0	81.0	73.1	89.0	86.7	94.1
	50	141.5	137.9	159.1	165.5	115.1	120.8	168.9	166.1	116.2	127.2
	75	278.1	278.3	317.7	319.4	246.3	228.1	385.0	269.5	262.5	335.5
		Percentage of cost of materials									
Trade payables	25	5.8	6.3	7.7	6.9	7.6	6.5	4.0	2.6	6.0	8.2
	50	11.3	12.5	13.9	13.4	12.6	12.9	7.0	9.1	12.5	14.5
	75	20.0	22.6	30.8	28.7	20.7	27.0	12.7	15.6	19.7	20.0

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	99.2	99.9	97.6	98.4	98.5	98.6	99.7	99.5	99.2	100.1
Sales	0.8	0.1	2.4	1.6	1.5	1.4	0.3	0.5	0.8	-0.1
Change in finished goods	0.5	0.7	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.9
Interest and similar income	5.4	6.2	3.4	3.6	3.6	2.7	3.4	3.0	6.0	7.0
Other income	1.6	2.7	0.3	0.2	0.2	0.3	0.4	0.4	2.0	3.4
of which: Income from long-term equity investme	105.9	106.9	103.6	103.8	103.8	102.8	103.6	103.3	106.5	107.9
Total income	Expenses									
Expenses	46.7	47.4	26.3	26.2	29.1	29.7	34.4	34.8	50.3	51.2
Cost of materials	28.5	28.4	46.1	46.2	46.2	45.4	39.3	38.7	25.2	25.2
Personnel expenses	4.5	4.7	3.7	3.4	3.0	3.1	3.5	3.6	4.7	5.1
Depreciation	4.1	4.1	3.7	3.4	2.8	2.8	3.3	3.4	4.3	4.4
of which: Depreciation of tangible fixed assets	1.0	1.0	0.7	0.7	0.6	0.5	0.6	0.6	1.0	1.1
Interest and similar expenses	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.1	0.1
Operating taxes	17.1	16.8	21.6	21.4	18.6	17.5	19.2	18.8	16.6	16.3
Other expenses	97.8	98.3	98.6	97.9	97.4	96.3	97.1	96.4	97.9	98.8
Total expenses before taxes on income	8.1	8.6	5.0	5.9	6.4	6.5	6.5	6.8	8.6	9.1
Annual result before taxes on income	2.0	2.6	1.4	2.2	2.2	2.1	1.9	1.9	2.0	2.7
Taxes on income	6.1	6.0	3.6	3.8	4.2	4.4	4.6	5.0	6.5	6.4
Annual result	1.1	0.5	0.0	0.0	0.4	0.3	0.8	0.4	1.2	0.6
Profit and loss transfers (parent company)	1.3	1.1	0.2	0.4	0.3	0.6	1.5	1.4	1.3	1.1
Profit and loss transfers (subsidiary)	5.9	5.4	3.3	3.4	4.3	4.1	3.9	4.0	6.4	5.8
Profit for the year	Balance sheet									
Balance sheet	Assets									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.2	3.8	6.4	4.6	3.7	3.4	3.9	3.9	3.2	3.8
Tangible fixed assets	8.4	8.6	11.4	45.6	11.4	11.5	11.9	12.3	7.9	8.1
of which: Land and buildings	2.6	2.6	4.1	4.0	4.5	4.3	3.4	3.6	2.5	2.5
Inventories	3.2	2.8	10.0	9.7	7.8	7.9	4.8	4.6	2.8	2.4
of which: Finished goods and merchandise	0.5	0.5	4.7	4.1	2.0	1.7	1.5	1.3	0.3	0.3
Cash	8.1	7.6	26.0	27.3	25.2	24.6	17.9	17.6	6.5	6.0
Receivables	31.9	32.8	39.0	40.0	42.0	42.4	45.5	45.9	30.2	31.2
Short-term	28.6	29.6	37.9	38.9	39.9	40.3	43.1	43.1	26.8	27.8
of which:	Trade receivables									
Trade receivables	8.6	8.6	20.5	21.8	24.4	25.4	19.2	19.3	7.1	7.0
Receivables from affiliated companies	17.3	18.8	11.6	11.6	11.6	11.1	20.4	20.5	17.2	18.8
Long-term	3.3	3.3	1.0	1.0	2.1	2.1	2.4	2.8	3.4	3.4
of which: Loans to affiliated companies	2.9	2.7	0.4	0.5	1.1	1.4	2.0	2.3	3.0	2.8
Securities	4.9	4.5	1.2	1.2	3.1	3.1	1.9	1.6	5.3	4.9
Other long-term equity investments	38.7	38.3	4.6	4.5	5.3	5.3	11.2	11.3	42.5	42.1
of which: Goodwill	0.6	2.1	1.0	0.7	0.8	0.7	1.6	1.4	0.5	2.2
Capital	Capital									
Equity	35.2	35.4	36.5	37.7	32.9	34.2	35.8	36.6	35.2	35.3
Liabilities	43.9	43.9	49.4	47.0	46.3	45.3	41.4	39.9	44.1	44.2
Short-term	33.1	34.6	39.3	35.5	34.8	35.0	32.2	30.7	33.1	35.0
of which:	Liabilities to banks									
Liabilities to banks	1.0	1.0	4.7	4.3	4.9	4.5	2.8	2.5	0.7	0.8
Trade payables	4.5	4.4	10.1	8.5	8.5	8.5	7.4	7.5	4.0	4.0
Liabilities to affiliated companies	22.1	23.4	11.1	9.5	10.1	11.0	13.7	13.0	23.3	24.9
Long-term	10.8	9.3	10.0	11.5	11.5	10.3	9.2	9.2	11.0	9.2
of which:	Liabilities to banks									
Liabilities to banks	1.8	1.6	3.9	4.4	4.7	5.0	4.2	4.9	1.4	1.1
Liabilities to affiliated companies	2.6	2.9	3.7	4.4	5.4	4.4	4.0	2.8	2.3	2.8
Provisions	17.3	17.6	10.7	11.3	15.4	15.0	16.2	16.7	17.5	17.7
of which: Provisions for pensions	7.8	7.7	1.9	1.8	2.1	2.0	3.9	3.7	8.3	8.2
Other ratios	Percentage of sales									
Annual result before taxes on income	8.2	8.6	5.1	6.0	6.5	6.6	6.6	6.9	8.6	9.1
Annual result and depreciation	10.7	10.8	7.5	7.3	7.3	7.6	8.1	8.6	11.4	11.4
Trade receivables	9.7	9.6	12.2	12.5	13.6	14.0	12.7	12.7	8.9	8.8
	Percentage of the balance sheet total									
Sales	88.5	89.5	168.2	174.2	179.4	180.8	150.7	152.0	79.6	80.3
Annual result and interest paid	6.3	6.3	7.4	7.8	8.7	9.0	7.9	8.5	6.1	6.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.6	16.9	33.5	36.4	31.2	33.4	26.3	28.6	15.5	15.6
	Percentage of fixed assets									
Long-term equity and liabilities	92.9	90.2	198.2	229.1	186.4	192.4	163.4	160.9	88.3	85.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	112.5	108.6	163.2	187.5	188.8	189.0	193.8	201.1	102.2	97.7
Cash resources, short-term receivables and invent	122.0	116.6	188.7	214.8	211.0	211.7	208.7	216.2	110.8	104.7
	Percentage of cost of materials									
Trade payables	10.7	10.4	22.2	18.4	16.1	15.7	14.2	14.0	10.0	9.7
Memo item:	Balance sheet total in € billion									
Balance sheet total in € billion	82.15	87.71	0.38	0.42	1.75	1.94	7.39	7.99	72.64	77.36
Sales in € billion	72.70	78.53	0.63	0.72	3.14	3.51	11.14	12.14	57.79	62.15
Number of enterprises	2 289	2 289	856	856	681	681	534	534	218	218

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Of the enterprises captured ...		had a ratio of less than ...							
Ratios	... %										
		Percentage of gross revenue									
Cost of materials	25	7.0	7.2	2.5	2.5	8.0	8.6	11.5	13.1	17.4	19.2
	50	23.7	23.4	16.0	16.4	22.8	23.4	27.8	28.9	37.1	35.6
	75	45.2	44.9	39.5	39.7	42.4	43.1	51.6	51.3	59.8	60.4
Personnel expenses	25	26.6	26.2	24.8	25.4	32.2	30.3	27.4	26.9	16.9	18.1
	50	43.8	43.7	44.7	45.6	47.5	47.8	41.9	41.8	33.3	34.1
	75	59.7	59.0	63.2	61.3	61.7	61.9	56.1	55.1	47.5	46.2
Depreciation	25	0.7	0.7	0.6	0.6	0.8	0.8	0.6	0.6	0.7	0.7
	50	1.6	1.6	1.7	1.6	1.5	1.6	1.5	1.5	2.0	1.9
	75	3.6	3.5	3.6	3.5	3.0	3.0	3.8	4.1	4.7	5.3
Annual result	25	0.5	0.8	0.0	0.8	0.5	0.9	1.1	1.0	0.6	0.1
	50	3.8	3.9	3.9	4.7	3.7	4.0	4.0	3.8	3.1	2.4
	75	9.4	10.4	10.3	13.0	9.6	10.3	8.6	8.6	7.0	8.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.8	1.8	1.4	1.5	2.5	2.5	1.7	1.7	1.6	1.6
	50	5.0	5.0	5.0	5.0	5.8	5.5	4.3	4.3	4.4	4.3
	75	13.8	12.9	15.6	13.5	13.3	12.9	12.0	12.2	12.2	12.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.5	0.5	0.0	0.0	1.1	1.3	0.6	0.6	1.2	1.1
	75	7.1	6.7	6.9	6.4	8.1	9.1	5.2	4.7	8.6	8.3
Equity	25	13.3	14.7	10.4	15.0	12.9	14.7	19.0	16.9	12.6	11.0
	50	35.5	37.0	37.4	41.3	36.1	36.2	36.0	37.2	26.5	25.4
	75	56.5	57.4	61.5	62.0	56.5	57.9	55.8	56.2	45.1	39.2
Short-term liabilities	25	15.0	14.7	15.0	13.9	15.1	14.9	14.2	14.0	15.5	16.6
	50	31.0	30.2	33.1	31.7	29.9	29.3	29.2	28.3	28.9	31.5
	75	54.0	51.8	61.4	54.5	52.2	54.0	49.4	46.7	45.1	50.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	6.7	6.6	10.5	10.2	8.7	8.1	2.4	2.1	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.8	1.2	0.2	1.2	0.8	1.4	1.8	1.7	1.0	0.4
	50	5.1	5.3	5.3	5.8	5.0	5.5	5.4	5.4	4.4	3.2
	75	12.4	13.6	14.1	16.5	12.8	13.4	11.1	11.4	9.6	8.6
Annual result and depreciation	25	2.9	3.3	2.0	3.2	2.8	3.4	4.0	3.8	3.1	2.4
	50	8.1	8.7	7.8	9.0	8.0	8.6	8.8	8.7	8.4	7.2
	75	16.2	17.1	17.9	20.4	16.2	16.6	15.6	15.2	14.6	15.0
Trade receivables	25	4.5	4.6	3.7	3.5	6.4	6.3	4.3	4.3	3.2	3.9
	50	10.3	10.6	8.9	9.2	12.1	11.9	11.1	11.4	9.7	10.2
	75	17.1	17.5	15.7	16.4	18.0	18.0	18.3	18.6	15.4	16.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.8	1.2	3.0	2.5	3.0	2.8	3.1	1.9	1.5
	50	8.6	9.4	9.1	11.3	9.3	10.9	8.1	7.8	6.3	5.6
	75	19.4	20.5	23.5	25.5	20.1	20.8	16.5	16.3	13.2	12.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 5.7	- 5.6	- 26.9	- 32.1	- 7.9	- 6.9	6.2	6.0	5.9	4.1
	50	20.5	22.4	15.1	19.6	23.7	25.0	25.1	26.6	21.2	19.2
	75	64.3	68.9	64.1	73.3	76.3	75.3	64.3	71.7	44.1	42.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	104.6	109.8	104.6	115.2	106.6	108.6	108.9	111.8	99.0	94.5
	50	258.5	270.2	275.0	314.5	263.0	277.8	250.9	251.4	182.0	193.8
	75	760.0	802.4	837.8	888.3	760.0	786.4	731.2	753.9	560.6	537.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	116.8	122.5	106.9	119.0	119.0	123.9	127.1	133.2	112.6	110.9
	50	216.8	222.6	212.7	223.8	219.1	227.8	220.8	226.7	199.5	182.9
	75	459.0	475.1	466.3	498.9	456.8	472.6	487.2	494.3	397.0	359.6
		Percentage of cost of materials									
Trade payables	25	6.3	6.2	5.6	5.6	8.2	8.0	5.4	5.3	4.9	4.7
	50	13.5	13.0	12.9	12.8	15.8	14.8	12.1	12.2	10.3	10.4
	75	26.1	27.0	30.3	32.6	29.7	29.4	21.2	22.6	18.2	18.7

I. Enterprises by economic sector

12. Real estate activities

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.5	99.9	102.0	100.6	100.0	99.9	99.5	100.5	99.4	99.8
Change in finished goods	0.5	0.1	-2.0	-0.6	0.0	0.1	0.5	-0.5	0.6	0.2
Interest and similar income	0.9	0.8	0.6	0.5	0.9	0.9	0.9	0.7	0.9	0.8
Other income	7.8	8.2	7.1	5.7	12.1	8.6	7.1	8.1	7.6	8.3
of which: Income from long-term equity investme	1.1	1.6	1.1	1.5	2.0	2.5	1.3	1.7	1.0	1.5
Total income	108.7	109.0	107.7	106.2	113.0	109.5	108.0	108.8	108.5	109.1
<b>Expenses</b>										
Cost of materials	41.3	40.3	22.5	21.1	26.3	26.1	36.6	34.9	44.0	43.1
Personnel expenses	9.6	10.0	25.0	26.0	12.4	13.7	12.3	12.7	8.4	8.7
Depreciation	17.0	17.3	8.9	8.6	16.9	16.6	16.3	16.3	17.4	17.8
of which: Depreciation of tangible fixed assets	16.7	16.9	8.7	8.4	16.5	16.3	16.0	16.1	17.1	17.3
Interest and similar expenses	10.6	10.0	4.2	3.6	9.7	8.6	10.2	9.4	11.0	10.4
Operating taxes	1.2	1.2	0.6	0.5	0.9	0.8	1.1	1.0	1.3	1.3
Other expenses	11.5	11.7	27.6	26.6	25.6	21.3	15.6	15.8	9.1	9.6
Total expenses before taxes on income	91.3	90.5	88.8	86.3	91.7	87.0	92.0	90.2	91.2	90.9
Annual result before taxes on income	17.3	18.6	18.9	19.9	21.3	22.5	15.9	18.6	17.3	18.2
Taxes on income	2.1	1.7	2.6	2.7	2.7	2.9	1.8	2.1	2.1	1.5
Annual result	15.2	16.8	16.3	17.1	18.6	19.6	14.1	16.5	15.2	16.7
Profit and loss transfers (parent company)	1.1	1.0	0.1	0.1	0.3	0.3	0.5	1.0	1.3	1.1
Profit and loss transfers (subsidiary)	3.3	3.2	0.7	0.9	1.7	1.5	1.6	2.0	3.8	3.7
Profit for the year	13.0	14.6	15.7	16.3	17.2	18.4	12.9	15.5	12.6	14.1
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	80.2	79.7	69.0	45.6	78.1	77.3	80.1	79.6	80.4	79.9
of which: Land and buildings	76.2	75.5	61.1	59.3	72.7	71.5	75.8	74.6	76.5	76.0
Inventories	3.6	3.4	3.6	3.4	3.6	3.7	3.9	3.6	3.5	3.4
of which: Finished goods and merchandise	0.6	0.6	1.7	1.3	1.5	1.4	1.0	0.8	0.5	0.5
Cash	3.8	3.9	9.5	10.3	5.5	5.8	5.6	5.6	3.4	3.4
Receivables	7.7	7.6	14.7	15.2	9.8	10.1	7.6	8.3	7.5	7.3
Short-term	6.6	6.5	13.7	14.3	8.9	9.1	6.6	7.3	6.4	6.2
of which:										
Trade receivables	0.4	0.5	2.7	2.9	1.1	1.1	0.8	0.9	0.3	0.3
Receivables from affiliated companies	5.2	5.2	7.5	7.4	5.6	5.8	4.4	5.1	5.3	5.1
Long-term	1.1	1.1	1.0	1.0	0.9	1.0	1.0	1.0	1.1	1.1
of which: Loans to affiliated companies	0.8	0.8	0.4	0.4	0.5	0.6	0.6	0.7	0.9	0.9
Securities	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.4	0.4
Other long-term equity investments	4.1	4.7	2.4	2.5	2.2	2.3	2.1	2.2	4.6	5.3
of which: Goodwill	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
<b>Capital</b>										
Equity	34.9	35.6	28.0	29.8	24.0	25.1	31.3	32.5	36.2	36.8
Liabilities	62.0	61.3	67.4	65.8	72.0	71.1	64.8	63.8	60.9	60.4
Short-term	19.8	20.0	33.9	33.6	32.8	33.0	22.9	21.8	18.5	18.8
of which:										
Liabilities to banks	5.7	5.5	10.1	9.6	13.0	12.8	7.2	6.8	5.0	4.8
Trade payables	1.0	1.0	2.1	2.2	1.2	1.2	1.2	1.2	0.9	0.9
Liabilities to affiliated companies	8.9	9.1	14.3	14.7	13.5	13.3	10.4	9.7	8.3	8.8
Long-term	42.1	41.4	33.5	32.1	39.2	38.1	41.9	42.0	42.4	41.5
of which:										
Liabilities to banks	35.8	34.9	26.5	25.3	31.3	30.4	35.0	34.6	36.2	35.3
Liabilities to affiliated companies	3.0	3.4	5.0	4.7	5.8	5.9	5.0	5.6	2.5	2.9
Provisions	2.4	2.4	3.3	3.3	1.9	1.9	2.2	2.2	2.5	2.5
of which: Provisions for pensions	0.7	0.7	0.5	0.5	0.4	0.4	0.5	0.5	0.8	0.8
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	17.4	18.6	18.5	19.7	21.3	22.5	16.0	18.5	17.4	18.2
Annual result and depreciation	32.4	34.1	24.7	25.5	35.5	36.3	30.6	32.7	32.8	34.5
Trade receivables	2.9	3.1	5.5	5.9	5.2	5.1	4.5	5.0	2.3	2.5
	Percentage of the balance sheet total									
Sales	15.2	15.0	49.7	49.8	20.3	20.6	17.7	17.7	14.2	14.0
Annual result and interest paid	3.9	4.0	10.0	10.2	5.7	5.8	4.3	4.6	3.7	3.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.0	8.5	19.7	21.2	10.2	10.8	8.6	9.4	7.7	8.1
	Percentage of fixed assets									
Long-term equity and liabilities	90.8	90.6	85.3	87.2	78.0	78.6	88.3	90.3	91.9	91.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	53.5	53.2	69.0	73.6	44.5	45.9	54.2	60.0	54.0	52.3
Cash resources, short-term receivables and invent	71.5	70.4	79.6	83.6	55.4	57.2	71.3	76.6	73.1	70.3
	Percentage of cost of materials									
Trade payables	15.2	16.2	19.2	20.7	21.6	21.5	19.0	20.1	14.2	15.2
Memo item:										
Balance sheet total in € billion	348.34	359.68	2.28	2.36	15.88	16.38	47.86	49.07	282.31	291.86
Sales in € billion	52.78	54.11	1.14	1.18	3.23	3.37	8.46	8.70	39.96	40.86
Number of enterprises	9 629	9 629	2 773	2 773	3 336	3 336	2 163	2 163	1 357	1 357

I. Enterprises by economic sector

cont'd: 12. Real estate activities

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with balance sheet total of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.7	21.3
	50	0.9	1.2	0.0	0.0	0.0	0.0	16.8	17.9	43.2	43.5
	75	36.9	36.9	3.7	4.5	14.1	14.9	45.9	45.1	51.4	52.1
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	7.8	8.1
	75	10.1	10.3	14.3	15.1	3.9	4.4	10.4	10.6	11.6	12.0
Depreciation	25	11.1	11.1	2.5	2.6	14.0	14.1	14.9	14.8	14.3	14.3
	50	20.0	19.8	13.0	13.0	24.1	24.0	21.7	21.6	18.8	18.6
	75	32.0	31.7	27.2	26.8	36.9	36.5	32.6	32.3	25.5	25.3
Annual result	25	2.9	3.6	3.1	3.6	2.1	3.2	1.9	3.1	4.9	5.0
	50	15.5	16.8	20.3	21.2	17.8	19.9	12.4	14.6	11.7	11.7
	75	36.8	38.1	45.3	45.5	38.8	40.7	30.8	32.3	21.9	22.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	61.2	60.3	23.3	20.9	69.5	68.7	76.5	75.7	80.3	80.4
	50	87.8	87.3	71.9	70.6	90.6	90.3	89.3	89.1	89.4	89.3
	75	95.6	95.3	93.0	92.9	97.4	97.3	95.7	95.3	93.2	93.2
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.3	3.3
	75	2.0	1.8	0.0	0.0	0.0	0.0	3.8	3.7	4.6	4.5
Equity	25	3.2	3.9	3.5	4.6	0.8	1.0	3.9	4.6	21.3	22.3
	50	23.7	25.4	24.5	26.4	12.9	14.7	26.4	28.2	35.8	36.6
	75	50.4	52.3	58.6	62.1	41.8	44.0	50.0	51.1	52.6	53.7
Short-term liabilities	25	6.4	6.3	6.7	6.2	5.9	6.0	6.1	6.0	7.0	7.0
	50	14.6	14.7	22.6	21.1	19.9	20.4	11.1	11.0	9.3	9.6
	75	48.2	47.0	59.0	57.1	58.6	58.5	36.3	33.4	17.2	17.6
Liabilities to banks	25	5.2	4.8	0.0	0.0	12.6	11.9	17.6	16.3	23.5	22.5
	50	39.1	37.8	17.4	16.1	44.0	42.5	43.1	42.0	45.2	44.1
	75	63.9	62.6	58.3	56.4	70.5	68.7	64.0	63.1	59.6	58.4
		Percentage of sales									
Annual result before taxes on income	25	3.5	4.4	3.6	4.6	2.7	3.8	2.5	3.8	5.8	5.4
	50	17.1	18.7	22.6	24.2	20.1	22.3	13.8	15.9	12.5	12.3
	75	40.5	42.1	49.3	50.6	43.2	45.0	33.6	36.3	23.8	24.9
Annual result and depreciation	25	22.7	24.1	13.5	14.8	27.3	29.3	23.4	25.4	24.1	24.3
	50	42.1	43.3	44.6	45.1	50.0	52.1	38.7	40.3	31.9	32.1
	75	69.0	70.9	73.1	74.5	73.1	75.5	63.7	66.3	48.0	49.9
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3
	50	0.3	0.3	0.0	0.0	0.0	0.0	0.5	0.5	0.7	0.7
	75	2.2	2.2	3.5	3.7	2.0	2.0	2.1	2.0	1.6	1.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.3	3.1	3.1	2.4	2.4	2.0	2.1	2.2	2.1
	50	4.3	4.3	7.2	7.5	4.5	4.6	3.5	3.6	3.2	3.0
	75	8.1	8.3	15.4	15.8	7.6	7.8	5.6	5.8	4.4	4.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.4	3.7	2.0	2.3	3.2	3.5	3.4	4.0	4.8	4.9
	50	8.0	8.6	11.9	12.6	7.6	8.3	7.1	7.7	7.3	7.6
	75	18.1	19.3	37.3	37.9	16.7	17.9	13.0	13.9	11.7	11.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	61.3	62.9	53.5	56.6	47.9	47.3	71.1	74.4	90.3	90.7
	50	96.0	96.5	96.1	97.6	90.4	90.3	96.8	97.6	98.5	98.6
	75	107.5	109.0	137.7	146.0	105.1	106.3	105.0	106.1	103.7	103.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	11.6	12.4	15.7	16.9	6.2	6.5	13.4	14.9	21.7	23.0
	50	51.2	54.6	81.9	86.6	35.5	38.2	50.0	57.0	50.1	52.1
	75	170.0	184.0	334.8	373.3	146.3	152.1	133.5	146.6	111.0	112.8
		Percentage of cost of materials									
Trade payables	25	2.8	2.5	0.0	0.0	0.0	0.0	4.3	4.4	6.8	6.8
	50	9.8	9.5	7.4	7.6	6.9	6.2	10.6	10.2	11.5	11.8
	75	23.5	22.2	35.9	33.3	25.7	22.9	22.5	20.7	20.2	20.2

I. Enterprises by economic sector

cont'd: 12. Real estate activities

Ratios	Corporations									
			Enterprises with balance sheet total of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.6	100.0	102.3	101.0	100.1	99.2	99.9	100.6	99.5	99.9
Change in finished goods	0.4	0.0	-2.3	-1.0	-0.1	0.8	0.1	-0.6	0.5	0.1
Interest and similar income	0.9	0.7	0.4	0.3	0.8	0.8	0.7	0.6	0.9	0.7
Other income	7.3	7.6	6.2	4.6	13.5	6.3	6.0	6.7	7.3	7.9
of which: Income from long-term equity investme	0.7	1.3	0.4	0.5	1.2	1.3	0.7	0.8	0.7	1.4
Total income	108.2	108.3	106.6	105.0	114.2	107.1	106.7	107.3	108.2	108.6
<b>Expenses</b>										
Cost of materials	46.4	45.6	27.4	25.1	35.9	35.8	43.9	41.9	47.9	47.4
Personnel expenses	10.9	11.5	33.6	35.1	17.4	19.2	15.0	15.7	9.2	9.6
Depreciation	15.0	15.2	4.7	4.6	10.1	9.8	12.5	12.5	16.0	16.3
of which: Depreciation of tangible fixed assets	14.7	14.8	4.7	4.5	9.8	9.6	12.2	12.2	15.7	15.9
Interest and similar expenses	9.5	9.1	2.4	1.9	6.7	5.9	7.8	7.2	10.2	9.8
Operating taxes	1.3	1.2	0.4	0.4	0.7	0.6	0.9	0.9	1.4	1.4
Other expenses	9.8	9.8	28.4	27.2	28.6	20.9	14.3	14.9	7.5	7.7
Total expenses before taxes on income	93.0	92.4	97.0	94.4	99.5	92.2	94.4	92.9	92.2	92.3
Annual result before taxes on income	15.2	15.9	9.6	10.6	14.8	14.8	12.2	14.3	16.0	16.3
Taxes on income	1.7	1.5	2.2	2.4	2.7	2.7	1.7	1.9	1.7	1.4
Annual result	13.5	14.3	7.4	8.2	12.1	12.1	10.5	12.4	14.3	15.0
Profit and loss transfers (parent company)	1.1	1.1	0.0	0.0	0.3	0.4	0.2	0.9	1.4	1.2
Profit and loss transfers (subsidiary)	3.9	3.9	0.9	1.1	2.8	2.2	2.0	2.6	4.4	4.4
Profit for the year	10.7	11.5	6.6	7.1	9.6	10.3	8.7	10.7	11.2	11.8
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1
Tangible fixed assets	79.5	78.8	58.5	57.1	72.1	70.9	78.6	77.9	80.0	79.2
of which: Land and buildings	76.1	75.1	51.7	50.0	67.8	66.4	76.0	74.9	76.5	75.5
Inventories	4.5	4.3	6.8	6.0	6.5	6.8	5.6	5.2	4.3	4.1
of which: Finished goods and merchandise	0.7	0.7	2.7	2.0	2.7	2.6	1.0	0.9	0.6	0.6
Cash	4.1	4.2	13.1	13.9	7.4	7.6	6.6	6.7	3.6	3.7
Receivables	6.8	7.0	18.9	20.2	11.3	11.9	7.1	8.0	6.5	6.6
Short-term	5.6	5.7	17.8	19.1	10.5	10.8	6.3	7.2	5.3	5.3
of which:										
Trade receivables	0.5	0.5	4.9	5.4	1.8	1.8	1.1	1.2	0.3	0.3
Receivables from affiliated companies	4.4	4.5	7.8	7.8	5.7	6.0	3.8	4.6	4.4	4.5
Long-term	1.2	1.2	1.1	1.1	0.8	1.1	0.8	0.9	1.2	1.3
of which: Loans to affiliated companies	0.9	1.0	0.5	0.5	0.4	0.6	0.5	0.6	1.0	1.0
Securities	0.4	0.3	0.6	0.6	0.4	0.4	0.3	0.4	0.4	0.3
Other long-term equity investments	4.5	5.2	1.4	1.5	1.8	2.0	1.4	1.5	5.0	5.8
of which: Goodwill	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
<b>Capital</b>										
Equity	37.0	37.7	29.8	32.3	29.2	30.4	36.7	37.7	37.4	38.0
Liabilities	60.1	59.4	63.6	61.0	67.3	66.2	60.2	59.1	59.9	59.2
Short-term	17.2	17.5	31.7	29.7	28.0	28.0	19.0	17.9	16.5	17.0
of which:										
Liabilities to banks	4.7	5.0	9.0	7.9	11.9	11.6	6.7	6.1	4.2	4.7
Trade payables	1.0	1.1	3.4	3.4	1.5	1.4	1.4	1.4	1.0	1.0
Liabilities to affiliated companies	6.4	6.3	9.6	9.5	8.8	8.7	6.0	5.5	6.4	6.3
Long-term	43.0	42.0	31.9	31.3	39.3	38.2	41.1	41.2	43.4	42.2
of which:										
Liabilities to banks	36.9	35.8	25.4	24.3	31.6	30.9	35.5	35.2	37.3	36.1
Liabilities to affiliated companies	2.4	2.9	4.1	4.0	5.2	5.2	3.7	4.1	2.1	2.7
Provisions	2.6	2.6	5.9	6.0	2.9	2.8	2.8	2.9	2.5	2.5
of which: Provisions for pensions	0.9	0.9	1.2	1.1	0.8	0.8	0.7	0.8	0.9	0.9
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	15.3	15.9	9.4	10.5	14.7	15.0	12.2	14.2	16.1	16.3
Annual result and depreciation	28.6	29.5	11.9	12.7	22.1	22.1	23.1	24.7	30.5	31.3
Trade receivables	2.9	3.2	6.2	6.8	6.5	6.3	5.1	5.7	2.2	2.4
Percentage of the balance sheet total										
Sales	16.3	15.9	79.8	78.4	28.3	28.5	21.9	21.7	14.9	14.5
Annual result and interest paid	3.8	3.7	7.7	7.9	5.3	5.1	4.0	4.2	3.7	3.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	7.9	8.1	16.6	18.5	9.9	10.1	8.9	9.6	7.7	7.8
Percentage of fixed assets										
Long-term equity and liabilities	94.6	94.3	101.8	107.1	92.2	93.2	96.9	98.9	94.4	93.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	57.4	57.7	98.3	112.1	64.7	66.2	68.7	78.4	55.0	54.1
Cash resources, short-term receivables and invent	83.7	82.5	119.6	132.2	88.0	90.6	98.0	107.4	81.0	78.3
Percentage of cost of materials										
Trade payables	13.8	14.5	16.1	17.3	15.2	13.6	14.6	15.9	13.6	14.3
Memo item:										
Balance sheet total in € billion	254.12	263.20	0.94	0.99	6.69	7.03	28.41	29.23	218.09	225.96
Sales in € billion	41.30	41.90	0.75	0.78	1.89	2.00	6.23	6.33	32.43	32.80
Number of enterprises	4 828	4 828	1 249	1 249	1 359	1 359	1 201	1 201	1 019	1 019

I. Enterprises by economic sector

cont'd: 12 Real estate activities

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with balance sheet total of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	8.4	9.9	39.2	38.5
	50	24.9	25.3	0.0	0.0	4.1	4.2	40.6	41.3	47.0	46.5
	75	48.4	48.4	16.7	18.4	38.4	38.9	51.2	51.1	53.5	53.9
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.9	4.1
	50	7.5	7.8	8.4	9.0	1.2	1.3	7.9	8.4	9.5	9.7
	75	14.8	15.1	43.7	45.2	13.2	13.5	13.0	13.3	12.4	12.9
Depreciation	25	6.9	7.1	0.9	1.0	9.0	9.4	12.9	12.9	13.8	13.8
	50	16.4	16.3	4.5	4.6	18.2	18.0	18.7	18.5	17.4	17.2
	75	24.0	23.7	18.2	17.5	28.4	28.1	25.2	24.6	22.0	21.7
Annual result	25	1.9	2.5	0.7	0.8	0.6	1.6	2.0	3.0	5.2	5.1
	50	10.0	10.9	8.7	8.8	11.5	13.2	9.5	11.1	10.6	10.6
	75	23.6	24.7	26.0	26.7	29.6	30.9	22.3	23.4	17.6	17.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	48.7	48.5	4.4	4.1	57.6	54.9	76.8	75.4	81.8	82.5
	50	85.8	85.4	37.6	37.3	86.5	85.8	88.0	87.5	89.2	89.2
	75	93.2	93.0	88.7	86.9	95.9	95.7	93.1	92.8	92.5	92.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.7	2.6
	50	0.1	0.2	0.0	0.0	0.0	0.0	3.1	3.1	3.9	3.8
	75	4.5	4.3	0.0	0.0	2.7	2.9	5.0	5.0	5.0	4.9
Equity	25	9.2	11.2	6.0	8.9	2.9	3.7	11.9	14.6	24.5	25.4
	50	32.3	33.8	32.6	35.1	20.1	22.4	34.9	35.9	36.8	37.6
	75	54.2	55.8	63.0	66.0	50.0	52.3	52.8	54.6	52.0	52.2
Short-term liabilities	25	6.7	6.5	6.8	5.8	5.0	5.2	6.6	6.6	7.4	7.6
	50	11.0	10.8	19.7	17.0	12.6	13.0	9.6	9.7	9.3	9.6
	75	35.6	33.1	53.0	47.2	47.2	47.0	22.6	19.1	13.7	14.5
Liabilities to banks	25	5.2	4.7	0.0	0.0	11.6	10.1	20.4	19.7	28.5	28.1
	50	39.5	38.1	4.2	3.9	44.5	43.2	43.2	42.5	45.9	45.0
	75	61.3	59.9	50.6	49.2	70.2	68.5	61.8	61.7	58.3	57.5
		Percentage of sales									
Annual result before taxes on income	25	2.5	3.1	0.9	1.0	1.1	2.2	2.5	3.5	5.9	5.5
	50	11.2	12.2	10.5	11.3	13.2	15.1	10.2	12.2	11.2	11.0
	75	26.9	28.6	30.8	33.6	34.6	37.2	24.3	26.2	19.0	19.5
Annual result and depreciation	25	15.7	16.6	4.2	5.2	15.6	18.7	20.0	21.0	23.4	23.2
	50	29.5	30.3	19.6	20.8	35.7	37.0	29.9	31.3	29.4	29.5
	75	48.3	50.3	48.4	50.0	60.1	61.9	45.9	49.1	38.2	37.9
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.3	0.3
	50	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7
	75	3.0	2.9	6.9	6.8	3.4	3.4	2.4	2.2	1.5	1.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.1	1.9	2.0	2.0	2.0	2.0	2.0	2.3	2.2
	50	3.6	3.6	5.7	5.8	4.0	4.1	3.3	3.2	3.1	2.9
	75	6.5	6.6	13.6	13.4	6.9	7.1	5.0	5.2	4.1	4.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	3.4	-2.2	-2.4	2.4	2.9	3.8	4.5	5.2	5.2
	50	7.3	7.7	8.2	8.6	6.5	7.1	7.6	8.2	7.4	7.6
	75	15.2	16.7	33.7	32.3	16.2	17.6	13.0	14.5	11.2	11.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.0	87.3	75.0	82.9	73.9	72.3	91.5	93.7	94.4	93.9
	50	99.7	99.9	107.4	113.9	99.0	99.3	99.8	100.2	98.8	98.8
	75	114.8	117.0	264.3	300.0	115.4	117.9	107.9	109.0	103.4	102.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	23.0	24.4	33.7	38.5	14.5	13.1	24.7	29.3	24.5	25.8
	50	70.7	70.7	137.6	157.8	68.4	66.2	64.6	69.4	49.6	49.8
	75	200.7	220.7	486.4	555.6	230.2	250.7	151.6	162.8	95.4	91.4
		Percentage of cost of materials									
Trade payables	25	4.8	4.7	0.8	0.1	2.3	2.2	5.7	5.9	7.3	7.2
	50	10.7	10.6	10.1	8.7	8.8	8.3	10.9	10.8	11.5	11.8
	75	21.8	20.6	39.8	33.3	24.2	23.1	18.6	19.0	19.1	19.3

I. Enterprises by economic sector

cont'd: 12. Real estate activities

Ratios	Non-corporations										
			Enterprises with balance sheet total of ... € million								
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
<b>Income</b>	Percentage of gross revenue										
Sales	99.3	99.6	101.5	100.0	99.8	101.0	98.3	100.2	99.4	99.2	
Change in finished goods	0.7	0.4	- 1.5	0.0	0.2	- 1.0	1.7	- 0.2	0.6	0.8	
Interest and similar income	1.2	0.9	1.0	0.8	1.2	1.1	1.4	1.2	1.1	0.8	
Other income	9.3	10.6	8.8	7.7	10.1	12.0	10.1	11.7	8.9	10.1	
of which: Income from long-term equity investme	2.4	2.7	2.4	3.3	3.1	4.2	3.0	4.1	2.1	2.1	
Total income	110.5	111.5	109.8	108.5	111.3	113.2	111.5	112.9	110.1	110.9	
<b>Expenses</b>											
Cost of materials	23.1	22.0	12.9	13.4	12.8	11.7	16.6	16.5	27.3	25.8	
Personnel expenses	5.0	5.0	8.5	8.3	5.2	5.5	5.0	5.0	4.8	4.8	
Depreciation	24.2	24.4	16.9	16.1	26.5	26.6	26.6	26.6	23.4	23.9	
of which: Depreciation of tangible fixed assets	23.8	24.0	16.4	16.0	26.0	26.3	26.4	26.4	23.0	23.3	
Interest and similar expenses	14.5	13.0	7.7	6.7	13.8	12.6	16.7	15.3	14.4	12.7	
Operating taxes	1.2	1.1	0.9	0.9	1.2	1.1	1.4	1.3	1.2	1.1	
Other expenses	17.5	18.1	26.2	25.5	21.2	21.8	19.1	18.3	16.0	17.0	
Total expenses before taxes on income	85.5	83.7	73.0	70.8	80.6	79.2	85.4	82.9	87.1	85.3	
Annual result before taxes on income	24.9	27.8	36.8	37.7	30.6	33.9	26.1	30.0	23.0	25.6	
Taxes on income	3.5	2.3	3.3	3.4	2.8	3.0	2.2	2.6	4.0	2.1	
Annual result	21.4	25.4	33.4	34.3	27.9	30.9	23.9	27.5	19.0	23.5	
Profit and loss transfers (parent company)	0.8	0.7	0.2	0.2	0.3	0.2	1.3	1.2	0.7	0.6	
Profit and loss transfers (subsidiary)	0.9	0.7	0.4	0.5	0.3	0.6	0.6	0.3	1.1	0.9	
Profit for the year	21.3	25.4	33.2	34.0	27.8	30.5	24.6	28.4	18.6	23.2	
<b>balance sheet</b>											
<b>Assets</b>	Percentage of the balance sheet total										
Intangible fixed assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
Tangible fixed assets	81.9	82.2	76.2	75.4	82.5	82.1	82.2	81.8	82.4		
of which: Land and buildings	76.3	76.5	67.6	66.1	76.2	75.3	75.6	74.3	76.7		
Inventories	1.0	1.0	1.4	1.5	1.5	1.4	1.5	1.3	0.8		
of which: Finished goods and merchandise	0.4	0.3	0.9	0.9	0.6	0.5	1.0	0.7	0.2		
Cash	3.1	3.1	7.0	7.7	4.1	4.5	4.2	4.0	2.5		
Receivables	10.0	9.4	11.7	11.6	8.6	8.8	8.3	8.8	10.7		
Short-term	9.2	8.6	10.9	10.8	7.7	7.9	7.1	7.5	10.0		
of which:											
Trade receivables	0.4	0.4	1.2	1.2	0.5	0.5	0.3	0.4	0.3		
Receivables from affiliated companies	7.5	7.0	7.2	7.1	5.6	5.6	5.3	5.8	8.4		
Long-term	0.8	0.7	0.9	0.8	0.9	0.9	1.2	1.3	0.6		
of which: Loans to affiliated companies	0.5	0.5	0.4	0.3	0.5	0.5	0.8	0.8	0.3		
Securities	0.5	0.5	0.2	0.2	0.4	0.4	0.3	0.2	0.6		
Other long-term equity investments	3.1	3.4	3.1	3.2	2.5	2.5	3.2	3.2	3.2		
of which: Goodwill	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.0		
<b>Capital</b>											
Equity	29.2	29.7	26.7	27.9	20.3	21.2	23.4	24.8	32.4		
Liabilities	66.9	66.6	70.1	69.3	75.4	74.7	71.6	70.8	64.1		
Short-term	27.1	26.9	35.4	36.5	36.3	36.7	28.5	27.5	25.1		
of which:											
Liabilities to banks	8.1	6.6	10.8	10.8	13.7	13.8	7.8	7.8	7.3		
Trade payables	0.7	0.8	1.2	1.3	0.9	1.0	1.0	1.0	0.6		
Liabilities to affiliated companies	15.6	16.8	17.6	18.4	17.0	16.8	16.7	15.9	15.0		
Long-term	39.8	39.8	34.7	32.8	39.2	38.0	43.0	43.2	39.0		
of which:											
Liabilities to banks	32.8	32.5	27.2	25.9	31.2	30.0	34.1	33.7	32.7		
Liabilities to affiliated companies	4.6	4.7	5.6	5.1	6.2	6.5	6.8	7.7	3.7		
Provisions	2.0	2.0	1.5	1.4	1.2	1.2	1.3	1.3	2.4		
of which: Provisions for pensions	0.3	0.3	0.1	0.1	0.2	0.1	0.2	0.2	0.3		
<b>Other ratios</b>											
Annual result before taxes on income	25.1	27.9	36.2	37.7	30.7	33.6	26.5	30.0	23.1		
Annual result and depreciation	46.0	50.1	49.5	50.4	54.4	57.0	51.5	53.9	42.7		
Trade receivables	2.9	3.1	4.2	4.0	3.5	3.4	2.9	3.3	2.7		
Sales	12.2	12.7	28.8	29.1	14.5	14.6	11.5	12.0	11.7		
Annual result and interest paid	4.4	4.9	11.7	12.0	6.1	6.3	4.7	5.1	3.9		
Annual result and depreciation	8.3	9.4	21.5	22.8	10.5	11.2	8.1	9.0	7.7		
Long-term equity and liabilities	80.6	80.6	76.5	76.2	69.0	69.1	76.7	78.5	83.6		
Cash resources and short-term receivables	46.9	45.2	50.7	50.9	33.1	34.3	40.1	42.4	52.0		
Cash resources, short-term receivables and invent	50.7	48.9	54.5	55.0	37.1	38.1	45.2	47.0	55.3		
Trade payables	25.6	28.3	31.6	32.6	47.0	57.6	50.7	48.9	19.1		
Memo item:											
balance sheet total in € billion	94.22	96.47	1.35	1.37	9.19	9.36	19.46	19.84	64.22		
Sales in € billion	11.48	12.21	0.39	0.40	1.34	1.37	2.23	2.37	7.53		
Number of enterprises	4 801	4 801	1 524	1 524	1 977	1 977	962	962	338		



I. Enterprises by economic sector

cont'd: 12 Real estate activities

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with balance sheet total of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	9.7	12.3
	75	5.4	5.7	0.0	0.0	4.1	4.6	15.1	15.2	32.3	31.9
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.3	0.4	0.8	0.6	0.0	0.0	0.6	0.6	0.5	0.5
Depreciation	25	15.0	15.0	8.8	8.0	17.9	17.7	18.7	19.0	18.6	17.8
	50	25.7	25.7	18.8	18.8	28.5	28.6	28.3	28.2	26.7	26.7
	75	38.8	39.0	33.3	33.3	42.1	42.1	40.1	40.1	40.1	39.7
Annual result	25	5.1	6.7	10.6	13.4	3.6	4.6	1.5	3.5	3.1	3.8
	50	25.1	26.9	34.3	34.2	22.7	24.9	19.5	21.3	22.3	23.8
	75	46.1	47.6	54.9	55.4	42.7	45.4	39.2	40.6	37.3	41.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	69.0	67.5	54.0	52.6	76.0	74.9	76.0	76.2	72.1	72.1
	50	90.1	89.6	82.5	81.9	93.0	92.3	92.8	92.9	91.4	90.3
	75	97.5	97.3	94.7	94.5	98.2	98.2	98.2	98.1	96.7	96.7
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.3
Equity	25	0.6	0.7	2.0	2.5	0.2	0.3	0.2	0.3	6.2	6.3
	50	13.9	15.1	18.2	19.7	9.2	10.2	13.8	15.0	27.6	30.2
	75	44.1	46.5	55.5	56.3	36.3	37.1	40.6	42.1	55.3	59.4
Short-term liabilities	25	5.9	5.9	6.5	6.6	6.8	7.2	5.0	4.9	2.7	2.7
	50	23.0	22.8	24.5	25.3	25.9	26.4	17.2	16.6	10.9	10.9
	75	58.1	57.8	62.4	65.0	63.1	64.0	47.3	47.4	36.5	34.6
Liabilities to banks	25	5.2	4.8	0.0	0.0	13.1	13.1	12.2	11.5	4.1	2.4
	50	38.7	37.5	26.3	24.1	43.2	41.9	42.9	41.5	40.1	37.5
	75	67.7	65.6	63.5	61.3	71.0	68.9	66.5	65.5	63.6	63.1
		Percentage of sales									
Annual result before taxes on income	25	6.1	7.5	11.5	13.8	4.3	5.1	2.3	4.4	4.4	4.2
	50	27.0	29.0	36.1	36.7	24.9	27.1	21.5	22.8	23.7	26.5
	75	49.7	51.3	59.8	59.7	46.6	48.6	42.1	43.5	39.4	42.8
Annual result and depreciation	25	36.3	38.6	34.7	37.1	38.3	40.2	34.9	37.7	33.4	37.6
	50	58.8	60.0	62.5	63.1	59.3	60.9	55.2	56.7	53.0	56.3
	75	78.4	79.9	82.0	81.9	77.8	79.9	75.3	76.6	75.7	77.1
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.6	0.6
	75	1.5	1.4	1.3	1.3	1.1	1.0	1.8	1.8	2.1	2.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.8	4.1	4.2	2.7	2.7	2.2	2.3	1.8	1.6
	50	5.3	5.4	8.9	8.9	5.0	5.0	3.9	4.1	3.6	3.7
	75	9.7	9.8	17.0	18.0	8.1	8.3	6.5	6.8	6.1	6.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.6	3.9	5.0	5.2	3.7	3.8	3.1	3.6	3.1	3.5
	50	8.9	9.6	14.8	15.7	8.3	8.9	6.5	7.0	7.0	7.4
	75	20.9	22.0	39.6	40.8	17.0	18.0	12.8	13.3	13.8	16.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	44.0	44.1	42.6	43.0	34.7	34.5	54.0	54.4	67.9	71.4
	50	84.9	85.5	87.6	88.9	79.6	81.0	85.3	86.9	94.3	96.7
	75	102.3	103.2	109.5	110.9	100.1	100.3	100.0	101.1	104.4	105.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	6.1	6.4	9.7	10.5	4.0	4.1	6.9	6.3	10.6	12.4
	50	32.1	35.7	48.0	49.9	20.9	23.8	31.2	32.8	61.8	75.8
	75	137.1	145.8	213.2	218.6	103.4	105.6	105.7	123.8	185.3	206.4
		Percentage of cost of materials									
Trade payables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.2	3.8
	50	6.7	5.6	5.0	5.6	3.2	2.1	9.6	7.3	11.6	11.5
	75	31.3	29.2	28.8	36.8	27.5	22.0	39.4	36.6	29.9	29.7

I. Enterprises by economic sector

13. Business services\*

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.5	99.4	98.4	97.9	97.9	98.0	98.9	98.4	100.0	100.1
Change in finished goods	0.5	0.6	1.6	2.1	2.1	2.0	1.1	1.6	0.0	-0.1
Interest and similar income	0.4	0.3	0.3	0.4	0.2	0.2	0.3	0.2	0.5	0.3
Other income	6.1	4.7	7.3	7.3	4.6	4.4	5.6	4.7	6.5	4.7
of which: Income from long-term equity investments	0.5	0.5	0.4	0.3	0.4	0.3	0.6	0.5	0.5	0.5
Total income	106.5	105.0	107.7	107.7	104.8	104.6	105.9	105.0	107.0	105.0
<b>Expenses</b>										
Cost of materials	40.2	40.0	23.2	23.4	32.0	31.9	32.3	32.4	44.8	44.4
Personnel expenses	37.0	36.7	42.7	42.4	42.0	41.8	43.5	43.7	33.8	33.3
Depreciation	4.4	4.1	7.4	7.0	4.8	4.7	4.3	4.0	4.3	4.0
of which: Depreciation of tangible fixed assets	3.9	3.7	7.1	6.9	4.7	4.5	3.8	3.6	3.7	3.5
Interest and similar expenses	1.1	0.9	1.4	1.3	0.9	0.9	0.7	0.7	1.2	1.0
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	18.8	18.6	25.2	24.6	19.7	19.7	19.6	19.3	18.2	18.0
Total expenses before taxes on income	101.6	100.3	99.9	98.9	99.5	99.1	100.5	100.1	102.4	100.6
Annual result before taxes on income	4.9	4.7	7.7	8.8	5.3	5.5	5.4	4.9	4.6	4.4
Taxes on income	1.3	1.2	2.0	2.2	1.7	1.7	1.5	1.4	1.1	1.0
Annual result	3.7	3.5	5.7	6.7	3.6	3.8	3.9	3.4	3.5	3.3
Profit and loss transfers (parent company)	0.3	0.1	0.1	0.1	0.1	0.1	0.3	0.0	0.3	0.2
Profit and loss transfers (subsidiary)	0.9	0.8	0.0	0.0	0.3	0.3	1.1	0.9	0.9	0.9
Profit for the year	3.0	2.8	5.8	6.7	3.4	3.5	3.1	2.6	2.9	2.6
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.3	0.8	0.9	1.1	1.0	1.7	1.4	1.3	1.4
Tangible fixed assets	26.5	25.9	38.4	45.6	29.4	28.9	22.2	20.9	27.1	26.7
of which: Land and buildings	9.5	9.0	12.2	11.4	7.9	7.5	6.7	6.4	10.6	10.0
Inventories	13.5	13.4	12.0	13.0	18.8	19.6	17.2	18.6	11.5	10.7
of which: Finished goods and merchandise	2.1	1.9	2.4	2.1	2.2	2.2	1.3	1.3	2.4	2.1
Cash	11.3	10.8	15.3	15.4	16.3	16.4	14.4	13.8	9.3	8.8
Receivables	37.2	38.1	28.2	29.0	29.2	29.1	38.2	39.0	38.3	39.4
Short-term	34.4	35.0	26.6	27.2	27.8	27.3	36.2	37.0	35.0	35.7
of which:										
Trade receivables	13.6	14.4	11.4	11.5	15.0	14.7	15.6	16.1	12.9	13.9
Receivables from affiliated companies	15.8	15.7	8.6	9.0	9.2	9.0	16.1	16.1	17.0	16.8
Long-term	2.8	3.1	1.6	1.8	1.4	1.8	2.0	2.0	3.3	3.7
of which: Loans to affiliated companies	1.8	2.0	0.9	1.1	0.8	1.0	1.5	1.5	2.1	2.3
Securities	2.6	2.6	0.9	1.0	0.9	0.7	0.9	0.8	3.5	3.5
Other long-term equity investments	7.0	7.3	3.5	3.3	3.6	3.6	4.7	4.9	8.5	8.9
of which: Goodwill	0.9	0.7	0.9	0.7	0.4	0.4	0.8	0.8	1.0	0.8
<b>Capital</b>										
Equity	32.5	32.5	30.1	30.5	28.0	27.9	31.0	30.5	33.8	33.9
Liabilities	48.9	49.0	61.4	61.1	59.5	59.6	54.7	55.4	44.8	44.7
Short-term	38.6	39.0	41.6	41.9	45.4	44.8	43.9	46.4	35.6	35.5
of which:										
Liabilities to banks	3.8	4.0	9.3	8.7	7.5	6.4	3.7	4.9	3.0	3.1
Trade payables	5.6	5.6	6.4	6.1	6.6	6.4	6.0	5.8	5.4	5.4
Liabilities to affiliated companies	12.7	12.8	9.4	8.8	10.1	10.3	12.7	13.1	13.2	13.3
Long-term	10.3	10.0	19.8	19.2	14.1	14.7	10.8	8.9	9.2	9.3
of which:										
Liabilities to banks	5.2	5.1	14.2	14.0	9.9	10.4	6.1	4.7	3.8	4.2
Liabilities to affiliated companies	3.2	3.3	3.3	2.9	2.4	2.8	3.1	3.1	3.3	3.5
Provisions	17.9	17.8	7.7	7.7	10.6	10.3	13.5	13.5	20.8	20.8
of which: Provisions for pensions	6.3	6.0	1.6	1.6	2.5	2.4	3.3	3.3	8.1	7.6
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.9	4.7	7.8	9.0	5.4	5.6	5.4	5.0	4.6	4.4
Annual result and depreciation	8.1	7.6	13.3	14.0	8.6	8.6	8.3	7.5	7.8	7.3
Trade receivables	11.0	11.5	11.5	11.8	12.0	11.9	12.3	12.7	10.4	11.0
Percentage of the balance sheet total										
Sales	124.3	125.5	99.4	98.1	125.0	123.7	127.0	126.7	124.4	126.6
Annual result and interest paid	5.9	5.5	7.1	8.0	5.8	5.9	5.9	5.4	5.8	5.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	17.9	16.9	24.2	25.3	19.4	19.2	19.4	17.1	17.0	16.1
Percentage of fixed assets										
Long-term equity and liabilities	125.8	123.8	114.7	118.7	123.6	126.0	144.6	143.6	121.6	118.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	121.3	120.1	101.7	102.6	97.8	98.2	116.1	110.0	128.7	129.4
Cash resources, short-term receivables and inventories	156.4	154.4	130.5	133.7	139.2	142.0	155.3	150.2	161.1	159.5
Percentage of cost of materials										
Trade payables	11.2	11.1	27.1	25.9	16.1	16.0	14.4	13.9	9.6	9.6
Memo item:										
Balance sheet total in € billion	88.49	94.81	2.54	2.82	7.83	8.56	20.21	21.60	57.91	61.84
Sales in € billion	109.98	119.02	2.52	2.76	9.78	10.59	25.66	27.36	72.02	78.30
Number of enterprises	7 388	7 388	3 588	3 588	2 187	2 187	1 204	1 204	409	409

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

I. Enterprises by economic sector

cont'd: 13. Business services\*

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	1.1	1.2	0.0	0.0	5.0	4.8	8.0	8.0	11.1	12.0
	50	17.3	17.5	9.0	9.3	24.6	24.6	25.5	25.6	40.1	39.0
	75	44.4	43.9	32.6	32.1	51.5	50.9	51.5	52.3	70.5	70.3
Personnel expenses	25	17.2	18.1	14.3	15.5	20.8	21.5	20.4	21.6	9.0	8.9
	50	38.3	38.6	37.2	38.1	39.1	38.9	41.0	41.3	31.4	32.5
	75	59.8	59.7	58.5	58.1	59.9	60.4	63.2	63.6	58.1	58.7
Depreciation	25	0.6	0.6	0.8	0.7	0.5	0.5	0.5	0.4	0.3	0.3
	50	1.8	1.8	2.5	2.4	1.5	1.5	1.2	1.2	1.2	1.1
	75	5.3	5.1	7.0	7.1	4.0	4.0	3.6	3.3	3.5	3.4
Annual result	25	0.6	0.8	0.6	1.1	0.7	0.8	0.5	0.5	0.4	0.4
	50	3.8	3.9	5.0	5.6	3.3	3.2	3.1	2.8	2.8	2.9
	75	10.2	10.4	15.2	15.1	7.9	7.8	6.8	6.8	6.3	5.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.1	2.1	2.3	2.2	2.6	2.4	1.7	1.6	1.2	1.3
	50	9.4	9.1	12.7	11.9	8.6	8.6	6.2	6.3	3.9	3.9
	75	35.5	34.1	44.7	42.6	31.1	31.2	23.1	21.7	20.2	20.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.7	0.7	0.0	0.0	2.1	2.0	1.8	1.8	2.0	1.9
	75	12.1	12.2	8.5	8.5	18.9	17.9	12.5	13.8	10.3	10.7
Equity	25	7.8	8.9	5.6	7.4	8.7	9.5	8.5	9.8	9.8	10.0
	50	26.3	27.5	27.9	29.2	24.8	26.2	25.6	26.5	23.2	23.6
	75	50.3	51.2	54.9	55.2	46.5	48.0	47.0	48.6	45.7	44.8
Short-term liabilities	25	20.3	19.6	17.0	16.5	23.5	22.8	22.5	23.4	19.2	20.0
	50	41.4	40.6	38.8	38.4	44.5	42.8	42.6	42.2	38.6	40.1
	75	68.7	66.9	69.3	67.8	71.1	67.4	65.4	65.6	63.2	62.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	1.4	1.9	1.7	1.5	0.0	0.0	0.0	0.0
	75	23.2	22.3	32.7	32.1	23.0	21.9	6.7	6.9	0.5	0.7
		Percentage of sales									
Annual result before taxes on income	25	0.9	1.1	0.8	1.4	1.0	1.1	0.8	0.7	0.6	0.8
	50	5.1	5.2	6.4	7.2	4.4	4.4	4.2	4.0	3.7	3.8
	75	13.2	13.4	18.9	19.1	10.6	10.5	8.9	9.1	8.8	7.5
Annual result and depreciation	25	2.9	3.1	3.6	4.3	2.6	3.0	2.3	2.1	2.8	2.4
	50	8.7	8.8	11.3	12.3	7.5	7.4	6.5	6.2	6.2	5.8
	75	20.3	20.3	29.4	29.4	15.6	15.5	13.5	13.2	12.5	11.6
Trade receivables	25	2.9	3.1	2.1	2.4	4.4	4.7	3.1	3.6	2.8	2.9
	50	8.6	8.9	7.5	7.8	9.4	9.5	9.9	10.0	10.2	10.4
	75	15.3	15.7	14.8	15.0	15.4	15.8	15.8	16.2	16.4	16.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.6	2.2	2.9	2.6	2.8	2.4	1.9	2.2	2.1
	50	7.9	8.2	8.8	9.5	7.5	7.8	6.8	6.8	6.9	6.3
	75	18.6	18.7	22.7	23.1	17.2	16.5	14.7	13.8	13.6	11.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.6	3.7	- 4.0	2.0	4.7	4.7	4.7	4.0	6.8	5.4
	50	21.0	21.1	20.9	22.3	21.9	21.1	19.4	18.8	21.4	17.4
	75	55.5	56.1	58.3	66.7	56.4	51.8	50.8	47.9	45.4	40.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	81.2	86.3	67.2	77.0	88.2	93.2	95.5	99.0	94.8	94.8
	50	166.8	176.8	151.5	162.5	181.2	190.3	191.0	199.8	165.7	157.2
	75	519.4	550.0	484.6	520.0	535.0	599.9	560.6	593.7	529.5	475.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	66.7	71.0	57.5	63.1	67.6	71.1	86.9	90.8	97.6	95.8
	50	139.2	142.5	136.9	140.7	131.3	138.9	148.4	147.4	153.8	150.2
	75	293.0	303.7	326.5	348.8	259.9	278.5	276.9	279.3	286.4	291.9
		Percentage of cost of materials									
Trade payables	25	5.6	5.6	5.2	4.9	6.2	6.1	5.8	6.1	3.8	4.2
	50	13.2	13.3	15.4	15.0	13.3	13.3	11.9	12.2	9.5	9.8
	75	31.5	30.6	43.9	42.2	28.7	27.4	22.4	22.3	18.3	20.1

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

I. Enterprises by economic sector

cont'd: 13. Business services\*

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.5	99.4	98.0	97.6	98.0	98.1	98.8	98.2	100.0	100.1
Change in finished goods	0.5	0.6	2.0	2.4	2.0	1.9	1.2	1.8	0.0	- 0.1
Interest and similar income	0.4	0.3	0.3	0.4	0.2	0.2	0.3	0.2	0.5	0.3
Other income	6.3	4.8	7.9	7.8	4.8	4.6	5.9	4.7	6.6	4.8
of which: Income from long-term equity investme	0.5	0.5	0.4	0.3	0.4	0.3	0.5	0.3	0.5	0.5
Total income	106.7	105.1	108.3	108.2	105.0	104.8	106.2	105.0	107.1	105.1
<b>Expenses</b>										
Cost of materials	39.9	39.5	24.1	24.5	32.3	32.1	33.0	32.8	43.9	43.3
Personnel expenses	38.0	37.6	47.1	46.4	43.7	43.6	44.2	44.3	34.8	34.2
Depreciation	4.1	3.8	5.5	5.1	4.0	3.9	3.8	3.4	4.2	3.8
of which: Depreciation of tangible fixed assets	3.7	3.5	5.2	5.0	3.9	3.8	3.2	3.0	3.8	3.6
Interest and similar expenses	1.0	0.9	1.1	1.1	0.8	0.9	0.6	0.6	1.2	1.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	19.0	18.8	25.9	25.1	19.6	19.7	19.4	19.2	18.6	18.3
Total expenses before taxes on income	102.1	100.6	103.9	102.3	100.5	100.3	101.0	100.5	102.7	100.7
Annual result before taxes on income	4.6	4.5	4.4	5.9	4.5	4.6	5.2	4.5	4.4	4.4
Taxes on income	1.3	1.2	2.0	2.2	1.8	1.8	1.6	1.5	1.1	1.1
Annual result	3.3	3.2	2.3	3.7	2.7	2.8	3.6	3.0	3.2	3.3
Profit and loss transfers (parent company)	0.3	0.1	0.1	0.1	0.1	0.1	0.3	0.0	0.3	0.2
Profit and loss transfers (subsidiary)	0.9	0.9	- 0.1	0.0	0.3	0.3	1.3	1.0	0.9	1.0
Profit for the year	2.6	2.5	2.6	3.9	2.5	2.6	2.7	2.1	2.6	2.6
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.4	1.1	1.1	1.3	1.1	1.4	1.3	1.3	1.4
Tangible fixed assets	25.5	24.9	28.7	27.3	25.9	25.7	18.9	18.1	27.5	27.0
of which: Land and buildings	10.1	9.5	9.0	8.3	7.0	6.6	6.8	6.3	11.6	11.0
Inventories	13.1	13.0	14.8	15.9	18.8	19.5	18.6	20.1	10.6	9.7
of which: Finished goods and merchandise	1.2	1.1	2.9	2.5	2.2	2.2	1.4	1.3	1.0	0.8
Cash	11.7	11.3	18.1	17.9	17.6	17.8	15.0	14.4	9.7	9.2
Receivables	37.4	38.2	31.6	32.3	31.0	30.6	39.4	39.5	37.7	38.9
Short-term	34.2	34.7	29.6	30.0	29.4	28.5	37.1	37.1	34.1	34.9
of which:										
Trade receivables	13.8	14.6	13.0	13.1	15.6	15.1	16.0	16.2	12.8	14.1
Receivables from affiliated companies	15.6	15.4	8.9	9.3	10.0	9.5	16.8	16.6	16.2	15.9
Long-term	3.1	3.4	2.0	2.3	1.6	2.1	2.3	2.3	3.6	4.0
of which: Loans to affiliated companies	2.0	2.2	1.2	1.4	0.9	1.1	1.8	1.8	2.3	2.5
Securities	2.9	2.9	1.3	1.4	1.0	0.8	1.0	1.0	3.8	3.9
Other long-term equity investments	7.4	7.7	3.6	3.3	3.7	3.8	5.1	5.2	8.8	9.2
of which: Goodwill	0.8	0.7	0.9	0.7	0.3	0.2	0.8	0.7	0.9	0.7
<b>Capital</b>										
Equity	34.5	34.6	34.5	34.9	30.3	30.0	32.4	31.6	35.8	36.2
Liabilities	45.6	45.6	55.1	54.9	55.8	56.0	52.2	53.3	41.9	41.5
Short-term	36.5	36.6	40.1	39.7	42.9	42.5	43.8	45.7	33.2	32.8
of which:										
Liabilities to banks	2.8	3.0	6.9	5.9	6.8	5.8	2.7	3.9	2.2	2.2
Trade payables	5.6	5.5	6.7	6.4	6.7	6.5	6.0	5.8	5.4	5.3
Liabilities to affiliated companies	11.2	11.3	7.7	7.0	8.0	8.6	12.7	13.0	11.2	11.3
Long-term	9.2	9.0	15.0	15.2	12.8	13.5	8.4	7.6	8.8	8.7
of which:										
Liabilities to banks	4.0	4.2	9.0	9.8	8.7	9.2	4.1	3.2	3.3	3.7
Liabilities to affiliated companies	3.3	3.3	3.7	3.1	2.5	2.9	3.5	3.5	3.3	3.3
Provisions	19.1	19.0	9.5	9.3	11.8	11.4	14.6	14.4	21.8	21.9
of which: Provisions for pensions	7.0	6.6	2.2	2.1	2.9	2.8	3.7	3.6	8.7	8.2
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	4.6	4.5	4.5	6.1	4.6	4.7	5.2	4.6	4.4	4.4
Annual result and depreciation	7.4	7.0	8.0	9.0	6.9	6.9	7.5	6.5	7.4	7.2
Trade receivables	11.1	11.6	12.1	12.2	12.2	11.9	12.2	12.5	10.5	11.2
	Percentage of the balance sheet total									
Sales	124.2	125.8	107.6	106.7	128.1	126.3	130.6	129.2	122.2	125.3
Annual result and interest paid	5.4	5.2	3.8	5.2	4.7	4.7	5.6	4.8	5.4	5.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.1	16.4	18.3	20.4	17.0	16.6	18.6	15.7	16.6	16.4
	Percentage of fixed assets									
Long-term equity and liabilities	129.9	128.1	143.1	150.0	139.0	139.5	157.5	156.3	122.9	120.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	129.5	128.8	120.1	122.0	110.2	109.6	120.0	113.6	137.0	139.2
Cash resources, short-term receivables and invent	165.6	164.2	157.0	162.1	154.0	155.6	162.5	157.5	169.1	168.7
	Percentage of cost of materials									
Trade payables	11.3	11.1	25.4	24.0	15.8	15.8	13.8	13.3	10.0	9.8
Memo item:										
Balance sheet total in € billion	77.68	83.45	1.81	2.03	6.37	6.99	17.02	18.41	52.48	56.01
Sales in € billion	96.46	104.99	1.95	2.17	8.16	8.83	22.23	23.80	64.12	70.20
Number of enterprises	5 924	5 924	2 695	2 695	1 817	1 817	1 049	1 049	363	363

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

I. Enterprises by economic sector

cont'd: 13. Business services\*

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	2.2	2.4	0.0	0.0	5.4	5.6	8.2	8.1	10.7	11.6
	50	18.9	19.4	10.8	11.5	24.9	24.7	26.0	26.0	40.5	38.6
	75	46.6	46.4	34.6	34.9	51.9	51.3	52.6	53.4	70.5	70.3
Personnel expenses	25	21.0	21.6	22.3	22.0	22.3	22.6	21.0	21.9	8.9	8.8
	50	42.4	42.6	44.2	43.9	41.4	41.1	42.9	42.9	31.6	32.8
	75	62.8	62.7	62.8	62.9	62.2	62.1	64.5	64.8	58.7	59.1
Depreciation	25	0.5	0.5	0.6	0.6	0.5	0.5	0.4	0.4	0.3	0.3
	50	1.5	1.5	2.0	1.9	1.4	1.3	1.1	1.1	1.1	1.1
	75	4.2	4.0	5.2	4.9	3.4	3.5	3.1	3.0	3.6	3.4
Annual result	25	0.3	0.5	0.1	0.6	0.5	0.7	0.4	0.4	0.4	0.4
	50	3.1	3.2	3.4	3.9	2.8	2.7	3.0	2.6	2.7	2.7
	75	7.8	8.0	9.6	10.0	6.9	7.0	6.5	6.3	6.3	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.8	1.7	1.6	1.5	2.3	2.2	1.6	1.5	1.2	1.2
	50	7.3	7.0	8.6	7.9	7.5	7.5	5.4	5.6	3.9	3.8
	75	26.5	25.5	29.4	27.9	26.6	26.2	19.8	19.5	20.2	20.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.0	1.1	0.0	0.0	2.2	2.1	1.9	1.9	2.0	1.9
	75	13.4	13.8	11.0	11.2	19.1	18.4	13.4	14.7	10.3	10.7
Equity	25	10.5	12.1	10.1	12.6	11.1	12.4	9.7	10.7	10.6	11.1
	50	29.3	30.7	32.3	33.5	27.9	29.5	26.9	28.6	25.1	25.4
	75	52.2	53.4	57.6	58.5	49.4	50.2	48.8	49.9	46.5	45.5
Short-term liabilities	25	19.2	18.7	16.2	15.6	22.5	21.4	21.4	22.2	17.5	19.4
	50	39.3	38.2	37.0	36.1	41.9	40.7	41.4	40.3	36.8	37.1
	75	65.5	63.8	66.3	63.3	66.9	64.8	64.4	64.4	59.3	59.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.3	0.3	0.0	0.0	0.0	0.0
	75	15.9	14.8	20.7	20.5	18.9	17.3	4.7	4.4	0.3	0.4
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.8	0.3	0.8	0.7	0.9	0.7	0.6	0.6	0.8
	50	4.1	4.4	4.6	5.3	3.8	3.9	4.2	3.8	3.5	3.9
	75	10.5	10.8	12.9	13.5	9.6	9.5	8.6	8.6	8.8	7.6
Annual result and depreciation	25	2.2	2.5	2.2	3.1	2.3	2.5	2.1	1.8	2.7	2.3
	50	7.1	7.3	8.2	8.9	6.5	6.5	6.0	5.9	6.2	5.8
	75	15.4	15.7	18.8	19.4	13.7	13.7	12.4	12.0	12.4	11.6
Trade receivables	25	3.3	3.7	2.8	3.2	4.4	4.9	3.1	3.5	2.8	3.2
	50	9.3	9.4	8.4	8.8	9.7	9.7	10.0	10.1	10.3	10.6
	75	16.0	16.3	16.1	16.5	15.7	15.9	16.1	16.5	16.9	17.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.2	1.3	2.1	2.3	2.5	2.0	1.7	2.0	2.1
	50	6.8	7.1	6.9	7.8	6.9	7.0	6.6	6.3	6.6	6.1
	75	15.3	15.6	16.5	17.8	15.3	15.0	14.0	13.3	13.1	11.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	0.3	2.0	- 16.0	- 3.2	3.5	3.3	3.3	2.8	6.8	5.2
	50	17.3	18.0	14.1	17.8	19.6	19.0	18.0	17.8	20.4	16.6
	75	50.0	50.8	48.3	55.1	55.9	50.8	50.4	48.5	44.7	38.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.7	103.1	91.1	100.0	100.6	106.1	102.4	107.0	102.0	102.5
	50	207.0	223.4	203.3	228.1	212.4	232.9	208.1	221.4	178.0	174.7
	75	618.8	663.6	625.8	700.0	627.9	688.9	617.2	628.1	536.4	494.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	80.6	85.9	73.7	81.8	77.1	81.9	95.0	96.8	99.5	100.3
	50	156.1	160.0	165.0	169.7	145.1	151.2	156.7	157.6	165.1	157.0
	75	325.2	338.2	381.5	403.7	280.7	303.2	304.0	293.8	311.8	311.3
		Percentage of cost of materials									
Trade payables	25	5.6	5.5	5.4	5.0	6.2	6.0	5.5	5.6	4.5	4.3
	50	13.0	13.0	15.3	15.0	13.1	12.8	11.5	11.8	9.7	10.2
	75	30.3	29.3	42.9	41.7	27.8	26.7	21.2	21.9	18.4	20.7

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

I. Enterprises by economic sector

cont'd: 13. Business services\*

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.5	99.4	99.6	98.9	97.5	97.4	99.8	99.4	99.8	99.9
Change in finished goods	0.5	0.6	0.4	1.1	2.5	2.6	0.2	0.6	0.2	0.1
Interest and similar income	0.3	0.3	0.3	0.5	0.1	0.1	0.3	0.2	0.3	0.3
Other income	5.1	4.1	5.2	5.4	3.3	3.3	3.8	4.7	6.0	3.9
of which: Income from long-term equity investme	0.6	0.7	0.6	0.6	0.4	0.3	1.3	1.5	0.4	0.5
Total income	105.4	104.4	105.5	105.9	103.4	103.4	104.0	104.9	106.4	104.2
<b>Expenses</b>										
Cost of materials	42.3	43.5	20.1	19.4	30.6	31.1	28.0	29.2	52.5	54.3
Personnel expenses	30.3	29.6	27.3	27.8	33.2	32.7	38.7	39.4	26.3	24.7
Depreciation	6.6	6.6	13.7	14.0	8.7	8.6	8.1	7.6	5.0	5.1
of which: Depreciation of tangible fixed assets	5.2	5.4	13.6	14.0	8.6	8.4	8.0	7.4	2.7	3.1
Interest and similar expenses	1.2	1.1	2.4	2.2	1.2	1.1	1.5	1.3	1.0	0.9
Operating taxes	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.2
Other expenses	17.4	17.2	22.4	22.7	20.1	19.9	21.0	20.0	14.9	15.0
Total expenses before taxes on income	98.0	98.1	86.2	86.4	94.0	93.6	97.4	97.6	99.9	100.3
Annual result before taxes on income	7.4	6.2	19.3	19.5	9.4	9.8	6.7	7.4	6.4	3.9
Taxes on income	1.0	0.9	2.1	2.1	1.3	1.3	1.0	1.0	0.9	0.7
Annual result	6.4	5.3	17.2	17.4	8.1	8.5	5.7	6.4	5.6	3.2
Profit and loss transfers (parent company)	0.1	0.0	0.1	0.0	0.2	0.0	0.0	0.0	0.1	0.0
Profit and loss transfers (subsidiary)	0.7	0.3	0.2	0.1	0.1	0.3	0.0	0.5	1.1	0.3
Profit for the year	5.8	5.0	17.1	17.3	8.2	8.3	5.7	5.9	4.6	2.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.0	0.3	0.2	0.6	0.6	3.5	2.3	0.6	0.6
Tangible fixed assets	33.6	32.7	62.5	60.5	44.7	42.8	40.0	37.2	23.0	23.8
of which: Land and buildings	5.0	5.1	20.2	19.4	11.7	11.1	5.9	6.7	0.8	0.7
Inventories	16.1	16.4	5.0	5.6	18.9	20.0	9.8	10.3	20.4	20.1
of which: Finished goods and merchandise	8.3	8.5	1.1	1.1	2.1	2.1	0.9	1.2	15.3	15.2
Cash	8.3	7.4	8.4	9.1	10.6	10.5	11.2	10.2	5.9	4.9
Receivables	35.6	37.3	19.9	20.7	21.2	22.2	32.1	36.3	43.6	44.2
Short-term	35.3	36.7	19.1	19.9	20.8	21.8	31.7	35.9	43.5	43.4
of which:										
Trade receivables	12.8	13.1	7.4	7.6	12.1	12.9	13.6	15.8	13.3	12.4
Receivables from affiliated companies	17.4	18.3	7.6	8.1	6.2	6.7	12.7	13.5	24.4	25.5
Long-term	0.3	0.6	0.7	0.8	0.4	0.4	0.4	0.3	0.1	0.8
of which: Loans to affiliated companies	0.2	0.5	0.2	0.3	0.2	0.2	0.2	0.2	0.1	0.8
Securities	0.2	0.2	0.0	0.0	0.3	0.4	0.1	0.1	0.2	0.2
Other long-term equity investments	4.3	4.5	3.3	3.2	3.1	3.0	2.8	3.2	5.6	5.8
of which: Goodwill	1.3	1.2	0.7	0.7	0.9	0.8	1.2	1.0	1.6	1.4
<b>Capital</b>										
Equity	18.2	17.0	19.1	19.0	18.0	18.7	23.7	24.0	14.9	12.4
Liabilities	72.1	73.6	77.1	77.2	75.9	75.3	68.3	67.4	72.7	76.0
Short-term	53.7	56.4	45.3	47.6	56.4	55.2	44.8	50.6	59.2	61.0
of which:										
Liabilities to banks	10.5	11.6	15.3	16.0	10.2	9.3	8.7	10.7	11.0	12.2
Trade payables	5.7	6.2	5.5	5.1	6.3	6.1	5.7	6.1	5.5	6.4
Liabilities to affiliated companies	23.8	24.0	13.7	13.4	19.2	17.9	12.8	13.7	32.7	32.6
Long-term	18.4	17.2	31.7	29.5	19.5	20.1	23.5	16.8	13.4	14.9
of which:										
Liabilities to banks	13.3	12.2	27.2	24.8	15.5	16.2	17.0	13.3	8.7	8.8
Liabilities to affiliated companies	2.4	3.5	2.1	2.2	1.9	2.4	0.8	0.8	3.6	5.4
Provisions	9.1	8.9	3.4	3.4	5.5	5.6	7.6	8.2	11.8	10.9
of which: Provisions for pensions	1.6	1.5	0.1	0.1	0.4	0.4	1.0	1.2	2.3	2.2
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	7.4	6.3	19.4	19.7	9.6	10.1	6.7	7.4	6.5	3.9
Annual result and depreciation	13.1	12.0	31.1	31.8	17.3	17.5	13.8	14.1	10.6	8.3
Trade receivables	10.3	10.6	9.3	10.1	10.9	11.5	12.7	14.1	9.2	8.9
Percentage of the balance sheet total										
Sales	125.2	123.4	79.0	76.0	111.4	112.3	107.5	112.0	145.4	139.0
Annual result and interest paid	9.5	7.9	15.5	15.1	10.6	11.1	7.7	8.7	9.5	5.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	22.2	19.5	33.8	33.7	27.0	27.8	22.8	24.0	19.4	14.0
Percentage of fixed assets										
Long-term equity and liabilities	96.2	91.6	76.3	75.2	77.8	83.7	102.9	97.2	104.2	95.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	81.4	78.4	60.7	60.9	56.3	59.0	95.9	91.3	83.5	79.1
Cash resources, short-term receivables and invent	111.3	107.4	71.8	72.8	89.7	95.3	117.7	111.8	118.0	112.0
Percentage of cost of materials										
Trade payables	10.7	11.5	34.2	34.3	18.1	16.9	18.9	18.6	7.2	8.5
Memo item:										
Balance sheet total in € billion	10.80	11.37	0.72	0.79	1.45	1.57	3.19	3.18	5.44	5.83
Sales in € billion	13.52	14.03	0.57	0.60	1.62	1.77	3.43	3.57	7.90	8.10
Number of enterprises	1 464	1 464	893	893	370	370	155	155	46	46

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

I. Enterprises by economic sector

cont'd: 13 Business services\*

	Quartile value	cont'd: Non-corporations									
		Enterprises with sales of ... € million									
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindred sample 2016/2017		2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	3.5	3.0	5.8	6.5	13.3	17.7
	50	10.4	10.2	3.7	3.2	23.4	23.5	22.5	23.2	36.7	39.7
	75	35.6	35.5	26.1	24.5	47.9	46.0	45.9	44.8	68.7	68.5
Personnel expenses	25	3.4	3.5	0.0	0.0	13.1	13.2	16.2	17.1	9.7	9.6
	50	23.7	25.0	17.9	19.1	31.9	31.8	32.4	33.8	25.4	26.5
	75	42.7	42.4	37.1	37.9	46.9	46.6	55.9	55.9	49.0	54.0
Depreciation	25	1.3	1.3	1.8	1.8	1.0	0.9	0.8	0.9	0.5	0.4
	50	3.9	3.9	5.4	5.4	2.7	2.6	2.0	2.2	1.5	1.5
	75	14.7	15.2	23.3	25.5	7.0	7.7	5.8	6.4	3.0	3.4
Annual result	25	3.2	3.4	6.2	5.9	2.6	2.6	1.2	1.6	0.4	0.4
	50	10.5	10.5	17.1	16.9	6.6	6.0	3.4	4.5	4.1	3.1
	75	25.1	25.6	33.2	33.1	12.6	12.6	8.9	10.8	9.4	5.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.1	6.8	11.1	10.3	5.6	5.5	4.0	4.8	1.4	1.8
	50	32.4	31.7	45.4	44.6	19.3	18.3	14.1	14.4	4.3	5.4
	75	71.6	70.1	77.2	78.0	55.3	57.7	47.5	48.7	23.3	22.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
	50	0.0	0.0	0.0	0.0	1.7	1.3	0.9	0.9	2.6	2.0
	75	6.7	6.1	2.6	2.6	18.1	15.7	9.3	11.2	9.8	8.7
Equity	25	0.9	1.2	-0.2	0.1	2.1	2.1	3.7	5.4	2.1	2.8
	50	13.2	13.7	14.8	15.1	11.4	11.3	15.2	16.6	12.2	10.2
	75	37.1	37.6	41.5	42.4	28.6	30.8	31.5	32.8	29.3	21.6
Short-term liabilities	25	24.5	24.9	21.1	19.9	33.5	31.8	32.8	30.7	37.8	38.3
	50	52.1	51.7	47.0	49.2	59.3	55.8	52.6	51.7	63.4	62.6
	75	80.1	80.0	81.3	81.4	80.5	80.0	75.0	77.3	77.0	81.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	17.8	18.4	27.0	27.9	12.0	11.7	3.2	3.0	0.0	0.0
	75	50.5	52.3	60.2	60.2	39.2	39.8	29.0	27.5	15.1	19.5
		Percentage of sales									
Annual result before taxes on income	25	4.0	4.0	6.8	6.8	3.2	3.3	1.7	2.1	0.6	0.5
	50	12.1	12.1	18.9	18.9	7.7	7.1	4.8	5.3	4.8	3.7
	75	27.8	28.1	35.5	35.9	14.7	14.5	11.0	11.3	12.7	6.3
Annual result and depreciation	25	9.3	8.9	15.4	16.6	6.2	6.3	4.1	4.2	4.1	3.4
	50	22.3	22.5	33.3	33.5	12.8	13.0	9.4	9.3	6.2	5.4
	75	47.7	49.1	62.1	64.8	24.5	24.6	21.3	21.7	21.3	11.7
Trade receivables	25	1.4	1.5	0.3	0.3	3.9	3.9	3.1	4.2	2.5	2.0
	50	6.5	7.0	5.2	5.3	8.5	8.7	9.6	10.0	8.4	8.6
	75	12.3	13.2	10.5	11.5	14.0	14.8	14.5	15.3	12.2	13.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	5.8	5.9	7.1	7.0	5.1	5.4	3.9	4.7	2.5	2.4
	50	15.9	15.0	20.7	21.1	12.8	11.9	8.9	8.7	11.3	8.2
	75	42.2	40.0	62.4	58.8	29.1	27.6	18.4	18.2	23.6	15.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	14.0	13.5	16.1	15.4	11.9	12.0	13.6	13.3	11.8	5.5
	50	33.4	33.1	37.7	40.5	32.2	29.1	25.4	26.2	31.6	23.0
	75	81.4	77.7	100.9	104.3	59.6	55.4	51.8	44.6	54.0	45.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	34.9	38.6	25.0	26.7	46.0	47.5	56.6	62.2	49.4	50.9
	50	90.0	89.9	87.5	85.9	90.0	92.8	100.8	105.3	101.4	96.1
	75	174.9	175.9	155.1	155.0	188.1	190.7	209.1	244.2	371.3	221.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	34.3	36.8	29.7	32.4	36.8	38.1	62.1	65.0	82.0	70.9
	50	84.7	91.2	77.8	83.2	83.0	92.2	103.5	112.4	105.7	107.9
	75	164.7	170.9	179.8	177.3	147.4	159.4	156.8	170.3	169.0	147.8
		Percentage of cost of materials									
Trade payables	25	5.5	5.8	4.4	4.4	6.2	6.2	8.3	7.4	2.1	2.6
	50	14.6	14.9	15.8	15.1	13.7	15.4	14.8	15.6	8.8	8.6
	75	38.7	35.2	48.0	46.3	36.8	33.4	30.3	24.9	17.6	18.0

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

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	99.3	99.8	99.3	100.1	99.8	99.5	99.5	100.0	99.2
Change in finished goods	0.1	0.7	0.2	0.7	- 0.1	0.2	0.5	0.5	0.0	0.8
Interest and similar income	1.0	0.4	0.4	0.4	0.2	0.3	0.4	0.3	1.2	0.5
Other income	4.5	3.3	6.2	6.5	5.3	3.7	3.5	3.0	4.6	3.2
of which: Income from long-term equity investme	0.5	0.5	0.7	0.4	0.3	0.3	0.7	0.3	0.5	0.5
Total income	105.5	103.8	106.6	106.9	105.5	104.0	103.9	103.3	105.8	103.7
<b>Expenses</b>										
Cost of materials	23.8	23.7	14.3	15.2	23.2	23.4	25.7	25.0	23.7	23.7
Personnel expenses	50.8	50.6	49.0	48.4	47.3	46.1	46.1	45.5	52.4	52.4
Depreciation	1.5	1.4	3.4	3.0	2.1	1.9	1.9	1.6	1.3	1.2
of which: Depreciation of tangible fixed assets	1.3	1.3	2.9	2.9	1.8	1.7	1.5	1.4	1.2	1.1
Interest and similar expenses	1.7	1.6	0.8	0.8	0.5	0.5	0.5	0.5	2.1	2.0
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Other expenses	22.0	21.8	27.9	26.8	22.2	22.3	22.2	23.3	21.7	21.2
Total expenses before taxes on income	99.8	99.1	95.5	94.3	95.4	94.2	96.4	95.9	101.2	100.6
Annual result before taxes on income	5.7	4.6	11.2	12.6	10.1	9.8	7.5	7.3	4.6	3.1
Taxes on income	1.1	1.0	2.4	2.6	2.5	2.3	1.7	1.7	0.8	0.7
Annual result	4.6	3.6	8.8	10.0	7.7	7.5	5.8	5.7	3.9	2.4
Profit and loss transfers (parent company)	0.2	0.0	- 0.1	0.0	0.2	0.1	0.7	- 0.1	0.1	0.1
Profit and loss transfers (subsidiary)	1.4	1.0	0.0	0.0	0.9	1.3	2.4	0.8	1.3	1.1
Profit for the year	3.4	2.6	8.7	10.0	6.9	6.3	4.1	4.7	2.7	1.4
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	2.5	2.6	1.1	1.4	2.2	2.0	2.1	2.2	2.6	2.8
Tangible fixed assets	5.8	5.7	17.0	45.6	9.7	9.9	9.6	9.6	4.0	3.9
of which: Land and buildings	2.1	2.0	8.7	8.5	4.3	4.1	5.5	5.4	0.8	0.7
Inventories	9.1	8.6	4.8	5.3	6.9	6.6	8.0	7.8	9.7	9.1
of which: Finished goods and merchandise	0.6	0.5	0.6	0.6	0.6	0.8	1.1	0.7	0.4	0.4
Cash	16.4	15.9	24.9	21.6	24.7	23.3	20.2	21.2	14.4	13.6
Receivables	50.5	50.8	43.5	46.2	48.2	50.5	52.5	52.0	50.4	50.7
Short-term	49.3	49.5	41.4	43.3	45.7	46.7	51.1	50.2	49.5	49.8
of which:										
Trade receivables	24.9	24.9	20.4	20.1	25.9	25.3	24.0	24.3	25.3	25.2
Receivables from affiliated companies	20.5	20.1	10.0	11.5	13.0	14.4	22.0	20.2	21.1	21.0
Long-term	1.2	1.3	2.2	2.9	2.5	3.8	1.4	1.8	0.9	0.9
of which: Loans to affiliated companies	0.5	0.5	1.2	1.3	0.8	2.1	0.8	0.9	0.3	0.3
Securities	8.3	8.9	1.1	1.5	2.1	1.7	2.6	2.5	10.6	11.5
Other long-term equity investments	6.5	6.5	6.7	6.5	5.3	5.1	4.1	3.8	7.2	7.3
of which: Goodwill	0.9	0.7	3.1	2.8	2.0	1.5	1.3	1.0	0.6	0.4
<b>Capital</b>										
Equity	19.5	19.3	35.8	38.6	40.8	39.8	30.5	31.5	14.2	13.5
Liabilities	35.4	35.3	51.4	48.1	41.1	42.9	46.6	44.4	31.3	31.7
Short-term	30.7	30.0	36.0	34.3	35.4	34.4	42.4	38.0	27.0	27.3
of which:										
Liabilities to banks	1.3	0.9	5.5	6.2	4.3	2.8	2.2	0.9	0.7	0.5
Trade payables	5.8	5.1	6.8	6.4	7.8	7.3	7.7	7.3	5.1	4.3
Liabilities to affiliated companies	10.3	10.3	9.2	7.3	9.5	12.0	17.2	14.9	8.7	9.1
Long-term	4.7	5.3	15.4	13.9	5.8	8.5	4.2	6.4	4.4	4.4
of which:										
Liabilities to banks	1.3	1.8	8.8	8.1	3.6	6.3	2.4	3.7	0.6	0.7
Liabilities to affiliated companies	2.3	2.5	4.2	3.5	1.0	0.7	1.1	1.8	2.6	2.7
Provisions	44.6	45.0	11.7	12.5	16.8	16.2	22.1	23.4	54.1	54.5
of which: Provisions for pensions	20.3	21.0	2.2	2.5	4.5	4.1	3.8	3.6	26.6	27.8
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.7	4.6	11.2	12.7	10.1	9.8	7.5	7.4	4.6	3.2
Annual result and depreciation	6.1	5.0	12.2	13.1	9.7	9.4	7.8	7.3	5.1	3.7
Trade receivables	15.9	15.7	14.7	14.2	15.1	15.6	15.2	15.2	16.3	15.9
Percentage of the balance sheet total										
Sales	156.3	158.6	139.1	141.6	171.0	162.1	158.2	159.9	155.3	158.7
Annual result and interest paid	9.8	8.3	13.4	15.3	14.0	13.1	10.1	9.9	9.2	7.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	14.9	12.2	43.2	46.5	48.3	41.3	25.0	24.6	11.1	8.0
Percentage of fixed assets										
Long-term equity and liabilities	191.2	188.0	192.3	195.3	243.5	242.7	201.3	215.5	185.3	178.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	217.3	220.6	184.9	191.5	201.5	206.2	170.0	189.6	240.2	234.9
Cash resources, short-term receivables and invent	246.9	249.2	198.3	207.1	221.0	225.4	188.8	210.1	276.1	268.3
Percentage of cost of materials										
Trade payables	15.6	13.5	34.3	29.2	19.6	19.1	18.9	18.1	13.8	11.3
Memo item:										
Balance sheet total in € billion	12.32	13.37	0.36	0.39	0.74	0.85	2.32	2.51	8.90	9.61
Sales in € billion	19.26	21.20	0.51	0.55	1.26	1.38	3.67	4.01	13.82	15.25
Number of enterprises	1 362	1 362	828	828	295	295	173	173	66	66



I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	1.3	1.5	3.5	3.9	5.4	6.0
	50	5.9	6.3	1.7	1.6	13.5	13.8	17.8	18.6	22.5	22.5
	75	27.1	29.2	17.3	20.0	36.6	37.9	40.0	38.5	48.8	47.2
Personnel expenses	25	25.4	27.0	22.6	23.9	28.8	30.3	31.8	32.1	32.5	32.7
	50	47.5	47.6	47.4	47.0	46.9	48.0	47.4	47.6	49.5	49.1
	75	62.6	62.2	62.8	63.2	61.3	60.6	62.0	61.3	63.3	62.8
Depreciation	25	0.5	0.5	0.5	0.5	0.5	0.5	0.3	0.3	0.2	0.3
	50	1.3	1.3	1.7	1.7	1.0	1.0	0.9	0.8	0.7	0.8
	75	3.4	3.2	4.6	4.2	2.5	2.1	1.8	1.6	1.4	1.7
Annual result	25	0.9	1.1	0.7	1.2	1.6	1.4	0.7	0.6	1.0	0.5
	50	4.9	5.5	6.1	6.6	4.8	5.7	3.6	3.4	3.7	2.5
	75	14.4	14.1	18.0	17.6	12.5	11.6	7.8	8.1	7.2	7.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.2	1.2	1.2	1.3	1.7	1.5	1.1	1.0	0.8	1.0
	50	4.7	4.5	6.1	5.8	4.4	4.3	2.7	3.1	2.4	2.5
	75	14.3	13.0	18.9	18.9	9.3	9.4	6.4	6.8	6.0	5.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
	50	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.6	5.0	2.1
	75	6.0	5.7	4.0	4.3	8.5	7.7	7.6	7.0	10.8	11.6
Equity	25	11.6	13.2	11.7	13.0	13.2	14.4	13.1	16.7	9.8	8.5
	50	33.3	34.6	36.2	37.8	35.6	36.4	28.7	28.6	17.7	18.1
	75	57.7	58.1	62.6	62.6	56.2	58.1	49.0	49.7	30.4	29.3
Short-term liabilities	25	14.7	14.6	12.6	12.7	16.5	16.7	17.9	17.5	16.7	16.9
	50	31.3	30.7	29.7	29.3	33.6	34.1	34.8	32.6	29.3	29.6
	75	56.9	56.7	57.8	57.8	57.6	55.3	55.9	58.7	52.2	55.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	11.2	11.9	20.3	20.2	6.5	6.5	0.0	0.0	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.6	0.9	1.6	2.0	2.4	1.2	1.1	1.7	0.7
	50	6.8	7.3	7.5	8.9	7.0	7.3	5.1	4.7	5.2	3.9
	75	18.3	17.8	23.0	22.6	16.6	15.9	10.7	11.5	9.2	6.6
Annual result and depreciation	25	3.3	3.4	3.3	4.0	3.6	3.8	2.5	2.0	3.0	2.4
	50	9.6	9.9	11.1	12.4	9.3	9.5	6.8	6.5	6.0	4.9
	75	21.5	21.2	28.1	28.2	18.6	17.2	13.0	13.4	11.2	9.3
Trade receivables	25	4.0	4.5	3.0	3.9	7.6	7.2	4.3	4.2	6.4	10.0
	50	11.1	11.5	9.6	10.0	13.9	14.4	13.5	13.7	15.1	14.9
	75	18.9	19.5	18.2	18.3	19.8	20.3	19.9	22.4	21.9	20.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.9	3.2	2.3	2.8	4.5	4.3	2.6	2.3	3.5	3.2
	50	10.6	10.6	10.5	11.3	12.4	12.4	9.5	8.6	7.1	6.0
	75	27.3	27.0	31.1	31.3	27.9	26.1	17.0	17.7	13.6	11.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 3.7	0.0	- 16.7	- 3.8	2.4	1.1	3.1	1.2	6.9	3.4
	50	21.7	22.0	21.0	23.2	27.7	25.0	23.4	17.3	16.1	12.0
	75	82.0	81.7	86.0	93.2	106.7	83.9	68.2	53.1	40.6	29.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	111.7	112.2	100.0	103.8	116.2	127.4	148.2	126.7	140.7	112.8
	50	280.3	310.6	243.7	275.0	364.9	380.6	390.9	380.2	241.4	226.6
	75	813.9	928.0	746.2	865.3	883.9	935.2	971.3	1 156.2	1 044.3	841.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	113.6	114.7	104.7	107.9	117.0	117.3	127.8	128.9	150.1	134.1
	50	219.1	225.2	223.3	217.2	213.1	238.9	209.7	227.7	224.3	231.2
	75	494.9	494.4	528.7	502.4	475.5	498.1	446.8	455.1	436.2	406.3
		Percentage of cost of materials									
Trade payables	25	5.8	5.8	5.2	4.8	7.2	8.2	6.3	5.9	4.2	3.7
	50	16.5	16.2	18.5	17.1	17.3	18.0	14.6	16.2	8.8	8.6
	75	40.0	39.7	50.3	54.4	38.8	37.0	26.2	25.5	22.6	18.8

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	97.9	98.5	95.5	93.8	93.3	93.0	96.2	94.2	100.0	102.8
Change in finished goods	2.1	1.5	4.5	6.2	6.7	7.0	3.8	5.8	0.0	-2.8
Interest and similar income	0.4	0.3	0.2	0.4	0.2	0.3	0.3	0.3	0.4	0.4
Other income	4.8	4.0	3.9	4.0	3.4	3.4	5.9	3.9	4.5	4.2
of which: Income from long-term equity investments	0.8	0.9	0.2	0.4	0.4	0.4	0.6	0.6	1.1	1.2
Total income	105.2	104.3	104.1	104.4	103.6	103.7	106.3	104.2	104.9	104.5
<b>Expenses</b>										
Cost of materials	41.1	40.1	28.1	28.3	35.7	36.3	37.4	38.0	45.2	43.1
Personnel expenses	38.7	39.4	43.3	42.9	41.9	41.0	40.7	40.7	36.6	38.0
Depreciation	3.1	2.9	3.3	3.1	2.3	2.3	3.8	3.3	2.9	2.7
of which: Depreciation of tangible fixed assets	2.2	2.1	3.1	3.0	2.1	2.0	2.4	2.3	2.0	2.0
Interest and similar expenses	0.8	0.9	1.0	0.9	0.8	0.8	0.7	0.8	0.8	1.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1
Other expenses	16.0	16.3	19.6	19.3	17.1	17.0	17.9	16.9	14.5	15.7
Total expenses before taxes on income	99.9	99.7	95.4	94.6	97.9	97.4	100.7	99.7	100.1	100.6
Annual result before taxes on income	5.3	4.6	8.7	9.8	5.7	6.2	5.6	4.4	4.8	3.9
Taxes on income	1.5	1.4	2.3	2.4	1.9	2.0	1.7	1.5	1.3	1.1
Annual result	3.7	3.2	6.4	7.4	3.8	4.2	3.8	2.9	3.5	2.8
Profit and loss transfers (parent company)	0.2	0.0	0.1	0.0	0.1	0.0	0.2	0.1	0.3	-0.1
Profit and loss transfers (subsidiary)	0.5	0.1	0.1	0.1	0.1	-0.2	0.6	0.6	0.6	-0.1
Profit for the year	3.5	3.1	6.4	7.3	3.9	4.4	3.4	2.4	3.3	2.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.1	0.9	0.8	0.7	0.8	0.6	1.3	1.1	1.0	0.9
Tangible fixed assets	9.4	9.4	18.5	45.6	11.7	11.7	11.1	10.4	7.6	7.8
of which: Land and buildings	3.7	3.7	7.0	5.8	4.7	4.8	4.6	4.4	2.9	2.9
Inventories	33.5	33.8	33.3	35.1	43.2	44.7	40.3	43.5	27.9	25.4
of which: Finished goods and merchandise	1.4	1.4	3.9	3.7	2.4	2.4	1.5	1.5	1.0	1.0
Cash	11.4	11.7	16.4	17.5	14.0	14.0	12.7	12.5	9.9	10.4
Receivables	32.3	32.0	26.8	26.7	25.1	24.3	27.3	25.7	36.7	37.8
Short-term	30.8	30.3	25.5	25.5	24.4	23.6	26.1	24.6	34.9	35.5
of which:										
Trade receivables	13.3	13.1	13.6	13.1	13.3	12.8	13.6	12.7	13.1	13.5
Receivables from affiliated companies	15.2	14.8	6.9	7.1	8.4	8.1	10.4	9.7	19.6	19.9
Long-term	1.5	1.7	1.3	1.2	0.7	0.7	1.2	1.1	1.8	2.3
of which: Loans to affiliated companies	1.1	1.2	0.3	0.3	0.3	0.4	1.0	0.9	1.4	1.7
Securities	1.5	1.5	0.9	0.9	1.5	1.1	0.7	0.6	2.0	2.1
Other long-term equity investments	10.4	10.4	2.8	2.2	3.2	3.0	6.3	5.8	14.6	15.3
of which: Goodwill	1.6	1.2	0.8	0.5	0.1	0.1	0.7	0.5	2.3	2.0
<b>Capital</b>										
Equity	28.0	28.1	27.0	25.9	20.8	20.2	22.7	22.8	32.3	33.2
Liabilities	57.3	57.2	63.9	66.0	67.4	68.4	64.8	65.5	50.8	49.1
Short-term	50.3	51.5	53.1	56.9	61.2	61.7	55.6	59.8	45.1	43.8
of which:										
Liabilities to banks	1.6	2.8	6.4	5.8	3.8	3.1	1.9	5.2	0.7	1.2
Trade payables	4.6	4.7	6.4	6.0	5.8	5.7	5.0	5.1	4.1	4.1
Liabilities to affiliated companies	10.8	11.0	6.4	6.7	9.8	10.3	8.7	9.0	12.4	12.6
Long-term	6.9	5.7	10.8	9.1	6.2	6.7	9.2	5.7	5.7	5.3
of which:										
Liabilities to banks	3.8	3.1	6.9	6.1	3.6	3.9	4.7	2.2	3.2	3.3
Liabilities to affiliated companies	2.1	1.8	2.4	2.2	1.8	1.9	4.1	3.2	0.9	0.9
Provisions	14.6	14.5	8.9	8.0	11.5	11.1	12.5	11.6	16.6	17.4
of which: Provisions for pensions	5.3	5.3	1.7	1.5	2.8	2.6	2.8	2.7	7.3	7.7
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.4	4.7	9.1	10.4	6.1	6.7	5.8	4.7	4.8	3.8
Annual result and depreciation	7.0	6.2	10.1	11.1	6.6	7.0	8.0	6.6	6.4	5.4
Trade receivables	14.1	13.9	13.0	13.7	13.5	13.2	14.5	14.2	14.0	14.0
Percentage of the balance sheet total										
Sales	94.5	94.3	104.0	95.3	99.0	96.4	93.3	89.8	93.9	96.4
Annual result and interest paid	4.4	3.9	8.0	8.4	4.9	5.2	4.4	3.6	4.0	3.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.0	9.7	18.6	18.7	10.0	10.3	11.5	9.2	10.5	9.3
Percentage of fixed assets										
Long-term equity and liabilities	175.3	170.9	167.8	176.5	170.3	174.0	173.9	168.5	177.0	171.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	85.7	83.5	80.0	76.7	63.2	61.3	70.8	62.8	102.3	108.0
Cash resources, short-term receivables and inventories	152.4	149.1	142.6	138.5	133.8	133.7	143.3	135.5	164.2	165.9
Percentage of cost of materials										
Trade payables	11.6	12.3	20.8	20.7	15.3	15.1	13.8	14.2	9.6	10.3
Memo item:										
Balance sheet total in € billion	20.26	21.45	0.57	0.68	2.26	2.57	6.18	6.82	11.25	11.38
Sales in € billion	19.15	20.23	0.59	0.65	2.24	2.48	5.77	6.13	10.56	10.97
Number of enterprises	1 613	1 613	762	762	491	491	276	276	84	84

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	7.2	7.5	1.9	2.0	10.5	10.6	15.7	14.9	17.9	17.8
	50	22.8	22.5	15.7	15.1	29.4	28.3	29.1	28.4	43.4	40.8
	75	51.8	52.3	42.2	42.7	59.5	59.2	53.3	55.5	71.9	72.3
Personnel expenses	25	21.6	22.7	19.6	22.0	23.5	22.7	25.0	26.7	13.6	11.6
	50	43.2	43.4	43.7	43.9	43.6	45.1	42.7	42.9	33.5	38.8
	75	59.6	59.4	61.7	60.3	58.0	58.3	57.6	58.8	56.0	57.0
Depreciation	25	0.7	0.7	0.8	0.8	0.6	0.6	0.6	0.6	0.8	0.7
	50	1.7	1.6	1.9	1.9	1.4	1.3	1.5	1.7	1.8	1.6
	75	3.5	3.3	3.9	3.7	2.8	2.6	3.7	3.5	3.4	3.3
Annual result	25	0.9	1.0	1.0	1.3	0.8	1.3	0.5	0.5	0.0	0.0
	50	4.3	4.4	4.8	5.9	4.0	3.9	3.6	3.3	3.9	3.6
	75	9.9	10.3	13.1	13.5	8.9	8.7	7.4	7.5	7.3	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.5	1.5	1.6	1.6	1.6	1.6	1.4	1.5	1.1	1.1
	50	5.8	6.0	7.0	6.8	5.1	5.4	5.3	5.5	3.8	3.8
	75	18.9	18.0	21.9	19.5	15.7	15.8	19.0	16.9	12.9	15.0
Inventories	25	0.3	0.3	0.0	0.0	2.2	1.6	3.3	3.6	3.8	4.3
	50	12.6	12.6	6.5	6.2	20.2	20.6	16.5	16.3	12.8	11.2
	75	43.0	43.9	35.1	37.8	53.3	53.9	48.7	48.6	40.7	36.5
Equity	25	8.1	9.7	8.1	10.5	8.1	9.0	6.6	8.5	10.3	11.9
	50	27.0	28.1	30.1	30.5	25.0	24.7	21.5	24.5	28.7	30.9
	75	51.4	52.6	54.2	54.8	50.0	49.1	46.2	49.5	50.1	51.2
Short-term liabilities	25	21.2	20.0	17.0	17.4	25.4	23.8	25.6	23.0	16.8	17.9
	50	46.1	44.0	42.3	41.7	51.0	50.6	49.3	46.2	41.3	37.6
	75	74.8	73.9	71.8	73.7	76.2	76.4	76.3	73.8	66.7	64.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	11.1	9.8	14.7	14.0	10.0	9.5	7.1	5.2	0.0	0.5
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.5	1.4	1.9	1.1	1.7	0.7	0.8	0.5	0.7
	50	5.9	6.4	6.7	8.1	5.7	6.0	5.2	4.9	5.4	4.8
	75	13.6	14.0	17.9	18.0	12.0	12.7	10.3	9.7	10.8	8.7
Annual result and depreciation	25	3.1	3.2	3.7	4.0	2.5	3.2	2.9	2.4	3.4	1.6
	50	8.6	8.9	10.1	11.5	7.7	8.0	7.1	6.9	7.1	5.8
	75	17.1	17.9	22.2	22.9	14.6	14.9	14.1	13.1	13.0	11.1
Trade receivables	25	4.5	4.8	3.2	3.6	5.2	5.6	5.7	6.4	5.1	5.1
	50	10.1	10.4	9.0	9.2	10.3	11.4	12.0	11.6	12.6	12.0
	75	17.7	18.1	16.9	17.6	17.5	17.8	18.5	18.6	19.2	18.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.1	2.6	2.8	2.0	2.3	1.1	1.0	0.6	0.6
	50	7.0	7.2	8.6	9.2	6.4	6.8	5.9	5.5	6.7	5.6
	75	16.0	16.8	19.8	20.2	15.3	15.3	11.7	11.9	11.8	10.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	0.5	1.6	- 9.2	- 0.5	2.3	2.5	1.9	1.9	3.2	2.5
	50	13.8	14.3	13.8	16.4	13.4	13.2	12.7	11.8	19.2	12.5
	75	46.0	47.7	49.0	57.5	46.7	43.8	35.4	41.6	47.9	31.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	106.3	112.5	95.5	107.4	118.2	124.6	103.3	105.6	113.7	120.3
	50	242.3	251.8	268.5	270.4	264.4	280.8	190.7	195.7	200.7	189.2
	75	678.1	730.6	763.6	781.3	757.1	822.1	485.0	533.7	552.5	495.5
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	52.4	56.0	56.1	61.6	46.0	47.5	51.2	54.1	59.5	72.6
	50	121.1	121.9	130.8	127.2	112.4	116.1	110.6	113.8	134.4	141.2
	75	279.0	292.2	340.0	350.0	247.8	270.9	220.2	237.2	326.0	323.6
		Percentage of cost of materials									
Trade payables	25	6.5	6.4	5.6	5.6	6.7	6.4	6.8	6.8	7.4	6.4
	50	13.6	14.2	15.6	15.6	13.7	14.2	12.0	13.7	11.7	11.5
	75	29.5	27.2	40.0	40.0	27.1	26.0	20.6	21.0	16.4	18.0

I. Enterprises by economic sector

13.c) Scientific research and development

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	100.3	99.2	94.5	92.3	97.0	99.1	100.4	98.3	100.5	99.5
Change in finished goods	- 0.3	0.8	5.5	7.7	3.0	0.9	- 0.4	1.7	- 0.5	0.5
Interest and similar income	0.3	0.2	1.1	2.8	0.3	0.4	0.6	0.2	0.2	0.2
Other income	29.0	18.4	79.2	91.1	27.9	27.5	31.0	25.8	28.2	16.1
of which: Income from long-term equity investme	0.4	0.3	0.0	0.0	0.9	0.7	0.1	0.1	0.4	0.3
Total income	129.2	118.6	180.3	193.9	128.3	127.9	131.7	126.1	128.4	116.3
<b>Expenses</b>										
Cost of materials	24.6	22.8	36.2	35.1	36.8	38.6	27.1	27.0	23.4	21.3
Personnel expenses	53.5	49.6	104.6	107.9	62.0	63.0	59.6	57.3	51.5	47.2
Depreciation	9.7	8.9	17.2	16.1	9.7	7.9	8.0	7.3	10.0	9.2
of which: Depreciation of tangible fixed assets	9.4	8.6	15.6	14.8	9.3	7.7	7.9	7.2	9.7	8.9
Interest and similar expenses	1.5	0.7	3.2	5.1	1.8	2.1	0.9	1.0	1.6	0.5
Operating taxes	0.0	0.0	0.0	0.0	0.1	- 0.2	0.1	0.1	0.0	0.0
Other expenses	37.3	34.6	63.9	74.5	35.7	36.4	36.1	34.0	37.3	34.3
Total expenses before taxes on income	126.6	116.6	225.2	238.7	146.1	147.9	131.8	126.7	123.9	112.6
Annual result before taxes on income	2.6	2.0	- 44.9	- 44.8	- 17.8	- 20.0	- 0.1	- 0.6	4.5	3.7
Taxes on income	1.1	1.2	0.9	1.3	1.9	1.4	1.7	1.7	0.9	1.2
Annual result	1.5	0.8	- 45.9	- 46.1	- 19.7	- 21.3	- 1.8	- 2.3	3.5	2.6
Profit and loss transfers (parent company)	1.5	- 0.3	0.0	0.0	0.0	0.0	- 0.4	- 2.3	1.9	0.0
Profit and loss transfers (subsidiary)	0.7	0.3	- 4.5	- 1.6	0.9	1.0	0.9	1.3	0.6	0.2
Profit for the year	2.3	0.1	- 41.4	- 44.5	- 20.6	- 22.3	- 3.1	- 5.8	4.8	2.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.9	1.6	1.8	1.0	0.9	1.8	1.7	0.6	0.8
Tangible fixed assets	40.9	39.2	36.6	45.6	23.2	21.9	32.4	33.4	43.4	41.2
of which: Land and buildings	22.5	21.0	26.7	24.9	9.1	8.3	15.0	14.2	24.4	22.7
Inventories	8.7	8.5	10.9	12.0	9.8	9.6	13.3	14.2	7.8	7.5
of which: Finished goods and merchandise	0.5	0.7	1.6	1.3	3.3	3.2	1.2	1.4	0.2	0.4
Cash	8.4	7.7	19.5	17.4	33.4	36.3	16.3	13.1	5.5	5.0
Receivables	31.1	32.3	21.7	24.2	21.8	19.2	32.2	33.9	31.6	32.9
Short-term	27.9	28.9	17.4	18.2	20.0	15.4	30.9	32.2	28.0	29.3
of which:										
Trade receivables	4.8	7.7	3.7	3.8	12.3	6.3	5.6	6.8	4.2	8.0
Receivables from affiliated companies	13.6	12.0	8.8	9.5	4.4	5.5	17.6	17.1	13.5	11.6
Long-term	3.2	3.4	4.2	6.0	1.8	3.8	1.2	1.7	3.6	3.6
of which: Loans to affiliated companies	0.3	0.5	3.3	5.0	1.6	3.6	1.2	1.6	0.0	0.0
Securities	4.7	4.3	2.5	2.6	0.9	0.8	0.7	0.6	5.6	5.2
Other long-term equity investments	4.8	6.4	6.8	7.4	9.2	10.7	2.8	2.5	4.9	6.7
of which: Goodwill	0.4	0.4	0.0	0.0	0.0	0.0	1.1	0.9	0.3	0.3
<b>Capital</b>										
Equity	57.5	56.4	54.9	54.5	52.8	49.0	43.5	40.2	60.2	59.5
Liabilities	25.9	27.3	35.3	35.0	27.8	28.3	41.5	44.9	23.0	24.3
Short-term	22.5	23.9	27.6	26.0	20.6	18.8	35.4	40.4	20.4	21.5
of which:										
Liabilities to banks	0.8	1.6	1.9	1.6	3.2	1.5	0.7	0.6	0.7	1.7
Trade payables	3.0	2.6	3.3	2.9	3.6	3.1	3.7	3.9	2.8	2.4
Liabilities to affiliated companies	6.3	7.1	9.6	7.5	3.2	5.6	16.5	18.4	4.6	5.4
Long-term	3.4	3.5	7.7	8.9	7.2	9.5	6.1	4.5	2.6	2.9
of which:										
Liabilities to banks	1.0	0.8	3.3	3.1	2.5	2.3	1.9	1.8	0.7	0.6
Liabilities to affiliated companies	1.7	2.2	2.4	1.8	4.4	7.0	3.8	2.3	1.2	1.9
Provisions	15.7	15.4	9.0	9.4	11.4	10.8	14.7	14.7	16.3	15.8
of which: Provisions for pensions	6.9	4.6	4.9	5.2	3.0	3.2	5.1	5.2	7.5	4.6
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.6	2.0	- 47.5	- 48.5	- 18.4	- 20.2	- 0.1	- 0.6	4.4	3.8
Annual result and depreciation	11.2	9.8	- 30.3	- 32.4	- 10.3	- 13.5	6.2	5.1	13.4	11.9
Trade receivables	7.5	11.4	13.1	14.6	24.4	12.8	7.8	8.9	6.7	11.7
Percentage of the balance sheet total										
Sales	63.7	67.8	28.2	26.3	50.2	49.4	71.4	76.2	63.8	68.2
Annual result and interest paid	1.9	1.0	- 12.7	- 11.7	- 9.3	- 9.6	- 0.6	- 1.0	3.3	2.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	20.9	18.5	- 33.4	- 30.3	- 37.5	- 45.7	11.0	8.4	25.0	22.8
Percentage of fixed assets										
Long-term equity and liabilities	133.8	127.1	132.1	133.0	179.1	165.7	142.5	126.4	131.1	125.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	177.8	167.9	135.8	138.3	263.4	279.4	135.5	113.7	186.6	179.7
Cash resources, short-term receivables and invent	216.2	203.6	175.4	184.5	311.1	330.5	173.0	148.8	224.7	214.6
Percentage of cost of materials										
Trade payables	18.9	17.0	30.2	29.3	19.2	16.3	19.0	18.8	18.8	16.4
Memo item:										
Balance sheet total in € billion	16.34	17.42	0.25	0.26	0.72	0.79	2.23	2.28	13.14	14.10
Sales in € billion	10.41	11.81	0.07	0.07	0.36	0.39	1.59	1.74	8.38	9.61
Number of enterprises	274	274	88	88	72	72	78	78	36	36

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	9.4	10.2	4.2	4.0	14.0	14.3	10.5	10.8	8.3	9.5
	50	24.8	24.2	24.6	26.2	28.0	25.9	23.1	20.5	24.8	25.4
	75	47.8	45.9	53.7	52.0	54.3	52.3	35.9	33.7	47.8	40.3
Personnel expenses	25	31.5	32.5	28.8	33.8	35.1	32.0	36.9	33.4	27.3	29.1
	50	49.6	49.8	57.8	60.0	50.9	52.4	47.4	48.0	46.7	42.5
	75	72.0	71.5	96.1	97.5	71.5	70.1	71.4	66.6	55.2	53.0
Depreciation	25	1.4	1.1	1.2	0.9	1.4	1.3	1.6	1.5	0.7	0.7
	50	3.5	3.0	3.4	3.3	3.1	2.6	3.8	3.0	3.8	3.6
	75	8.3	8.3	14.0	13.0	7.2	7.1	7.4	8.3	6.9	6.7
Annual result	25	-2.4	-0.9	-34.7	-39.2	-2.4	-1.7	0.0	0.0	0.9	0.0
	50	3.0	2.9	2.0	1.6	3.3	3.2	3.2	3.2	3.7	3.4
	75	7.2	8.0	6.8	10.6	7.0	7.7	8.5	8.0	6.9	6.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.2	2.7	1.7	0.9	5.5	4.9	3.7	3.2	1.9	2.2
	50	12.4	11.5	8.4	7.8	11.7	11.4	15.5	16.1	12.9	9.2
	75	37.8	34.1	31.2	29.8	39.9	44.0	38.8	44.9	40.2	35.9
Inventories	25	0.1	0.1	0.0	0.0	1.0	0.8	0.4	0.8	0.0	0.0
	50	4.6	4.6	3.8	3.5	6.7	6.7	5.4	5.8	2.3	2.6
	75	21.0	21.9	19.9	20.0	26.1	26.6	20.7	22.4	8.8	7.3
Equity	25	12.0	13.9	1.0	2.4	15.0	15.0	14.7	17.2	19.0	23.3
	50	41.1	41.3	35.2	31.2	38.0	44.3	40.7	40.4	47.3	46.2
	75	68.9	67.4	67.4	64.5	73.1	73.2	64.4	63.5	68.4	67.5
Short-term liabilities	25	11.4	11.7	13.2	13.1	8.8	9.7	11.8	13.1	8.4	10.0
	50	25.0	26.1	31.0	34.1	23.3	22.7	25.0	28.1	16.9	18.8
	75	56.2	55.1	63.2	61.8	55.3	54.5	56.8	55.2	41.3	40.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	4.1	4.7	17.6	14.0	12.3	8.0	0.0	0.0	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	-1.9	-1.3	-34.7	-42.7	-2.6	-2.3	0.3	0.2	2.4	0.1
	50	3.8	4.0	2.3	2.4	3.8	4.0	4.2	4.4	5.3	4.3
	75	8.7	10.1	7.5	11.9	8.6	8.5	10.3	10.2	9.0	6.6
Annual result and depreciation	25	0.4	1.8	-25.1	-33.8	0.2	2.0	3.0	3.5	6.7	5.7
	50	8.1	8.0	4.4	5.4	8.2	7.6	9.2	9.5	9.9	8.6
	75	18.8	17.2	16.9	19.3	17.4	15.1	22.9	18.3	18.0	14.9
Trade receivables	25	1.5	1.5	1.1	0.9	6.9	5.3	0.9	1.2	0.0	0.0
	50	8.5	8.7	8.1	10.7	13.1	10.4	6.8	5.6	3.3	6.0
	75	17.9	17.6	21.6	21.3	20.9	19.9	14.1	16.5	12.1	13.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	-1.4	0.0	-34.4	-18.5	-1.5	-0.6	0.1	0.3	2.1	0.4
	50	4.2	3.6	1.0	2.2	4.6	6.5	5.2	4.2	8.5	3.6
	75	12.9	12.1	11.1	10.5	13.1	14.6	13.6	12.4	12.2	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-19.3	-8.1	-45.2	-24.2	-21.8	-17.2	-8.2	-7.4	8.4	7.0
	50	12.6	15.8	2.8	12.0	18.2	13.5	13.9	16.1	25.1	21.4
	75	44.4	46.8	35.9	78.3	42.9	47.3	58.0	46.8	42.8	38.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.7	107.0	90.2	90.5	114.5	127.1	103.7	106.9	110.3	112.9
	50	187.5	199.8	200.5	202.8	198.8	263.3	150.0	169.0	173.0	167.3
	75	615.4	518.7	731.2	471.6	570.3	507.2	645.8	551.7	610.4	747.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	87.4	89.0	57.0	65.1	94.2	92.8	88.6	76.3	128.9	130.1
	50	184.5	178.7	149.3	148.5	195.2	232.7	172.9	174.5	266.6	264.6
	75	445.6	487.5	360.0	417.6	449.6	512.3	389.2	378.9	722.7	626.5
		Percentage of cost of materials									
Trade payables	25	6.8	7.4	4.6	6.5	8.4	7.9	8.7	8.9	5.9	4.2
	50	17.0	15.7	18.3	15.9	16.4	14.3	17.1	16.1	14.3	17.7
	75	35.6	33.8	42.3	41.7	33.7	33.7	35.6	28.8	40.8	34.3

I. Enterprises by economic sector

13.d) Advertising and market research

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	99.7	99.6	100.1	99.7	99.5	99.8	99.3	99.9	100.0
Change in finished goods	0.2	0.3	0.4	-0.1	0.3	0.5	0.2	0.7	0.1	0.0
Interest and similar income	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.1	0.1
Other income	2.4	2.6	4.1	4.0	2.5	2.9	3.3	3.8	1.7	1.7
of which: Income from long-term equity investme	0.7	0.7	0.4	0.0	0.6	0.7	1.4	1.3	0.3	0.4
Total income	102.5	102.7	104.2	104.2	102.6	103.1	103.5	104.0	101.8	101.8
<b>Expenses</b>										
Cost of materials	59.3	59.4	34.1	33.8	43.4	42.3	42.5	42.3	75.1	75.2
Personnel expenses	20.8	21.3	37.7	37.2	33.9	34.7	28.4	29.4	11.7	12.1
Depreciation	1.8	1.6	2.2	2.1	1.8	2.0	2.4	2.2	1.4	1.1
of which: Depreciation of tangible fixed assets	1.4	1.4	2.2	2.0	1.8	1.8	1.7	1.7	1.1	1.1
Interest and similar expenses	0.3	0.3	0.7	0.7	0.4	0.4	0.5	0.5	0.2	0.2
Operating taxes	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Other expenses	15.9	13.7	23.1	23.1	18.6	18.6	21.5	21.8	11.5	7.2
Total expenses before taxes on income	98.2	96.3	97.8	97.0	98.1	98.0	95.4	96.2	99.9	96.0
Annual result before taxes on income	4.3	6.4	6.4	7.2	4.5	5.1	8.1	7.8	1.9	5.8
Taxes on income	1.4	1.4	1.6	1.9	1.7	1.8	1.5	1.6	1.3	1.1
Annual result	2.9	5.0	4.7	5.2	2.8	3.3	6.5	6.2	0.6	4.7
Profit and loss transfers (parent company)	0.2	0.2	0.6	0.7	0.2	0.1	0.4	0.5	0.0	0.1
Profit and loss transfers (subsidiary)	-0.3	2.0	0.1	-0.7	-0.1	-0.1	2.9	3.3	-2.3	2.0
Profit for the year	3.4	3.3	5.2	6.6	3.1	3.5	4.0	3.5	2.9	2.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.0	0.9	1.4	1.3	1.2	1.4	0.9	0.9	0.9	0.8
Tangible fixed assets	10.1	9.2	16.0	45.6	11.4	11.5	6.4	5.9	13.3	11.8
of which: Land and buildings	3.2	3.0	5.0	4.3	1.9	2.1	1.2	1.1	5.9	5.4
Inventories	6.0	5.8	8.8	8.3	10.7	11.2	4.7	5.0	5.6	5.0
of which: Finished goods and merchandise	2.1	1.9	3.6	3.3	2.6	2.4	1.1	1.0	2.8	2.7
Cash	16.3	16.8	23.5	25.6	21.3	20.1	12.9	14.4	17.8	17.9
Receivables	58.9	60.3	44.6	44.0	49.0	49.3	68.2	68.3	53.0	55.9
Short-term	55.9	57.5	43.7	43.2	48.5	48.6	64.9	65.2	49.2	52.8
of which:										
Trade receivables	25.2	25.9	23.6	23.3	27.1	28.5	27.4	29.0	22.4	21.8
Receivables from affiliated companies	24.8	25.8	13.5	13.2	15.5	13.9	30.5	29.0	22.3	26.7
Long-term	3.1	2.8	0.9	0.8	0.6	0.8	3.3	3.1	3.8	3.2
of which: Loans to affiliated companies	1.9	1.6	0.6	0.5	0.3	0.4	2.2	2.1	2.1	1.5
Securities	0.3	0.3	1.6	1.6	0.5	0.9	0.0	0.0	0.4	0.3
Other long-term equity investments	6.3	5.6	2.6	2.7	4.3	4.1	5.9	4.7	7.9	7.3
of which: Goodwill	1.3	0.8	1.1	1.1	1.2	1.1	1.2	0.8	1.5	0.7
<b>Capital</b>										
Equity	30.0	28.8	25.5	29.5	23.9	25.3	27.3	26.7	35.3	32.0
Liabilities	50.3	51.9	60.4	56.1	51.6	49.1	57.3	58.4	41.3	45.1
Short-term	46.9	48.4	46.2	45.0	45.9	42.1	53.7	54.8	39.6	43.5
of which:										
Liabilities to banks	2.1	2.5	7.1	7.0	4.5	5.3	2.1	2.8	1.0	1.0
Trade payables	12.4	11.8	15.0	13.2	12.1	11.9	12.3	9.8	12.3	13.9
Liabilities to affiliated companies	22.9	24.8	11.9	10.5	14.6	10.3	30.8	32.2	17.6	21.9
Long-term	3.4	3.5	14.1	11.1	5.7	7.0	3.6	3.6	1.7	1.6
of which:										
Liabilities to banks	2.7	2.1	9.1	6.3	3.7	3.6	2.8	2.0	1.7	1.4
Liabilities to affiliated companies	0.5	1.1	1.4	1.7	1.4	2.8	0.7	1.4	0.0	0.1
Provisions	17.2	16.9	10.4	11.0	13.5	13.7	14.4	13.8	22.2	21.8
of which: Provisions for pensions	4.7	4.4	1.9	2.0	1.7	1.7	4.6	4.4	6.1	5.5
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.3	6.4	6.4	7.1	4.5	5.1	8.1	7.9	1.9	5.8
Annual result and depreciation	4.7	6.6	7.0	7.4	4.6	5.3	9.0	8.5	2.0	5.9
Trade receivables	12.1	12.8	10.8	11.1	11.8	12.3	19.2	21.4	8.2	8.2
Percentage of the balance sheet total										
Sales	208.0	202.2	218.1	210.5	230.2	232.3	142.7	135.2	272.9	267.1
Annual result and interest paid	6.6	10.8	11.9	12.4	7.3	8.6	10.1	9.2	2.2	13.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	18.0	24.6	30.0	34.5	19.5	22.7	21.5	19.5	11.6	31.3
Percentage of fixed assets										
Long-term equity and liabilities	184.2	195.0	186.5	205.5	176.1	185.3	214.2	238.5	164.5	166.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	154.0	153.7	145.9	153.9	152.6	163.5	144.8	145.2	169.2	162.7
Cash resources, short-term receivables and invent	166.8	165.7	165.0	172.3	175.9	190.0	153.7	154.2	183.4	174.3
Percentage of cost of materials										
Trade payables	10.0	9.8	20.1	18.6	12.1	12.1	20.2	17.1	6.0	6.9
Memo item:										
Balance sheet total in € billion	2.92	3.21	0.09	0.10	0.38	0.39	1.30	1.43	1.16	1.29
Sales in € billion	6.08	6.48	0.20	0.21	0.87	0.90	1.85	1.93	3.16	3.43
Number of enterprises	599	599	283	283	196	196	90	90	30	30

I. Enterprises by economic sector

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

Ratios	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
	...	Of the enterprises captured ... had a ratio of less than ...									
	...	Percentage of gross revenue									
Cost of materials	25	13.3	15.2	8.2	10.3	17.1	17.0	18.9	20.1	60.7	62.4
	50	33.4	33.5	27.0	26.7	39.5	39.9	35.1	37.0	75.8	75.7
	75	59.4	58.3	45.7	44.7	64.4	61.5	63.7	62.4	88.7	89.5
Personnel expenses	25	16.1	17.0	18.9	18.7	18.5	20.9	12.9	12.5	4.1	4.3
	50	33.1	33.4	34.0	35.1	34.8	35.7	33.9	30.2	8.1	8.3
	75	49.8	49.8	52.5	50.4	50.9	53.2	44.6	46.8	17.5	18.8
Depreciation	25	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.3	0.2	0.2
	50	1.2	1.2	1.6	1.5	1.1	1.2	0.9	0.9	0.4	0.3
	75	2.6	2.7	3.4	3.1	2.1	2.3	2.4	2.3	1.0	1.0
Annual result	25	0.3	0.6	0.0	1.0	0.4	0.3	0.7	0.8	0.4	0.5
	50	3.0	3.3	2.5	4.0	2.9	2.6	4.4	3.1	2.4	3.6
	75	9.2	9.2	10.6	11.0	7.3	6.8	9.6	10.6	8.0	7.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.9	1.8	2.1	2.0	2.6	2.4	1.2	0.9	1.4	1.0
	50	6.3	5.6	8.6	6.3	5.8	6.6	3.9	3.7	2.7	3.1
	75	16.8	15.9	24.7	20.1	13.3	14.1	10.1	11.5	11.0	16.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.4	0.5	0.0	0.0	1.6	1.9	1.0	0.8	0.8	0.9
	75	10.6	10.7	12.1	10.7	11.5	11.7	5.7	8.4	7.4	8.7
Equity	25	4.7	6.3	0.0	1.1	9.7	10.2	4.1	5.9	9.6	9.8
	50	25.5	27.5	25.1	26.1	26.0	29.8	29.3	28.2	25.1	22.6
	75	52.3	51.1	55.5	56.0	49.9	51.2	49.1	48.0	44.9	38.0
Short-term liabilities	25	23.1	23.0	20.0	20.9	24.1	23.7	24.4	24.0	23.7	29.5
	50	46.3	45.2	45.5	45.4	46.6	42.3	45.7	45.6	55.1	49.5
	75	73.8	69.9	80.5	75.1	66.4	64.1	65.0	64.4	70.6	78.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	16.3	15.0	31.1	24.7	14.4	11.1	2.2	2.2	2.6	0.1
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.8	0.1	1.4	0.6	0.4	1.0	1.4	0.4	0.9
	50	4.4	4.5	3.8	5.4	4.3	3.5	5.8	4.6	3.9	5.2
	75	11.5	11.3	13.5	13.7	9.3	8.6	12.3	13.7	8.6	8.1
Annual result and depreciation	25	1.3	2.1	1.4	3.0	1.3	1.5	2.2	2.9	0.5	1.1
	50	6.2	6.4	6.5	8.0	5.7	5.2	7.0	6.5	4.3	5.9
	75	13.8	14.8	16.1	16.9	12.2	10.6	15.3	15.3	10.0	9.1
Trade receivables	25	3.5	4.0	3.1	3.5	5.8	5.6	2.8	2.9	2.6	2.9
	50	9.0	8.8	7.0	7.3	10.5	10.5	10.7	11.0	8.0	7.4
	75	15.2	16.4	13.4	14.4	15.4	17.3	19.7	20.3	13.7	13.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	3.2	1.6	4.2	2.7	2.4	4.0	3.8	1.9	2.1
	50	9.2	9.4	8.2	11.3	9.7	8.1	11.0	8.4	9.2	8.7
	75	20.8	22.2	26.5	25.6	20.0	19.6	17.3	18.1	18.0	16.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 1.7	1.7	- 18.6	- 6.1	0.3	0.6	3.5	5.6	0.1	4.6
	50	17.7	20.1	13.3	20.0	21.3	19.5	20.9	21.3	26.9	24.0
	75	58.2	60.0	53.7	63.0	64.3	67.2	56.6	47.1	65.5	42.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.6	94.4	50.0	63.2	122.2	123.8	111.6	137.6	112.8	102.0
	50	239.6	252.8	190.8	228.7	316.7	279.4	263.4	375.2	192.8	148.1
	75	628.6	642.4	548.2	518.6	732.9	706.8	801.7	786.0	535.9	382.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	94.1	99.1	63.4	80.7	105.7	108.2	103.9	112.7	111.3	109.1
	50	153.0	155.6	144.9	149.7	157.5	167.3	167.6	159.7	141.6	138.0
	75	288.3	316.0	300.0	345.2	274.4	304.9	316.3	289.6	251.1	213.8
		Percentage of cost of materials									
Trade payables	25	5.3	4.9	5.4	4.7	6.8	5.5	5.5	5.7	2.1	2.2
	50	11.7	11.5	12.5	12.9	12.0	11.5	11.3	11.0	3.6	5.6
	75	25.0	23.8	30.8	28.5	22.0	20.0	26.8	22.5	11.4	12.2

I. Enterprises by economic sector

13.e) Rental and leasing activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	99.7	99.6	99.7	99.4	99.5	99.8	99.6	99.9	99.8
Change in finished goods	0.2	0.3	0.4	0.3	0.6	0.5	0.2	0.4	0.1	0.2
Interest and similar income	0.7	0.6	0.7	0.7	0.2	0.2	0.5	0.4	0.8	0.7
Other income	4.8	4.8	9.5	8.9	5.7	5.8	4.6	5.6	4.6	4.3
of which: Income from long-term equity investme	0.4	0.5	1.0	0.8	0.3	0.3	0.1	0.3	0.5	0.6
Total income	105.5	105.3	110.3	109.6	106.0	106.1	105.0	106.0	105.4	105.0
<b>Expenses</b>										
Cost of materials	48.5	48.8	18.5	18.6	32.5	32.4	37.6	38.3	54.1	54.4
Personnel expenses	12.2	12.7	17.3	17.2	17.1	17.2	16.2	18.0	10.4	10.7
Depreciation	13.7	13.5	27.4	27.2	20.5	20.1	17.9	16.8	11.4	11.3
of which: Depreciation of tangible fixed assets	12.4	12.4	27.0	27.1	20.4	19.9	17.8	16.8	9.5	9.9
Interest and similar expenses	2.0	1.9	4.1	3.6	2.4	2.3	2.3	2.0	1.8	1.7
Operating taxes	0.2	0.2	0.5	0.5	0.3	0.3	0.1	0.1	0.2	0.2
Other expenses	21.1	20.2	28.0	27.2	24.3	24.1	21.4	21.8	20.4	19.0
Total expenses before taxes on income	97.7	97.2	95.8	94.4	97.2	96.4	95.5	97.0	98.3	97.4
Annual result before taxes on income	7.8	8.2	14.5	15.2	8.8	9.6	9.5	8.9	7.0	7.6
Taxes on income	1.7	1.6	2.7	2.8	1.9	2.0	2.3	2.2	1.5	1.4
Annual result	6.1	6.5	11.8	12.4	6.9	7.6	7.3	6.7	5.6	6.1
Profit and loss transfers (parent company)	-0.3	0.2	0.1	-0.1	0.2	0.3	0.1	0.2	-0.4	0.2
Profit and loss transfers (subsidiary)	1.6	1.4	0.4	0.3	0.7	0.7	1.1	1.0	1.9	1.6
Profit for the year	4.2	5.3	11.5	12.1	6.3	7.2	6.2	5.9	3.2	4.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	0.9	0.5	0.5	1.5	1.3	2.7	1.6	0.8	0.7
Tangible fixed assets	52.1	52.0	67.1	45.6	68.0	67.4	55.8	52.2	47.5	48.7
of which: Land and buildings	3.6	4.1	14.3	14.5	9.6	9.1	2.9	3.3	2.2	2.8
Inventories	7.3	6.5	2.5	1.9	3.7	3.9	3.4	4.0	9.3	7.9
of which: Finished goods and merchandise	6.6	5.6	2.0	1.3	2.4	2.6	2.1	2.3	8.8	7.2
Cash	4.3	4.4	6.9	8.0	7.5	7.9	5.8	6.3	3.2	3.0
Receivables	30.3	31.4	19.5	20.2	16.9	17.4	30.4	32.6	33.0	34.0
Short-term	26.0	26.6	18.0	18.7	15.9	16.1	27.2	29.7	27.8	28.0
of which:										
Trade receivables	7.5	7.6	4.6	4.8	7.4	7.9	7.1	7.5	7.8	7.8
Receivables from affiliated companies	15.0	15.4	7.7	8.2	6.4	6.3	15.0	16.9	16.7	16.9
Long-term	4.3	4.8	1.5	1.4	1.0	1.3	3.2	2.9	5.3	6.0
of which: Loans to affiliated companies	4.2	4.7	1.1	1.1	0.2	0.5	3.0	2.9	5.3	6.0
Securities	0.1	0.0	0.5	0.5	0.2	0.2	0.1	0.0	0.0	0.0
Other long-term equity investments	4.3	4.3	2.4	2.2	1.7	1.6	1.0	2.7	5.7	5.3
of which: Goodwill	0.3	0.3	0.2	0.3	0.1	0.1	0.2	0.3	0.3	0.3
<b>Capital</b>										
Equity	25.7	26.7	24.0	24.5	26.2	26.4	36.8	37.2	22.7	24.0
Liabilities	65.5	64.4	71.3	70.8	68.4	68.4	58.0	57.5	66.7	65.2
Short-term	41.7	40.8	37.6	36.6	37.3	35.5	31.2	33.9	45.6	43.8
of which:										
Liabilities to banks	11.5	10.4	14.5	13.8	15.6	13.6	12.0	13.5	10.6	8.8
Trade payables	5.5	5.7	4.5	4.1	5.4	5.2	4.6	4.3	5.9	6.3
Liabilities to affiliated companies	21.3	21.1	12.8	12.5	11.3	11.7	8.8	9.2	27.0	26.4
Long-term	23.7	23.6	33.7	34.1	31.1	33.0	26.8	23.6	21.1	21.4
of which:										
Liabilities to banks	13.8	14.4	26.5	26.8	25.0	26.3	18.2	15.1	10.0	11.5
Liabilities to affiliated companies	4.3	4.9	4.2	4.1	2.3	3.0	2.1	4.5	5.2	5.4
Provisions	8.1	8.2	4.0	3.9	4.4	4.1	4.3	4.5	10.1	10.2
of which: Provisions for pensions	1.3	1.3	0.3	0.4	0.6	0.6	1.1	1.1	1.6	1.6
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	7.8	8.2	14.5	15.2	8.8	9.7	9.5	8.9	7.1	7.6
Annual result and depreciation	19.9	20.1	39.3	39.7	27.6	27.9	25.2	23.7	16.9	17.5
Trade receivables	9.2	9.4	10.1	10.4	10.9	11.6	9.4	9.9	8.9	9.0
Percentage of the balance sheet total										
Sales	80.9	80.5	45.7	45.8	68.0	68.3	75.3	75.7	86.8	86.1
Annual result and interest paid	6.6	6.8	7.3	7.4	6.4	6.8	7.2	6.6	6.4	6.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	23.0	23.4	26.0	26.9	28.3	29.0	33.1	31.7	19.8	20.7
Percentage of fixed assets										
Long-term equity and liabilities	82.1	83.1	81.0	83.5	80.1	83.7	103.0	104.3	76.3	77.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	72.7	75.9	66.8	73.1	63.0	67.9	106.1	106.3	67.9	70.7
Cash resources, short-term receivables and invent	90.3	91.8	73.3	78.2	72.8	78.8	117.2	118.2	88.2	88.8
Percentage of cost of materials										
Trade payables	14.1	14.6	53.4	48.4	24.5	23.2	16.2	14.6	12.5	13.5
Memo item:										
Balance sheet total in € billion	18.30	19.42	0.84	0.90	1.86	2.02	3.43	3.49	12.18	13.01
Sales in € billion	14.80	15.63	0.38	0.41	1.26	1.38	2.58	2.65	10.57	11.20
Number of enterprises	1 061	1 061	597	597	290	290	122	122	52	52



I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
...	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	6.2	6.2	13.3	10.3	24.9	26.9
	50	10.4	10.0	0.0	0.0	26.0	26.6	32.8	38.0	49.6	50.3
	75	38.9	39.0	17.8	16.1	51.4	50.1	59.3	59.2	67.1	67.6
Personnel expenses	25	0.0	0.0	0.0	0.0	6.0	6.0	4.4	4.3	5.5	6.1
	50	10.2	10.6	4.5	4.7	16.2	16.4	13.3	13.2	11.2	10.4
	75	24.3	24.9	24.0	24.3	26.1	26.7	22.3	22.8	18.6	19.2
Depreciation	25	6.7	6.5	8.5	8.7	5.3	5.6	4.3	4.5	2.2	2.6
	50	17.6	17.6	25.1	26.0	13.0	13.6	11.3	11.4	10.3	10.4
	75	43.4	43.9	52.7	56.3	26.7	25.8	26.6	25.9	21.6	20.8
Annual result	25	1.2	1.7	1.0	2.0	1.5	1.5	1.1	1.7	0.3	0.6
	50	6.0	6.2	8.8	9.3	4.5	4.2	4.1	4.5	3.1	4.4
	75	17.0	17.1	24.4	25.1	10.1	10.4	9.7	9.2	10.6	11.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	36.5	35.0	41.3	38.7	39.0	39.8	23.1	15.8	5.5	8.0
	50	66.9	66.5	70.7	70.8	64.8	63.9	57.2	54.0	47.4	47.7
	75	84.0	84.0	86.6	86.2	80.0	79.3	81.2	81.2	79.8	79.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
	50	0.0	0.0	0.0	0.0	0.8	0.7	0.9	1.0	1.1	0.8
	75	2.8	2.5	0.2	0.1	6.9	6.0	7.7	6.5	4.4	5.4
Equity	25	8.1	7.8	5.5	4.9	9.7	10.0	11.4	13.6	9.2	8.7
	50	22.9	23.7	21.6	22.3	23.3	25.9	26.0	27.1	25.8	24.3
	75	44.1	46.9	46.0	47.9	41.0	43.5	44.4	48.6	46.0	48.8
Short-term liabilities	25	17.3	15.8	14.8	13.8	20.5	18.6	19.0	18.2	20.8	17.4
	50	34.5	33.2	34.1	34.5	35.1	31.8	33.3	31.5	38.4	38.7
	75	64.2	61.4	66.6	63.6	62.5	55.7	63.6	63.6	62.9	63.2
Liabilities to banks	25	1.5	0.7	0.0	0.0	12.8	9.9	0.0	0.0	0.0	0.0
	50	31.7	32.1	32.5	34.0	36.9	36.7	17.7	20.2	0.3	0.0
	75	58.1	57.5	60.9	60.8	57.4	56.7	52.1	53.1	46.3	37.5
		Percentage of sales									
Annual result before taxes on income	25	1.6	2.2	1.3	2.5	2.1	2.1	1.7	2.2	0.4	1.0
	50	7.5	7.9	10.8	11.1	5.9	5.7	5.8	6.5	4.2	5.2
	75	20.0	21.3	28.5	28.4	12.3	12.9	12.5	12.3	14.7	14.5
Annual result and depreciation	25	12.4	12.5	16.7	18.5	11.0	10.7	10.1	9.3	8.6	7.6
	50	31.2	31.4	45.7	47.2	20.8	21.5	21.6	20.3	20.6	19.6
	75	68.6	69.4	79.3	80.9	43.1	39.2	45.1	39.4	34.8	34.2
Trade receivables	25	0.3	0.3	0.0	0.0	3.0	3.7	1.6	2.0	3.4	4.4
	50	5.7	6.0	4.0	3.6	7.5	7.3	6.9	7.3	7.9	7.3
	75	12.2	12.3	11.7	11.5	12.8	13.0	11.7	12.0	12.4	13.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.1	3.1	2.6	3.0	3.5	3.4	3.6	3.5	1.7	1.5
	50	6.5	7.0	6.7	7.2	6.6	7.0	5.8	6.8	5.9	6.1
	75	13.1	13.4	14.3	14.8	11.2	11.8	13.2	12.5	12.1	9.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	14.6	14.5	12.4	13.0	17.8	17.8	15.7	14.3	13.2	10.8
	50	28.9	29.0	26.9	27.7	31.1	29.9	34.2	32.3	31.1	26.9
	75	51.8	54.4	49.4	53.3	50.3	56.4	58.7	54.2	49.1	51.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	49.9	54.3	42.9	45.5	65.0	65.8	55.4	54.6	56.3	56.7
	50	88.8	90.7	86.7	84.9	92.0	96.7	95.8	97.2	83.3	90.0
	75	120.6	127.5	116.2	118.3	119.7	135.1	154.4	196.4	125.8	129.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	28.4	30.5	22.0	25.3	34.9	39.0	41.4	38.8	41.2	37.8
	50	70.0	71.2	63.6	62.7	74.1	88.8	88.7	91.9	76.1	89.3
	75	153.9	186.2	166.2	201.5	144.7	180.2	149.2	157.9	182.1	159.6
		Percentage of cost of materials									
Trade payables	25	5.3	4.9	3.8	3.6	6.1	6.8	5.9	4.5	5.0	4.8
	50	14.9	14.3	19.8	19.3	16.1	15.5	11.6	10.4	7.3	9.7
	75	55.0	49.4	100.0	81.7	51.1	44.5	26.9	21.9	17.6	15.7

I. Enterprises by economic sector

13.f) Employment activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindere sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	100.0	100.0	99.6	99.8	99.9	100.0	100.0	99.9	100.0	100.0
Change in finished goods	0.0	0.0	0.4	0.2	0.1	0.0	0.0	0.1	0.0	0.0
Interest and similar income	0.1	0.1	0.1	0.3	0.1	0.1	0.1	0.1	0.1	0.0
Other income	2.0	2.5	3.3	3.4	2.9	3.0	2.6	2.4	1.6	2.5
of which: Income from long-term equity investme	0.3	0.3	0.0	0.0	0.1	0.1	0.9	0.8	0.1	0.0
Total income	102.1	102.6	103.4	103.7	103.1	103.1	102.7	102.5	101.7	102.6
<b>Expenses</b>										
Cost of materials	31.9	29.8	9.3	9.3	15.4	15.7	13.8	14.5	42.2	39.0
Personnel expenses	57.5	56.2	72.1	71.7	71.1	70.6	72.8	72.1	49.0	46.8
Depreciation	1.1	0.6	1.3	1.1	0.8	0.8	1.4	1.2	1.1	0.3
of which: Depreciation of tangible fixed assets	0.5	0.5	1.3	1.1	0.8	0.8	0.7	0.9	0.3	0.2
Interest and similar expenses	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.1
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	8.2	11.9	16.5	15.5	12.1	12.2	11.7	11.8	6.0	11.8
Total expenses before taxes on income	99.0	98.6	99.6	98.0	99.8	99.8	100.0	100.0	98.5	97.8
Annual result before taxes on income	3.1	4.0	3.8	5.7	3.2	3.3	2.6	2.5	3.3	4.7
Taxes on income	0.7	0.7	1.0	1.2	1.0	0.9	0.9	0.8	0.6	0.6
Annual result	2.3	3.3	2.8	4.5	2.2	2.4	1.7	1.7	2.6	4.2
Profit and loss transfers (parent company)	-0.5	0.0	0.0	0.0	0.0	0.1	0.1	0.0	-0.8	0.0
Profit and loss transfers (subsidiary)	0.7	1.4	0.0	0.1	-0.2	0.1	0.2	0.5	1.0	2.0
Profit for the year	1.2	1.9	2.8	4.3	2.4	2.4	1.6	1.1	0.8	2.2
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.7	0.8	0.6	0.3	0.4	0.5	0.7	0.7	0.8
Tangible fixed assets	5.3	5.8	15.1	45.6	15.2	14.5	6.6	7.5	2.4	2.7
of which: Land and buildings	2.3	2.2	4.4	4.3	8.1	7.6	3.3	3.0	0.6	0.7
Inventories	0.4	0.5	3.9	3.8	1.2	1.1	0.5	0.7	0.1	0.2
of which: Finished goods and merchandise	0.1	0.1	1.0	0.7	0.0	0.2	0.2	0.2	0.1	0.1
Cash	18.8	13.4	27.4	26.9	22.2	19.8	20.6	14.5	16.9	11.0
Receivables	68.2	71.8	51.4	52.1	57.2	60.4	61.2	63.4	75.0	80.3
Short-term	65.8	69.3	50.7	47.8	54.7	58.7	59.4	62.2	72.1	76.7
of which:										
Trade receivables	50.6	53.2	25.6	26.3	30.2	34.6	40.5	41.0	61.2	65.7
Receivables from affiliated companies	11.2	12.9	15.8	14.1	19.2	18.4	15.2	17.0	7.1	9.1
Long-term	2.4	2.6	0.8	4.4	2.5	1.7	1.8	1.2	2.9	3.6
of which: Loans to affiliated companies	0.7	0.6	0.0	0.0	1.8	1.2	1.4	1.1	0.0	0.2
Securities	0.9	1.0	0.1	0.3	0.3	0.3	0.3	0.4	1.4	1.5
Other long-term equity investments	4.8	5.8	1.0	0.8	3.1	2.9	9.8	12.4	1.9	1.8
of which: Goodwill	0.7	1.3	0.1	0.1	0.2	0.2	1.9	3.5	0.1	0.0
<b>Capital</b>										
Equity	27.4	27.7	32.7	34.4	24.7	25.2	28.4	25.4	27.0	29.5
Liabilities	52.5	52.3	51.9	49.8	52.9	51.5	50.2	53.3	53.9	51.8
Short-term	47.0	47.1	43.5	42.5	44.2	43.5	40.4	44.9	51.9	49.3
of which:										
Liabilities to banks	1.9	2.1	4.5	3.4	5.1	4.4	2.2	3.6	1.0	0.6
Trade payables	11.1	11.1	8.7	11.7	4.8	6.1	3.3	3.2	17.3	17.4
Liabilities to affiliated companies	14.9	13.2	7.6	6.4	12.9	10.4	13.2	14.3	16.5	13.2
Long-term	5.4	5.2	8.4	7.3	8.7	7.9	9.8	8.4	2.0	2.5
of which:										
Liabilities to banks	1.3	1.1	5.5	4.9	4.6	4.1	1.6	1.0	0.4	0.5
Liabilities to affiliated companies	3.9	3.3	1.5	1.2	3.9	3.5	7.7	6.8	1.5	0.9
Provisions	18.4	18.3	14.6	13.8	20.3	21.9	19.3	19.2	17.6	17.1
of which: Provisions for pensions	0.8	0.9	0.5	0.4	0.8	1.3	1.4	1.7	0.3	0.3
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.1	4.0	3.8	5.7	3.2	3.3	2.6	2.5	3.3	4.7
Annual result and depreciation	3.5	3.9	4.1	5.6	3.0	3.2	3.1	2.9	3.7	4.4
Trade receivables	14.7	15.5	9.5	10.0	10.0	10.6	15.2	15.9	15.3	16.1
Percentage of the balance sheet total										
Sales	343.3	343.0	270.6	263.6	301.7	325.4	267.3	258.3	401.1	407.2
Annual result and interest paid	8.8	11.9	8.5	12.5	7.6	8.7	5.4	5.2	11.3	17.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	22.3	22.7	27.9	38.0	17.3	19.0	16.1	12.3	26.6	30.2
Percentage of fixed assets										
Long-term equity and liabilities	255.2	225.7	236.2	202.1	162.2	177.0	211.8	161.9	363.3	351.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	181.5	177.4	179.6	176.0	174.6	181.3	198.7	171.3	173.9	180.6
Cash resources, short-term receivables and invent	182.3	178.4	188.5	184.9	177.3	183.9	200.0	172.8	174.2	180.9
Percentage of cost of materials										
Trade payables	10.2	10.9	34.6	47.7	10.4	12.0	9.0	8.6	10.2	11.0
Memo item:										
Balance sheet total in € billion	2.87	3.05	0.04	0.05	0.28	0.29	1.00	1.11	1.56	1.60
Sales in € billion	9.86	10.45	0.10	0.12	0.83	0.94	2.66	2.87	6.26	6.52
Number of enterprises	455	455	112	112	196	196	111	111	36	36

I. Enterprises by economic sector

cont'd: 13.f) Employment activities

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2016/2017		2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.1	0.0	0.1	0.0	0.0	0.1	0.1	0.0	0.0
	75	6.4	6.6	6.6	7.4	6.2	6.7	7.4	9.4	6.3	3.7
Personnel expenses	25	62.2	59.2	53.0	53.0	67.2	66.1	68.0	62.2	65.1	66.0
	50	84.2	83.9	81.0	79.4	84.0	83.6	85.3	86.2	88.6	88.3
	75	90.0	90.2	89.8	88.2	89.9	90.2	89.8	91.2	91.5	91.7
Depreciation	25	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
	50	0.4	0.3	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3
	75	0.9	0.8	1.3	1.3	0.8	0.7	0.7	0.8	0.5	0.4
Annual result	25	0.4	0.5	0.0	0.7	0.5	0.6	0.5	0.3	0.2	0.6
	50	2.1	2.0	2.5	3.8	2.4	2.1	1.6	1.4	1.9	1.9
	75	5.3	5.0	7.2	7.2	5.4	4.5	3.7	3.5	4.8	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.6	0.7	0.0	0.4	0.6	0.6	0.7	0.8	0.9	0.9
	50	2.6	2.5	2.9	2.3	3.2	2.9	2.1	2.3	2.1	2.1
	75	7.3	6.7	9.9	11.6	9.4	7.2	5.2	5.6	3.9	3.7
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.0	0.1	0.0	0.0	0.0	0.0	0.3	0.3	0.0	0.0
Equity	25	7.4	9.7	6.0	12.9	6.1	7.9	10.5	10.0	9.4	10.1
	50	22.7	22.5	25.3	24.4	19.7	21.6	25.3	22.6	17.0	19.6
	75	39.9	41.2	45.5	46.3	36.8	38.3	39.7	38.7	43.2	43.8
Short-term liabilities	25	29.0	29.2	28.7	23.4	30.7	31.5	27.5	28.4	27.3	25.2
	50	44.6	44.8	49.2	44.4	43.3	47.3	42.9	43.8	42.6	42.3
	75	64.5	64.0	68.9	64.6	63.9	64.8	60.0	61.1	68.7	63.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	7.2	5.5	7.5	6.6	10.1	7.2	5.2	3.8	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.0	0.9	0.7	0.8	0.8	0.4	0.3	0.9
	50	3.0	2.7	3.3	4.5	3.4	2.7	2.3	2.1	2.5	2.5
	75	6.9	6.3	7.8	8.5	7.3	5.9	5.3	4.2	6.2	6.2
Annual result and depreciation	25	1.1	1.2	0.6	1.2	1.2	1.4	1.3	0.8	0.6	1.3
	50	3.8	3.4	4.0	5.8	4.2	3.6	2.6	2.6	2.9	3.2
	75	7.7	7.3	9.4	10.1	8.1	6.9	5.9	5.7	6.2	6.6
Trade receivables	25	5.4	6.1	3.4	3.2	5.9	6.4	7.3	7.5	12.1	12.2
	50	10.0	10.5	7.7	8.2	9.5	10.0	11.6	11.6	15.2	14.9
	75	14.6	15.5	13.4	14.8	13.9	14.3	14.7	16.1	17.7	19.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.0	3.0	0.4	3.4	3.7	3.6	3.5	1.8	0.4	2.9
	50	8.9	8.4	8.9	13.9	10.2	9.3	7.4	6.4	9.1	8.2
	75	18.9	18.8	21.2	23.7	21.8	18.8	15.7	11.5	16.2	17.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.3	4.7	-21.2	3.4	4.7	5.6	7.4	4.9	1.2	2.3
	50	19.6	20.4	13.6	25.5	25.5	21.7	19.3	15.4	14.6	17.9
	75	55.2	53.7	48.0	65.1	80.0	60.9	51.3	44.4	45.2	39.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	118.7	129.4	49.1	113.6	108.2	127.8	159.8	138.7	161.1	224.2
	50	388.8	375.3	414.4	317.7	372.9	357.1	398.4	368.3	490.4	440.7
	75	1 163.9	1 402.1	1 025.0	1 550.0	1 454.0	1 550.0	1 224.0	1 151.6	753.9	797.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	131.6	133.3	104.3	117.5	130.9	133.6	143.9	137.5	133.6	156.2
	50	191.6	188.9	178.2	170.9	196.3	191.4	187.1	197.1	228.8	228.7
	75	296.0	289.9	311.5	322.5	295.0	282.0	292.4	289.1	311.0	295.0
		Percentage of cost of materials									
Trade payables	25	3.8	4.3	3.0	6.4	3.8	2.7	5.4	5.7	3.1	7.4
	50	16.9	18.0	22.2	22.8	16.5	15.7	17.9	18.5	15.2	18.0
	75	79.5	105.2	60.0	100.0	90.0	118.5	68.4	81.6	47.4	194.1

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	<b>Percentage of gross revenue</b>									
Income										
Sales	100.1	99.8	100.0	99.9	100.3	100.8	100.0	99.8	100.1	99.8
Change in finished goods	- 0.1	0.2	0.0	0.1	- 0.3	- 0.8	0.0	0.2	- 0.1	0.2
Interest and similar income	0.2	0.2	0.2	0.3	0.4	0.2	0.2	0.2	0.1	0.1
Other income	3.8	2.2	4.3	4.6	4.8	4.1	5.4	3.0	3.6	2.0
of which: Income from long-term equity investme	0.6	0.4	0.1	0.1	0.1	0.1	2.0	0.8	0.5	0.4
Total income	104.0	102.4	104.5	104.8	105.2	104.3	105.7	103.3	103.7	102.2
<b>Expenses</b>										
Cost of materials	76.9	77.9	26.0	28.2	46.5	45.5	48.1	48.0	82.6	83.3
Personnel expenses	7.6	6.9	33.6	32.2	23.4	24.0	25.2	24.0	4.3	3.9
Depreciation	1.1	1.0	5.1	5.2	3.2	3.7	2.4	2.1	0.8	0.7
of which: Depreciation of tangible fixed assets	0.9	0.8	5.1	5.2	2.9	3.2	1.9	1.6	0.7	0.6
Interest and similar expenses	0.3	0.2	0.9	0.9	0.9	0.8	0.3	0.2	0.2	0.1
Operating taxes	0.0	0.0	0.2	0.3	0.1	0.5	0.0	0.0	0.0	0.0
Other expenses	14.0	12.9	32.7	32.2	27.0	27.4	24.3	24.3	11.9	10.8
Total expenses before taxes on income	99.9	98.9	98.6	99.0	101.2	101.8	100.3	98.7	99.8	98.8
Annual result before taxes on income	4.1	3.5	6.0	5.8	4.0	2.5	5.4	4.6	3.9	3.3
Taxes on income	1.3	1.4	1.8	1.8	1.1	1.0	1.2	1.7	1.4	1.3
Annual result	2.7	2.1	4.1	4.0	2.9	1.5	4.1	3.0	2.5	2.0
Profit and loss transfers (parent company)	0.6	0.5	0.8	0.8	0.1	0.2	0.1	0.1	0.6	0.6
Profit and loss transfers (subsidiary)	0.4	0.3	- 0.8	- 0.2	0.2	0.3	1.5	0.1	0.3	0.3
Profit for the year	2.9	2.4	5.7	5.0	2.8	1.3	2.7	2.9	2.9	2.3
<b>Balance sheet</b>	<b>Percentage of the balance sheet total</b>									
<b>Assets</b>										
Intangible fixed assets	2.5	3.2	0.4	0.3	2.2	2.1	1.0	1.0	2.9	3.7
Tangible fixed assets	6.3	5.4	32.8	45.6	25.0	26.4	8.9	7.9	3.9	3.1
of which: Land and buildings	1.8	1.1	2.8	2.6	2.2	2.2	3.2	2.7	1.4	0.7
Inventories	6.7	8.9	7.3	6.8	5.8	7.0	3.4	3.8	7.3	9.9
of which: Finished goods and merchandise	0.6	0.6	5.1	4.7	0.5	0.5	0.1	0.1	0.6	0.6
Cash	22.6	19.8	18.5	18.4	21.3	22.4	26.8	28.6	22.0	18.1
Receivables	42.5	42.6	36.7	34.1	37.7	33.8	48.9	49.0	41.7	42.1
Short-term	32.9	32.6	36.4	33.7	36.5	31.8	46.6	46.3	30.0	30.2
of which:										
Trade receivables	4.9	5.9	12.5	12.7	10.3	11.4	13.9	15.7	2.7	3.7
Receivables from affiliated companies	15.4	16.2	13.8	12.8	18.6	12.1	23.1	20.4	13.8	15.8
Long-term	9.5	10.0	0.3	0.4	1.2	2.0	2.3	2.6	11.7	11.9
of which: Loans to affiliated companies	8.3	7.6	0.1	0.2	1.0	1.6	1.2	1.7	10.3	9.1
Securities	1.6	1.1	0.0	0.0	0.9	0.9	1.3	1.2	1.8	1.2
Other long-term equity investments	16.9	18.3	2.9	2.8	5.8	6.2	8.9	7.6	19.5	21.1
of which: Goodwill	2.9	2.2	0.4	0.3	1.2	1.4	4.1	3.0	2.9	2.1
<b>Capital</b>										
Equity	30.1	30.0	24.2	26.0	19.4	20.1	36.8	36.9	29.7	29.5
Liabilities	56.8	56.9	67.4	67.1	69.9	67.8	47.6	47.3	57.4	57.8
Short-term	51.0	52.1	54.1	50.7	50.4	52.3	45.1	44.9	52.1	53.4
of which:										
Liabilities to banks	1.4	2.2	17.2	15.4	4.3	6.6	1.0	0.9	1.0	1.9
Trade payables	10.4	10.3	11.6	13.2	13.5	16.0	12.1	11.5	9.8	9.8
Liabilities to affiliated companies	11.5	11.2	6.0	4.3	10.5	5.9	9.1	9.5	12.2	11.9
Long-term	5.8	4.8	13.4	16.4	19.5	15.5	2.5	2.3	5.3	4.4
of which:										
Liabilities to banks	4.2	4.5	11.4	14.6	10.8	14.1	1.5	1.3	4.1	4.3
Liabilities to affiliated companies	0.5	0.1	0.8	0.7	0.9	1.2	0.1	0.3	0.6	0.0
Provisions	12.0	12.0	7.4	6.3	8.3	9.9	13.2	13.5	12.2	12.0
of which: Provisions for pensions	1.6	1.5	0.8	0.7	2.7	2.9	4.1	3.9	1.0	1.1
<b>Other ratios</b>	<b>Percentage of sales</b>									
Annual result before taxes on income	4.1	3.5	6.0	5.8	4.0	2.5	5.4	4.6	3.9	3.3
Annual result and depreciation	3.8	3.1	9.3	9.2	6.1	5.1	6.5	5.1	3.3	2.7
Trade receivables	2.0	2.4	8.7	9.1	5.9	6.2	7.7	8.7	1.0	1.4
<b>Percentage of the balance sheet total</b>										
Sales	245.2	243.6	143.7	139.4	173.5	185.3	179.6	180.4	264.8	259.9
Annual result and interest paid	7.4	5.6	7.3	6.9	6.6	4.2	7.9	5.8	7.3	5.6
<b>Percentage of liabilities and provisions less cash</b>										
Annual result and depreciation	19.8	14.9	23.3	23.1	17.7	16.4	32.2	26.8	18.1	13.3
<b>Percentage of fixed assets</b>										
Long-term equity and liabilities	103.8	96.7	105.3	109.3	120.8	104.1	202.6	217.6	92.5	85.9
<b>Percentage of short-term liabilities</b>										
Cash resources and short-term receivables	110.4	101.1	101.4	102.6	115.7	105.0	164.7	168.0	101.5	91.1
Cash resources, short-term receivables and invent	123.5	118.1	114.9	116.1	127.3	118.3	172.3	176.5	115.5	109.7
<b>Percentage of cost of materials</b>										
Trade payables	5.5	5.4	31.0	33.5	16.7	19.1	14.0	13.2	4.5	4.5
Memo item:										
Balance sheet total in € billion	3.85	4.56	0.07	0.08	0.21	0.21	0.56	0.63	3.01	3.65
Sales in € billion	9.44	11.12	0.10	0.11	0.37	0.38	1.01	1.14	7.96	9.49
Number of enterprises	282	282	129	129	80	80	49	49	24	24

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
...	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	6.5	6.8	6.9	6.1	74.6	74.0
	50	28.1	28.9	1.0	1.4	47.0	45.9	62.8	64.0	81.0	81.0
	75	75.4	76.0	34.9	36.4	78.7	77.7	78.5	78.8	83.5	85.2
Personnel expenses	25	8.3	8.7	14.9	15.3	8.1	8.5	9.3	8.6	2.6	2.1
	50	23.5	23.4	33.0	33.9	20.2	21.9	16.2	17.8	4.4	4.1
	75	43.6	42.7	52.2	51.1	43.3	41.2	38.8	38.3	7.1	6.6
Depreciation	25	0.4	0.4	0.6	0.6	0.4	0.3	0.5	0.3	0.1	0.1
	50	1.2	1.2	1.7	1.8	1.2	1.4	1.1	1.0	0.3	0.3
	75	4.0	4.5	5.1	5.8	4.5	5.4	2.2	1.7	0.8	0.7
Annual result	25	0.4	0.3	0.0	0.0	0.4	0.3	0.5	0.6	0.3	0.5
	50	2.7	2.6	3.5	4.5	2.3	1.7	2.3	1.5	2.2	1.5
	75	7.8	6.8	11.1	10.6	4.1	4.6	4.0	5.4	3.9	3.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.2	1.4	1.3	1.1	1.6	1.7	2.4	2.1	0.6	0.5
	50	5.1	4.9	9.6	7.6	5.3	5.1	4.5	4.6	1.1	1.2
	75	29.9	27.1	41.2	47.2	48.3	50.4	12.8	10.2	3.6	3.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
	50	0.3	0.5	0.0	0.0	1.5	1.5	0.4	0.6	1.6	1.1
	75	5.8	6.0	2.2	3.0	8.9	10.0	7.3	7.0	17.1	12.5
Equity	25	5.5	7.0	0.9	4.9	6.0	5.4	9.5	10.5	7.7	6.4
	50	18.5	20.9	21.1	25.5	16.1	14.8	20.6	24.0	13.7	19.1
	75	41.3	41.6	45.8	47.7	28.7	26.8	50.7	48.7	35.5	39.8
Short-term liabilities	25	33.7	32.2	35.4	28.3	34.4	37.6	26.4	27.2	44.8	43.4
	50	57.6	54.7	56.9	52.9	57.6	57.9	49.0	46.2	64.3	61.0
	75	81.8	78.5	84.6	84.4	79.6	78.4	75.4	68.3	78.3	71.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.1	0.3	0.0	0.0	0.0	0.0
	75	18.1	18.0	39.8	38.3	20.4	29.0	0.4	0.1	0.0	3.4
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.6	0.5	0.2	0.6	0.6	1.0	1.1	0.8	1.0
	50	3.3	3.4	5.3	5.8	2.9	2.4	3.1	2.4	2.7	2.4
	75	9.7	8.8	15.5	12.5	5.6	6.1	6.4	7.5	5.6	5.4
Annual result and depreciation	25	2.2	2.0	3.6	3.6	1.4	1.7	2.0	1.7	1.5	1.4
	50	6.0	6.9	10.0	9.6	5.3	5.7	4.5	3.7	3.3	2.8
	75	14.6	13.8	19.4	20.8	10.3	10.8	10.0	9.9	5.8	6.8
Trade receivables	25	0.4	0.4	0.5	0.6	0.4	0.5	0.5	0.4	0.2	0.3
	50	2.8	2.9	4.1	3.8	3.2	3.2	1.8	1.9	0.7	0.7
	75	8.4	8.1	11.7	9.5	8.0	8.2	6.8	8.2	1.2	1.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.3	1.6	1.7	1.8	2.0	2.4	2.8	2.9	3.4
	50	6.8	6.1	8.9	8.6	5.9	4.6	6.3	5.1	6.1	5.0
	75	15.0	14.5	17.8	17.2	11.4	11.8	13.6	12.0	15.6	13.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.4	3.5	0.0	-2.3	6.5	4.9	4.0	4.0	8.5	10.9
	50	19.2	19.3	20.2	16.3	18.5	19.8	15.3	20.3	26.0	25.1
	75	50.0	43.0	52.4	47.4	42.1	32.0	51.2	53.0	92.0	98.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	58.1	71.0	30.1	44.2	71.8	70.7	72.3	86.3	79.2	84.3
	50	128.6	144.6	121.3	140.6	115.8	120.1	167.3	204.6	223.9	122.9
	75	438.6	494.5	416.7	591.4	506.7	481.2	500.3	471.5	425.6	364.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	61.4	64.7	46.9	59.5	61.1	58.4	89.5	102.7	66.3	63.7
	50	112.3	113.2	117.0	108.1	107.6	107.0	136.8	134.0	99.3	106.4
	75	192.9	189.9	215.2	219.2	148.1	143.2	241.4	268.6	142.1	141.5
		Percentage of cost of materials									
Trade payables	25	2.2	2.1	2.5	1.5	2.3	2.4	2.2	2.5	2.1	1.8
	50	7.4	7.5	13.3	13.2	7.7	10.9	5.6	4.6	3.7	3.7
	75	29.1	23.8	72.0	70.1	29.0	32.3	12.7	10.7	7.3	8.1

I. Enterprises by economic sector

13.h) Services to buildings and landscape activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.3	99.8	98.9	98.7	98.2	98.8	99.5	100.7	99.6	99.5
Change in finished goods	0.7	0.2	1.1	1.3	1.8	1.2	0.5	- 0.7	0.4	0.5
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other income	1.9	1.7	2.5	3.0	1.9	1.9	1.9	1.9	1.8	1.4
of which: Income from long-term equity investments	0.1	0.2	0.2	0.3	0.1	0.1	0.2	0.3	0.1	0.1
Total income	102.0	101.8	102.6	103.1	102.0	102.0	102.0	102.0	101.9	101.4
<b>Expenses</b>										
Cost of materials	31.2	31.3	23.7	23.5	29.7	30.4	27.5	27.1	35.6	35.9
Personnel expenses	51.8	51.9	47.5	47.8	49.7	49.4	56.4	56.3	49.4	49.6
Depreciation	1.9	1.8	4.0	4.0	2.6	2.6	1.7	1.6	1.5	1.3
of which: Depreciation of tangible fixed assets	1.8	1.7	3.8	3.8	2.5	2.6	1.6	1.6	1.5	1.3
Interest and similar expenses	0.3	0.3	0.8	0.8	0.6	0.6	0.4	0.4	0.1	0.1
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	13.2	13.2	19.7	19.2	15.1	14.9	12.9	13.1	12.1	11.9
Total expenses before taxes on income	98.5	98.5	95.8	95.5	97.8	98.0	98.9	98.5	98.8	99.0
Annual result before taxes on income	3.4	3.3	6.8	7.7	4.2	4.0	3.0	3.5	3.1	2.3
Taxes on income	0.6	0.6	1.2	1.3	0.8	0.9	0.8	0.8	0.3	0.3
Annual result	2.8	2.6	5.6	6.4	3.4	3.1	2.3	2.7	2.8	2.0
Profit and loss transfers (parent company)	0.2	0.2	0.2	0.0	- 0.1	0.1	0.2	0.2	0.3	0.3
Profit and loss transfers (subsidiary)	1.2	0.8	0.3	0.3	0.4	0.3	0.6	0.6	2.2	1.3
Profit for the year	1.8	2.0	5.5	6.0	2.9	2.8	1.9	2.3	0.9	1.1
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.8	0.9	0.8	0.4	0.3	0.8	0.5	0.5	1.6
Tangible fixed assets	22.4	22.2	34.0	45.6	25.6	26.1	23.1	22.5	17.0	16.7
of which: Land and buildings	8.0	7.6	9.2	8.3	7.6	7.7	10.5	9.8	4.8	4.6
Inventories	15.7	15.3	15.7	16.4	28.4	29.0	16.0	12.9	5.9	7.7
of which: Finished goods and merchandise	1.3	1.2	2.4	2.0	1.8	1.6	0.3	0.3	1.9	2.0
Cash	8.8	8.7	14.9	14.8	11.2	11.3	11.0	10.4	3.1	3.2
Receivables	47.0	47.6	31.0	31.5	32.3	31.0	41.4	45.2	67.6	66.8
Short-term	45.3	46.0	30.5	31.2	31.1	29.9	38.2	42.0	67.4	66.5
of which:										
Trade receivables	25.3	26.5	16.8	16.4	18.8	18.9	23.1	24.6	34.5	37.0
Receivables from affiliated companies	16.7	16.1	8.2	9.2	9.1	7.5	11.8	13.9	30.1	27.1
Long-term	1.7	1.7	0.5	0.3	1.2	1.1	3.3	3.3	0.2	0.3
of which: Loans to affiliated companies	1.4	1.4	0.1	0.1	0.7	0.6	2.9	2.9	0.2	0.3
Securities	0.4	0.4	0.5	0.4	0.3	0.3	0.7	0.7	0.0	0.0
Other long-term equity investments	4.6	4.5	2.1	2.0	1.1	1.2	6.3	7.4	5.6	3.7
of which: Goodwill	0.7	0.2	0.4	0.3	0.1	0.3	0.2	0.1	1.7	0.3
<b>Capital</b>										
Equity	22.3	23.4	26.0	27.1	21.2	22.0	24.0	25.7	20.2	20.8
Liabilities	60.4	59.4	64.8	64.3	66.9	67.8	57.7	56.4	58.2	56.0
Short-term	51.2	50.0	47.3	47.1	56.1	55.5	46.0	45.4	54.8	52.5
of which:										
Liabilities to banks	4.8	4.9	10.6	11.3	8.1	7.1	4.4	5.2	1.6	1.4
Trade payables	9.5	9.2	8.6	8.0	8.4	8.1	7.2	7.4	13.6	12.8
Liabilities to affiliated companies	15.4	15.5	5.7	5.9	7.0	7.1	10.7	12.2	29.4	28.2
Long-term	9.2	9.4	17.5	17.2	10.9	12.2	11.6	11.1	3.4	3.5
of which:										
Liabilities to banks	5.2	5.2	13.4	13.8	6.5	8.1	6.6	5.7	1.0	0.8
Liabilities to affiliated companies	2.7	2.6	1.6	1.6	3.1	3.1	3.2	3.7	1.9	1.1
Provisions	16.7	16.6	9.1	8.5	11.8	10.1	17.0	16.9	21.2	22.9
of which: Provisions for pensions	4.2	3.9	2.5	2.0	4.0	3.1	5.9	5.8	2.4	2.4
<b>Other ratios</b>										
Annual result before taxes on income	3.4	3.3	6.9	7.8	4.3	4.1	3.1	3.5	3.1	2.4
Annual result and depreciation	4.8	4.4	9.7	10.5	6.1	5.8	4.0	4.3	4.4	3.4
Trade receivables	9.2	9.6	8.6	8.8	9.1	9.2	9.4	9.7	9.2	9.8
Sales	274.6	276.2	195.3	186.7	207.3	205.3	245.3	252.8	375.9	379.1
Annual result and interest paid	8.8	8.2	12.7	13.5	8.3	7.5	6.7	7.8	11.2	8.3
Annual result and depreciation	18.9	18.0	32.0	33.7	18.6	17.8	15.0	16.9	21.5	16.9
Long-term equity and liabilities	120.3	124.5	121.7	127.0	126.4	129.3	122.1	124.1	111.2	119.8
Cash resources and short-term receivables	105.8	109.4	96.6	98.3	75.6	74.4	107.0	115.7	128.6	133.0
Cash resources, short-term receivables and inventories	136.4	140.0	129.8	133.2	126.3	126.6	141.7	144.0	139.4	147.6
Trade payables	11.0	10.7	18.4	18.0	13.3	12.8	10.6	10.9	10.1	9.3
Memo item:										
Balance sheet total in € billion	3.03	3.19	0.18	0.20	0.70	0.75	1.21	1.26	0.95	0.98
Sales in € billion	8.33	8.80	0.34	0.37	1.44	1.54	2.97	3.18	3.57	3.70
Number of enterprises	929	929	439	439	324	324	142	142	24	24

I. Enterprises by economic sector

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

Ratios	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
	...	Of the enterprises captured ... had a ratio of less than ...									
	...	Percentage of gross revenue									
Cost of materials	25	8.3	8.1	6.7	6.9	9.8	10.6	9.0	8.0	14.1	14.1
	50	21.1	22.0	18.5	18.0	28.2	27.5	21.1	21.0	26.9	26.4
	75	38.9	38.0	32.3	31.2	44.0	44.0	47.0	45.3	47.1	47.0
Personnel expenses	25	32.2	32.8	32.0	32.1	33.1	33.2	31.9	32.2	32.5	33.4
	50	47.3	47.7	44.9	45.1	46.1	47.3	62.0	62.7	47.0	48.7
	75	66.6	66.7	60.6	62.2	67.1	68.0	77.3	77.5	68.4	68.2
Depreciation	25	0.9	0.9	1.2	1.4	0.9	0.9	0.6	0.6	0.8	0.8
	50	2.3	2.3	3.4	3.3	2.1	2.2	1.1	1.0	1.4	1.5
	75	4.5	4.4	5.9	5.8	3.9	4.0	2.3	2.2	2.5	2.5
Annual result	25	0.7	0.7	1.0	1.4	0.5	0.5	0.5	0.3	1.7	1.6
	50	2.8	2.8	4.4	4.4	2.3	2.2	1.8	1.9	2.5	2.3
	75	7.2	7.2	10.9	12.1	5.4	4.9	3.9	4.4	3.7	3.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.0	7.7	10.1	9.3	7.7	7.7	6.2	6.3	10.5	11.0
	50	22.3	21.9	28.8	28.4	20.3	18.8	12.8	14.0	18.4	18.0
	75	41.2	42.4	50.2	51.9	35.1	36.8	26.2	27.6	29.6	30.0
Inventories	25	0.0	0.0	0.0	0.0	0.6	0.7	0.5	0.4	0.5	0.4
	50	1.9	1.9	0.9	1.3	3.7	4.0	1.4	1.3	2.0	1.9
	75	12.9	12.9	8.7	9.1	29.8	31.1	6.7	6.3	5.5	5.7
Equity	25	6.1	7.2	2.0	5.6	9.0	9.4	5.9	6.3	8.0	8.9
	50	22.7	23.0	24.7	25.1	22.1	20.9	21.1	22.9	15.8	16.1
	75	43.2	44.6	49.7	49.5	38.4	40.2	38.1	40.6	34.1	36.5
Short-term liabilities	25	29.0	28.0	24.9	22.4	32.4	32.5	33.6	33.5	37.4	40.0
	50	48.7	48.6	44.3	43.9	53.3	50.5	48.8	48.5	50.8	47.9
	75	71.6	70.1	70.5	69.6	74.0	73.8	69.9	69.9	67.4	65.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.7	8.5	14.3	17.6	8.4	8.2	0.0	0.0	0.0	0.0
	75	29.0	30.0	40.6	41.4	25.9	25.0	11.5	12.5	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.1	1.2	1.7	0.7	0.7	0.6	0.5	2.3	1.8
	50	3.6	3.7	5.7	5.5	3.0	3.0	2.4	2.4	3.0	2.7
	75	9.1	8.9	13.7	14.5	7.0	6.1	5.1	5.3	4.0	4.1
Annual result and depreciation	25	2.9	3.0	4.0	4.0	2.5	2.9	1.7	1.8	3.3	2.9
	50	6.6	6.7	9.5	10.2	5.8	5.6	3.8	4.0	4.7	4.5
	75	13.0	13.1	19.1	21.2	10.8	10.1	6.6	7.7	6.4	6.1
Trade receivables	25	3.5	3.7	3.3	3.6	4.4	4.2	3.9	4.4	7.5	7.1
	50	8.3	8.5	7.0	7.9	8.4	8.5	10.4	10.7	11.0	12.1
	75	12.4	12.8	11.8	11.7	12.4	12.7	13.4	13.9	13.5	14.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.2	3.3	4.1	4.9	2.6	2.4	2.7	2.9	6.2	5.9
	50	8.3	8.4	11.9	11.7	6.5	6.5	6.2	7.0	10.1	8.4
	75	19.9	18.7	28.8	27.6	15.9	14.0	12.3	12.4	17.3	14.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.8	7.3	4.3	7.1	6.8	6.7	7.3	7.2	19.2	15.4
	50	22.3	22.7	28.2	27.8	19.4	18.5	17.6	18.7	22.9	23.1
	75	55.3	51.1	72.1	78.6	47.4	38.3	34.8	38.2	32.8	32.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	74.3	81.7	62.5	72.5	83.9	90.9	87.7	83.1	44.6	48.3
	50	131.9	133.7	125.3	131.7	133.6	138.5	138.9	144.8	123.5	106.7
	75	252.9	263.6	230.5	262.3	259.2	270.8	290.4	296.4	218.3	216.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	63.7	64.8	57.2	61.9	57.6	57.7	86.5	90.2	91.5	100.4
	50	121.7	121.2	122.8	124.3	112.1	109.9	135.6	130.4	131.5	126.4
	75	213.0	224.5	247.7	272.4	186.7	194.1	196.1	201.8	178.0	173.4
		Percentage of cost of materials									
Trade payables	25	6.4	6.6	5.9	6.3	6.5	6.1	8.1	7.5	6.6	7.3
	50	12.5	12.4	13.4	14.3	12.1	11.3	11.7	11.4	10.5	9.9
	75	23.9	24.1	31.4	34.4	21.7	21.1	16.4	19.0	16.2	13.8

I. Enterprises by economic sector

14. Personal service activities\*

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	99.9	99.7	99.9	99.8	100.0	99.9	100.0	99.9	99.9
Change in finished goods	0.1	0.1	0.3	0.1	0.2	0.0	0.1	0.0	0.1	0.1
Interest and similar income	0.4	0.3	0.3	0.3	0.4	0.4	0.3	0.2	0.4	0.3
Other income	10.4	10.3	24.7	23.6	17.8	18.0	8.7	8.4	10.2	10.2
of which: Income from long-term equity investme	0.2	0.2	0.3	0.3	0.2	0.2	0.3	0.4	0.1	0.2
Total income	110.8	110.6	125.0	123.8	118.2	118.4	109.0	108.6	110.6	110.5
<b>Expenses</b>										
Cost of materials	27.8	27.3	19.0	18.7	21.5	20.8	21.9	20.9	30.2	29.8
Personnel expenses	54.2	55.0	58.1	57.8	59.8	60.7	58.4	59.5	52.4	53.2
Depreciation	5.2	5.0	6.8	6.4	6.1	5.8	4.8	5.2	5.2	4.9
of which: Depreciation of tangible fixed assets	4.9	4.8	6.7	6.4	6.0	5.8	4.8	4.9	4.8	4.7
Interest and similar expenses	0.8	0.8	1.5	1.4	1.1	1.1	1.0	0.9	0.7	0.8
Operating taxes	0.1	0.1	0.6	0.6	0.3	0.3	0.1	0.1	0.1	0.1
Other expenses	20.0	19.9	37.9	37.0	26.9	26.9	19.3	19.3	19.4	19.3
Total expenses before taxes on income	108.0	108.2	124.0	121.8	115.6	115.6	105.5	106.0	108.0	108.1
Annual result before taxes on income	2.8	2.4	1.1	2.0	2.6	2.8	3.5	2.6	2.6	2.3
Taxes on income	0.4	0.4	1.4	1.6	0.6	0.7	0.4	0.4	0.3	0.4
Annual result	2.4	2.0	-0.4	0.4	2.0	2.1	3.1	2.2	2.3	2.0
Profit and loss transfers (parent company)	0.2	0.2	1.8	1.9	0.3	0.3	0.2	0.2	0.1	0.2
Profit and loss transfers (subsidiary)	0.1	0.1	-3.7	-2.8	-0.8	-1.0	0.0	0.1	0.3	0.3
Profit for the year	2.5	2.1	5.2	5.0	3.1	3.4	3.3	2.3	2.2	1.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.3	0.7	0.7	0.5	0.4	0.7	0.8	1.4	1.6
Tangible fixed assets	53.6	52.7	52.7	45.6	56.7	55.2	54.9	52.7	51.9	
of which: Land and buildings	39.7	39.8	38.1	37.2	44.7	43.8	45.1	44.1	37.6	38.2
Inventories	1.8	1.9	1.5	1.5	1.3	1.3	1.3	1.3	2.1	2.1
of which: Finished goods and merchandise	0.3	0.2	0.7	0.7	0.4	0.4	0.3	0.3	0.2	0.2
Cash	13.1	13.2	14.9	15.3	14.3	15.4	15.0	15.0	12.4	12.4
Receivables	20.8	21.3	19.8	21.0	19.6	19.9	20.0	20.8	21.1	21.6
Short-term	18.6	19.2	19.1	20.2	18.1	18.2	18.2	18.8	18.8	19.3
of which:										
Trade receivables	10.1	10.2	5.7	6.3	6.1	6.4	9.0	9.3	10.8	10.9
Receivables from affiliated companies	5.3	5.3	8.7	9.0	8.3	8.5	6.8	7.0	4.6	4.5
Long-term	2.2	2.1	0.7	0.8	1.5	1.7	1.9	2.0	2.3	2.2
of which: Loans to affiliated companies	1.0	1.0	0.3	0.3	0.7	0.9	0.9	0.9	1.1	1.1
Securities	5.6	5.7	1.3	1.3	1.8	1.9	3.4	3.4	6.7	6.8
Other long-term equity investments	3.5	3.6	8.5	8.3	5.2	5.2	3.3	3.4	3.3	3.4
of which: Goodwill	0.4	0.3	3.2	2.8	1.7	1.5	0.7	0.6	0.1	0.1
<b>Capital</b>										
Equity	55.7	55.1	45.5	45.6	52.5	53.2	54.6	54.0	56.4	55.7
Liabilities	30.6	31.1	47.9	48.1	39.5	38.5	35.1	35.6	28.2	28.8
Short-term	16.2	16.8	22.9	23.2	19.1	19.7	17.8	18.5	15.3	16.0
of which:										
Liabilities to banks	2.4	2.2	5.1	4.8	3.8	3.7	2.6	2.5	2.1	2.0
Trade payables	3.9	3.9	3.5	3.5	3.1	3.1	4.7	4.7	3.7	3.7
Liabilities to affiliated companies	3.8	4.0	7.9	7.3	7.2	7.4	5.4	6.1	2.9	3.1
Long-term	14.5	14.3	25.0	24.8	20.4	18.8	17.3	17.1	12.9	12.8
of which:										
Liabilities to banks	10.5	10.4	18.1	18.7	16.1	14.8	12.8	12.7	9.2	9.3
Liabilities to affiliated companies	2.1	2.1	3.9	3.8	3.0	2.8	2.7	2.7	1.8	1.8
Provisions	12.8	12.8	5.0	4.7	6.4	6.6	8.8	8.9	14.7	14.7
of which: Provisions for pensions	3.3	3.6	0.6	0.7	1.7	1.8	3.0	3.1	3.5	3.9
<b>Other ratios</b>										
Annual result before taxes on income	2.8	2.4	1.1	2.0	2.6	2.8	3.5	2.6	2.6	2.4
Annual result and depreciation	7.6	7.0	6.5	6.8	8.0	7.9	7.9	7.4	7.5	6.9
Trade receivables	10.8	11.0	7.6	7.9	7.4	7.7	9.9	10.1	11.3	11.5
	Percentage of the balance sheet total									
Sales	93.3	93.1	75.4	80.6	82.4	83.5	91.1	91.4	95.2	94.6
Annual result and interest paid	3.0	2.7	0.9	1.4	2.6	2.7	3.7	2.8	2.8	2.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	22.8	20.6	12.4	14.0	20.0	21.1	23.8	21.7	22.9	20.3
	Percentage of fixed assets									
Long-term equity and liabilities	112.5	112.8	111.5	114.3	114.2	115.2	116.2	116.2	111.2	111.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	201.2	196.9	149.3	153.5	171.3	172.2	189.5	185.4	209.8	204.6
Cash resources, short-term receivables and invent	212.5	207.9	155.9	160.0	178.1	179.0	196.6	192.4	223.3	217.7
	Percentage of cost of materials									
Trade payables	14.9	15.2	24.3	23.4	17.5	17.8	23.5	24.6	12.8	13.0
Memo item:										
Balance sheet total in € billion	118.31	122.77	1.38	1.44	6.98	7.24	26.13	27.13	83.82	86.97
Sales in € billion	110.36	114.26	1.04	1.16	5.75	6.05	23.80	24.79	79.76	82.27
Number of enterprises	4 150	4 150	1 344	1 344	1 212	1 212	1 047	1 047	547	547

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



I. Enterprises by economic sector

cont'd: 14. Personal service activities\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindred sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	4.7	4.7	0.9	0.8	5.6	5.7	9.5	9.3	17.8	16.9
	50	15.1	14.8	7.6	7.5	14.1	13.7	17.8	17.3	25.3	24.8
	75	27.7	27.4	22.8	22.5	28.1	27.2	27.4	27.0	30.6	30.5
Personnel expenses	25	35.6	36.0	23.3	23.6	37.5	37.2	47.9	48.9	49.9	50.3
	50	54.8	55.4	42.9	43.3	53.0	53.8	60.2	60.8	59.0	60.0
	75	68.0	68.6	65.2	65.7	68.6	68.6	70.4	71.5	66.2	67.3
Depreciation	25	1.4	1.4	1.0	1.0	1.0	1.0	1.9	1.8	2.6	2.6
	50	3.5	3.4	3.1	2.8	2.8	2.8	3.7	3.8	4.5	4.4
	75	6.8	6.7	7.7	7.2	7.3	7.1	6.5	6.5	6.4	6.3
Annual result	25	0.2	0.1	- 1.5	- 0.5	0.2	0.1	0.5	0.2	0.4	0.1
	50	2.9	2.9	4.2	4.7	3.2	3.7	2.8	2.4	1.8	1.4
	75	8.2	8.6	13.8	14.2	7.8	9.2	6.6	5.9	4.4	3.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.0	9.6	5.3	5.4	6.5	6.8	19.3	18.6	27.0	27.0
	50	36.4	35.0	22.9	22.4	25.7	26.2	48.6	48.2	55.9	55.1
	75	67.5	66.3	57.5	53.7	67.0	66.0	71.8	71.3	69.5	68.2
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.4
	50	0.3	0.3	0.0	0.0	0.0	0.2	0.4	0.5	1.8	1.9
	75	2.2	2.1	2.1	1.9	1.4	1.2	1.8	1.8	3.4	3.3
Equity	25	15.7	17.3	1.7	3.9	14.9	16.4	32.0	32.6	37.8	35.9
	50	45.3	47.4	26.9	30.0	43.8	46.8	53.5	55.0	56.3	56.8
	75	69.0	70.3	61.2	63.1	70.2	72.3	72.5	73.4	69.8	69.4
Short-term liabilities	25	8.6	8.6	12.1	12.1	8.8	8.6	6.5	6.6	8.7	8.9
	50	19.1	19.1	30.6	30.1	20.9	19.3	13.0	12.7	14.6	15.3
	75	44.5	43.8	66.4	62.5	47.1	46.6	28.5	28.1	25.3	26.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.0	1.8	0.1	0.0	1.0	0.9	3.3	3.4	4.9	4.8
	75	24.5	23.1	34.6	32.5	26.1	23.7	21.2	20.4	18.2	17.7
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.1	- 1.4	- 0.4	0.3	0.2	0.6	0.3	0.4	0.1
	50	3.2	3.2	5.1	5.5	3.7	3.9	2.9	2.6	1.9	1.4
	75	9.2	9.6	16.4	16.1	8.9	9.8	7.1	6.4	4.7	4.0
Annual result and depreciation	25	3.2	2.9	1.7	1.9	3.1	2.9	3.9	3.3	4.2	3.5
	50	7.8	7.6	9.6	10.2	7.9	8.3	7.3	7.0	6.8	6.1
	75	15.2	15.5	22.3	22.8	14.9	15.0	12.8	12.4	10.3	9.8
Trade receivables	25	1.5	1.5	0.2	0.3	1.4	1.5	2.6	2.6	6.0	6.1
	50	5.4	5.7	3.0	3.4	4.3	4.4	6.2	6.5	10.9	11.4
	75	11.5	11.8	10.2	10.4	10.0	10.2	11.2	11.7	14.5	15.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.9	0.7	- 0.9	0.0	0.9	0.8	1.3	1.0	1.1	0.5
	50	4.8	4.6	7.8	8.1	5.7	5.9	4.0	3.4	3.1	2.4
	75	14.2	14.9	26.6	28.2	15.4	17.1	8.9	8.2	6.4	5.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 3.9	- 6.8	- 12.8	- 12.3	- 13.2	- 17.0	- 0.4	- 4.5	10.5	7.6
	50	17.7	16.5	15.7	18.1	15.1	13.8	18.4	14.9	22.9	19.9
	75	53.2	53.8	64.9	66.7	49.9	54.5	47.5	46.4	46.7	44.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	90.6	91.7	61.3	67.4	91.3	90.5	99.1	98.6	100.2	98.7
	50	121.1	122.0	116.3	121.9	129.8	132.9	124.3	122.5	114.4	113.9
	75	229.8	236.8	321.0	310.1	321.0	333.3	182.3	185.8	143.0	142.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	98.0	100.6	63.0	67.5	100.0	100.3	131.1	133.4	137.1	132.7
	50	204.4	209.6	143.3	150.0	210.7	225.4	269.9	263.4	217.5	209.0
	75	441.7	468.5	373.2	383.3	486.5	528.2	536.2	550.0	351.7	354.9
		Percentage of cost of materials									
Trade payables	25	6.8	7.0	5.1	5.3	6.7	6.8	7.4	7.9	8.0	7.6
	50	13.2	13.5	17.0	17.1	13.5	13.3	12.3	12.9	11.9	12.1
	75	31.8	31.3	62.8	58.2	29.2	28.8	25.0	25.4	18.5	19.8

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

I. Enterprises by economic sector

14.a) Education

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	100.4	100.1	100.0	99.9	100.1	100.0	99.8	99.5	101.1
Change in finished goods	0.3	- 0.4	- 0.1	0.0	0.1	- 0.1	0.0	0.2	0.5	- 1.1
Interest and similar income	0.4	0.2	0.3	0.3	0.2	0.2	0.5	0.4	0.3	0.1
Other income	10.5	11.4	36.0	35.6	16.8	17.2	5.2	6.7	12.9	13.3
of which: Income from long-term equity investme	0.3	0.4	0.0	0.0	0.0	0.0	0.7	0.8	0.1	0.2
Total income	110.9	111.7	136.3	135.9	117.1	117.4	105.7	107.0	113.1	113.4
<b>Expenses</b>										
Cost of materials	20.5	20.0	17.2	15.3	17.9	17.5	15.5	15.8	25.6	24.4
Personnel expenses	57.2	58.8	64.1	63.5	63.3	64.3	55.2	57.0	57.6	59.0
Depreciation	4.2	4.2	4.5	4.3	5.3	5.0	4.8	4.9	3.5	3.5
of which: Depreciation of tangible fixed assets	4.2	4.2	4.5	4.3	5.2	5.0	4.7	4.7	3.5	3.5
Interest and similar expenses	0.7	0.8	0.7	0.7	0.6	0.5	1.1	1.3	0.3	0.5
Operating taxes	0.0	0.0	0.1	0.2	0.1	0.0	0.0	0.0	0.0	0.0
Other expenses	23.7	23.8	42.9	43.5	28.9	28.9	23.4	23.4	22.1	22.2
Total expenses before taxes on income	106.4	107.7	129.5	127.4	115.9	116.3	100.1	102.4	109.1	109.7
Annual result before taxes on income	4.5	4.0	6.8	8.4	1.2	1.1	5.5	4.6	4.1	3.8
Taxes on income	0.3	0.3	1.1	1.5	0.4	0.4	0.4	0.4	0.2	0.2
Annual result	4.1	3.7	5.7	7.0	0.8	0.7	5.1	4.2	3.8	3.6
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.0	0.4	0.6	0.6	- 0.2	- 0.4	0.2	0.8	- 0.1	0.1
Profit for the year	4.1	3.3	5.0	6.3	0.9	1.1	4.9	3.4	3.9	3.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.5	0.4	0.6	0.6	1.4	1.4	0.6	0.6
Tangible fixed assets	44.5	44.1	39.5	45.6	54.6	52.2	46.8	45.9	37.5	39.2
of which: Land and buildings	30.4	31.5	29.3	25.5	45.0	44.3	36.1	35.7	16.2	21.0
Inventories	2.4	1.7	1.5	1.2	0.8	0.7	1.0	1.1	5.2	3.0
of which: Finished goods and merchandise	0.3	0.3	0.6	0.5	0.1	0.1	0.1	0.1	0.5	0.5
Cash	18.5	18.5	22.7	25.8	23.8	23.7	18.8	18.9	15.7	15.3
Receivables	24.5	26.2	31.2	31.3	15.4	17.2	24.0	26.1	28.3	29.5
Short-term	21.5	22.9	29.8	30.0	13.5	15.4	18.9	20.1	27.8	29.2
of which:										
Trade receivables	9.6	10.3	9.0	10.2	5.3	6.0	7.5	7.8	14.5	15.5
Receivables from affiliated companies	7.6	7.3	7.7	7.6	4.7	4.9	8.9	8.6	6.8	6.3
Long-term	3.0	3.4	1.4	1.3	1.8	1.8	5.1	6.0	0.5	0.3
of which: Loans to affiliated companies	1.6	1.1	0.3	0.2	0.2	0.2	2.8	2.1	0.3	0.1
Securities	5.6	5.0	2.6	2.3	2.6	3.3	3.9	2.6	9.4	9.4
Other long-term equity investments	2.8	2.8	1.4	3.2	1.7	1.8	3.3	3.3	2.7	2.5
of which: Goodwill	0.9	0.8	0.4	0.4	0.0	0.0	1.7	1.5	0.0	0.0
<b>Capital</b>										
Equity	56.2	57.0	46.2	45.4	64.9	65.5	55.6	56.6	54.5	55.3
Liabilities	26.6	25.8	45.6	45.8	25.2	24.3	26.5	25.3	26.0	25.6
Short-term	17.4	17.0	23.5	26.7	14.0	15.7	14.4	14.6	22.8	20.3
of which:										
Liabilities to banks	2.7	2.4	3.3	5.0	2.2	2.5	2.6	2.9	3.0	1.4
Trade payables	3.5	3.9	5.3	5.4	2.7	3.0	3.1	2.9	4.4	5.5
Liabilities to affiliated companies	3.2	3.0	6.8	6.5	3.9	2.4	2.3	2.8	4.0	3.1
Long-term	9.2	8.8	22.1	19.2	11.2	8.6	12.1	10.7	3.2	5.3
of which:										
Liabilities to banks	7.0	6.6	5.7	5.4	6.9	5.3	10.0	9.0	2.7	3.9
Liabilities to affiliated companies	0.9	1.1	8.5	7.7	1.9	1.5	0.8	0.5	0.2	1.3
Provisions	14.1	14.1	6.1	6.6	6.3	6.5	14.0	14.0	18.0	17.5
of which: Provisions for pensions	7.2	7.3	0.4	0.4	1.2	1.2	7.7	8.2	9.1	8.8
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.5	4.0	6.8	8.4	1.2	1.1	5.5	4.7	4.1	3.7
Annual result and depreciation	8.4	7.9	10.2	11.2	6.0	5.7	10.0	9.1	7.4	7.1
Trade receivables	8.3	8.8	9.1	10.2	6.3	6.8	7.9	8.1	9.1	9.7
Percentage of the balance sheet total										
Sales	115.4	117.0	99.4	100.1	84.7	87.1	95.0	95.6	159.2	160.6
Annual result and interest paid	5.6	5.2	6.3	7.6	1.1	1.0	6.0	5.3	6.7	6.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	38.3	37.5	32.5	38.9	45.2	45.6	37.0	35.6	39.3	38.6
Percentage of fixed assets										
Long-term equity and liabilities	129.7	132.5	152.0	154.7	129.6	131.0	125.5	128.4	136.0	138.8
Percentage of short-term liabilities										
Cash resources and short-term receivables	235.4	249.7	223.9	210.2	278.0	263.4	265.2	269.6	197.6	228.8
Cash resources, short-term receivables and invent	249.1	259.7	230.5	214.8	283.4	267.8	271.9	276.9	220.6	243.8
Percentage of cost of materials										
Trade payables	15.0	16.7	31.0	35.0	17.6	19.5	21.1	19.1	10.8	14.3
Memo item:										
Balance sheet total in € billion	4.83	5.03	0.11	0.13	0.64	0.66	2.45	2.51	1.63	1.73
Sales in € billion	5.58	5.89	0.11	0.13	0.54	0.58	2.33	2.40	2.59	2.79
Number of enterprises	417	417	166	166	118	118	111	111	22	22

I. Enterprises by economic sector

cont'd: 14.a) Education

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	1.4	1.6	0.0	0.0	1.9	2.2	4.8	3.9	11.3	10.2
	50	9.6	9.9	5.0	4.7	11.9	11.8	12.8	13.3	20.4	19.4
	75	24.4	25.9	22.8	27.1	28.9	28.3	22.4	22.6	38.6	37.7
Personnel expenses	25	34.9	35.9	24.3	24.7	39.4	41.6	45.4	46.8	33.2	33.5
	50	54.9	55.6	44.4	45.3	59.6	61.6	58.7	59.3	44.0	49.2
	75	68.7	68.8	64.1	63.4	72.1	72.1	66.0	68.2	69.4	72.9
Depreciation	25	1.2	1.2	0.8	0.7	1.5	1.5	1.6	1.5	1.4	1.5
	50	2.4	2.3	2.0	1.9	2.8	2.7	2.7	2.9	2.0	2.0
	75	5.5	5.5	5.6	5.4	6.2	5.6	5.4	5.9	2.9	3.2
Annual result	25	0.2	0.0	- 1.8	0.0	0.1	- 0.1	0.9	0.2	0.8	1.0
	50	3.1	2.8	3.3	3.5	2.5	2.3	3.5	2.5	3.7	3.1
	75	7.5	7.9	10.5	11.5	6.4	6.5	7.6	6.7	5.9	8.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.6	5.3	3.0	2.7	6.0	6.7	11.7	11.3	6.6	8.2
	50	21.1	20.0	13.4	10.4	30.8	30.9	31.4	36.4	13.1	14.2
	75	53.9	54.3	40.3	37.5	64.6	62.8	62.6	63.3	42.4	41.2
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.1
	75	0.6	0.7	0.7	0.7	0.6	0.7	0.6	0.7	1.3	1.2
Equity	25	17.9	17.6	9.2	10.1	28.0	31.1	26.4	27.8	24.8	24.9
	50	46.8	50.5	35.4	33.9	55.2	55.9	52.6	56.5	46.8	47.6
	75	70.0	71.9	61.5	65.4	78.4	81.1	72.7	73.5	67.4	72.1
Short-term liabilities	25	8.4	8.6	12.5	10.4	7.5	5.9	6.6	7.2	12.4	12.4
	50	20.7	20.1	29.0	28.1	15.7	16.2	12.2	12.7	18.8	18.9
	75	44.7	44.9	63.8	62.7	44.5	40.3	26.9	27.4	39.8	36.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	8.2	9.2	10.6	15.1	6.1	5.6	8.2	10.9	5.1	2.3
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.1	- 1.1	0.0	0.1	- 0.1	1.0	0.4	0.8	1.1
	50	3.5	3.1	3.8	4.4	2.5	2.8	3.7	2.6	3.7	3.1
	75	8.0	8.9	13.3	14.3	7.3	6.9	7.7	7.2	6.5	9.9
Annual result and depreciation	25	2.8	2.5	1.4	1.6	3.0	2.7	4.1	2.9	3.3	3.3
	50	7.7	6.9	6.4	8.2	8.2	6.3	8.3	6.7	7.2	6.5
	75	14.0	13.4	17.4	17.6	11.3	11.5	14.3	12.9	11.6	12.7
Trade receivables	25	1.3	1.2	0.2	0.3	2.0	1.5	1.8	1.5	2.0	2.3
	50	4.6	5.2	3.6	3.6	5.0	5.5	4.9	5.7	5.5	7.7
	75	10.1	10.2	11.8	11.6	9.1	8.4	9.8	10.3	11.7	12.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.9	0.6	- 1.4	0.2	0.7	- 0.1	2.4	1.5	3.4	3.5
	50	5.7	5.4	7.1	6.9	3.9	3.1	5.8	4.5	6.3	8.6
	75	15.2	15.2	22.8	25.2	13.6	14.2	11.8	11.1	13.3	11.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 21.6	- 19.9	- 19.6	- 21.1	- 45.4	- 45.9	- 6.7	- 10.0	14.1	0.4
	50	14.0	13.2	12.4	14.1	7.7	7.7	18.3	14.3	38.8	39.4
	75	53.1	50.3	59.1	50.4	33.5	42.8	57.5	52.5	153.6	70.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.0	100.5	90.6	98.6	98.5	95.5	101.0	105.4	111.0	117.3
	50	151.1	157.7	187.4	197.0	138.5	152.5	135.9	138.3	171.0	184.0
	75	469.0	451.8	632.4	833.3	481.9	357.0	275.3	280.1	387.8	358.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	121.9	124.1	88.4	100.0	126.7	128.4	155.7	158.5	134.3	143.4
	50	261.0	262.2	195.9	213.2	277.1	272.2	353.6	358.7	249.7	275.8
	75	561.8	602.9	425.0	500.0	689.1	756.2	618.7	637.4	410.1	458.0
		Percentage of cost of materials									
Trade payables	25	7.9	7.2	5.1	3.9	8.0	7.2	10.2	10.8	5.8	7.5
	50	16.1	14.7	20.1	15.0	14.3	13.8	18.9	15.5	12.6	13.2
	75	40.8	30.9	51.4	48.8	23.7	28.1	42.2	36.4	18.3	21.4

I. Enterprises by economic sector

14.b) Human health activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	99.9	100.1	100.0	99.9	101.0	99.9	100.0	99.9	99.8
Change in finished goods	0.1	0.1	- 0.1	0.0	0.1	- 1.0	0.1	0.0	0.1	0.2
Interest and similar income	0.3	0.2	0.4	0.4	0.6	0.9	0.3	0.2	0.3	0.1
Other income	11.3	11.5	6.9	4.9	6.4	6.9	7.9	7.8	12.0	12.3
of which: Income from long-term equity investme	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.1	0.1
Total income	111.6	111.7	107.2	105.3	107.0	107.8	108.2	108.0	112.3	112.5
<b>Expenses</b>										
Cost of materials	27.7	27.6	16.0	15.7	18.6	18.8	24.6	24.1	28.5	28.5
Personnel expenses	58.3	59.0	51.0	51.4	48.3	50.5	55.5	56.9	59.1	59.6
Depreciation	5.6	5.4	6.0	6.9	7.7	7.0	5.1	5.5	5.6	5.3
of which: Depreciation of tangible fixed assets	5.4	5.2	5.9	6.8	7.6	6.9	5.0	5.3	5.4	5.1
Interest and similar expenses	0.7	0.7	1.3	1.3	1.2	1.2	0.9	0.8	0.6	0.7
Operating taxes	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.0
Other expenses	16.8	17.1	26.9	26.7	23.4	23.0	17.1	16.9	16.5	16.9
Total expenses before taxes on income	109.0	109.8	101.2	102.0	99.2	100.6	103.1	104.3	110.3	111.1
Annual result before taxes on income	2.6	1.9	6.1	3.3	7.8	7.3	5.1	3.7	2.0	1.4
Taxes on income	0.2	0.2	1.0	1.0	0.7	0.8	0.5	0.4	0.1	0.2
Annual result	2.4	1.7	5.0	2.3	7.1	6.5	4.6	3.3	1.9	1.2
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	- 0.1	0.0	0.0	0.0	0.1
Profit and loss transfers (subsidiary)	0.1	0.1	- 1.0	- 0.8	0.2	0.0	0.3	0.3	0.1	0.1
Profit for the year	2.3	1.6	6.1	3.1	6.9	6.3	4.2	3.0	1.8	1.2
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.5	1.4	1.5	1.1	0.8	0.6	0.6	0.5	0.5
Tangible fixed assets	60.3	59.3	32.1	45.6	45.3	46.1	57.5	56.8	61.2	60.2
of which: Land and buildings	41.6	42.5	15.2	15.8	30.0	31.1	44.2	43.5	41.5	42.7
Inventories	2.5	2.7	1.6	1.5	1.3	1.4	1.8	1.8	2.7	2.8
of which: Finished goods and merchandise	0.2	0.1	0.5	0.5	0.3	0.4	0.1	0.1	0.2	0.1
Cash	9.8	9.7	13.3	12.1	12.5	13.7	10.2	10.2	9.7	9.5
Receivables	22.6	23.5	28.6	31.0	25.1	23.6	23.3	24.1	22.4	23.3
Short-term	20.9	21.8	27.4	30.0	23.7	21.8	22.2	22.7	20.5	21.6
of which:										
Trade receivables	13.1	13.5	12.9	12.8	12.0	11.8	11.9	12.2	13.3	13.8
Receivables from affiliated companies	4.6	4.5	11.3	13.0	7.7	7.5	7.5	7.5	4.1	4.0
Long-term	1.7	1.7	1.2	1.0	1.3	1.8	1.1	1.4	1.8	1.8
of which: Loans to affiliated companies	1.1	1.2	0.3	0.2	0.9	1.3	0.6	1.0	1.2	1.2
Securities	1.1	1.3	0.1	0.0	2.8	2.7	1.2	1.2	1.1	1.2
Other long-term equity investments	2.8	2.8	22.3	20.1	11.6	11.4	5.0	5.0	2.2	2.2
of which: Goodwill	0.5	0.4	18.1	15.6	7.2	6.2	1.2	1.0	0.2	0.1
<b>Capital</b>										
Equity	58.4	57.5	35.6	33.7	46.0	46.5	56.0	55.2	59.2	58.2
Liabilities	30.0	31.0	57.9	60.3	47.8	46.7	35.2	36.1	28.7	29.7
Short-term	15.8	17.4	27.9	28.3	28.6	28.1	18.8	19.8	14.9	16.7
of which:										
Liabilities to banks	2.1	2.4	5.3	4.7	4.4	3.1	2.6	2.0	2.0	2.5
Trade payables	3.4	3.6	4.7	4.1	3.8	4.0	3.9	4.0	3.4	3.5
Liabilities to affiliated companies	3.7	4.2	13.1	14.6	16.2	16.7	7.6	8.8	2.7	3.1
Long-term	14.2	13.6	30.0	32.0	19.2	18.6	16.5	16.3	13.7	13.0
of which:										
Liabilities to banks	10.3	10.0	19.0	20.2	13.4	13.6	11.0	11.2	10.1	9.7
Liabilities to affiliated companies	2.4	2.2	5.2	5.4	4.9	4.2	4.3	3.9	2.1	1.9
Provisions	11.4	11.3	5.2	4.9	5.9	6.5	8.4	8.3	12.0	11.9
of which: Provisions for pensions	2.1	2.4	0.0	0.3	1.1	1.3	1.0	1.0	2.3	2.7
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.6	1.9	6.0	3.3	7.8	7.2	5.1	3.7	2.0	1.4
Annual result and depreciation	8.0	7.0	11.0	9.2	14.8	13.4	9.7	8.7	7.5	6.6
Trade receivables	14.3	14.8	12.0	11.7	13.1	12.4	11.9	12.4	14.7	15.3
Percentage of the balance sheet total										
Sales	91.7	91.4	107.8	109.9	91.9	94.7	99.3	98.5	90.5	90.1
Annual result and interest paid	2.8	2.2	6.8	4.0	7.6	7.2	5.4	4.0	2.3	1.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	23.0	19.6	23.2	18.6	32.8	31.8	28.4	24.8	21.7	18.4
Percentage of fixed assets										
Long-term equity and liabilities	112.7	112.5	115.0	118.2	106.9	105.8	112.6	111.9	112.8	112.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	195.6	182.3	146.2	148.4	126.6	126.3	174.1	167.2	203.7	187.8
Cash resources, short-term receivables and invent	211.8	197.6	151.8	153.6	131.1	131.2	183.7	176.1	221.8	204.8
Percentage of cost of materials										
Trade payables	13.5	14.2	27.2	23.5	22.0	22.7	15.9	16.7	13.0	13.7
Memo item:										
Balance sheet total in € billion	63.65	65.84	0.19	0.20	1.40	1.43	8.51	8.81	53.56	55.41
Sales in € billion	58.40	60.19	0.20	0.22	1.29	1.35	8.45	8.68	48.46	49.94
Number of enterprises	1 160	1 160	229	229	261	261	341	341	329	329

I. Enterprises by economic sector

cont'd: 14.b) Human health activities

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	9.7	9.8	0.4	0.3	4.6	4.8	14.3	14.1	23.2	23.4
	50	21.9	21.7	7.4	6.7	14.1	13.3	22.7	22.5	26.7	26.8
	75	29.4	29.2	21.3	20.4	26.5	26.1	29.6	29.7	30.8	31.3
Personnel expenses	25	42.8	43.5	27.3	29.7	33.1	33.5	48.0	49.1	54.2	54.8
	50	56.7	58.1	50.4	51.6	48.2	49.4	57.8	58.7	59.6	60.5
	75	64.5	66.1	67.9	72.5	61.7	63.9	64.0	65.7	64.5	65.5
Depreciation	25	2.4	2.4	1.1	1.1	1.9	1.7	2.7	2.6	3.8	3.7
	50	4.5	4.5	3.2	3.1	3.8	3.7	4.6	4.8	5.0	4.8
	75	6.7	6.9	6.7	7.1	7.9	8.3	6.6	7.4	6.5	6.4
Annual result	25	0.1	-0.5	-1.5	-4.9	0.2	0.1	0.1	0.0	0.3	-0.4
	50	2.8	2.2	4.1	2.9	4.7	4.7	2.9	2.6	1.7	1.1
	75	8.7	7.7	12.6	11.2	13.5	13.9	8.4	7.5	4.4	3.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.3	16.1	5.3	5.6	8.1	8.1	25.5	25.9	48.0	46.0
	50	46.2	45.2	18.2	17.1	22.5	22.7	52.4	50.3	61.1	60.2
	75	66.8	66.1	38.9	40.2	54.8	54.5	70.5	71.1	70.6	69.4
Inventories	25	0.1	0.1	0.0	0.0	0.0	0.0	0.4	0.4	1.6	1.7
	50	1.4	1.4	0.0	0.0	0.4	0.4	1.4	1.4	2.6	2.7
	75	3.5	3.4	1.7	2.0	2.4	2.4	3.1	3.2	4.3	4.3
Equity	25	21.9	23.2	-5.1	1.3	7.6	6.9	35.0	32.9	45.4	47.0
	50	51.3	52.0	26.1	33.4	36.8	36.1	53.3	53.2	60.2	59.9
	75	69.8	70.2	64.7	70.0	63.9	64.8	71.0	71.6	71.6	71.8
Short-term liabilities	25	9.2	9.7	10.0	10.3	10.7	10.9	8.6	8.9	8.9	9.5
	50	16.7	17.6	26.4	28.0	24.5	23.1	15.8	15.6	13.4	14.3
	75	34.6	36.3	65.8	64.1	59.2	56.4	28.6	33.0	21.1	23.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.9	3.6	0.4	0.0	3.2	3.8	2.2	1.9	8.1	7.7
	75	23.8	22.1	37.5	34.9	36.1	33.5	20.3	19.3	19.3	19.0
		Percentage of sales									
Annual result before taxes on income	25	0.1	-0.4	-1.5	-4.9	0.4	0.3	0.1	0.0	0.3	-0.3
	50	3.0	2.3	5.3	3.7	5.0	5.2	3.1	2.7	1.7	1.2
	75	9.5	8.8	15.8	13.7	14.5	15.6	9.0	8.2	4.6	3.9
Annual result and depreciation	25	4.0	3.1	1.7	-0.4	3.9	3.3	4.2	3.4	4.9	4.0
	50	8.1	7.3	9.7	7.7	10.5	9.7	8.4	7.5	7.0	6.4
	75	15.0	14.7	22.3	21.2	20.5	21.6	15.2	14.0	10.2	9.7
Trade receivables	25	7.7	7.8	3.1	2.6	6.0	6.1	8.0	8.6	10.7	11.2
	50	11.7	12.0	8.5	8.3	11.0	11.1	11.5	11.9	13.0	13.5
	75	15.8	16.4	16.7	17.1	15.8	14.9	15.1	16.2	15.9	16.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.7	0.1	-1.4	-6.8	1.1	0.9	0.6	0.2	0.7	0.2
	50	4.3	3.2	8.2	5.3	8.6	8.4	4.4	3.3	2.6	1.8
	75	13.4	11.9	26.0	22.6	25.6	27.6	10.6	9.7	5.0	4.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.7	0.9	-12.0	-14.1	2.7	1.0	5.7	1.2	9.8	6.6
	50	21.6	17.5	18.4	13.5	24.1	21.2	23.1	16.8	21.6	17.7
	75	52.8	49.5	64.7	60.3	66.3	69.7	52.4	49.5	41.9	36.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.4	95.4	62.8	71.2	82.4	84.6	98.4	96.9	100.3	100.1
	50	119.2	118.1	138.5	134.4	131.4	127.7	119.1	118.1	114.2	113.9
	75	177.5	184.2	303.1	305.3	224.8	233.3	172.9	174.8	134.1	131.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	110.7	109.6	78.1	74.7	84.5	85.6	124.8	121.7	140.5	137.0
	50	209.5	202.3	177.0	182.0	196.5	179.0	223.3	215.0	216.5	205.5
	75	410.8	409.8	488.6	489.5	453.8	414.4	416.2	463.9	350.7	333.9
		Percentage of cost of materials									
Trade payables	25	8.0	7.8	6.8	6.3	6.0	7.2	8.5	8.6	8.5	8.3
	50	13.2	13.5	16.1	19.4	14.8	15.4	13.3	14.4	12.0	12.0
	75	26.3	27.2	53.4	50.0	35.6	36.6	27.0	26.9	17.4	17.5

I. Enterprises by economic sector

14.c) Residential care activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	99.9
Change in finished goods	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Interest and similar income	0.3	0.3	0.1	0.2	0.2	0.2	0.3	0.2	0.4	0.4
Other income	7.6	7.5	23.8	21.4	7.9	9.0	8.5	7.6	6.4	6.8
of which: Income from long-term equity investme	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.1
Total income	107.9	107.8	123.9	121.6	108.1	109.2	108.8	107.8	106.8	107.2
<b>Expenses</b>										
Cost of materials	20.3	19.7	14.7	14.9	16.7	16.9	18.6	18.0	22.6	21.9
Personnel expenses	61.2	61.7	65.1	65.7	58.1	58.8	64.9	65.1	58.6	59.3
Depreciation	4.1	4.3	6.1	5.4	3.4	3.3	4.3	4.2	4.1	4.6
of which: Depreciation of tangible fixed assets	4.1	4.2	6.0	5.4	3.3	3.3	4.2	4.2	4.0	4.5
Interest and similar expenses	0.9	0.9	2.1	1.8	0.8	0.7	0.8	0.7	1.0	1.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1
Other expenses	18.1	18.0	26.9	27.4	25.0	24.8	17.0	16.7	17.4	17.4
Total expenses before taxes on income	104.7	104.6	115.0	115.2	104.0	104.6	105.7	104.8	103.7	104.3
Annual result before taxes on income	3.2	3.2	8.9	6.4	4.0	4.5	3.1	3.0	3.1	2.9
Taxes on income	0.1	0.1	0.7	0.6	0.2	0.1	0.1	0.1	0.1	0.1
Annual result	3.1	3.0	8.2	5.8	3.8	4.4	3.1	2.9	2.9	2.8
Profit and loss transfers (parent company)	0.3	0.3	0.4	0.6	0.1	0.1	0.5	0.5	0.2	0.2
Profit and loss transfers (subsidiary)	0.6	0.8	- 0.2	0.2	0.4	0.6	0.6	0.7	0.6	1.0
Profit for the year	2.9	2.6	8.8	6.2	3.5	3.9	3.0	2.7	2.5	2.0
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.5	0.1	0.1	0.1	0.1	0.2	0.2	1.0	0.8
Tangible fixed assets	63.7	62.4	73.1	45.6	59.1	56.9	64.8	63.1	63.3	62.9
of which: Land and buildings	55.2	53.9	67.7	65.2	52.4	51.0	57.1	55.6	53.4	52.6
Inventories	0.7	0.6	0.2	0.2	0.4	0.4	0.8	0.8	0.8	0.5
of which: Finished goods and merchandise	0.3	0.2	0.0	0.0	0.1	0.1	0.2	0.2	0.3	0.1
Cash	13.7	13.6	10.5	11.2	16.5	18.2	16.4	16.3	10.2	9.4
Receivables	16.9	18.1	14.5	16.1	21.1	21.5	12.6	14.1	20.5	21.6
Short-term	14.7	15.7	13.8	15.2	19.4	19.4	11.8	13.3	16.6	17.4
of which:										
Trade receivables	4.8	5.0	3.2	3.9	4.3	4.5	4.3	4.6	5.4	5.6
Receivables from affiliated companies	7.9	8.4	7.0	7.8	11.4	10.9	5.9	6.9	9.1	9.4
Long-term	2.2	2.4	0.6	0.9	1.6	2.1	0.8	0.8	3.9	4.2
of which: Loans to affiliated companies	0.6	0.8	0.1	0.3	0.8	1.5	0.5	0.4	0.8	1.1
Securities	2.6	2.6	0.3	0.3	1.2	1.3	3.6	3.6	1.9	2.0
Other long-term equity investments	1.6	1.7	1.2	1.0	0.9	0.8	1.3	1.6	2.0	2.1
of which: Goodwill	0.1	0.1	0.6	0.4	0.2	0.1	0.1	0.0	0.2	0.1
<b>Capital</b>										
Equity	54.2	55.1	38.3	39.8	59.2	59.9	59.7	59.6	47.5	49.3
Liabilities	37.6	36.5	58.2	56.5	35.3	33.9	34.2	34.0	41.3	39.2
Short-term	12.0	12.4	18.2	16.8	12.9	13.0	11.4	12.2	12.3	12.4
of which:										
Liabilities to banks	2.5	2.5	8.0	5.3	3.6	3.3	2.0	2.2	2.6	2.6
Trade payables	2.1	2.1	1.8	1.9	2.2	2.1	1.8	1.9	2.5	2.4
Liabilities to affiliated companies	4.0	4.3	5.1	5.5	4.1	4.2	4.8	5.2	3.1	3.3
Long-term	25.6	24.0	40.0	39.7	22.4	20.9	22.8	21.8	29.0	26.9
of which:										
Liabilities to banks	20.5	19.5	36.5	36.4	17.4	16.7	18.7	17.5	22.8	21.8
Liabilities to affiliated companies	1.4	1.5	2.6	2.6	2.9	2.5	1.5	1.9	0.8	0.7
Provisions	7.0	7.3	2.8	2.9	4.6	4.9	4.9	5.2	10.1	10.3
of which: Provisions for pensions	2.2	2.3	0.3	0.3	0.5	0.6	0.7	0.8	4.3	4.4
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	3.2	3.2	8.9	6.4	4.0	4.5	3.1	3.0	3.1	2.9
Annual result and depreciation	7.2	7.3	14.3	11.2	7.2	7.7	7.3	7.1	7.0	7.4
Trade receivables	4.7	4.9	5.1	5.6	4.3	4.4	4.7	5.0	4.8	5.0
	Percentage of the balance sheet total									
Sales	101.3	102.4	63.7	69.3	100.2	101.6	91.4	93.6	113.3	113.3
Annual result and interest paid	4.1	4.0	6.6	5.3	4.7	5.2	3.6	3.4	4.5	4.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	22.8	24.0	17.8	15.8	29.7	35.9	28.0	27.7	18.8	20.3
	Percentage of fixed assets									
Long-term equity and liabilities	117.0	117.7	104.3	109.0	131.0	133.6	118.2	119.4	112.8	112.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	239.4	239.9	133.6	156.8	281.6	290.6	249.2	246.4	222.8	222.1
Cash resources, short-term receivables and invent	245.6	245.1	134.6	157.9	284.8	293.6	256.1	253.2	229.2	226.5
	Percentage of cost of materials									
Trade payables	10.3	10.6	19.2	18.6	13.3	12.1	10.4	11.2	9.7	9.7
Memo item:										
Balance sheet total in € billion	14.19	14.67	0.18	0.19	1.57	1.63	6.46	6.70	5.98	6.16
Sales in € billion	14.37	15.03	0.12	0.13	1.57	1.65	5.91	6.27	6.78	6.98
Number of enterprises	765	765	104	104	319	319	269	269	73	73

I. Enterprises by economic sector

cont'd: 14.c) Residential care activities

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	10.1	9.8	3.1	4.4	10.1	9.9	11.0	10.7	12.0	12.6
	50	14.9	14.5	11.9	11.5	13.7	13.5	16.2	15.9	17.4	16.9
	75	22.5	22.3	19.6	19.1	22.4	23.0	22.7	22.3	26.0	23.8
Personnel expenses	25	48.7	49.5	39.7	45.0	43.5	43.1	56.6	56.8	53.8	53.9
	50	61.4	61.8	58.3	58.3	57.2	58.2	64.7	65.5	63.3	63.3
	75	70.8	71.6	70.8	68.6	68.3	68.4	73.3	74.2	73.1	73.9
Depreciation	25	1.0	0.9	0.7	0.7	0.3	0.3	1.7	1.6	1.6	1.6
	50	2.6	2.5	2.6	2.8	1.6	1.5	3.9	3.7	2.8	2.9
	75	6.0	5.7	8.2	7.5	5.3	5.2	6.6	6.0	5.2	5.6
Annual result	25	0.9	0.8	-0.1	0.0	0.9	1.2	0.9	0.8	1.0	0.5
	50	3.1	3.0	5.7	4.4	3.5	4.2	2.6	2.4	2.3	1.8
	75	6.1	6.7	16.3	15.6	6.5	7.8	5.3	5.1	4.0	3.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.5	10.8	7.5	9.1	3.4	2.6	30.6	29.5	31.7	27.3
	50	45.5	45.3	28.4	26.0	21.6	20.8	62.3	59.6	53.8	54.5
	75	74.7	73.7	86.9	86.7	69.4	67.7	77.5	76.1	74.6	72.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
	50	0.2	0.2	0.0	0.0	0.1	0.1	0.3	0.3	0.5	0.4
	75	0.8	0.7	0.5	0.5	0.8	0.7	0.8	0.8	1.2	1.1
Equity	25	27.9	30.5	7.3	8.7	24.6	28.0	38.6	41.0	33.5	30.9
	50	56.0	56.1	29.0	36.4	54.4	55.0	61.6	62.5	50.8	51.3
	75	75.2	75.7	73.0	72.1	77.8	78.6	76.3	78.3	64.3	65.3
Short-term liabilities	25	5.8	6.0	6.4	7.8	7.4	6.8	4.8	5.1	6.8	7.5
	50	12.0	11.5	21.4	21.4	15.9	13.8	8.3	8.5	13.4	10.7
	75	29.0	28.3	44.4	51.9	34.1	32.9	17.3	18.4	25.2	23.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.7
	50	6.9	5.2	6.8	2.1	0.8	0.0	10.8	9.7	7.8	7.0
	75	27.8	26.1	52.4	47.2	22.5	21.1	27.5	26.4	28.2	26.6
		Percentage of sales									
Annual result before taxes on income	25	0.9	0.8	-0.1	0.0	0.9	1.3	1.0	0.8	1.0	0.5
	50	3.1	3.1	6.0	4.5	3.6	4.3	2.6	2.4	2.4	1.8
	75	6.4	6.8	18.2	16.2	6.7	8.4	5.3	5.1	4.1	3.4
Annual result and depreciation	25	3.6	3.6	2.6	2.3	3.5	3.7	4.2	3.8	3.6	2.7
	50	7.0	7.0	8.9	7.7	6.4	7.5	7.3	6.8	6.2	5.7
	75	11.1	10.9	25.2	23.5	10.6	11.3	10.5	9.8	8.8	8.1
Trade receivables	25	1.7	1.6	0.4	0.4	1.4	1.3	2.1	2.1	2.4	2.6
	50	3.0	3.0	2.2	2.0	2.5	2.4	3.6	3.9	3.8	3.9
	75	5.9	6.2	9.4	7.9	4.6	4.8	6.3	6.6	7.1	7.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.7	1.1	1.4	2.1	2.0	1.7	1.4	2.9	1.3
	50	4.6	4.4	6.6	6.7	5.8	6.7	3.6	3.4	3.5	3.0
	75	10.0	11.1	16.0	14.2	13.9	17.0	6.7	6.5	7.3	5.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-21.6	-19.0	-20.2	-11.8	-31.4	-28.0	-21.0	-19.5	11.5	9.9
	50	13.8	13.2	8.1	9.3	11.1	11.2	16.2	14.7	19.0	20.5
	75	46.2	44.7	35.3	32.0	40.1	50.1	46.9	43.6	50.3	46.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.0	101.2	85.1	86.7	99.5	105.8	103.0	102.9	101.9	98.7
	50	126.9	127.7	110.3	118.4	140.8	150.1	123.7	123.1	114.6	113.8
	75	266.0	270.3	438.7	287.0	762.2	636.0	163.1	170.5	152.8	155.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	142.3	151.0	57.4	81.3	139.0	163.0	184.6	186.4	151.7	150.0
	50	287.8	290.3	186.3	164.9	297.8	321.0	347.5	362.5	241.4	238.9
	75	592.7	611.3	407.5	428.0	641.0	686.3	597.7	602.5	353.7	367.5
		Percentage of cost of materials									
Trade payables	25	5.8	5.9	3.7	4.5	5.4	5.4	6.4	6.9	6.5	6.3
	50	9.6	10.0	9.1	8.8	9.9	9.4	9.4	10.1	10.9	11.4
	75	17.3	17.2	20.1	17.8	18.8	17.3	15.6	16.8	17.3	16.8

I. Enterprises by economic sector

14.d) Social work activities without accommodation

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	100.0	100.0	99.6	100.3	100.0	100.0	100.0	99.9	100.0	100.0
Change in finished goods	0.0	0.0	0.4	- 0.3	0.0	0.0	0.0	0.1	0.0	0.0
Interest and similar income	0.4	0.4	0.2	0.3	0.1	0.1	0.3	0.2	0.5	0.5
Other income	10.9	10.6	35.3	34.7	15.1	13.8	11.8	11.7	9.6	9.1
of which: Income from long-term equity investme	0.0	0.1	0.0	0.1	0.0	0.1	0.1	0.1	0.0	0.0
Total income	111.3	111.0	135.5	135.0	115.3	114.0	112.1	111.9	110.1	109.7
<b>Expenses</b>										
Cost of materials	19.7	18.5	12.6	11.6	14.0	13.7	14.2	13.6	22.9	21.5
Personnel expenses	67.3	69.7	81.8	81.8	71.3	71.2	74.4	75.7	63.3	66.5
Depreciation	3.8	3.5	3.8	3.6	4.2	4.0	3.3	3.3	4.0	3.6
of which: Depreciation of tangible fixed assets	3.7	3.4	3.7	3.5	4.1	4.0	3.3	3.2	3.9	3.5
Interest and similar expenses	0.5	0.6	0.9	0.8	0.9	0.9	0.5	0.4	0.5	0.7
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.0
Other expenses	17.0	15.9	30.1	29.3	20.1	19.0	16.2	15.9	16.8	15.3
Total expenses before taxes on income	108.4	108.4	129.3	127.2	110.5	108.8	108.7	108.9	107.6	107.6
Annual result before taxes on income	2.9	2.6	6.2	7.8	4.8	5.1	3.4	3.0	2.4	2.0
Taxes on income	0.2	0.1	0.7	0.7	0.3	0.3	0.1	0.1	0.3	0.1
Annual result	2.7	2.5	5.5	7.1	4.5	4.9	3.3	2.9	2.2	1.9
Profit and loss transfers (parent company)	0.0	0.0	0.1	0.1	- 0.1	- 0.1	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.1	0.1	0.4	1.0	0.3	0.4	0.1	0.1	0.1	0.0
Profit for the year	2.6	2.4	5.2	6.2	4.2	4.5	3.2	2.9	2.1	1.9
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.6	0.7	0.2	0.2	0.2	0.2	0.3	0.4
Tangible fixed assets	54.3	53.8	44.6	45.6	63.6	60.3	59.6	58.5	51.1	51.2
of which: Land and buildings	46.1	45.2	37.8	35.9	56.4	53.8	51.6	50.4	42.7	42.2
Inventories	0.6	0.6	1.5	0.9	0.5	0.5	1.0	1.1	0.4	0.4
of which: Finished goods and merchandise	0.1	0.1	0.5	0.4	0.2	0.2	0.3	0.3	0.0	0.0
Cash	13.7	14.0	19.7	20.8	14.9	16.8	21.2	21.3	10.5	10.5
Receivables	20.3	20.9	23.5	25.4	17.4	19.2	13.3	14.1	23.5	23.7
Short-term	17.1	17.6	22.7	24.5	16.1	17.9	12.3	13.4	19.0	19.2
of which:										
Trade receivables	8.8	8.8	11.2	11.7	7.5	7.5	8.4	8.7	9.0	9.0
Receivables from affiliated companies	6.1	6.1	6.4	7.9	6.3	7.6	2.2	2.6	7.7	7.2
Long-term	3.3	3.3	0.7	0.9	1.3	1.2	1.0	0.7	4.5	4.6
of which: Loans to affiliated companies	0.3	0.3	0.3	0.5	0.8	0.7	0.6	0.5	0.1	0.2
Securities	9.3	9.0	5.0	5.1	1.2	1.0	3.4	3.6	12.8	12.3
Other long-term equity investments	1.3	1.2	4.2	3.5	1.9	1.8	1.0	0.9	1.2	1.2
of which: Goodwill	0.1	0.1	1.1	0.8	0.4	0.4	0.0	0.0	0.1	0.1
<b>Capital</b>										
Equity	59.4	59.0	50.9	50.8	59.6	59.6	64.3	64.4	57.6	56.9
Liabilities	26.4	26.4	38.4	38.0	34.4	34.2	27.1	26.5	24.8	25.1
Short-term	12.1	11.6	20.9	22.8	14.4	16.2	10.9	10.3	12.0	11.3
of which:										
Liabilities to banks	2.1	1.9	4.2	3.5	3.8	3.7	2.7	2.3	1.6	1.4
Trade payables	2.4	2.3	3.0	3.2	1.8	1.8	2.4	2.5	2.4	2.3
Liabilities to affiliated companies	1.7	1.6	4.2	6.2	4.6	5.5	1.8	1.8	1.2	1.0
Long-term	14.3	14.8	17.5	15.2	19.9	18.0	16.2	16.2	12.8	13.8
of which:										
Liabilities to banks	11.2	11.3	13.5	12.8	16.9	15.4	12.7	13.1	9.8	10.0
Liabilities to affiliated companies	0.7	0.6	2.0	1.2	1.9	1.7	1.4	1.1	0.3	0.3
Provisions	13.2	13.6	7.7	8.2	5.2	5.4	7.1	7.6	16.8	17.2
of which: Provisions for pensions	3.1	3.3	3.3	3.0	0.5	0.6	0.7	0.9	4.4	4.6
<b>Other ratios</b>										
Annual result before taxes on income	Percentage of sales									
Annual result and depreciation	2.9	2.6	6.2	7.7	4.8	5.1	3.4	3.0	2.4	2.0
Trade receivables	8.1	8.2	11.1	10.9	8.5	8.4	6.9	7.1	8.5	8.6
Sales	Percentage of the balance sheet total									
Annual result and interest paid	108.2	108.0	100.9	108.0	88.7	89.9	121.1	122.6	105.9	104.6
Annual result and depreciation	3.5	3.4	6.4	8.4	4.8	5.2	4.6	4.1	2.8	2.7
Annual result and depreciation	Percentage of liabilities and provisions less cash									
Long-term equity and liabilities	26.3	24.1	32.0	40.3	30.3	33.8	55.3	53.7	20.5	17.7
Long-term equity and liabilities	Percentage of fixed assets									
Cash resources and short-term receivables	117.3	119.0	131.3	132.3	117.8	121.8	125.3	128.4	113.9	114.7
Cash resources, short-term receivables and invent	Percentage of short-term liabilities									
Trade payables	279.2	295.6	205.2	201.4	216.8	216.0	312.0	341.6	279.8	298.3
Memo item:	284.0	300.7	212.3	205.4	220.6	219.3	321.1	352.1	283.2	301.8
Balance sheet total in € billion	Percentage of cost of materials									
Sales in € billion	11.3	11.5	23.8	25.2	14.9	15.0	14.2	15.1	10.1	10.0
Number of enterprises	10.55	10.89	0.14	0.15	0.91	0.95	2.71	2.81	6.80	6.98
	11.42	11.76	0.14	0.16	0.80	0.86	3.28	3.45	7.20	7.30
	524	524	169	169	163	163	144	144	48	48



I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	2.7	2.0	0.0	0.0	3.1	3.1	6.1	5.8	12.6	12.2
	50	10.8	10.5	3.7	3.1	11.3	11.0	12.9	11.9	16.8	15.7
	75	19.2	18.3	16.9	14.3	18.9	18.1	18.9	18.4	20.9	20.2
Personnel expenses	25	57.8	59.0	53.8	52.3	55.4	55.5	66.2	67.5	59.3	63.1
	50	70.4	71.1	68.4	68.8	68.8	69.1	73.8	75.5	69.4	70.8
	75	80.1	80.6	79.9	79.3	79.9	80.3	82.0	83.4	74.2	75.4
Depreciation	25	1.0	1.0	0.8	0.7	0.8	0.8	1.5	1.5	1.1	1.1
	50	2.2	2.2	1.9	2.0	2.0	1.9	2.7	2.7	3.2	3.1
	75	4.6	4.4	4.5	4.4	5.0	4.5	4.3	4.3	5.2	5.2
Annual result	25	0.4	0.7	-0.2	0.6	0.6	0.9	0.7	0.4	0.7	0.8
	50	2.9	3.3	4.0	6.3	3.5	3.8	2.6	2.0	1.6	1.7
	75	7.1	8.1	11.3	13.8	7.8	8.5	4.7	5.3	3.1	2.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.8	8.6	3.3	3.3	8.2	7.6	20.9	22.6	14.6	13.4
	50	26.2	27.4	14.7	12.2	23.5	23.9	48.5	47.1	55.4	53.9
	75	63.2	62.2	37.8	35.6	63.3	63.0	71.8	69.2	72.8	71.7
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.3
	75	0.4	0.4	0.0	0.0	0.4	0.4	0.7	0.7	0.6	0.6
Equity	25	23.2	26.8	8.4	14.1	20.8	23.1	40.3	45.9	32.1	34.5
	50	51.6	52.1	35.5	41.1	52.4	53.8	60.8	59.7	53.2	52.9
	75	72.2	73.4	63.7	66.7	78.8	78.2	74.1	75.5	70.2	73.4
Short-term liabilities	25	7.5	7.1	11.3	11.5	7.4	7.5	6.0	5.4	7.5	6.9
	50	16.5	15.2	27.0	26.3	17.2	15.5	10.0	9.1	15.5	14.3
	75	38.2	37.6	56.9	47.7	41.3	41.3	20.2	19.6	23.8	22.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.5	4.4	2.5	3.8	1.8	2.9	6.4	5.3	6.4	6.3
	75	25.0	22.9	31.0	27.9	23.7	21.0	21.0	21.7	22.5	24.3
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.8	-0.2	0.6	0.8	0.9	0.8	0.4	0.7	0.8
	50	2.9	3.5	4.2	6.3	3.9	4.1	2.6	2.0	1.6	1.7
	75	7.5	8.6	12.9	15.8	7.8	9.0	4.9	5.3	3.1	3.0
Annual result and depreciation	25	2.6	2.9	1.5	2.5	2.9	3.1	3.7	2.9	2.3	2.9
	50	6.4	7.0	7.9	9.9	7.8	7.9	5.8	5.7	6.0	5.6
	75	12.3	13.3	17.4	19.3	14.4	13.7	9.3	8.4	8.1	8.6
Trade receivables	25	2.5	2.7	1.7	1.7	2.1	2.1	3.0	3.4	4.3	4.1
	50	7.0	7.2	9.1	9.2	7.0	6.5	5.5	5.9	6.9	7.3
	75	11.5	11.4	13.3	13.2	12.1	12.6	9.7	9.6	9.7	10.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	1.7	0.1	1.8	1.6	2.2	2.3	1.5	1.7	1.7
	50	4.9	5.4	8.2	12.1	5.3	5.9	4.0	3.5	3.2	3.3
	75	13.3	14.9	26.7	31.7	15.0	16.2	7.4	7.1	6.1	7.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-5.4	-14.6	-5.0	-8.1	-7.9	-22.4	-23.5	-29.2	12.0	12.9
	50	15.9	16.8	15.4	18.2	13.1	12.5	17.5	15.0	23.0	22.2
	75	51.2	56.4	63.0	103.9	45.6	49.3	53.1	38.2	32.3	38.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	104.0	103.4	89.9	93.9	101.9	100.8	109.3	110.4	102.8	97.3
	50	138.4	144.3	166.8	205.7	152.1	154.7	131.1	132.9	115.6	111.1
	75	297.1	349.0	443.4	563.4	344.4	390.4	204.9	203.4	161.6	155.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	131.8	137.7	104.8	116.7	118.4	117.8	207.7	196.4	179.6	171.4
	50	273.3	305.1	201.0	230.3	283.9	303.6	352.5	389.9	279.9	305.0
	75	571.9	632.0	426.7	502.3	677.7	819.2	622.1	644.3	389.5	399.3
		Percentage of cost of materials									
Trade payables	25	6.0	6.7	2.6	2.4	6.9	7.9	6.8	7.4	7.3	7.5
	50	11.1	12.0	9.5	11.0	12.5	13.7	10.5	11.5	10.8	11.7
	75	27.2	26.6	57.1	48.3	27.8	27.0	19.7	19.6	18.6	18.6

I. Enterprises by economic sector

14.e) Gambling and betting activities

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	100.0	100.0	99.9	100.0	99.8	100.2	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.0	0.2	- 0.2	0.0	0.0	0.0	0.0
Interest and similar income	0.3	0.3	0.2	0.2	0.4	0.5	0.5	0.4	0.3	0.3
Other income	2.1	3.1	5.1	5.6	3.4	4.7	6.2	6.7	1.5	2.4
of which: Income from long-term equity investme	0.4	0.8	1.3	0.8	1.0	2.2	1.4	2.8	0.2	0.5
Total income	102.4	103.4	105.3	105.8	103.8	105.1	106.7	107.1	101.7	102.7
<b>Expenses</b>										
Cost of materials	58.7	55.6	5.6	4.0	16.9	14.7	18.9	12.1	66.7	64.6
Personnel expenses	10.2	11.0	24.2	25.6	30.5	30.7	30.7	31.0	6.3	6.9
Depreciation	2.6	2.3	4.9	4.1	3.0	2.8	5.4	5.4	2.1	1.8
of which: Depreciation of tangible fixed assets	2.4	2.1	4.9	4.1	3.0	2.8	5.1	4.8	1.9	1.7
Interest and similar expenses	0.5	0.6	0.9	0.9	0.6	0.4	1.0	0.9	0.4	0.5
Operating taxes	1.4	2.1	10.7	10.3	4.3	4.5	2.1	3.0	1.1	1.8
Other expenses	21.2	22.1	44.4	42.7	35.3	34.9	41.9	45.4	17.4	17.8
Total expenses before taxes on income	94.7	93.7	90.8	87.6	90.6	88.1	100.1	97.7	94.1	93.5
Annual result before taxes on income	7.8	9.7	14.5	18.2	13.2	17.1	6.6	9.4	7.6	9.3
Taxes on income	1.8	2.4	2.9	3.2	3.2	3.9	3.0	3.3	1.5	2.2
Annual result	6.0	7.2	11.6	15.0	10.0	13.1	3.6	6.1	6.1	7.1
Profit and loss transfers (parent company)	1.4	1.5	0.1	0.0	0.0	0.0	1.3	0.1	1.5	1.8
Profit and loss transfers (subsidiary)	1.3	1.4	0.2	0.6	0.5	0.4	0.0	0.5	1.6	1.6
Profit for the year	6.0	7.4	11.5	14.5	9.5	12.7	4.9	5.7	6.0	7.3
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	2.9	3.1	0.2	0.4	0.4	0.9	4.3	5.4	2.6	2.5
Tangible fixed assets	9.8	10.0	34.7	45.6	17.8	15.8	16.2	17.8	7.3	7.2
of which: Land and buildings	5.3	4.9	18.4	15.9	6.9	6.4	8.8	8.6	4.1	3.7
Inventories	0.4	0.4	0.9	1.1	1.1	1.0	0.3	0.3	0.4	0.4
of which: Finished goods and merchandise	0.2	0.2	0.7	0.8	0.5	0.9	0.1	0.1	0.2	0.2
Cash	39.6	36.2	27.6	27.3	30.6	32.0	33.9	35.2	41.8	36.9
Receivables	17.3	17.1	24.4	29.0	44.1	43.9	17.1	14.1	15.9	16.3
Short-term	13.2	12.4	23.5	28.1	37.1	37.2	16.2	13.2	11.0	10.6
of which:										
Trade receivables	4.6	3.1	3.4	2.7	4.1	5.0	2.9	2.6	5.2	3.1
Receivables from affiliated companies	5.3	5.5	6.1	8.6	19.2	18.5	8.2	5.4	3.8	4.7
Long-term	4.1	4.7	0.9	0.9	7.0	6.7	0.9	0.8	5.0	5.7
of which: Loans to affiliated companies	2.3	2.6	0.0	0.0	6.1	5.6	0.3	0.1	2.7	3.1
Securities	18.1	18.6	0.0	0.0	3.4	3.1	14.4	13.7	20.1	21.1
Other long-term equity investments	10.8	13.7	11.3	9.4	1.6	2.5	13.1	12.8	10.6	14.6
of which: Goodwill	0.7	0.6	10.9	8.9	0.4	0.5	2.6	2.1	0.0	0.0
<b>Capital</b>										
Equity	33.0	36.6	20.0	24.9	44.9	52.9	41.3	41.7	30.2	34.5
Liabilities	47.7	45.6	70.6	66.9	42.5	35.7	39.2	39.3	50.2	47.6
Short-term	38.6	34.7	49.7	45.9	34.7	29.6	31.7	31.0	40.7	35.9
of which:										
Liabilities to banks	1.3	1.2	11.1	10.0	5.2	3.2	1.2	0.6	1.1	1.1
Trade payables	14.7	11.4	8.0	7.0	7.1	6.0	5.8	6.2	17.7	13.2
Liabilities to affiliated companies	13.3	10.9	13.8	7.9	9.4	8.3	11.9	11.7	13.9	10.8
Long-term	9.1	10.9	20.9	21.0	7.8	6.1	7.5	8.4	9.5	11.7
of which:										
Liabilities to banks	2.6	1.9	8.3	7.4	3.4	2.8	0.6	0.9	3.1	2.1
Liabilities to affiliated companies	6.4	6.7	8.9	10.3	3.8	2.6	6.9	6.6	6.4	6.9
Provisions	16.3	14.9	8.9	7.8	12.5	11.4	16.6	16.1	16.5	14.9
of which: Provisions for pensions	6.9	7.1	0.4	0.4	4.2	3.8	8.0	8.3	6.8	7.1
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	7.8	9.7	14.5	18.2	13.2	17.0	6.6	9.4	7.6	9.3
Annual result and depreciation	8.6	9.6	16.5	19.1	13.0	15.9	9.0	11.5	8.2	8.9
Trade receivables	2.6	1.8	2.2	1.9	2.3	2.9	2.9	2.6	2.6	1.7
Percentage of the balance sheet total										
Sales	175.2	170.0	151.3	146.2	176.9	173.4	97.6	101.9	197.5	189.2
Annual result and interest paid	11.3	13.3	18.9	23.3	18.7	23.5	4.4	7.1	12.8	14.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	54.7	59.9	47.6	58.6	94.0	181.3	35.4	50.7	58.0	58.4
Percentage of fixed assets										
Long-term equity and liabilities	129.4	127.2	87.6	107.8	188.1	216.1	130.6	126.7	127.1	124.2
Percentage of short-term liabilities										
Cash resources and short-term receivables	156.9	160.7	102.9	120.8	195.0	234.2	174.9	171.1	151.9	155.5
Cash resources, short-term receivables and invent	157.8	161.8	104.6	123.1	198.2	237.6	175.7	171.9	152.8	156.5
Percentage of cost of materials										
Trade payables	14.3	12.1	93.2	119.8	23.6	23.4	31.4	50.5	13.5	10.8
<b>Memo item:</b>										
Balance sheet total in € billion	3.36	3.41	0.03	0.03	0.13	0.14	0.71	0.71	2.49	2.53
Sales in € billion	5.88	5.79	0.04	0.04	0.22	0.24	0.69	0.72	4.92	4.78
Number of enterprises	144	144	55	55	43	43	28	28	18	18

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Of the enterprises captured ...		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.1	0.4	0.1	0.1	1.6	1.3
	50	1.6	1.3	0.0	0.4	1.7	2.0	2.2	1.5	24.2	5.3
	75	7.5	6.5	2.4	2.3	11.1	9.7	4.8	4.9	87.5	87.6
Personnel expenses	25	10.7	14.2	10.9	16.9	15.0	16.1	20.9	21.8	1.8	1.8
	50	22.5	23.6	22.1	23.6	25.3	27.0	26.1	27.2	4.3	4.6
	75	31.6	32.6	34.2	33.0	32.7	33.6	33.4	35.5	18.4	20.4
Depreciation	25	0.9	1.1	0.8	1.2	0.7	1.0	2.0	1.7	0.6	0.5
	50	2.5	2.5	2.5	2.7	2.3	2.5	3.8	4.1	1.5	1.3
	75	5.1	4.7	6.2	4.8	4.1	4.0	6.7	6.8	3.6	3.2
Annual result	25	1.0	2.6	0.4	3.0	3.4	7.1	0.7	1.1	1.0	0.9
	50	8.0	10.3	9.1	11.7	8.8	12.6	6.1	7.1	3.2	2.7
	75	16.8	18.1	20.0	23.5	15.2	18.7	9.6	12.9	18.4	19.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.4	6.8	5.8	9.0	3.4	2.8	7.0	10.0	2.6	3.3
	50	15.5	15.4	23.2	25.4	16.0	15.1	17.0	16.4	8.1	7.6
	75	35.7	31.2	45.4	41.4	31.2	29.6	25.3	26.5	12.2	11.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.3
	75	0.5	0.5	0.2	0.3	0.8	0.5	0.4	0.5	0.7	0.6
Equity	25	4.4	7.8	-40.0	-27.0	16.2	19.0	25.4	21.8	14.0	14.1
	50	30.1	34.7	17.3	16.4	46.2	58.5	45.7	41.5	21.6	23.0
	75	58.8	66.7	57.1	59.9	65.6	74.8	63.4	67.1	47.0	45.1
Short-term liabilities	25	20.4	15.8	22.6	17.3	19.9	14.6	12.4	12.6	27.9	25.9
	50	38.1	30.5	53.2	40.9	33.3	24.6	23.9	25.4	35.6	33.9
	75	66.5	60.9	95.0	96.6	51.5	47.8	56.1	59.6	66.7	58.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	6.5	6.0	22.4	16.4	12.6	7.0	0.9	0.0	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.7	3.9	1.4	4.1	5.1	7.4	1.4	1.8	1.9	1.6
	50	10.8	13.1	10.4	13.8	12.0	18.3	8.3	10.5	3.4	8.1
	75	22.9	25.3	22.9	25.6	20.9	25.3	17.9	21.1	26.4	27.3
Annual result and depreciation	25	4.6	6.9	4.4	6.7	7.3	9.4	4.8	7.2	3.1	2.1
	50	15.3	18.3	17.0	18.3	15.4	21.0	12.7	14.2	6.4	12.2
	75	26.9	29.1	29.5	31.8	26.0	28.6	23.4	25.4	30.0	33.0
Trade receivables	25	0.0	0.0	0.0	0.0	0.2	0.2	0.1	0.1	0.2	0.0
	50	0.4	0.3	0.0	0.1	0.7	1.4	0.3	0.3	1.4	0.5
	75	3.2	2.5	2.0	0.8	3.6	2.9	2.2	0.8	3.7	2.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.5	7.6	1.5	7.5	10.7	13.3	2.1	2.9	2.9	3.3
	50	13.7	16.4	20.8	17.4	17.3	23.6	7.9	12.3	11.2	7.5
	75	31.8	34.9	44.3	46.3	32.7	38.0	17.3	17.2	25.2	24.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-27.6	-31.7	-47.5	-16.1	-2.5	-83.0	-98.3	-55.6	16.5	15.7
	50	28.1	26.2	26.8	32.0	49.4	25.2	5.5	16.9	55.6	52.2
	75	101.6	98.2	97.0	106.1	193.1	99.1	46.3	54.1	156.2	115.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	66.1	79.9	-93.5	3.3	102.0	158.9	69.6	55.6	102.4	103.0
	50	158.0	169.1	112.6	125.0	173.3	250.0	136.5	141.9	192.9	185.1
	75	372.2	393.4	313.9	227.6	549.7	586.7	293.5	255.1	396.4	422.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	83.8	104.5	55.4	72.3	122.0	159.2	95.8	93.3	118.7	116.9
	50	168.3	204.6	119.4	147.1	196.8	286.6	232.7	268.1	159.6	156.6
	75	347.3	412.0	342.6	311.4	352.1	539.5	527.4	426.6	246.1	274.6
		Percentage of cost of materials									
Trade payables	25	8.9	12.4	2.2	14.3	14.6	17.8	25.1	44.9	6.9	6.6
	50	65.2	63.2	66.7	126.7	68.9	51.2	94.6	77.9	11.9	12.0
	75	242.9	250.0	464.3	855.6	383.3	126.1	184.4	112.8	87.4	50.6

I. Enterprises by economic sector

14.f) Sports activities and amusement and recreation activities

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Cylindered sample 2016/2017										
2016   2017   2016   2017   2016   2017   2016   2017   2016   2017										
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.8	99.8	99.5	99.5	99.9	100.0	100.0	100.0
Change in finished goods	0.1	0.1	0.2	0.2	0.5	0.5	0.1	0.0	0.0	0.0
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2
Other income	4.7	4.1	9.4	8.6	16.8	11.8	6.3	5.6	3.0	2.9
of which: Income from long-term equity investme	0.4	0.5	0.1	0.1	1.0	1.1	0.4	0.2	0.3	0.5
Total income	104.9	104.3	109.6	108.8	116.9	112.0	106.7	105.9	103.2	103.0
<b>Expenses</b>	Percentage of gross revenue									
Cost of materials	32.3	30.4	23.5	23.3	36.3	32.3	28.4	22.4	33.1	32.0
Personnel expenses	28.0	29.3	37.7	36.8	40.3	41.3	34.2	36.9	25.3	26.4
Depreciation	8.3	9.1	10.9	9.5	11.2	11.1	7.9	8.2	8.0	9.1
of which: Depreciation of tangible fixed assets	8.3	9.0	10.7	9.4	11.0	10.9	7.9	8.1	8.0	9.0
Interest and similar expenses	1.0	1.1	2.7	2.2	2.7	2.5	2.9	2.5	0.4	0.6
Operating taxes	0.1	0.1	0.6	0.6	0.4	0.5	0.3	0.3	0.0	0.0
Other expenses	32.5	33.3	51.8	48.6	34.0	34.6	36.3	38.2	30.7	31.5
Total expenses before taxes on income	102.2	103.2	127.2	121.0	125.0	122.2	110.1	108.5	97.4	99.6
Annual result before taxes on income	2.7	1.1	-17.6	-12.2	-8.1	-10.2	-3.4	-2.7	5.8	3.4
Taxes on income	1.7	1.7	2.4	3.1	1.1	0.9	1.2	1.7	1.8	1.7
Annual result	1.0	-0.6	-20.0	-15.3	-9.2	-11.1	-4.6	-4.4	4.0	1.8
Profit and loss transfers (parent company)	0.7	0.9	8.4	8.8	2.4	2.6	0.6	0.7	0.1	0.4
Profit and loss transfers (subsidiary)	-1.2	-1.5	-13.1	-10.1	-7.7	-10.8	-7.0	-7.1	1.0	0.9
Profit for the year	2.9	1.7	1.6	3.6	0.8	2.3	3.0	3.5	3.1	1.3
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	12.1	14.3	0.2	0.2	0.6	0.7	2.1	3.1	20.7	24.0
Tangible fixed assets	37.9	37.0	63.7	45.6	68.2	66.6	52.2	52.8	20.6	19.9
of which: Land and buildings	26.5	25.0	44.4	45.1	51.6	49.7	32.6	30.0	15.0	14.2
Inventories	1.2	1.2	0.6	0.7	1.9	1.6	0.8	0.8	1.3	1.2
of which: Finished goods and merchandise	0.8	0.8	0.4	0.4	0.8	0.5	0.5	0.5	1.0	1.0
Cash	12.7	13.0	8.3	7.7	5.5	7.3	8.4	9.0	16.9	16.8
Receivables	20.7	19.3	16.2	16.6	11.0	11.0	24.8	23.3	22.2	20.2
Short-term	18.9	18.1	16.0	16.2	10.6	10.6	23.3	21.3	19.9	19.0
of which:										
Trade receivables	5.7	5.7	1.4	1.9	1.2	1.4	3.4	3.8	8.5	8.0
Receivables from affiliated companies	9.2	8.4	11.5	11.4	6.7	7.3	15.8	13.8	6.9	6.1
Long-term	1.7	1.2	0.2	0.3	0.4	0.5	1.5	2.0	2.4	1.2
of which: Loans to affiliated companies	1.4	0.8	0.2	0.1	0.2	0.2	0.7	1.2	2.2	0.9
Securities	1.4	1.5	0.0	0.0	0.2	0.2	0.7	0.7	2.2	2.3
Other long-term equity investments	11.9	11.8	10.6	11.0	11.5	11.6	8.0	7.6	13.8	13.6
of which: Goodwill	0.4	0.4	0.5	0.5	0.1	0.1	1.4	1.4	0.0	0.0
<b>Capital</b>	Percentage of the balance sheet total									
Equity	48.3	46.4	48.3	50.8	43.3	44.3	40.4	38.9	52.8	49.6
Liabilities	38.1	40.3	46.6	45.1	48.4	47.8	45.0	46.9	31.4	35.1
Short-term	21.2	21.9	21.9	20.8	20.4	20.7	21.7	19.6	21.1	23.3
of which:										
Liabilities to banks	2.2	2.0	4.6	3.8	4.9	5.3	2.0	1.8	1.2	0.9
Trade payables	6.8	7.1	2.9	2.8	2.6	2.5	7.5	7.0	8.1	8.9
Liabilities to affiliated companies	6.3	5.4	9.3	8.1	8.4	8.5	7.7	5.2	4.8	4.4
Long-term	16.9	18.4	24.7	24.3	28.0	27.0	23.3	27.2	10.2	11.9
of which:										
Liabilities to banks	8.6	9.4	19.6	18.8	23.4	21.7	12.8	15.4	1.5	2.6
Liabilities to affiliated companies	4.6	5.8	4.0	4.2	3.5	3.9	6.1	8.6	4.4	5.3
Provisions	8.0	7.5	3.8	2.9	4.1	3.9	11.0	10.9	8.4	7.6
of which: Provisions for pensions	2.0	1.9	0.1	0.1	0.7	0.7	5.3	5.1	1.3	1.2
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.7	1.1	-17.6	-12.2	-8.1	-10.3	-3.4	-2.7	5.8	3.4
Annual result and depreciation	9.4	8.5	-9.0	-5.9	2.0	0.0	3.3	3.8	12.1	10.8
Trade receivables	5.8	5.9	2.8	3.4	2.6	3.1	5.4	6.2	6.3	6.2
	Percentage of the balance sheet total									
Sales	99.7	97.6	50.2	55.7	45.8	46.3	63.4	60.7	135.3	130.6
Annual result and interest paid	2.0	0.4	-8.7	-7.3	-3.0	-4.0	-1.1	-1.1	6.0	3.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	23.9	20.4	-10.4	-7.9	1.8	0.0	4.1	4.4	53.9	42.0
	Percentage of fixed assets									
Long-term equity and liabilities	105.4	103.7	97.7	100.2	89.1	90.8	107.9	108.6	111.9	106.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	155.5	148.6	111.2	115.3	79.5	86.7	148.4	157.2	184.3	163.5
Cash resources, short-term receivables and invent	161.3	153.9	113.8	118.7	88.9	94.4	152.0	161.5	190.6	168.8
	Percentage of cost of materials									
Trade payables	21.1	24.1	24.4	21.4	15.6	16.3	41.9	51.1	18.2	21.4
Memo item:										
Balance sheet total in € billion	6.11	6.56	0.42	0.42	0.93	0.96	1.37	1.49	3.39	3.69
Sales in € billion	6.09	6.40	0.21	0.23	0.43	0.45	0.87	0.90	4.59	4.81
Number of enterprises	465	465	293	293	104	104	43	43	25	25

I. Enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	1.8	2.0	1.7	1.8	2.8	3.1	1.4	2.6	1.9	3.2
	50	8.0	8.4	5.8	6.2	20.3	20.0	15.6	12.4	6.5	6.5
	75	30.8	31.3	22.6	22.5	51.4	50.1	36.1	33.6	23.6	24.4
Personnel expenses	25	20.7	19.9	20.1	18.6	23.8	22.5	22.4	21.3	15.6	19.7
	50	31.5	31.6	30.3	30.2	34.2	35.2	28.9	30.3	38.0	39.8
	75	44.9	43.7	42.5	41.2	50.2	49.3	47.9	48.1	45.8	45.5
Depreciation	25	1.9	1.8	1.9	1.6	1.8	1.7	1.5	1.8	4.6	5.7
	50	5.6	5.5	5.1	4.8	6.6	6.7	4.8	5.1	9.7	10.1
	75	13.6	13.5	13.3	13.0	14.8	15.3	13.8	13.0	13.3	16.6
Annual result	25	-5.8	-3.3	-5.8	-3.0	-9.0	-6.7	-6.4	-3.1	-1.5	-0.4
	50	1.8	2.8	2.2	4.1	0.6	1.3	1.9	2.7	3.6	0.8
	75	10.7	11.8	12.5	13.9	6.3	7.3	7.2	9.6	13.7	8.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.4	10.4	13.9	13.0	14.8	11.4	10.4	7.0	3.7	3.1
	50	42.9	38.7	44.4	42.5	56.1	48.9	34.2	33.5	14.7	19.6
	75	79.6	76.6	79.5	76.0	84.1	84.7	75.2	71.7	31.4	35.0
Inventories	25	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.2	0.2
	50	0.4	0.5	0.4	0.6	0.4	0.4	0.4	0.4	1.1	0.8
	75	2.3	2.3	2.4	2.7	1.7	1.4	1.5	1.6	2.4	2.2
Equity	25	0.7	2.1	-5.6	0.8	2.8	3.8	13.7	11.9	14.3	15.6
	50	18.8	21.3	10.5	14.9	28.7	27.1	30.4	31.8	44.2	44.5
	75	48.9	49.2	43.0	43.9	61.7	64.0	44.3	51.7	58.0	54.5
Short-term liabilities	25	15.9	13.9	18.5	16.4	12.9	8.8	11.1	10.3	15.9	17.2
	50	34.6	33.0	41.1	43.7	29.1	24.1	23.8	22.1	20.9	24.6
	75	68.7	66.7	77.6	74.7	50.3	62.6	58.4	40.4	31.8	36.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.0	5.0	4.7	3.1	8.0	11.2	0.0	1.5	0.0	0.0
	75	34.4	34.4	41.4	39.4	30.6	35.1	24.1	23.7	0.2	2.9
		Percentage of sales									
Annual result before taxes on income	25	-5.8	-3.0	-6.7	-3.0	-8.8	-6.5	-5.8	-2.1	-0.1	-0.4
	50	2.3	3.6	2.8	4.9	1.2	1.7	2.2	3.2	5.9	0.8
	75	12.2	14.1	13.3	15.9	8.9	10.0	9.1	10.7	14.4	12.5
Annual result and depreciation	25	0.2	0.9	0.2	0.9	-0.1	-0.1	-0.5	3.3	4.3	4.8
	50	9.6	11.3	8.8	11.6	10.8	11.3	5.7	7.7	20.1	17.2
	75	20.3	22.5	20.4	25.1	19.7	18.3	18.7	17.2	26.9	24.7
Trade receivables	25	0.1	0.2	0.0	0.1	0.3	0.5	1.4	1.7	1.2	2.4
	50	1.2	1.8	0.7	1.1	1.4	1.8	3.1	3.2	2.9	4.1
	75	4.2	4.8	3.3	4.2	3.7	4.9	6.0	7.0	6.2	7.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	-6.8	-2.7	-7.1	-4.6	-6.4	-4.7	-3.1	-1.0	-1.3	-0.3
	50	4.3	6.0	6.0	7.7	2.3	3.1	3.0	5.5	6.5	4.0
	75	18.5	22.0	28.1	31.7	12.3	11.6	10.8	8.7	12.6	9.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-7.6	-4.4	-10.1	-3.3	-10.0	-21.6	-8.4	1.6	19.2	5.3
	50	15.6	18.9	15.9	24.0	11.4	11.2	9.7	11.8	42.1	38.5
	75	54.2	62.3	66.2	76.7	33.4	32.1	32.7	46.3	81.3	78.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	38.5	48.6	28.9	41.3	68.2	68.1	50.5	50.9	60.4	68.2
	50	89.7	90.4	87.8	89.1	94.0	94.5	88.3	92.3	100.7	87.0
	75	129.3	133.2	130.5	133.2	124.6	128.0	130.0	144.5	128.8	133.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.4	42.1	34.4	38.9	39.0	41.0	49.6	70.8	88.9	77.0
	50	94.8	101.4	88.6	91.0	106.4	111.0	93.6	114.1	192.1	121.7
	75	208.2	236.8	187.5	218.2	232.9	241.1	270.7	357.7	266.3	220.9
		Percentage of cost of materials									
Trade payables	25	6.8	7.1	6.0	6.6	6.2	6.8	10.1	12.9	12.9	18.6
	50	28.1	30.0	34.8	32.7	16.4	20.0	27.0	32.6	53.6	47.0
	75	100.0	97.1	116.7	100.0	52.8	67.2	109.9	140.0	230.3	227.2

I. Enterprises by economic sector

15. Activities of head offices

Ratios	All legal forms									
			Enterprises with balance sheet total of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.6	102.4	99.9	100.9	100.6	99.7	99.5	99.6	99.6
Change in finished goods	0.3	0.4	- 2.4	0.1	- 0.9	- 0.6	0.3	0.5	0.4	0.4
Interest and similar income	17.0	16.9	2.2	2.2	3.2	3.0	5.8	7.1	18.6	18.4
Other income	128.6	112.3	23.0	21.9	29.3	34.1	58.0	57.6	139.4	120.8
of which: Income from long-term equity investme	61.0	45.0	12.1	13.1	20.9	23.8	39.7	36.6	64.7	46.7
<b>Total income</b>	<b>245.6</b>	<b>229.2</b>	<b>125.2</b>	<b>124.1</b>	<b>132.5</b>	<b>137.1</b>	<b>163.8</b>	<b>164.6</b>	<b>258.0</b>	<b>239.2</b>
<b>Expenses</b>										
Cost of materials	30.0	31.7	18.1	18.0	37.6	36.6	26.0	26.3	30.3	32.2
Personnel expenses	29.6	29.6	52.8	51.2	30.3	31.3	34.5	34.4	28.9	29.0
Depreciation	23.1	20.8	4.9	4.3	7.0	5.7	15.2	13.0	24.5	22.1
of which: Depreciation of tangible fixed assets	4.8	4.7	3.8	3.0	3.8	3.8	7.0	6.2	4.6	4.6
Interest and similar expenses	28.1	26.9	2.5	2.0	4.2	4.0	8.6	8.6	31.0	29.6
Operating taxes	0.3	0.7	0.2	0.2	0.2	0.2	0.4	0.3	0.3	0.8
Other expenses	73.2	61.5	27.9	26.6	22.7	23.3	36.8	33.0	78.6	65.8
<b>Total expenses before taxes on income</b>	<b>184.3</b>	<b>171.3</b>	<b>106.4</b>	<b>102.3</b>	<b>101.9</b>	<b>101.1</b>	<b>121.5</b>	<b>115.5</b>	<b>193.6</b>	<b>179.5</b>
Annual result before taxes on income	61.3	57.9	18.8	21.8	30.5	36.0	42.4	49.1	64.5	59.8
Taxes on income	16.9	18.3	3.2	3.9	4.4	5.1	9.3	9.6	18.1	19.7
<b>Annual result</b>	<b>44.4</b>	<b>39.6</b>	<b>15.5</b>	<b>18.0</b>	<b>26.2</b>	<b>30.8</b>	<b>33.0</b>	<b>39.5</b>	<b>46.3</b>	<b>40.1</b>
Profit and loss transfers (parent company)	59.2	94.2	2.0	3.4	11.1	12.0	24.7	25.8	64.4	104.2
Profit and loss transfers (subsidiary)	17.0	25.4	0.7	2.4	5.5	4.2	5.9	9.6	18.5	27.8
<b>Profit for the year</b>	<b>86.6</b>	<b>108.5</b>	<b>16.9</b>	<b>18.9</b>	<b>31.8</b>	<b>38.6</b>	<b>51.9</b>	<b>55.6</b>	<b>92.3</b>	<b>116.5</b>
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.4	0.3	0.5	0.5	0.5	0.6	0.1	0.2
Tangible fixed assets	1.5	1.6	14.4	45.6	13.8	13.9	10.3	10.2	1.2	1.3
of which: Land and buildings	1.2	1.2	9.8	8.7	11.2	11.0	8.4	8.2	0.9	1.0
Inventories	0.1	0.1	0.7	1.3	0.7	0.7	0.5	0.5	0.1	0.1
of which: Finished goods and merchandise	0.0	0.1	0.5	0.8	0.5	0.3	0.2	0.2	0.0	0.1
Cash	4.5	3.9	12.3	12.1	8.5	8.3	6.3	6.5	4.4	3.9
Receivables	31.7	32.1	44.9	45.0	34.0	34.5	37.3	37.9	31.6	32.0
Short-term	25.2	25.4	40.0	40.4	29.0	29.3	32.6	32.7	25.0	25.2
of which:										
Trade receivables	0.1	0.1	2.9	2.4	1.4	1.0	0.6	0.6	0.1	0.1
Receivables from affiliated companies	23.7	24.0	30.3	31.8	23.5	23.4	25.7	26.2	23.6	23.9
Long-term	6.5	6.7	4.9	4.5	5.0	5.1	4.7	5.2	6.6	6.7
of which: Loans to affiliated companies	6.3	6.4	3.7	3.6	3.7	3.5	3.8	4.1	6.3	6.4
Securities	2.3	2.2	1.0	1.1	1.7	1.6	1.5	1.6	2.3	2.2
Other long-term equity investments	59.6	59.8	26.0	25.8	40.4	40.3	43.5	42.6	60.1	60.4
of which: Goodwill	0.0	0.0	0.5	0.6	0.4	0.3	0.1	0.1	0.0	0.0
<b>Capital</b>										
Equity	47.6	49.4	47.3	47.6	51.2	52.5	51.7	52.4	47.5	49.3
Liabilities	49.0	47.3	45.8	45.5	43.9	42.6	44.2	43.7	49.2	47.4
Short-term	29.6	28.4	30.8	30.3	28.7	28.2	31.0	30.4	29.6	28.4
of which:										
Liabilities to banks	1.5	1.6	3.7	4.0	4.3	5.1	8.1	7.8	1.3	1.5
Trade payables	0.2	0.2	2.6	2.7	1.1	1.1	0.6	0.7	0.2	0.2
Liabilities to affiliated companies	26.3	24.8	16.7	15.9	18.6	17.7	19.2	18.9	26.5	24.9
Long-term	19.4	18.9	15.1	15.1	15.2	14.4	13.1	13.4	19.6	19.1
of which:										
Liabilities to banks	4.9	5.0	7.8	8.2	8.8	7.8	6.4	6.6	4.8	4.9
Liabilities to affiliated companies	10.1	9.6	5.7	5.7	4.6	5.2	5.4	5.7	10.2	9.7
Provisions	3.4	3.3	6.7	6.7	4.8	4.8	4.1	3.8	3.3	3.2
of which: Provisions for pensions	1.2	1.3	2.4	2.3	1.9	1.8	1.4	1.4	1.2	1.3
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	61.5	58.2	18.3	21.9	30.3	35.8	42.5	49.4	64.7	60.0
Annual result and depreciation	67.8	60.6	20.0	22.3	32.9	36.3	48.4	52.7	71.1	62.5
Trade receivables	3.4	3.6	5.3	4.4	4.4	3.5	4.3	4.4	3.3	3.5
	Percentage of the balance sheet total									
Sales	3.6	3.8	54.9	55.0	30.5	29.4	13.3	13.3	3.3	3.5
Annual result and interest paid	2.6	2.6	9.7	11.0	9.2	10.2	5.6	6.4	2.5	2.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	5.1	5.0	27.1	30.4	24.9	27.3	15.4	17.1	4.8	4.6
	Percentage of fixed assets									
Long-term equity and liabilities	98.2	100.1	139.4	143.1	112.2	112.9	111.1	113.3	97.9	99.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	102.6	106.6	170.7	174.8	132.6	135.4	128.1	131.8	101.8	105.7
Cash resources, short-term receivables and invent	102.9	107.0	173.1	179.2	135.1	137.8	129.6	133.5	102.1	106.1
	Percentage of cost of materials									
Trade payables	18.6	18.9	26.6	27.6	9.3	10.5	17.7	19.1	19.0	19.2
Memo item:										
Balance sheet total in € billion	1 301.16	1 318.65	0.57	0.64	4.49	4.93	29.86	32.18	1 266.23	1 280.91
Sales in € billion	47.19	50.47	0.31	0.35	1.37	1.45	3.98	4.27	41.52	44.40
Number of enterprises	5 224	5 224	1 515	1 515	904	904	1 260	1 260	1 545	1 545

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with balance sheet total of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
	75	9.2	8.8	0.0	0.0	3.9	3.1	13.1	14.4	25.3	25.9
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.7	7.6
	50	26.4	27.3	0.0	0.0	20.7	22.2	29.9	31.1	42.1	43.0
	75	69.1	69.4	63.6	65.3	62.1	62.4	66.7	65.5	77.7	78.1
Depreciation	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.5
	50	2.3	2.4	0.0	0.0	3.8	3.5	5.9	6.1	6.2	6.2
	75	17.9	17.2	0.7	0.6	20.1	18.3	25.7	25.2	28.1	26.0
Annual result	25	-8.3	-7.3	0.2	0.2	0.0	0.0	-18.5	-13.2	-64.7	-57.0
	50	21.0	23.0	17.5	16.7	24.5	30.3	27.8	27.2	17.1	21.5
	75	92.8	91.2	66.7	66.7	94.5	87.8	98.9	96.7	108.6	126.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.4	0.4	0.5	0.5	0.2	0.2
	75	4.6	4.4	0.0	0.0	14.4	16.2	15.9	16.4	2.2	2.1
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equity	25	28.6	29.7	37.2	37.9	19.9	22.9	23.5	25.0	31.5	31.6
	50	61.1	61.8	84.6	84.6	54.7	54.8	54.9	54.7	57.3	56.9
	75	88.9	89.2	95.6	95.5	83.1	84.1	81.2	83.5	79.5	80.0
Short-term liabilities	25	2.9	2.7	0.0	0.0	4.2	3.6	5.3	5.0	5.9	5.8
	50	14.8	14.3	5.3	5.3	17.1	16.1	20.6	20.8	17.8	17.6
	75	40.8	40.4	32.5	30.1	45.4	46.0	47.5	47.1	38.9	39.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.8	0.0	0.1
	75	11.1	12.1	0.0	0.0	20.0	19.6	18.5	19.1	15.6	16.7
		Percentage of sales									
Annual result before taxes on income	25	-1.0	-0.6	0.5	0.5	0.8	1.8	-2.7	-4.1	-28.0	-24.5
	50	29.3	30.7	21.9	20.4	31.8	37.3	36.6	35.0	29.1	32.7
	75	100.0	99.7	79.2	73.6	100.3	98.4	107.4	100.0	134.8	145.9
Annual result and depreciation	25	1.3	1.5	1.1	1.1	5.9	6.8	3.9	4.7	-6.5	-7.4
	50	45.0	47.1	28.6	26.6	50.9	54.5	54.9	57.5	48.9	54.0
	75	107.7	109.2	84.3	80.0	112.0	111.9	135.6	132.2	173.3	181.9
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.9	0.9	0.0	0.0	2.0	1.2	1.1	1.3	1.0	1.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.0	0.0	0.0	0.2	0.3	0.3	-0.3	-0.2	-0.8	-0.7
	50	3.3	3.3	4.3	4.2	4.5	4.6	3.0	3.2	1.9	1.9
	75	9.0	8.7	9.0	8.6	12.9	13.2	10.3	9.4	6.8	6.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	-2.6	-3.1	-7.9	-7.9	-1.9	-1.9	-1.9	-1.8	-1.8	-2.0
	50	5.5	5.4	4.9	3.5	6.6	7.2	6.7	6.7	3.9	3.8
	75	33.3	33.3	54.6	50.0	38.3	42.8	29.7	30.2	22.9	23.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	81.0	82.1	80.0	80.6	74.4	75.7	78.1	79.6	86.0	86.5
	50	107.3	107.5	116.0	118.7	108.3	107.1	107.4	108.2	104.7	104.9
	75	166.9	169.9	280.0	304.0	180.5	182.7	154.5	159.9	143.7	148.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	62.0	63.1	95.2	100.0	45.4	48.1	55.1	55.7	64.5	63.4
	50	157.5	164.7	343.0	393.9	139.3	143.3	126.0	135.0	133.4	135.2
	75	679.6	786.7	1 792.5	2 000.0	668.0	748.9	518.7	580.4	397.3	419.4
		Percentage of cost of materials									
Trade payables	25	4.0	4.8	0.0	0.0	3.5	5.1	3.7	4.3	5.1	6.1
	50	15.9	17.7	10.4	12.0	20.2	21.3	16.3	17.5	16.8	18.2
	75	75.9	76.2	50.0	61.0	91.2	100.0	68.3	66.9	81.8	83.2

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

Ratios	Corporations									
			Enterprises with balance sheet total of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017		2016		2017		2016		2017	
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.5	99.6	102.7	100.0	101.0	100.6	99.6	99.4	99.5	99.5
Change in finished goods	0.5	0.4	-2.7	0.0	-1.0	-0.6	0.4	0.6	0.5	0.5
Interest and similar income	18.2	18.6	2.4	2.2	3.0	2.9	6.6	8.4	19.8	20.0
Other income	135.4	120.8	21.9	18.0	21.6	25.9	54.7	58.0	146.3	129.9
of which: Income from long-term equity investme	59.5	43.7	10.3	8.9	13.7	15.5	32.7	32.6	63.5	45.9
Total income	253.6	239.4	124.4	120.2	124.6	128.8	161.3	166.5	266.1	249.9
<b>Expenses</b>	Percentage of gross revenue									
Cost of materials	31.3	33.7	17.5	17.9	41.5	40.9	27.1	26.9	31.4	34.1
Personnel expenses	29.8	30.2	58.8	56.2	31.2	31.2	37.1	36.5	29.0	29.5
Depreciation	25.0	22.5	3.8	3.6	6.2	4.6	16.5	13.6	26.5	24.0
of which: Depreciation of tangible fixed assets	4.6	4.5	3.1	2.4	2.6	2.6	6.3	5.2	4.5	4.5
Interest and similar expenses	30.4	29.1	2.3	1.8	3.2	3.1	8.7	9.0	33.1	31.8
Operating taxes	0.3	0.8	0.2	0.2	0.1	0.1	0.4	0.3	0.3	0.9
Other expenses	80.8	66.4	26.3	24.6	21.5	22.2	41.8	35.9	86.1	70.7
Total expenses before taxes on income	197.5	182.7	109.0	104.3	103.7	102.1	131.6	122.2	206.4	190.9
Annual result before taxes on income	56.1	56.7	15.4	15.9	20.9	26.7	29.7	44.3	59.6	59.0
Taxes on income	19.8	21.5	2.8	2.9	4.3	5.2	12.2	12.6	21.0	22.9
Annual result	36.3	35.1	12.6	13.0	16.5	21.5	17.5	31.8	38.6	36.1
Profit and loss transfers (parent company)	62.8	101.8	2.1	3.7	11.4	11.6	33.5	34.5	67.2	111.0
Profit and loss transfers (subsidiary)	20.1	32.6	0.9	2.8	6.2	4.8	8.3	13.9	21.6	35.3
Profit for the year	79.1	104.3	13.9	13.8	21.7	28.3	42.7	52.3	84.3	111.8
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.5	0.3	0.4	0.5	0.5	0.6	0.1	0.2
Tangible fixed assets	1.3	1.3	9.0	9.1	9.6	9.6	7.6	7.6	1.1	1.2
of which: Land and buildings	1.0	1.0	5.2	4.6	7.5	7.2	6.2	6.1	0.9	0.9
Inventories	0.1	0.1	0.8	1.1	0.8	0.8	0.5	0.5	0.1	0.1
of which: Finished goods and merchandise	0.0	0.0	0.6	0.8	0.5	0.4	0.2	0.2	0.0	0.0
Cash	4.7	3.9	12.8	12.4	9.3	9.1	7.0	6.8	4.6	3.8
Receivables	31.4	31.6	48.5	48.9	35.9	36.5	36.2	37.9	31.3	31.5
Short-term	24.9	24.9	43.0	43.7	30.3	30.9	31.0	32.1	24.8	24.8
of which:										
Trade receivables	0.1	0.1	3.1	2.3	1.5	1.1	0.6	0.5	0.1	0.1
Receivables from affiliated companies	23.6	23.7	32.4	34.6	24.1	24.5	26.7	28.0	23.6	23.6
Long-term	6.5	6.7	5.5	5.2	5.7	5.6	5.2	5.8	6.5	6.7
of which: Loans to affiliated companies	6.2	6.4	4.2	4.2	3.9	3.5	4.0	4.6	6.3	6.4
Securities	2.6	2.3	1.1	1.3	2.3	2.0	1.9	1.8	2.6	2.3
Other long-term equity investments	59.8	60.5	26.9	26.6	41.4	41.3	46.1	44.5	60.1	60.9
of which: Goodwill	0.0	0.0	0.5	0.7	0.5	0.4	0.1	0.1	0.0	0.0
<b>Capital</b>	Percentage of the balance sheet total									
Equity	47.1	49.0	51.6	51.5	56.5	58.4	59.2	60.0	46.8	48.7
Liabilities	49.4	47.6	40.8	40.7	38.1	36.1	36.1	35.7	49.7	47.8
Short-term	29.8	28.4	27.0	26.9	24.1	22.7	22.8	22.7	29.9	28.6
of which:										
Liabilities to banks	1.3	1.3	2.9	3.0	3.9	4.6	5.3	5.2	1.2	1.3
Trade payables	0.2	0.2	2.7	2.8	1.2	1.2	0.6	0.7	0.2	0.2
Liabilities to affiliated companies	26.5	25.1	13.7	13.8	13.8	12.4	14.2	14.1	26.8	25.3
Long-term	19.6	19.2	13.8	13.8	14.0	13.3	13.2	13.1	19.8	19.3
of which:										
Liabilities to banks	4.8	4.9	6.3	7.3	8.3	7.2	6.5	6.5	4.7	4.8
Liabilities to affiliated companies	10.2	9.6	6.2	5.3	4.0	4.5	5.2	5.4	10.3	9.8
Provisions	3.5	3.4	7.4	7.6	5.4	5.5	4.7	4.2	3.5	3.4
of which: Provisions for pensions	1.3	1.3	2.7	2.6	2.1	2.0	1.6	1.6	1.3	1.3
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	56.3	56.9	15.0	15.9	20.7	26.5	29.8	44.6	59.9	59.3
Annual result and depreciation	61.6	57.9	16.0	16.6	22.5	25.9	34.1	45.6	65.4	60.3
Trade receivables	3.2	3.4	5.5	4.1	4.4	3.4	4.3	4.2	3.1	3.4
	Percentage of the balance sheet total									
Sales	3.4	3.6	56.2	57.5	35.0	34.1	12.8	12.7	3.1	3.2
Annual result and interest paid	2.3	2.3	8.2	8.5	6.8	8.3	3.4	5.2	2.2	2.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	4.3	4.4	25.2	26.5	23.0	27.2	12.8	17.4	4.2	4.1
	Percentage of fixed assets									
Long-term equity and liabilities	97.7	99.0	159.0	162.1	124.0	126.5	122.8	125.6	97.2	98.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	102.0	104.6	207.5	210.4	167.6	179.1	171.0	175.9	100.8	103.2
Cash resources, short-term receivables and invent	102.3	104.9	210.5	214.6	170.9	182.7	173.2	178.2	101.0	103.5
	Percentage of cost of materials									
Trade payables	18.9	18.6	28.6	27.2	8.3	8.4	18.3	20.3	19.4	18.9
Memo item:										
Balance sheet total in € billion	1 124.32	1 136.35	0.46	0.52	3.25	3.56	20.88	22.75	1 099.73	1 109.52
Sales in € billion	38.11	40.39	0.26	0.30	1.14	1.21	2.66	2.88	34.05	36.00
Number of enterprises	4 142	4 142	1 389	1 389	659	659	882	882	1 212	1 212



I. Enterprises by economic sector

cont'd: 15. Activities of head offices

	Quartile value	cont'd: Corporations									
		Enterprises with balance sheet total of ... € million									
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindred sample 2016/2017									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Of the enterprises captured ...									
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
	75	10.6	10.1	0.0	0.0	5.0	3.8	19.0	17.9	28.5	30.3
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	2.5	2.8	10.3	10.4
	50	33.2	34.9	0.0	0.0	38.1	37.4	41.8	42.4	45.4	46.4
	75	76.2	76.3	70.5	71.1	70.6	70.6	77.2	74.2	82.8	83.3
Depreciation	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.5	0.6
	50	1.4	1.4	0.0	0.0	2.4	2.2	4.7	4.9	6.4	6.4
	75	14.3	13.2	0.0	0.0	16.4	11.5	23.5	23.1	29.0	25.5
Annual result	25	- 18.9	- 13.5	0.0	0.0	- 3.0	- 1.9	- 47.2	- 42.4	- 91.6	- 76.7
	50	13.0	14.1	15.7	14.0	15.6	18.7	12.9	12.3	8.7	10.4
	75	81.8	80.9	66.7	66.7	89.2	82.3	87.5	82.8	97.5	108.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.2	0.1	0.1
	75	1.9	2.0	0.0	0.0	5.5	6.6	7.7	8.1	2.0	1.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equity	25	36.1	36.9	45.1	46.4	26.6	30.5	36.7	38.0	34.1	34.7
	50	68.7	69.4	87.3	87.5	59.4	62.0	65.0	64.9	59.4	59.4
	75	91.4	91.7	96.0	95.8	87.3	88.4	87.5	88.7	81.4	81.9
Short-term liabilities	25	2.1	1.8	0.0	0.0	3.0	2.5	3.2	3.2	5.2	5.3
	50	11.1	10.8	4.2	4.1	13.3	11.5	12.9	12.3	15.8	15.7
	75	32.8	32.5	26.0	25.0	37.6	35.2	33.5	35.4	34.3	35.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	7.8	7.7	0.0	0.0	17.0	16.7	15.7	15.3	15.1	15.9
		Percentage of sales									
Annual result before taxes on income	25	- 5.8	- 5.2	0.2	0.0	0.0	0.6	- 19.0	- 17.3	- 38.8	- 40.4
	50	20.0	20.0	17.1	17.0	22.9	26.2	22.3	18.9	19.0	21.8
	75	98.1	96.0	75.2	70.0	98.4	95.2	99.1	95.1	117.7	132.9
Annual result and depreciation	25	0.0	0.0	0.7	0.5	4.0	4.6	- 6.9	- 2.3	- 15.1	- 15.5
	50	33.3	33.2	22.6	21.2	37.7	40.9	38.1	35.1	37.4	41.1
	75	100.0	100.0	80.0	75.0	101.1	102.8	117.5	112.6	160.6	175.0
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.9	1.0	0.0	0.0	2.3	1.7	1.6	1.6	1.2	1.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.4	- 0.3	0.0	0.0	- 0.1	- 0.1	- 1.6	- 1.4	- 1.3	- 1.1
	50	2.8	2.9	3.9	3.9	3.7	3.8	2.2	2.3	1.4	1.4
	75	8.0	7.8	8.0	7.7	11.8	11.9	8.4	8.1	5.9	5.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 4.4	- 4.4	- 9.1	- 8.6	- 3.8	- 4.4	- 4.9	- 4.3	- 2.5	- 2.6
	50	3.8	3.4	3.9	2.1	5.3	5.5	4.1	4.6	2.7	2.4
	75	33.5	34.3	61.5	50.0	35.2	50.2	32.2	30.4	21.3	21.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.9	89.5	89.8	88.8	86.3	87.1	91.5	93.3	88.1	88.7
	50	113.4	114.7	124.2	128.3	115.7	116.8	117.1	121.0	106.8	107.1
	75	183.8	190.2	309.3	341.6	227.8	232.3	176.1	184.4	147.5	151.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	75.9	78.4	110.6	120.0	67.2	65.1	71.0	80.4	67.5	66.6
	50	217.5	224.1	428.6	472.7	191.4	208.5	221.2	228.4	152.5	152.4
	75	979.0	1 104.0	2 000.0	2 392.0	981.5	1 108.7	768.4	928.7	468.3	485.5
		Percentage of cost of materials									
Trade payables	25	4.0	4.9	0.0	0.0	3.7	5.1	3.9	4.7	5.1	6.0
	50	15.8	17.2	10.4	11.4	21.8	23.0	16.7	17.7	15.5	16.7
	75	73.6	71.4	50.0	61.0	118.9	100.0	67.3	66.9	77.7	63.7

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

Ratios	Non-corporations									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindere sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	<b>Income statement</b>									
<b>Income</b>	Percentage of gross revenue									
Sales	100.1	99.9	101.1	99.8	100.4	100.3	100.0	99.9	100.1	99.9
Change in finished goods	- 0.1	0.1	- 1.1	0.2	- 0.4	- 0.3	0.0	0.1	- 0.1	0.1
Interest and similar income	11.6	10.3	0.7	2.4	4.1	3.6	4.4	4.2	13.2	11.5
Other income	100.2	77.9	28.4	44.0	66.2	76.3	64.7	56.6	108.0	81.7
of which: Income from long-term equity investme	67.1	49.9	21.1	36.8	54.9	66.4	53.8	44.8	70.2	50.3
Total income	211.8	188.2	129.2	146.4	170.4	179.9	169.1	160.8	221.2	193.2
<b>Expenses</b>	<b>Expenses</b>									
Cost of materials	24.9	24.0	21.1	18.5	18.7	14.4	23.7	24.9	25.3	24.1
Personnel expenses	28.4	27.2	23.1	23.5	26.3	31.9	29.2	29.9	28.4	26.7
Depreciation	14.8	13.8	10.2	8.1	10.9	11.5	12.7	11.8	15.4	14.2
of which: Depreciation of tangible fixed assets	5.7	5.7	7.0	6.3	9.6	10.0	8.5	8.2	5.1	5.2
Interest and similar expenses	18.7	18.1	3.4	3.1	9.0	8.8	8.3	7.8	20.9	20.1
Operating taxes	0.5	0.3	0.3	0.3	0.5	0.5	0.4	0.4	0.5	0.3
Other expenses	41.1	41.8	35.7	37.6	28.1	29.0	26.8	27.0	44.1	44.6
Total expenses before taxes on income	128.4	125.2	93.7	91.0	93.4	96.1	101.1	101.8	134.6	130.1
Annual result before taxes on income	83.4	63.0	35.5	55.4	76.9	83.8	68.0	59.1	86.6	63.2
Taxes on income	4.7	5.4	5.4	9.3	4.4	4.8	3.4	3.5	4.9	5.7
Annual result	78.7	57.7	30.1	46.1	72.5	79.1	64.5	55.5	81.7	57.5
Profit and loss transfers (parent company)	43.7	63.9	1.7	1.6	9.5	13.8	6.9	7.7	51.6	75.0
Profit and loss transfers (subsidiary)	3.8	- 3.5	0.0	0.1	1.9	1.1	1.1	0.8	4.4	- 4.4
Profit for the year	118.6	125.1	31.8	47.6	80.2	91.8	70.4	62.4	128.9	136.9
<b>Balance sheet</b>	<b>Balance sheet</b>									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.1	0.1	0.6	0.5	0.4	0.6	0.2	0.2
Tangible fixed assets	3.0	3.1	38.6	36.3	24.9	25.0	16.5	16.3	2.1	2.2
of which: Land and buildings	2.2	2.3	30.1	26.2	21.0	20.9	13.4	13.2	1.4	1.5
Inventories	0.3	0.3	0.3	2.2	0.6	0.3	0.4	0.5	0.2	0.3
of which: Finished goods and merchandise	0.1	0.2	0.1	0.6	0.3	0.1	0.2	0.3	0.1	0.2
Cash	3.2	4.2	9.8	10.9	6.4	6.2	4.6	5.7	3.1	4.0
Receivables	33.7	35.3	29.0	27.8	29.1	29.2	39.8	37.9	33.5	35.2
Short-term	27.1	28.6	26.8	26.1	25.7	25.2	36.2	34.3	26.7	28.3
of which:										
Trade receivables	0.2	0.2	2.1	2.7	0.9	0.7	0.6	0.7	0.2	0.2
Receivables from affiliated companies	24.0	25.4	20.8	19.5	21.9	20.5	23.2	21.8	24.1	25.7
Long-term	6.6	6.7	2.2	1.7	3.4	3.9	3.6	3.6	6.8	6.9
of which: Loans to affiliated companies	6.4	6.5	1.4	1.0	2.9	3.4	3.3	3.0	6.6	6.7
Securities	0.6	1.3	0.5	0.4	0.4	0.6	0.6	0.9	0.7	1.3
Other long-term equity investments	58.9	55.6	21.6	22.1	37.8	37.9	37.4	37.9	60.3	56.7
of which: Goodwill	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0
<b>Capital</b>	<b>Capital</b>									
Equity	50.8	51.8	28.5	30.4	37.3	37.3	34.4	34.2	51.8	52.9
Liabilities	46.8	45.9	67.9	66.0	59.1	59.7	63.0	63.0	45.8	44.8
Short-term	28.8	28.4	47.3	45.0	40.9	42.5	50.0	49.0	27.5	27.1
of which:										
Liabilities to banks	2.6	3.5	7.0	8.3	5.2	6.3	14.5	14.2	1.9	2.9
Trade payables	0.2	0.3	1.9	2.4	0.7	1.0	0.6	0.6	0.2	0.2
Liabilities to affiliated companies	24.4	22.8	30.3	25.2	31.3	31.6	30.9	30.3	24.0	22.4
Long-term	18.0	17.5	20.6	21.1	18.2	17.2	13.0	14.0	18.3	17.7
of which:										
Liabilities to banks	5.6	5.5	14.8	12.2	10.2	9.3	6.2	6.8	5.5	5.4
Liabilities to affiliated companies	9.7	9.1	3.4	7.1	6.1	6.9	5.6	6.3	9.9	9.3
Provisions	2.3	2.2	3.4	3.1	3.4	2.9	2.6	2.6	2.3	2.2
of which: Provisions for pensions	1.1	1.1	1.1	0.8	1.5	1.4	0.9	0.9	1.1	1.1
<b>Other ratios</b>	<b>Other ratios</b>									
	Percentage of sales									
Annual result before taxes on income	83.3	63.1	35.1	55.5	76.6	83.6	68.0	59.1	86.5	63.3
Annual result and depreciation	93.4	71.6	39.9	54.3	83.0	90.3	77.2	67.4	97.0	71.8
Trade receivables	4.3	4.0	4.2	6.2	4.8	4.2	4.2	4.8	4.3	3.9
	Percentage of the balance sheet total									
Sales	5.1	5.5	49.2	44.0	19.0	17.1	14.7	14.8	4.5	4.9
Annual result and interest paid	5.0	4.2	16.3	21.7	15.4	15.0	10.7	9.4	4.6	3.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.4	9.0	31.8	40.7	27.9	27.4	18.6	16.6	9.7	8.2
	Percentage of fixed assets									
Long-term equity and liabilities	101.2	106.9	80.1	86.4	85.3	82.4	82.9	83.5	102.2	108.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	106.4	119.0	77.8	82.6	78.8	74.4	82.5	82.7	109.0	123.2
Cash resources, short-term receivables and invent	107.3	120.0	78.4	87.5	80.2	75.0	83.4	83.7	109.9	124.2
	Percentage of cost of materials									
Trade payables	17.0	20.7	18.3	29.5	20.4	41.7	16.2	16.3	17.0	21.1
Memo item:	Memo item:									
Balance sheet total in € billion	176.83	182.30	0.11	0.12	1.25	1.36	8.99	9.43	166.50	171.38
Sales in € billion	9.09	10.08	0.05	0.05	0.24	0.23	1.32	1.39	7.48	8.40
Number of enterprises	1 082	1 082	126	126	245	245	378	378	333	333

I. Enterprises by economic sector

cont'd: 15 Activities of head offices

	Quartile value	cont'd: Non-corporations									
		Cylindered sample 2016/2017		Enterprises with balance sheet total of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	4.7	4.6	0.0	0.0	0.6	0.8	4.5	6.4	16.0	11.6
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.8
	50	7.0	8.1	0.0	0.0	0.0	0.0	5.2	5.9	35.6	30.6
	75	46.0	46.3	14.3	15.6	32.3	33.0	40.4	39.0	62.8	63.5
Depreciation	25	0.4	0.4	0.2	0.0	0.4	1.0	1.1	0.6	0.2	0.3
	50	7.8	8.0	6.9	6.7	12.6	12.1	9.6	10.3	5.1	5.0
	75	25.3	26.8	22.7	22.8	24.6	24.3	28.6	28.0	24.6	29.7
Annual result	25	6.1	6.9	7.4	12.3	5.7	5.9	10.4	9.8	0.1	-0.3
	50	53.1	53.4	36.6	43.3	47.8	49.3	65.4	59.1	56.6	58.0
	75	136.6	126.7	79.7	80.0	107.8	113.9	157.1	129.8	164.1	158.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.8	1.5	11.5	10.4	8.3	7.7	5.1	4.0	0.2	0.3
	75	27.7	29.2	51.8	58.7	49.5	51.4	32.0	32.8	4.0	3.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equity	25	10.7	10.0	2.7	2.8	9.6	10.9	8.1	7.6	20.2	19.3
	50	35.5	35.7	19.4	19.8	36.1	36.2	29.5	29.9	48.0	49.2
	75	62.5	64.1	58.3	66.6	61.2	61.7	57.7	57.2	69.3	74.1
Short-term liabilities	25	14.2	13.0	14.2	10.0	11.2	10.3	22.4	23.1	9.6	9.9
	50	36.9	35.9	49.9	41.6	33.1	35.8	42.8	42.7	26.9	25.9
	75	65.9	66.0	82.5	76.7	64.6	66.1	73.0	72.0	51.0	51.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.9	2.0	0.0	0.0	1.4	1.5	6.1	5.7	0.0	0.7
	75	23.1	25.0	20.9	25.1	25.8	26.2	26.1	27.1	18.9	20.9
		Percentage of sales									
Annual result before taxes on income	25	8.9	9.5	7.7	13.0	10.2	7.6	12.9	14.9	3.8	4.4
	50	59.3	58.9	39.7	47.1	56.1	56.1	72.1	64.3	62.3	60.4
	75	142.6	130.0	90.5	89.4	122.6	127.4	157.1	135.1	170.1	158.7
Annual result and depreciation	25	22.0	24.0	22.1	29.6	25.7	29.4	35.5	30.5	10.7	11.9
	50	79.5	79.2	67.6	69.3	71.6	74.7	88.6	84.8	73.7	82.4
	75	165.7	159.6	95.6	97.0	159.2	150.1	190.5	160.7	197.6	203.0
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.9	0.7	2.7	2.9	1.7	0.4	0.7	0.7	0.8	0.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.1	1.3	3.4	3.7	1.8	2.0	1.2	1.5	0.8	0.7
	50	5.5	5.5	9.2	9.1	6.3	6.3	4.8	5.5	4.4	4.2
	75	13.4	12.9	29.3	27.7	18.5	16.2	14.3	13.1	9.3	8.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.2	1.0	-0.1	0.0	2.4	1.9	1.6	1.3	0.6	0.7
	50	11.5	10.8	16.2	13.2	12.6	11.8	11.7	10.8	9.6	9.5
	75	32.6	30.8	46.7	43.1	41.3	34.2	28.4	29.3	28.0	26.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	58.1	58.6	19.2	22.3	52.7	47.6	52.1	54.5	77.5	75.8
	50	92.8	92.0	76.6	75.7	91.7	90.9	85.2	85.5	99.8	99.9
	75	119.4	119.9	122.0	130.8	120.7	117.7	108.7	108.7	126.0	138.0
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	37.9	37.0	23.7	23.3	22.2	20.6	36.3	35.0	55.7	56.3
	50	92.1	92.8	82.5	100.0	74.9	80.1	82.7	80.4	108.0	103.0
	75	163.1	183.8	167.4	262.2	172.8	173.2	118.2	116.5	234.2	255.5
		Percentage of cost of materials									
Trade payables	25	3.8	4.8	1.8	1.2	0.6	5.2	3.3	4.0	5.0	6.2
	50	16.7	19.0	10.5	13.5	10.5	16.8	13.9	16.7	22.2	26.6
	75	83.9	106.9	41.0	62.7	36.6	92.8	86.1	64.9	117.0	190.0

II. Enterprises by selected legal form

1. Public limited companies

Ratios	All economic sectors*									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
Cylindered sample 2016/2017										
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	99.6	97.3	98.4	97.5	98.5	98.8	98.2	99.8	99.6
Change in finished goods	0.2	0.4	2.7	1.6	2.5	1.5	1.2	1.8	0.2	0.4
Interest and similar income	0.8	0.8	1.7	1.9	0.3	0.4	0.5	0.4	0.8	0.8
Other income	7.0	7.2	15.5	15.2	4.9	4.9	4.7	3.9	7.0	7.2
of which: Income from long-term equity investments	2.0	2.5	3.2	1.1	0.7	0.6	0.9	0.8	2.1	2.5
Total income	107.8	108.0	117.1	117.1	105.2	105.2	105.2	104.3	107.9	108.0
<b>Expenses</b>	Percentage of gross revenue									
Cost of materials	71.0	70.9	27.8	27.2	37.3	36.6	46.9	45.5	71.5	71.4
Personnel expenses	14.1	14.1	44.6	44.2	39.1	40.2	30.9	31.5	13.8	13.8
Depreciation	3.9	3.5	9.6	8.0	4.9	4.8	4.0	3.7	3.9	3.5
of which: Depreciation of tangible fixed assets	3.3	3.0	8.1	7.1	4.4	4.1	3.2	3.3	3.3	3.0
Interest and similar expenses	1.8	1.9	3.4	3.3	1.3	1.3	1.0	1.0	1.8	1.9
Operating taxes	0.1	0.1	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1
Other expenses	13.4	12.6	34.9	37.5	21.3	21.8	17.0	17.3	13.3	12.5
Total expenses before taxes on income	104.2	103.1	120.6	120.5	104.1	104.7	99.7	99.1	104.3	103.2
Annual result before taxes on income	3.6	4.9	-3.4	-3.4	1.1	0.5	5.5	5.2	3.6	4.9
Taxes on income	1.2	1.4	1.0	1.8	1.9	1.9	1.6	1.7	1.1	1.4
Annual result	2.4	3.5	-4.4	-5.2	-0.8	-1.4	3.9	3.5	2.4	3.5
Profit and loss transfers (parent company)	2.3	3.1	-0.1	0.5	0.5	0.3	0.3	0.0	2.4	3.1
Profit and loss transfers (subsidiary)	0.4	1.2	0.3	0.6	0.1	0.2	0.3	0.2	0.4	1.2
Profit for the year	4.4	5.4	-4.8	-5.3	-0.3	-1.2	3.9	3.3	4.4	5.4
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.4	2.9	3.1	2.9	2.5	2.0	1.8	1.4	1.4
Tangible fixed assets	14.9	14.3	25.5	45.6	28.0	27.9	25.2	24.2	14.8	14.2
of which: Land and buildings	4.8	4.5	11.6	10.8	12.8	12.5	10.5	10.1	4.7	4.4
Inventories	6.8	6.7	4.3	4.7	11.7	11.4	19.0	20.4	6.7	6.5
of which: Finished goods and merchandise	3.5	3.4	1.3	1.4	4.6	4.4	5.2	4.7	3.5	3.4
Cash	4.1	3.8	13.8	12.3	19.7	20.3	14.1	13.6	4.0	3.7
Receivables	29.4	29.8	35.3	37.8	26.8	26.5	28.1	28.5	29.4	29.8
Short-term	24.4	24.3	27.9	29.0	25.0	23.8	25.5	25.3	24.3	24.2
of which:										
Trade receivables	3.7	3.6	6.1	5.3	11.0	10.9	11.8	11.4	3.6	3.5
Receivables from affiliated companies	18.6	18.8	18.3	19.8	10.5	9.5	10.6	10.8	18.7	18.9
Long-term	5.1	5.6	7.4	8.7	1.8	2.7	2.5	3.2	5.1	5.6
of which: Loans to affiliated companies	4.6	5.2	6.5	7.9	1.1	2.1	1.9	2.6	4.7	5.2
Securities	4.8	4.3	1.0	0.9	2.1	2.7	1.9	1.9	4.8	4.3
Other long-term equity investments	38.1	39.2	16.7	17.0	8.1	8.1	9.0	9.0	38.5	39.6
of which: Goodwill	0.1	0.2	0.7	0.6	0.6	0.5	0.3	0.2	0.1	0.2
<b>Capital</b>	Percentage of the balance sheet total									
Equity	34.2	34.2	47.8	47.2	44.5	43.6	44.9	43.9	34.1	34.0
Liabilities	45.9	48.2	38.6	39.2	39.5	38.8	42.1	43.8	46.0	48.3
Short-term	28.3	29.3	19.7	21.3	23.6	24.5	31.8	33.2	28.3	29.3
of which:										
Liabilities to banks	1.1	1.4	4.4	2.8	5.6	5.8	4.7	4.7	1.0	1.3
Trade payables	3.7	3.8	2.6	2.4	5.3	5.1	5.4	5.2	3.7	3.8
Liabilities to affiliated companies	18.1	19.3	5.1	5.9	3.9	4.9	7.6	7.0	18.2	19.4
Long-term	17.6	18.9	18.9	17.9	15.9	14.2	10.3	10.6	17.7	19.0
of which:										
Liabilities to banks	3.4	3.0	5.8	7.0	10.1	8.8	7.0	6.8	3.4	3.0
Liabilities to affiliated companies	8.6	9.9	2.3	1.3	2.3	2.7	2.0	1.6	8.7	10.0
Provisions	19.1	16.8	12.8	12.7	13.4	12.8	11.4	10.8	19.2	16.9
of which: Provisions for pensions	5.4	5.1	1.1	1.0	2.2	2.1	3.1	2.9	5.5	5.2
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.6	4.9	-3.5	-3.4	1.1	0.5	5.6	5.3	3.6	4.9
Annual result and depreciation	6.4	7.0	5.4	2.9	4.2	3.5	7.9	7.3	6.3	7.0
Trade receivables	4.9	4.9	14.7	12.3	12.2	12.5	10.9	11.3	4.8	4.8
Sales	75.6	72.8	41.4	43.4	90.1	87.6	108.5	100.9	75.3	72.5
Annual result and interest paid	3.2	3.9	-0.4	-0.8	0.4	0.0	5.3	4.6	3.2	3.9
Annual result and depreciation	7.8	8.2	5.8	3.1	10.5	8.5	21.0	17.4	7.7	8.2
Long-term equity and liabilities	92.1	92.5	127.0	124.0	147.5	139.8	147.6	147.1	91.7	92.1
Cash resources and short-term receivables	108.3	102.4	212.3	194.8	191.4	183.6	128.2	120.2	108.0	102.1
Cash resources, short-term receivables and inventories	132.4	125.2	234.3	217.0	241.2	230.2	188.1	181.5	131.6	124.4
Trade payables	7.0	7.3	22.4	19.9	15.4	15.6	10.5	11.0	6.9	7.2
Memo item:	Percentage of cost of materials									
Balance sheet total in € billion	1 217.46	1 313.40	0.35	0.37	2.09	2.25	11.46	12.79	1 203.55	1 297.99
Sales in € billion	920.39	956.55	0.15	0.16	1.88	1.97	12.43	12.90	905.93	941.52
Number of enterprises	1 691	1 691	160	160	360	360	514	514	657	657

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

Enterprises by selected legal form

cont'd: 1. Public limited companies

Ratios	Quartile value	cont'd: All legal forms											
		Cylindered sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
				Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Of the enterprises captured ...	... %	had a ratio of less than ...											
		Percentage of gross revenue											
Cost of materials	25	24.5	24.6	0.8	1.0	14.0	13.7	24.4	24.6	42.5	42.8		
	50	46.1	45.5	16.7	14.5	32.7	31.3	42.8	42.7	59.3	61.1		
	75	68.8	68.3	42.2	42.0	53.9	52.4	64.0	60.9	78.0	78.0		
Personnel expenses	25	12.6	13.1	21.6	21.0	22.7	22.7	16.1	17.0	8.0	8.1		
	50	27.5	27.6	43.6	41.5	38.1	38.8	31.3	31.8	17.8	17.4		
	75	44.6	44.2	61.8	57.5	54.7	54.8	45.5	45.2	30.7	29.6		
Depreciation	25	1.1	1.0	0.9	0.7	1.0	1.1	0.9	1.0	1.2	1.2		
	50	2.4	2.3	2.7	2.7	2.2	2.3	2.1	2.0	2.6	2.6		
	75	5.0	4.8	9.9	9.8	5.0	4.9	4.4	4.2	4.8	4.8		
Annual result	25	0.6	0.7	- 3.9	- 0.4	0.5	0.7	0.8	0.9	0.8	0.8		
	50	3.2	3.2	2.5	3.0	3.1	3.4	3.4	3.3	3.3	3.1		
	75	7.3	7.5	8.9	9.8	7.8	7.5	7.0	6.8	7.0	7.7		
		Percentage of the balance sheet total											
Tangible fixed assets	25	3.4	3.3	0.9	0.9	2.8	2.7	3.2	3.4	5.0	4.6		
	50	11.9	11.6	5.6	5.9	8.0	9.1	12.0	11.1	15.4	14.7		
	75	30.2	30.1	26.2	20.7	29.8	30.3	29.0	29.5	33.1	32.5		
Inventories	25	0.9	0.9	0.0	0.0	0.3	0.2	1.5	1.7	2.1	2.0		
	50	9.6	9.4	0.1	0.2	7.7	5.9	14.5	13.8	11.4	11.6		
	75	27.4	27.3	6.6	7.6	27.2	27.1	33.0	32.9	25.5	25.4		
Equity	25	24.8	25.0	19.0	27.8	21.3	21.2	24.0	23.7	27.2	27.3		
	50	42.2	42.8	50.0	50.5	42.5	43.9	41.4	42.5	40.5	41.0		
	75	59.3	60.3	73.1	70.5	62.2	63.1	58.9	60.8	55.6	56.9		
Short-term liabilities	25	14.7	14.2	10.8	8.8	13.6	13.2	14.6	14.8	15.9	15.5		
	50	27.2	26.3	23.4	21.7	27.3	25.6	29.1	28.3	26.6	26.7		
	75	46.4	45.6	51.7	43.5	48.8	46.3	50.1	48.4	42.4	42.8		
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	50	3.8	3.9	0.0	0.0	5.2	5.4	5.6	5.0	3.8	3.8		
	75	21.6	21.6	15.7	15.6	25.0	24.4	22.5	21.6	21.2	21.3		
		Percentage of sales											
Annual result before taxes on income	25	0.9	1.1	- 3.6	- 0.2	0.8	1.1	1.2	1.3	1.2	1.2		
	50	4.3	4.4	3.1	4.2	4.3	4.5	4.9	4.7	4.4	4.3		
	75	9.9	9.7	12.5	12.5	10.3	10.3	9.7	9.3	9.3	9.2		
Annual result and depreciation	25	3.0	3.2	0.8	2.0	3.1	3.2	3.3	3.4	2.9	3.0		
	50	7.7	7.7	8.4	8.9	7.7	7.7	7.5	7.6	7.6	7.5		
	75	14.5	14.4	20.5	18.8	15.3	15.0	13.5	13.4	13.9	13.8		
Trade receivables	25	4.1	4.0	1.2	1.0	5.1	5.1	5.2	5.0	3.3	3.4		
	50	8.6	8.5	8.4	8.9	10.3	10.3	9.6	10.1	7.1	7.1		
	75	14.0	14.3	20.4	16.8	16.0	17.5	14.9	14.9	11.7	11.6		
		Percentage of the balance sheet total											
Annual result and interest paid	25	2.2	2.2	- 3.2	0.6	2.1	2.2	2.7	2.4	2.3	2.3		
	50	5.8	5.7	3.9	5.2	6.5	6.6	6.4	6.2	5.5	5.5		
	75	11.1	10.8	13.4	12.1	13.1	13.2	11.5	11.0	9.6	9.3		
		Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	4.6	4.4	- 9.4	- 13.0	2.5	- 1.6	5.9	5.6	5.9	6.1		
	50	16.9	16.1	10.9	9.7	17.5	16.8	18.7	18.2	16.5	15.5		
	75	42.4	42.6	59.7	50.9	50.3	49.3	46.0	46.3	35.1	34.2		
		Percentage of fixed assets											
Long-term equity and liabilities	25	103.0	102.7	98.0	100.0	102.9	101.3	114.4	117.3	97.8	96.7		
	50	163.8	165.2	160.8	191.7	200.5	198.4	184.6	181.0	140.1	140.3		
	75	319.2	335.2	661.1	641.4	472.8	477.9	359.5	366.0	223.8	233.7		
		Percentage of short-term liabilities											
Cash resources and short-term receivab	25	80.3	78.7	81.0	99.6	79.7	77.4	83.3	77.0	75.8	78.2		
	50	151.2	147.6	198.4	222.4	174.0	184.3	149.6	145.6	136.6	134.2		
	75	304.6	314.2	511.5	664.4	354.2	396.2	298.5	299.5	237.8	238.2		
		Percentage of cost of materials											
Trade payables	25	5.3	5.3	7.0	5.2	6.9	6.9	5.3	5.4	4.8	4.9		
	50	9.9	9.7	15.5	10.1	14.9	14.0	10.2	10.5	8.2	8.2		
	75	18.3	18.3	31.4	32.7	26.5	27.3	18.3	18.3	13.2	13.8		

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

## II. Enterprises by selected legal form

### 2. Private limited companies

Ratios	All economic sectors*										
	Total		Enterprises with sales of ... € million								
			Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
Income statement											
Percentage of gross revenue											
Sales	99.6	99.6	98.4	97.9	99.0	98.5	99.3	99.2	99.7	99.7	
Change in finished goods	0.4	0.4	1.6	2.1	1.0	1.5	0.7	0.8	0.3	0.3	
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	
Other income	3.2	3.1	5.8	5.4	3.9	3.7	3.1	2.8	3.2	3.1	
of which: Income from long-term equity investme	0.5	0.5	0.1	0.1	0.1	0.1	0.3	0.3	0.5	0.5	
Total income	103.5	103.4	106.0	105.7	104.1	103.9	103.3	103.0	103.4	103.4	
<b>Expenses</b>											
Cost of materials	68.0	68.7	37.9	37.7	48.3	48.4	55.6	55.7	71.4	72.2	
Personnel expenses	15.4	15.3	36.9	36.5	29.9	29.8	24.8	24.8	12.9	12.8	
Depreciation	2.8	2.7	4.2	4.1	3.4	3.3	3.1	3.0	2.7	2.6	
of which: Depreciation of tangible fixed assets	2.6	2.5	4.1	4.0	3.2	3.2	2.9	2.9	2.5	2.3	
Interest and similar expenses	0.7	0.7	1.1	1.0	0.8	0.8	0.7	0.7	0.7	0.7	
Operating taxes	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.3	0.1	
Other expenses	12.5	12.0	22.3	21.7	17.7	17.4	14.8	14.5	11.7	11.3	
Total expenses before taxes on income	99.7	99.5	102.6	101.2	100.2	99.8	99.1	98.8	99.7	99.6	
Annual result before taxes on income	3.8	3.8	3.4	4.4	3.9	4.1	4.1	4.2	3.7	3.7	
Taxes on income	0.8	0.8	1.3	1.5	1.3	1.3	1.2	1.1	0.7	0.7	
Annual result	2.9	3.0	2.1	2.9	2.6	2.8	3.0	3.0	3.0	3.0	
Profit and loss transfers (parent company)	0.4	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.5	0.4	
Profit and loss transfers (subsidiary)	1.9	1.8	-0.2	-0.2	0.2	0.2	0.8	0.8	2.2	2.1	
Profit for the year	1.5	1.6	2.6	3.3	2.6	2.7	2.4	2.4	1.3	1.4	
<b>Balance sheet</b>											
Balance sheet											
Percentage of the balance sheet total											
<b>Assets</b>											
Intangible fixed assets	1.7	1.8	0.9	0.8	0.7	0.7	1.2	1.2	1.9	2.0	
Tangible fixed assets	25.0	24.5	36.3	45.6	33.2	32.0	30.9	30.1	23.4	23.0	
of which: Land and buildings	8.6	8.3	13.0	12.4	13.3	12.7	12.8	12.4	7.5	7.3	
Inventories	16.3	16.5	17.1	18.6	22.8	23.9	21.3	21.8	15.0	15.1	
of which: Finished goods and merchandise	6.4	6.4	6.2	6.1	8.2	8.0	8.2	8.2	6.0	6.0	
Cash	6.9	6.4	14.7	14.6	13.2	13.1	10.8	10.8	5.8	5.2	
Receivables	33.8	34.4	25.8	26.5	25.8	26.1	29.1	29.4	35.1	35.8	
Short-term	31.2	31.2	24.8	25.4	24.6	25.0	27.4	27.6	32.3	32.2	
of which:											
Trade receivables	10.9	11.1	11.5	11.8	13.2	13.4	12.6	12.9	10.5	10.6	
Receivables from affiliated companies	17.5	17.3	7.7	7.9	7.8	7.8	11.6	11.5	19.2	18.9	
Long-term	2.5	3.2	1.0	1.1	1.1	1.1	1.8	1.8	2.8	3.6	
of which: Loans to affiliated companies	2.1	2.8	0.5	0.6	0.6	0.6	1.1	1.1	2.4	3.2	
Securities	1.8	1.9	0.7	0.8	0.8	0.8	1.2	1.1	2.0	2.1	
Other long-term equity investments	14.0	14.0	3.8	3.5	2.9	2.8	5.0	5.1	16.3	16.3	
of which: Goodwill	1.1	1.0	0.9	0.8	0.6	0.5	0.5	0.5	1.3	1.2	
<b>Capital</b>											
Equity	34.4	34.2	33.3	33.7	36.5	36.6	40.6	40.4	33.1	32.9	
Liabilities	48.3	48.5	58.5	58.3	53.9	53.9	47.0	47.3	48.2	48.4	
Short-term	36.4	36.7	39.0	39.0	38.0	38.9	35.4	36.0	36.4	36.7	
of which:											
Liabilities to banks	2.9	2.9	8.0	7.4	7.8	7.6	5.5	5.6	2.1	2.2	
Trade payables	7.4	7.5	7.9	7.8	8.1	8.2	7.5	7.6	7.4	7.5	
Liabilities to affiliated companies	17.2	17.2	8.4	7.6	7.3	7.3	10.5	10.6	19.1	19.0	
Long-term	11.9	11.8	19.6	19.3	15.8	15.0	11.6	11.3	11.8	11.7	
of which:											
Liabilities to banks	4.8	4.7	13.5	13.3	11.3	10.6	7.7	7.4	3.8	3.9	
Liabilities to affiliated companies	6.0	5.9	4.0	4.0	3.3	3.2	3.1	3.1	6.6	6.6	
Provisions	16.4	16.4	7.5	7.3	8.8	8.6	11.5	11.4	17.8	17.8	
of which: Provisions for pensions	6.1	6.1	1.7	1.6	2.2	2.2	3.3	3.3	6.8	6.8	
<b>Other ratios</b>											
Other ratios											
Percentage of sales											
Annual result before taxes on income	3.8	3.8	3.4	4.5	3.9	4.2	4.2	4.2	3.7	3.7	
Annual result and depreciation	5.8	5.8	6.4	7.2	6.1	6.2	6.1	6.1	5.7	5.7	
Trade receivables	7.4	7.4	9.4	9.7	9.2	9.4	9.0	9.1	7.0	7.0	
Percentage of the balance sheet total											
Sales	148.2	149.0	122.1	122.0	144.0	142.8	141.1	141.3	150.0	151.0	
Annual result and interest paid	5.4	5.6	4.0	4.9	5.0	5.2	5.2	5.3	5.5	5.7	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	14.6	14.5	15.0	16.9	17.3	17.6	17.8	17.7	14.0	13.9	
Percentage of fixed assets											
Long-term equity and liabilities	118.6	115.6	128.6	134.7	142.0	144.7	139.7	140.8	114.1	110.4	
Percentage of short-term liabilities											
Cash resources and short-term receivables	107.5	103.5	102.1	103.3	100.4	98.7	108.7	107.4	107.6	103.1	
Cash resources, short-term receivables and invent	152.2	148.5	145.9	150.9	160.3	160.1	169.0	167.9	148.7	144.3	
Percentage of cost of materials											
Trade payables	7.3	7.3	16.8	16.6	11.5	11.6	9.4	9.5	6.9	6.9	
Memo item:											
Balance sheet total in € billion	1 293.64	1 367.58	9.07	10.00	50.87	54.60	195.70	206.63	1 037.99	1 096.35	
Sales in € billion	1 917.30	2 037.74	11.08	12.20	73.26	77.98	276.06	292.00	1 556.89	1 655.57	
Number of enterprises	46 532	46 532	12 781	12 781	15 254	15 254	12 312	12 312	6 185	6 185	

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

Enterprises by selected legal form

cont'd: 2. Private limited companies

Ratios	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Of the enterprises captured ... had a ratio of less than ...											
Percentage of gross revenue											
Cost of materials	25	26.3	26.3	9.5	10.0	27.1	27.1	37.4	37.3	46.4	46.7
	50	49.0	49.1	33.1	32.8	47.8	47.7	57.4	57.6	65.2	65.5
	75	69.6	69.5	54.2	53.6	66.9	66.7	75.2	75.3	81.5	81.8
Personnel expenses	25	12.4	12.5	19.2	19.4	15.3	15.4	10.5	10.5	6.6	6.7
	50	25.7	25.8	34.6	34.6	28.1	28.0	20.6	20.8	14.3	14.4
	75	41.0	41.0	50.0	49.7	40.9	40.9	34.7	34.6	26.5	26.3
Depreciation	25	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.6	0.5	0.5
	50	1.7	1.7	1.9	1.9	1.6	1.6	1.5	1.5	1.6	1.6
	75	3.9	3.8	4.5	4.4	3.7	3.7	3.7	3.6	3.7	3.7
Annual result	25	0.4	0.5	0.0	0.3	0.5	0.5	0.6	0.5	0.6	0.4
	50	2.3	2.3	2.5	2.7	2.2	2.2	2.4	2.2	2.3	2.1
	75	5.7	5.8	7.0	7.4	5.3	5.4	5.4	5.3	5.6	5.3
Percentage of the balance sheet total											
Tangible fixed assets	25	3.7	3.6	3.1	3.0	4.0	4.0	3.9	3.8	3.7	3.5
	50	13.8	13.4	12.9	12.2	13.8	13.5	14.2	13.9	14.9	14.8
	75	36.4	35.6	36.0	35.0	36.6	35.8	36.8	36.4	35.9	35.1
Inventories	25	0.8	0.8	0.0	0.0	1.3	1.3	1.8	1.8	2.7	2.7
	50	13.8	13.8	5.4	5.4	16.1	16.0	19.9	19.9	15.8	16.2
	75	38.5	38.8	28.9	29.7	42.4	42.8	42.1	42.2	35.4	35.1
Equity	25	13.2	14.2	7.5	9.8	13.5	14.5	16.6	17.1	15.7	15.7
	50	31.9	33.1	28.7	30.7	31.2	32.5	35.0	35.4	33.2	33.3
	75	54.7	55.7	54.8	56.4	53.5	55.1	56.4	56.7	53.5	53.5
Short-term liabilities	25	18.9	18.7	18.2	17.7	20.2	19.5	18.2	18.2	19.1	19.5
	50	38.6	38.2	39.9	38.5	39.7	39.0	37.5	37.3	36.5	36.9
	75	64.5	63.5	69.7	67.5	64.6	63.7	61.9	61.9	59.6	59.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.2	3.0	3.0	3.3	6.7	6.0	2.4	2.1	0.0	0.0
	75	24.0	23.1	27.1	25.6	27.7	26.7	21.5	20.7	14.0	13.9
Percentage of sales											
Annual result before taxes on income	25	0.6	0.7	0.0	0.5	0.7	0.8	0.8	0.7	0.8	0.6
	50	3.1	3.1	3.2	3.6	2.9	3.0	3.2	3.1	3.0	2.8
	75	7.5	7.7	9.0	9.6	7.1	7.3	7.2	7.1	7.0	6.7
Annual result and depreciation	25	2.2	2.3	1.8	2.4	2.3	2.4	2.3	2.2	2.1	1.9
	50	5.7	5.7	6.2	6.8	5.5	5.7	5.5	5.4	5.4	5.0
	75	11.4	11.6	13.5	14.3	11.1	11.2	10.7	10.6	10.4	10.0
Trade receivables	25	3.1	3.2	2.2	2.4	3.5	3.6	3.4	3.6	3.1	3.2
	50	7.2	7.3	6.6	6.8	7.4	7.5	7.4	7.5	7.4	7.4
	75	12.3	12.5	12.6	12.9	12.3	12.5	12.2	12.4	12.2	12.3
Percentage of the balance sheet total											
Annual result and interest paid	25	2.1	2.1	1.1	1.8	2.3	2.3	2.4	2.2	2.3	2.0
	50	5.9	5.8	6.1	6.6	5.9	5.8	5.8	5.5	5.8	5.4
	75	12.0	12.1	14.4	15.2	11.6	11.6	11.1	10.7	11.1	10.7
Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	3.2	3.5	- 5.4	- 0.3	3.6	3.8	5.5	4.9	6.4	5.7
	50	15.7	16.0	12.8	14.4	15.8	15.9	17.7	16.9	17.3	16.9
	75	40.9	41.1	40.7	44.4	41.8	42.3	42.8	41.5	36.8	34.5
Percentage of fixed assets											
Long-term equity and liabilities	25	100.0	102.5	86.2	95.4	104.8	108.3	104.7	105.4	98.5	98.2
	50	187.7	194.6	185.0	201.3	203.0	211.4	190.3	191.3	161.3	160.7
	75	498.0	513.0	530.0	576.0	545.5	562.9	474.5	479.8	360.6	358.4
Percentage of short-term liabilities											
Cash resources and short-term receivables	25	57.8	59.1	54.4	58.1	55.5	55.4	59.4	60.5	66.2	66.1
	50	117.7	119.5	124.4	130.0	113.8	116.2	115.7	115.4	119.1	117.8
	75	250.0	254.2	300.0	310.0	238.9	247.4	236.6	235.9	220.8	218.2
Percentage of cost of materials											
Trade payables	25	4.2	4.3	4.4	4.3	4.7	4.7	4.1	4.3	3.4	3.3
	50	8.9	9.0	11.3	11.1	9.7	9.6	8.1	8.3	7.1	7.3
	75	17.3	17.4	26.9	26.1	18.6	18.3	14.2	14.5	12.1	12.2

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

## II. Enterprises by selected legal form

### 3. Cooperative societies

Ratios	All economic sectors*										
	Total		Enterprises with sales of ... € million								
	Total		Less than 2	2 but less than 10		10 but less than 50		50 and more			
	Cylindered sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
Income statement											
Income statement											
Percentage of gross revenue											
Sales	100.0	99.9	101.4	101.4	99.4	99.4	100.0	100.1	100.0	99.9	
Change in finished goods	0.0	0.1	- 1.4	- 1.4	0.6	0.6	0.0	- 0.1	0.0	0.1	
Interest and similar income	0.1	0.1	0.7	0.7	0.5	0.4	0.2	0.2	0.1	0.1	
Other income	1.5	1.2	23.3	23.0	13.1	12.6	2.0	1.8	1.1	0.9	
of which: Income from long-term equity investments	0.2	0.2	0.3	0.4	0.4	0.4	0.3	0.3	0.1	0.1	
Total income	101.6	101.4	124.1	123.7	113.6	113.0	102.2	102.0	101.3	101.0	
Expenses											
Cost of materials	85.4	85.6	54.6	51.9	57.9	55.4	78.9	78.9	86.7	87.0	
Personnel expenses	7.7	7.4	27.5	26.5	24.9	24.1	11.0	11.1	6.9	6.6	
Depreciation	1.7	1.5	13.4	13.4	8.9	8.5	2.3	2.4	1.4	1.2	
of which: Depreciation of tangible fixed assets	1.5	1.4	13.3	13.2	8.7	8.3	2.2	2.1	1.2	1.1	
Interest and similar expenses	0.3	0.3	4.6	4.4	1.9	1.7	0.5	0.4	0.3	0.3	
Operating taxes	0.1	0.1	0.6	0.7	0.5	0.5	0.2	0.2	0.1	0.0	
Other expenses	5.5	5.2	24.9	25.3	16.7	16.5	7.4	7.4	5.0	4.7	
Total expenses before taxes on income	100.6	100.0	125.7	122.3	110.8	106.7	100.4	100.4	100.3	99.8	
Annual result before taxes on income	1.0	1.4	- 1.6	1.4	2.8	6.4	1.8	1.6	0.9	1.2	
Taxes on income	0.3	0.3	0.7	1.1	0.8	1.4	0.6	0.5	0.2	0.3	
Annual result	0.8	1.1	- 2.3	0.3	1.9	5.0	1.2	1.1	0.7	1.0	
Profit and loss transfers (parent company)	0.1	0.1	0.4	0.1	0.6	0.8	0.1	0.1	0.1	0.1	
Profit and loss transfers (subsidiary)	0.0	0.0	- 0.3	- 0.4	0.0	0.0	0.0	0.0	0.0	0.0	
Profit for the year	0.9	1.1	- 1.6	0.8	2.5	5.8	1.3	1.2	0.8	1.0	
<b>Balance sheet</b>											
Balance sheet											
Percentage of the balance sheet total											
Assets											
Intangible fixed assets	0.7	0.7	0.1	0.3	0.3	0.3	0.2	0.2	0.9	0.8	
Tangible fixed assets	33.7	33.6	65.4	45.6	61.9	61.3	36.6	36.8	28.3	28.2	
of which: Land and buildings	19.8	19.8	38.6	38.0	42.9	42.6	25.6	25.7	14.9	14.9	
Inventories	15.3	14.8	10.2	9.7	10.9	10.7	13.6	13.4	16.3	15.8	
of which: Finished goods and merchandise	13.3	12.8	5.0	4.8	4.9	4.8	11.1	10.9	15.1	14.6	
Cash	8.5	8.8	7.1	7.6	7.8	7.5	16.2	14.6	7.3	8.0	
Receivables	32.0	32.5	9.8	11.4	14.0	15.0	25.3	26.8	36.3	36.7	
Short-term	29.3	29.7	8.4	10.1	11.9	12.2	22.5	24.5	33.6	33.7	
of which:											
Trade receivables	14.6	14.6	2.0	2.0	4.8	5.4	11.6	11.5	16.9	16.9	
Receivables from affiliated companies	7.5	7.8	4.2	4.7	3.9	3.9	2.3	2.8	9.1	9.4	
Long-term	2.6	2.9	1.4	1.3	2.0	2.8	2.9	2.3	2.7	3.0	
of which: Loans to affiliated companies	1.1	1.7	0.3	0.3	1.0	1.1	0.6	0.4	1.3	2.1	
Securities	1.1	1.1	1.1	1.0	1.3	1.2	3.9	4.2	0.5	0.6	
Other long-term equity investments	8.4	8.1	6.0	6.0	3.5	3.7	4.0	3.8	9.9	9.6	
of which: Goodwill	0.2	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.3	0.2	
Capital											
Equity	46.0	46.9	51.3	49.2	62.3	63.1	47.9	47.3	43.2	44.4	
Liabilities	45.6	44.9	45.8	48.2	34.0	32.9	44.0	45.5	47.6	46.5	
Short-term	31.7	30.5	14.7	24.0	12.7	13.1	30.3	31.8	35.1	33.0	
of which:											
Liabilities to banks	6.2	5.0	5.3	11.5	4.8	5.6	3.4	3.4	7.0	5.0	
Trade payables	13.6	13.8	3.7	4.0	3.0	3.2	11.4	11.8	15.7	15.9	
Liabilities to affiliated companies	1.6	1.7	1.0	4.6	1.1	1.0	1.1	2.6	1.8	1.6	
Long-term	13.9	14.3	31.1	24.2	21.3	19.8	13.6	13.7	12.5	13.4	
of which:											
Liabilities to banks	9.0	9.8	25.0	22.0	19.7	18.1	12.7	12.9	6.5	7.6	
Liabilities to affiliated companies	0.5	0.6	1.0	0.7	0.0	0.2	0.0	0.1	0.7	0.7	
Provisions	8.3	8.1	2.5	2.3	3.2	3.5	7.9	7.0	9.2	9.1	
of which: Provisions for pensions	2.9	2.7	0.2	0.2	0.5	0.5	2.0	1.7	3.5	3.3	
<b>Other ratios</b>											
Other ratios											
Percentage of sales											
Annual result before taxes on income	1.0	1.4	- 1.6	1.4	2.8	6.4	1.8	1.6	0.9	1.2	
Annual result and depreciation	2.4	2.5	10.9	13.5	10.9	13.6	3.5	3.5	2.1	2.2	
Trade receivables	6.1	5.9	6.4	6.7	10.5	11.7	7.9	7.8	5.9	5.6	
Percentage of the balance sheet total											
Sales	238.8	249.5	31.2	29.5	45.5	46.3	147.3	148.0	288.5	303.8	
Annual result and interest paid	2.6	3.5	0.7	1.4	1.8	3.1	2.4	2.2	2.8	3.8	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	12.7	14.2	8.2	9.2	16.6	21.3	14.4	13.6	12.2	13.8	
Percentage of fixed assets											
Long-term equity and liabilities	136.8	139.9	111.9	101.8	123.2	122.0	138.9	137.4	140.5	146.3	
Percentage of short-term liabilities											
Cash resources and short-term receivables	121.4	128.1	106.5	74.1	161.5	157.0	133.5	128.2	117.5	127.3	
Cash resources, short-term receivables and inventories	169.6	176.7	176.2	114.4	247.3	239.0	178.4	170.4	164.0	175.2	
Percentage of cost of materials											
Trade payables	6.6	6.4	22.2	26.5	11.3	12.4	9.8	10.1	6.3	6.0	
Memo item:											
Balance sheet total in € billion	14.89	15.30	0.24	0.25	1.62	1.68	2.02	2.11	11.01	11.26	
Sales in € billion	35.55	38.18	0.07	0.07	0.74	0.78	2.98	3.12	31.76	34.21	
Number of enterprises	504	504	74	74	153	153	128	128	149	149	

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



Enterprises by selected legal form

cont'd: 3. Cooperative societies

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	55.9	52.1	25.8	26.1	48.2	46.0	69.7	67.3	82.9	83.9
	50	76.7	76.1	52.1	51.1	57.5	53.4	82.7	81.8	88.6	88.5
	75	88.6	88.3	74.1	70.6	70.9	66.9	89.1	89.3	93.1	93.1
Personnel expenses	25	5.7	5.9	9.9	10.2	16.6	15.9	5.3	5.7	3.2	3.2
	50	11.8	11.7	25.3	25.0	24.8	23.2	9.7	10.0	6.1	6.0
	75	25.7	23.9	39.4	39.3	31.7	30.5	16.1	16.5	9.1	8.8
Depreciation	25	1.0	1.0	5.9	7.1	3.0	3.2	0.9	0.9	0.4	0.4
	50	2.1	2.2	14.3	12.5	9.8	8.9	1.6	1.6	1.1	1.1
	75	10.3	10.0	21.4	20.7	14.6	13.0	3.1	3.0	1.8	1.8
Annual result	25	0.1	0.1	- 6.3	- 4.3	- 1.1	0.3	0.1	0.1	0.2	0.2
	50	0.6	0.8	0.7	1.1	1.0	2.3	0.6	0.5	0.6	0.6
	75	2.3	3.5	8.4	8.2	4.4	6.7	1.9	1.8	1.0	1.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	21.0	22.7	33.9	34.5	39.0	39.5	18.2	16.7	16.1	17.0
	50	40.7	40.4	63.7	62.6	63.9	64.3	33.6	33.2	27.1	28.1
	75	63.5	64.2	78.8	80.3	74.9	74.5	45.6	45.9	42.4	41.9
Inventories	25	4.0	4.3	0.0	0.0	6.6	6.3	3.1	3.0	6.8	5.1
	50	12.1	12.2	9.5	9.2	11.0	10.9	15.1	15.3	16.9	17.7
	75	23.3	23.1	17.8	17.3	15.2	16.2	27.3	27.4	25.3	23.8
Equity	25	38.2	37.8	34.8	36.4	46.6	48.3	35.0	33.9	31.2	32.8
	50	51.5	52.4	57.3	55.6	59.8	60.3	48.1	50.1	44.4	46.1
	75	69.0	67.5	77.4	77.8	74.3	75.2	64.4	64.6	57.7	57.4
Short-term liabilities	25	10.3	10.1	6.4	5.9	6.9	7.3	14.6	14.1	23.6	22.8
	50	22.0	23.0	10.3	14.3	12.9	12.7	29.2	30.7	37.1	37.2
	75	40.1	40.6	22.2	30.1	21.5	22.6	44.2	46.4	46.8	46.4
Liabilities to banks	25	1.4	1.7	1.5	4.7	6.3	5.5	0.0	0.0	0.0	0.0
	50	14.0	14.0	16.3	20.2	21.9	19.9	9.6	10.6	10.3	8.7
	75	29.7	30.1	42.5	44.5	35.1	33.5	24.9	23.5	21.7	21.4
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.2	- 6.3	- 4.0	- 1.1	0.4	0.2	0.2	0.3	0.2
	50	0.9	1.0	0.8	1.5	1.2	3.2	0.9	0.7	0.8	0.7
	75	3.0	4.1	10.7	8.3	6.0	9.0	2.6	2.4	1.5	1.6
Annual result and depreciation	25	1.7	1.8	2.2	3.8	3.1	4.5	1.7	1.6	1.1	1.1
	50	3.2	3.5	12.9	15.2	10.5	12.9	2.9	2.7	2.1	2.1
	75	11.4	13.4	29.4	25.0	16.9	20.4	4.9	4.8	3.0	3.1
Trade receivables	25	3.1	3.1	1.0	1.4	3.2	3.4	3.1	3.1	3.7	3.7
	50	5.5	5.4	3.5	3.5	5.9	6.2	5.4	5.6	5.9	5.7
	75	9.2	8.6	7.5	7.9	9.3	9.8	9.4	8.7	9.1	8.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.7	1.0	- 2.2	0.0	0.3	1.2	1.1	0.7	1.5	1.4
	50	2.4	2.4	2.2	2.0	1.7	2.4	2.4	2.3	2.8	2.8
	75	4.1	4.2	4.2	4.2	3.8	4.2	4.6	4.1	4.2	4.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.5	4.8	- 7.6	- 3.0	3.8	6.3	4.3	4.6	5.3	5.7
	50	10.6	12.7	7.3	7.7	13.2	17.6	10.0	11.2	11.8	12.1
	75	25.2	26.8	16.2	15.0	28.3	39.7	26.2	26.4	21.9	24.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	107.2	108.7	96.8	89.1	107.3	107.1	112.8	110.1	112.8	116.2
	50	129.1	130.6	113.6	113.3	121.3	122.2	141.8	141.2	149.0	150.6
	75	187.7	186.4	142.4	148.7	149.6	146.3	195.1	197.6	215.5	208.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	75.3	73.9	51.2	30.4	65.1	69.4	79.9	79.5	82.7	84.7
	50	119.0	120.7	145.7	119.8	121.0	126.6	116.9	116.4	112.9	122.1
	75	225.2	225.6	331.9	430.4	292.3	269.2	209.6	213.3	166.1	195.0
		Percentage of cost of materials									
Trade payables	25	3.6	3.8	3.4	4.1	4.4	5.2	3.1	3.4	3.5	3.4
	50	6.3	6.7	10.4	12.7	8.4	9.0	6.0	6.0	5.0	5.0
	75	11.9	12.1	30.2	43.8	15.2	17.1	10.3	10.1	8.8	8.6

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

II. Enterprises by selected legal form

4. Kapitalgesellschaften & Co

Ratios	All economic sectors*										
	Total	Enterprises with sales of ... € million									
		Less than 2	2 but less than 10		10 but less than 50		50 and more				
	Cylindred sample 2016/2017										
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
<b>Income statement</b>											
<b>Income</b>	Percentage of gross revenue										
Sales	99.7	99.4	99.2	98.6	98.8	98.8	99.3	98.8	99.9	99.5	
Change in finished goods	0.3	0.6	0.8	1.4	1.2	1.2	0.7	1.2	0.1	0.5	
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2	
Other income	2.7	2.8	3.8	4.0	2.9	3.0	2.0	2.0	2.8	2.9	
of which: Income from long-term equity investments	0.3	0.4	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.4	
Total income	102.9	102.9	104.1	104.2	103.1	103.1	102.2	102.2	103.0	103.1	
<b>Expenses</b>											
Cost of materials	68.2	68.3	32.4	32.0	48.1	48.1	57.3	57.8	70.8	70.9	
Personnel expenses	14.5	14.3	24.5	24.5	25.2	25.1	21.7	21.5	12.9	12.7	
Depreciation	2.7	2.6	11.4	11.3	4.5	4.6	3.2	3.0	2.5	2.5	
of which: Depreciation of tangible fixed assets	2.5	2.4	11.3	11.2	4.4	4.4	3.0	2.9	2.3	2.2	
Interest and similar expenses	0.7	0.8	3.5	3.1	1.3	1.3	0.9	0.9	0.7	0.7	
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0	
Other expenses	13.1	12.9	23.0	22.5	17.8	17.4	14.3	14.0	12.7	12.6	
Total expenses before taxes on income	99.3	99.0	95.0	93.4	97.1	96.6	97.5	97.4	99.7	99.4	
Annual result before taxes on income	3.6	3.9	9.1	10.8	6.0	6.5	4.7	4.8	3.3	3.7	
Taxes on income	0.6	0.6	1.5	1.6	1.0	1.0	0.8	0.8	0.6	0.6	
Annual result	3.0	3.3	7.6	9.2	5.0	5.4	3.9	4.0	2.7	3.1	
Profit and loss transfers (parent company)	0.5	0.3	0.0	0.0	0.1	0.0	0.0	0.1	0.6	0.3	
Profit and loss transfers (subsidiary)	0.1	0.1	- 0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	
Profit for the year	3.5	3.5	7.7	9.1	4.9	5.4	3.9	4.1	3.3	3.3	
<b>Balance sheet</b>											
<b>Assets</b>	Percentage of the balance sheet total										
Intangible fixed assets	2.0	1.9	0.5	0.5	0.8	0.8	1.2	1.1	2.3	2.2	
Tangible fixed assets	26.8	25.8	65.7	45.6	44.3	43.9	31.8	30.5	24.5	23.5	
of which: Land and buildings	9.2	8.6	10.8	11.5	13.7	13.4	11.5	11.2	8.6	7.8	
Inventories	19.8	20.3	6.6	7.6	20.9	21.7	27.3	28.4	18.6	18.9	
of which: Finished goods and merchandise	9.1	9.2	2.5	2.6	8.4	8.2	10.8	11.0	8.9	9.0	
Cash	7.5	7.2	9.7	9.5	9.8	9.7	10.2	9.9	6.9	6.6	
Receivables	31.7	33.1	14.6	15.4	20.0	19.9	24.5	25.3	33.8	35.5	
Short-term	29.6	30.9	13.9	14.7	19.4	19.1	23.3	24.0	31.5	32.9	
of which:											
Trade receivables	10.6	10.7	4.8	5.2	10.2	10.3	12.8	13.2	10.2	10.3	
Receivables from affiliated companies	15.8	16.7	6.6	6.8	6.3	6.0	7.2	7.7	18.0	19.0	
Long-term	2.1	2.3	0.8	0.8	0.6	0.8	1.2	1.2	2.3	2.5	
of which: Loans to affiliated companies	1.6	1.9	0.5	0.5	0.4	0.5	0.7	0.8	1.9	2.1	
Securities	0.8	0.9	0.1	0.1	0.5	0.4	0.9	0.9	0.8	1.0	
Other long-term equity investments	11.0	10.2	1.5	1.6	2.8	2.7	3.6	3.5	12.8	11.9	
of which: Goodwill	0.7	0.7	0.5	0.5	0.3	0.2	0.4	0.3	0.8	0.7	
<b>Capital</b>											
Equity	25.5	25.1	20.6	22.1	20.5	20.7	22.8	22.9	26.3	25.8	
Liabilities	60.8	61.3	74.5	72.8	73.0	72.9	67.4	67.3	58.8	59.4	
Short-term	46.5	47.0	32.3	33.5	46.0	46.8	51.1	52.4	45.9	46.2	
of which:											
Liabilities to banks	4.9	5.0	10.4	10.9	10.3	11.0	8.7	8.7	3.8	3.9	
Trade payables	9.6	10.0	4.4	4.0	7.3	7.2	7.4	7.6	10.2	10.6	
Liabilities to affiliated companies	22.2	22.0	10.8	10.9	15.5	14.9	19.4	19.3	23.2	23.0	
Long-term	14.3	14.3	42.2	39.3	27.0	26.1	16.3	14.9	12.9	13.2	
of which:											
Liabilities to banks	8.1	7.9	36.4	33.7	21.1	19.5	10.4	9.3	6.6	6.7	
Liabilities to affiliated companies	4.8	5.2	4.4	4.2	4.5	4.9	4.1	4.2	4.9	5.4	
Provisions	13.0	12.9	3.5	3.7	6.1	6.1	9.2	9.2	14.2	14.1	
of which: Provisions for pensions	4.5	4.6	0.1	0.1	0.8	0.8	2.4	2.3	5.1	5.2	
<b>Other ratios</b>	Percentage of sales										
Annual result before taxes on income	3.6	4.0	9.2	11.0	6.0	6.5	4.7	4.9	3.3	3.7	
Annual result and depreciation	5.7	6.0	19.2	20.8	9.6	10.1	7.1	7.1	5.3	5.6	
Trade receivables	6.3	6.3	8.3	8.5	8.1	8.2	8.3	8.5	5.9	5.9	
Percentage of the balance sheet total											
Sales	167.9	168.6	57.9	61.5	125.6	125.5	155.2	155.8	173.9	174.5	
Annual result and interest paid	6.3	6.9	6.5	7.7	8.0	8.6	7.5	7.6	5.9	6.6	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	14.3	14.9	15.9	18.7	17.4	18.3	16.5	16.4	13.7	14.4	
Percentage of fixed assets											
Long-term equity and liabilities	104.6	107.6	91.7	91.9	98.7	97.8	108.7	109.5	104.6	108.3	
Percentage of short-term liabilities											
Cash resources and short-term receivables	80.4	81.7	72.9	72.0	63.9	61.7	66.8	66.0	84.1	86.1	
Cash resources, short-term receivables and inventories	123.0	124.9	93.2	94.8	109.4	108.1	120.3	120.3	124.5	127.0	
Percentage of cost of materials											
Trade payables	8.4	8.6	23.5	20.0	11.9	11.8	8.3	8.4	8.3	8.5	
<b>Memo item:</b>											
Balance sheet total in € billion	348.35	365.83	3.91	3.89	14.59	15.32	50.05	52.22	279.81	294.41	
Sales in € billion	584.76	616.74	2.26	2.39	18.32	19.22	77.67	81.35	486.52	513.78	
Number of enterprises	11 594	11 594	2 517	2 517	3 668	3 668	3 407	3 407	2 002	2 002	

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

Enterprises by selected legal form

cont'd: 4. Kapitalgesellschaft & Co

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	Less than 2		2 but less than 10		10 but less than 50		50 and more	
<b>Ratios</b>	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	29.8	29.9	0.9	0.8	28.4	28.2	42.5	42.7	49.9	51.2
	50	50.8	51.1	24.9	24.3	47.7	48.2	57.3	57.8	66.5	67.3
	75	69.8	70.0	48.0	47.6	64.8	65.2	74.0	74.4	79.9	80.1
Personnel expenses	25	9.6	9.7	0.0	0.0	12.8	13.2	11.0	11.0	8.0	7.8
	50	20.0	20.0	20.2	20.9	24.1	23.9	20.0	19.8	14.5	14.5
	75	32.5	32.4	35.9	36.4	35.6	35.7	30.6	30.6	23.6	23.4
Depreciation	25	0.9	0.9	1.2	1.2	1.0	1.0	0.8	0.8	0.7	0.7
	50	2.0	2.0	3.5	3.5	2.1	2.1	1.8	1.8	1.6	1.5
	75	4.7	4.7	16.0	16.1	4.8	4.8	3.7	3.6	3.1	3.1
Annual result	25	1.1	1.1	1.6	2.1	1.2	1.4	1.0	1.0	0.8	0.7
	50	3.6	3.7	7.9	8.3	3.9	4.0	2.8	2.8	2.7	2.4
	75	8.5	8.6	17.3	18.2	8.2	8.6	6.1	6.1	5.6	5.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.2	7.0	6.7	6.5	7.4	7.1	7.3	7.0	7.1	7.1
	50	21.9	22.0	28.8	28.4	23.0	22.5	20.2	19.9	19.7	20.1
	75	47.3	46.4	68.8	68.5	50.5	50.7	40.1	39.7	36.1	35.2
Inventories	25	1.9	1.8	0.0	0.0	2.3	2.2	9.4	9.3	10.2	10.6
	50	19.3	20.0	1.5	1.5	19.6	20.1	28.6	28.7	23.9	24.4
	75	41.3	41.8	20.0	21.4	44.8	45.2	45.9	46.0	40.4	40.5
Equity	25	4.3	4.5	1.0	1.5	3.5	3.8	6.4	6.6	8.0	8.2
	50	15.1	15.8	11.9	13.2	12.3	12.7	17.2	17.9	20.3	20.7
	75	31.4	32.4	31.1	33.5	27.5	29.6	32.2	32.3	35.3	36.0
Short-term liabilities	25	32.4	32.5	22.0	22.0	35.4	35.2	36.1	37.0	33.5	33.3
	50	56.0	55.5	49.8	48.3	58.8	57.8	57.7	57.7	53.5	53.6
	75	76.9	76.8	78.7	76.9	78.3	78.5	75.5	76.1	74.4	74.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	12.2	12.3	17.6	17.7	16.3	15.7	11.3	10.7	4.5	3.8
	75	37.0	36.5	53.3	50.7	41.5	40.1	32.4	31.5	23.6	23.8
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.4	2.0	2.6	1.6	1.8	1.3	1.2	1.1	0.9
	50	4.4	4.5	9.1	9.6	4.7	4.9	3.5	3.4	3.2	2.9
	75	9.9	10.2	19.8	21.0	9.7	10.1	7.3	7.4	6.6	6.6
Annual result and depreciation	25	3.5	3.4	6.4	6.9	4.0	4.0	3.0	2.9	2.3	2.1
	50	7.5	7.6	15.8	16.6	7.9	8.2	5.9	5.9	5.3	4.9
	75	15.0	15.3	40.3	40.6	14.5	14.9	10.8	10.8	9.9	9.6
Trade receivables	25	2.8	2.8	1.5	1.4	3.1	3.1	3.7	3.9	2.6	2.8
	50	6.4	6.6	5.3	5.2	6.4	6.6	7.0	7.3	6.4	6.5
	75	10.7	11.1	10.8	11.3	10.7	11.1	11.2	11.4	10.3	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.7	3.6	3.4	4.0	3.9	4.0	3.6	3.4	3.6	3.1
	50	8.3	8.2	9.9	10.8	8.9	8.9	7.5	7.3	7.5	7.0
	75	16.4	16.2	25.9	26.3	17.6	17.7	13.6	13.4	12.7	11.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.4	8.5	8.1	8.7	8.7	9.0	8.4	8.3	8.4	7.9
	50	18.8	18.8	20.2	21.3	19.9	19.9	18.1	17.8	17.4	16.5
	75	37.8	37.8	54.1	56.1	39.7	41.6	32.7	32.3	31.4	29.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	62.8	62.0	50.9	51.8	58.4	58.7	68.3	67.0	71.1	71.2
	50	107.9	108.8	101.0	102.0	102.7	104.2	117.1	117.3	120.0	119.5
	75	217.0	224.2	197.2	204.3	225.4	228.5	227.2	234.9	213.5	218.2
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	39.7	39.6	41.0	42.8	36.1	35.6	39.5	39.5	46.3	46.8
	50	72.0	70.9	87.1	89.1	65.6	66.1	66.5	67.0	75.8	74.4
	75	120.7	122.6	161.2	166.7	113.8	114.9	108.9	111.3	118.9	116.3
		Percentage of cost of materials									
Trade payables	25	4.4	4.4	4.9	4.5	4.8	4.9	4.2	4.2	4.0	4.1
	50	8.5	8.5	12.6	12.4	9.4	9.6	7.5	7.4	7.3	7.4
	75	15.4	15.2	33.3	31.5	17.8	18.1	12.1	12.3	11.0	11.2

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

## II. Enterprises by selected legal form

### 5. Limited partnerships

Ratios	All economic sectors*									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
Cylindered sample 2016/2017										
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.4	98.8	99.3	99.6	99.7	99.9	99.7	99.6	99.4
Change in finished goods	0.3	0.6	1.2	0.7	0.4	0.3	0.1	0.3	0.4	0.6
Interest and similar income	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1
Other income	2.5	2.3	5.9	5.5	3.1	3.0	1.6	1.4	2.7	2.5
of which: Income from long-term equity investments	1.1	1.1	0.0	0.0	0.4	0.7	0.4	0.3	1.3	1.3
Total income	102.7	102.5	106.0	105.6	103.2	103.1	101.8	101.5	102.8	102.6
<b>Expenses</b>										
Cost of materials	65.1	66.0	37.6	38.9	51.9	51.4	63.0	63.2	66.2	67.2
Personnel expenses	15.1	15.2	22.4	22.6	20.9	21.0	15.9	16.0	14.7	14.7
Depreciation	2.3	2.3	8.5	7.9	5.3	5.2	2.7	2.7	2.1	2.1
of which: Depreciation of tangible fixed assets	2.1	2.1	8.4	7.9	5.2	5.0	2.5	2.5	1.9	1.9
Interest and similar expenses	0.6	0.6	2.3	2.0	1.0	0.9	0.7	0.6	0.6	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.1	0.3	0.2	0.0	0.0
Other expenses	12.7	12.3	22.1	21.6	17.5	17.4	12.5	12.4	12.5	12.0
Total expenses before taxes on income	95.9	96.4	93.2	93.2	96.8	95.9	95.1	95.0	96.1	96.6
Annual result before taxes on income	6.7	6.1	12.9	12.4	6.4	7.2	6.7	6.5	6.7	6.0
Taxes on income	0.9	0.9	1.3	1.2	1.0	1.0	1.0	1.0	0.8	0.8
Annual result	5.9	5.3	11.6	11.2	5.5	6.2	5.7	5.6	5.9	5.1
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	-0.1	0.0	0.0	0.0	0.2	0.3
Profit and loss transfers (subsidiary)	0.0	0.0	0.1	0.0	-0.1	-0.2	0.0	0.0	0.0	0.0
Profit for the year	6.0	5.5	11.5	11.2	5.5	6.3	5.7	5.5	6.1	5.4
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.2	0.4	0.2	0.5	0.4	0.4	0.4	1.5	1.4
Tangible fixed assets	24.5	24.9	61.3	45.6	46.6	44.7	35.9	35.1	21.0	21.8
of which: Land and buildings	11.7	11.9	32.1	33.2	23.9	22.6	20.4	19.5	9.3	9.8
Inventories	21.0	21.4	12.2	12.5	19.2	19.4	21.6	22.2	21.0	21.4
of which: Finished goods and merchandise	14.3	14.3	7.4	7.5	13.7	13.6	16.3	16.3	14.1	14.0
Cash	8.8	8.2	7.0	7.2	8.7	9.6	12.9	12.1	8.1	7.5
Receivables	31.7	32.5	15.3	16.1	20.2	21.0	23.7	24.9	33.8	34.6
Short-term	29.7	30.2	15.0	15.8	17.9	18.3	23.2	24.2	31.6	32.0
of which:										
Trade receivables	12.7	12.6	6.7	6.3	9.7	10.1	13.2	13.6	12.9	12.6
Receivables from affiliated companies	12.2	13.0	6.5	7.3	5.3	5.4	5.7	5.8	13.8	14.8
Long-term	2.0	2.3	0.3	0.3	2.4	2.7	0.5	0.7	2.2	2.5
of which: Loans to affiliated companies	1.3	1.6	0.0	0.0	1.3	1.7	0.2	0.3	1.6	1.9
Securities	0.4	0.4	0.0	0.0	1.0	1.1	0.4	0.4	0.3	0.4
Other long-term equity investments	12.1	11.0	3.2	3.0	3.3	3.3	4.8	4.6	14.0	12.7
of which: Goodwill	0.2	0.1	0.3	0.2	0.4	0.4	0.4	0.3	0.1	0.1
<b>Capital</b>										
Equity	37.4	37.7	26.6	27.1	33.7	36.7	34.1	35.9	38.3	38.2
Liabilities	52.7	52.4	70.7	70.3	60.9	57.9	59.4	57.7	50.9	51.0
Short-term	43.3	43.1	37.4	34.6	38.6	36.0	46.9	47.2	42.9	42.7
of which:										
Liabilities to banks	5.5	4.7	13.3	8.9	12.7	11.9	9.8	9.3	4.3	3.5
Trade payables	8.2	8.1	7.1	7.2	7.6	7.5	8.8	9.7	8.2	7.8
Liabilities to affiliated companies	24.4	24.8	7.1	8.5	11.4	10.1	21.9	21.5	25.6	26.3
Long-term	9.5	9.3	33.3	35.7	22.3	21.9	12.6	10.5	8.1	8.2
of which:										
Liabilities to banks	5.7	6.3	27.1	28.8	18.4	17.7	8.2	7.0	4.4	5.5
Liabilities to affiliated companies	3.4	2.6	3.9	3.5	2.4	2.6	3.4	2.6	3.5	2.6
Provisions	9.2	9.3	2.6	2.4	4.8	4.9	6.4	6.2	9.9	10.1
of which: Provisions for pensions	3.3	3.4	0.5	0.5	0.1	0.1	1.4	1.4	3.8	3.9
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	6.8	6.2	13.0	12.5	6.4	7.2	6.7	6.5	6.8	6.0
Annual result and depreciation	8.2	7.6	20.3	19.2	10.8	11.4	8.4	8.3	8.0	7.3
Trade receivables	7.4	7.3	8.8	8.0	6.9	6.9	7.2	7.4	7.4	7.3
Percentage of the balance sheet total										
Sales	172.7	173.0	75.8	79.2	141.2	146.3	183.3	184.3	173.0	173.0
Annual result and interest paid	11.3	10.2	10.6	10.5	9.1	10.3	11.8	11.4	11.3	9.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	26.4	24.3	23.2	23.2	26.5	31.0	29.2	29.3	25.9	23.1
Percentage of fixed assets										
Long-term equity and liabilities	125.5	127.5	92.7	98.9	105.4	113.6	115.0	116.6	129.4	130.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	89.7	89.9	59.0	66.5	70.1	79.1	77.4	77.2	93.2	93.1
Cash resources, short-term receivables and inventories	138.2	139.5	91.6	102.7	119.9	133.0	123.6	124.2	142.2	143.1
Percentage of cost of materials										
Trade payables	7.3	7.0	24.7	23.2	10.3	9.9	7.6	8.3	7.1	6.6
Memo item:										
Balance sheet total in € billion	19.80	20.65	0.14	0.14	0.75	0.77	2.95	3.09	15.96	16.65
Sales in € billion	34.18	35.74	0.10	0.11	1.06	1.13	5.41	5.70	27.61	28.80
Number of enterprises	683	683	115	115	201	201	229	229	138	138

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

Enterprises by selected legal form

cont'd: 5. Limited partnerships

	Quartile value	cont'd: All legal forms									
		Cylindere sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	...	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.3	37.3	8.6	6.4	23.0	24.0	48.8	49.3	53.5	54.1
	50	62.2	61.9	34.7	33.5	54.6	53.6	70.7	70.1	70.9	71.4
	75	74.9	74.7	58.9	58.1	73.5	72.8	77.6	77.3	77.4	77.2
Personnel expenses	25	9.0	8.8	5.5	6.5	10.3	10.3	8.9	8.5	8.6	8.7
	50	14.2	14.5	17.8	17.3	19.0	19.6	12.7	12.9	12.0	12.0
	75	25.5	25.8	34.7	36.4	29.5	30.5	21.3	21.8	20.0	20.8
Depreciation	25	1.0	1.0	1.5	1.1	1.2	1.2	0.9	0.9	0.9	0.9
	50	1.9	1.8	4.7	4.2	2.4	2.2	1.6	1.5	1.5	1.4
	75	4.6	4.4	12.5	14.6	5.7	5.7	3.1	2.9	2.5	2.4
Annual result	25	1.7	1.9	2.5	3.3	2.1	2.0	1.6	1.4	1.7	2.1
	50	5.1	5.2	7.2	9.0	4.8	5.1	4.4	4.4	5.4	4.9
	75	9.3	9.7	22.2	18.1	9.4	10.0	7.8	7.5	8.8	8.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.5	9.7	11.1	10.6	10.6	9.9	10.0	9.1	10.4	9.7
	50	28.4	27.9	45.1	45.1	32.7	31.5	24.2	24.8	22.4	23.0
	75	50.4	50.2	69.1	69.1	61.1	60.9	47.5	46.2	35.7	34.8
Inventories	25	5.1	4.8	0.0	0.0	1.4	1.5	9.4	9.6	14.5	14.6
	50	18.0	18.0	4.1	3.8	16.5	16.6	19.7	20.7	20.0	20.3
	75	35.5	36.7	31.9	29.8	37.1	38.1	37.4	38.9	33.8	34.8
Equity	25	10.0	10.2	1.8	2.1	4.5	5.2	15.4	17.1	22.3	21.0
	50	31.7	33.6	20.5	20.4	23.3	28.4	34.9	36.2	36.9	36.9
	75	47.3	48.1	52.6	43.8	51.5	52.2	47.1	48.9	44.1	46.0
Short-term liabilities	25	27.8	27.5	18.0	16.7	24.2	21.9	33.8	32.6	36.4	40.4
	50	46.5	45.7	39.9	36.4	38.5	40.4	50.4	48.0	49.8	50.2
	75	61.2	63.3	67.2	65.7	61.3	63.3	61.2	62.5	59.9	61.1
Liabilities to banks	25	0.0	0.0	4.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0
	50	15.2	12.5	26.9	29.6	27.6	24.0	12.2	7.6	4.1	3.8
	75	40.4	36.2	55.7	57.2	52.5	50.1	30.2	26.5	18.1	19.0
		Percentage of sales									
Annual result before taxes on income	25	2.2	2.1	2.8	3.9	2.8	2.2	2.0	1.8	2.2	2.6
	50	5.9	5.9	8.6	11.1	5.6	5.8	5.0	5.2	6.2	6.0
	75	10.7	11.3	23.0	18.9	11.2	11.6	9.0	8.9	10.2	9.8
Annual result and depreciation	25	4.5	4.2	7.4	7.3	4.7	4.4	3.7	3.6	4.6	4.1
	50	8.9	8.8	15.4	17.1	9.6	9.6	7.3	7.3	8.2	8.0
	75	14.7	14.8	32.2	31.1	15.1	15.8	11.4	11.0	12.3	12.3
Trade receivables	25	3.2	3.3	2.2	1.9	2.5	2.7	4.2	4.1	3.9	3.8
	50	6.4	6.4	5.3	5.7	5.7	5.6	6.8	6.8	6.7	6.5
	75	9.5	9.6	10.1	10.1	9.5	9.6	9.3	9.3	9.7	9.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	5.1	5.6	3.9	6.0	4.3	5.6	6.5	5.7	4.9	5.5
	50	10.9	10.9	14.4	12.6	10.5	10.9	10.3	10.6	10.6	10.7
	75	20.3	20.1	28.5	28.1	19.5	20.0	17.6	18.1	20.3	18.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	10.6	10.8	9.1	8.5	9.3	10.2	12.1	12.2	12.2	12.0
	50	25.3	26.3	26.6	28.2	24.7	24.7	25.1	26.8	27.0	23.5
	75	52.9	55.4	63.5	74.0	52.0	57.0	52.5	54.7	52.8	47.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	77.1	77.8	59.1	61.8	68.1	70.6	82.6	83.3	86.8	87.1
	50	119.3	118.4	102.7	101.0	121.5	121.7	125.3	128.0	117.8	116.6
	75	232.3	244.1	195.5	197.1	259.1	305.4	251.8	258.6	221.1	207.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	39.7	43.5	27.3	28.5	31.1	34.8	51.3	52.8	57.1	56.2
	50	77.8	77.7	58.4	67.0	66.4	69.4	82.1	79.6	82.8	84.1
	75	129.3	131.4	156.9	145.5	152.9	167.1	126.0	125.9	120.4	110.3
		Percentage of cost of materials									
Trade payables	25	3.6	3.7	6.4	6.1	3.9	3.7	2.6	2.8	4.1	4.0
	50	7.5	7.3	16.5	15.1	8.4	8.7	5.9	6.4	6.7	6.6
	75	14.8	14.4	42.9	34.1	21.0	21.7	11.5	11.2	8.7	9.1

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

## II. Enterprises by selected legal form

### 6. General partnerships

Ratios	All economic sectors*									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindrical sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.6	99.6	99.6	100.1	99.4	98.9	99.8	99.9	99.6	99.7
Change in finished goods	0.4	0.4	0.4	-0.1	0.6	1.1	0.2	0.1	0.4	0.3
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	3.1	2.8	5.7	5.7	2.4	2.7	2.4	2.5	3.4	2.7
of which: Income from long-term equity investments	0.6	0.6	0.1	0.2	0.1	0.1	0.1	0.1	1.1	1.2
Total income	103.2	102.9	105.8	105.8	102.5	102.7	102.4	102.6	103.5	102.8
<b>Expenses</b>										
Cost of materials	58.4	58.2	31.3	31.9	42.0	42.6	47.6	47.0	74.4	73.8
Personnel expenses	15.3	15.4	22.7	23.1	22.8	22.7	20.0	20.6	9.0	8.7
Depreciation	4.2	4.1	8.1	8.3	4.8	4.7	3.4	3.7	3.9	3.5
of which: Depreciation of tangible fixed assets	4.1	4.0	8.0	8.2	4.8	4.7	3.3	3.4	3.8	3.4
Interest and similar expenses	1.0	1.0	2.0	1.8	0.9	0.8	1.5	1.4	0.7	0.7
Operating taxes	0.1	0.1	0.3	0.3	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	14.1	14.2	23.6	23.2	18.9	18.9	17.8	18.4	9.0	8.8
Total expenses before taxes on income	93.2	92.8	87.9	88.6	89.5	89.9	90.3	91.0	97.0	95.5
Annual result before taxes on income	10.0	10.1	17.9	17.2	13.0	12.8	12.2	11.5	6.6	7.3
Taxes on income	0.8	0.9	1.4	1.4	0.8	0.9	0.8	0.8	0.6	0.8
Annual result	9.2	9.2	16.5	15.9	12.2	11.9	11.3	10.8	5.9	6.4
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.0	0.1	0.1	0.0	0.2	0.2	0.0	0.0	0.0	0.0
Profit for the year	9.2	9.1	16.5	15.9	11.9	11.7	11.4	10.7	5.9	6.4
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.6	0.3	0.3	0.6	0.5	1.0	1.0	0.4	0.4
Tangible fixed assets	49.1	45.6	62.0	45.6	40.4	38.8	28.0	26.8	59.5	54.4
of which: Land and buildings	10.0	9.1	28.0	27.1	15.1	15.3	10.5	9.6	5.2	3.4
Inventories	11.8	12.1	10.2	10.4	17.0	19.6	13.8	13.3	9.5	9.2
of which: Finished goods and merchandise	6.1	5.9	4.9	4.7	8.3	8.7	8.9	8.6	4.4	3.9
Cash	7.2	9.1	8.6	8.6	8.2	8.3	8.0	8.8	6.2	9.6
Receivables	26.6	28.4	16.1	16.5	29.7	28.6	44.5	46.0	19.2	21.7
Short-term	26.1	27.8	15.6	15.9	29.4	28.4	44.0	45.5	18.5	21.0
of which:										
Trade receivables	12.4	13.6	8.5	8.6	13.0	13.4	17.7	18.5	10.5	12.2
Receivables from affiliated companies	11.8	12.2	4.1	4.4	13.8	12.2	23.7	24.4	7.0	7.5
Long-term	0.5	0.6	0.5	0.6	0.3	0.2	0.5	0.5	0.7	0.7
of which: Loans to affiliated companies	0.3	0.3	0.1	0.3	0.0	0.0	0.1	0.1	0.5	0.6
Securities	0.7	0.2	0.2	0.3	0.8	0.8	0.1	0.0	1.1	0.1
Other long-term equity investments	3.6	3.6	1.8	1.6	2.7	2.7	3.8	3.5	4.1	4.4
of which: Goodwill	1.0	1.1	1.0	0.8	2.0	2.1	2.6	2.7	0.0	0.1
<b>Capital</b>										
Equity	45.2	46.1	27.1	27.7	25.1	24.5	39.8	40.4	57.1	59.7
Liabilities	48.5	47.2	69.1	68.6	70.6	71.2	54.9	54.1	35.1	31.7
Short-term	30.6	33.0	34.1	35.9	43.0	47.2	29.5	37.4	26.5	25.5
of which:										
Liabilities to banks	7.3	7.5	13.0	14.9	9.7	10.1	13.7	12.6	2.7	2.6
Trade payables	6.0	5.9	6.6	6.9	8.8	8.9	6.6	7.1	4.8	4.1
Liabilities to affiliated companies	10.2	12.5	6.6	5.9	5.9	6.0	4.8	12.9	14.6	15.8
Long-term	17.9	14.2	35.0	32.8	27.6	24.0	25.4	16.7	8.6	6.2
of which:										
Liabilities to banks	11.2	12.4	32.7	30.0	23.8	22.3	15.4	15.3	1.9	4.4
Liabilities to affiliated companies	2.3	1.1	1.4	2.0	0.6	0.6	8.8	0.1	0.0	1.6
Provisions	6.1	6.5	3.0	3.0	4.0	4.1	5.1	5.4	7.7	8.6
of which: Provisions for pensions	1.8	2.0	0.2	0.2	0.4	0.4	1.0	1.0	2.9	3.5
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	10.0	10.1	18.0	17.2	13.1	13.0	12.2	11.6	6.6	7.3
Annual result and depreciation	13.4	13.4	24.7	24.1	17.1	16.9	14.8	14.4	9.8	10.0
Trade receivables	9.3	9.4	8.2	8.2	8.7	8.6	11.6	11.7	8.3	8.6
Percentage of the balance sheet total										
Sales	134.3	144.9	104.1	104.7	148.7	155.9	153.0	158.2	126.1	142.0
Annual result and interest paid	13.8	14.8	19.3	18.4	19.6	20.1	19.6	19.2	8.4	10.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	38.0	43.3	40.0	39.6	38.2	39.1	43.3	45.0	33.8	46.4
Percentage of fixed assets										
Long-term equity and liabilities	120.5	123.2	96.0	94.0	118.7	113.3	198.6	183.0	106.4	115.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	110.6	111.8	71.2	68.4	87.4	77.6	176.6	145.1	97.0	120.3
Cash resources, short-term receivables and inventories	149.3	148.4	100.9	97.3	127.0	119.1	223.2	180.7	133.0	156.4
Percentage of cost of materials										
Trade payables	7.6	7.0	20.4	20.6	13.9	13.3	9.0	9.5	5.1	3.9
Memo item:										
Balance sheet total in € billion	4.95	4.81	0.42	0.44	0.81	0.81	1.18	1.18	2.55	2.38
Sales in € billion	6.65	6.97	0.44	0.46	1.20	1.26	1.80	1.87	3.22	3.38
Number of enterprises	942	942	556	556	281	281	87	87	18	18

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

Enterprises by selected legal form

cont'd: 6. General partnerships

	Quartile value	cont'd: All legal forms											
		Cylindred sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
				Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...											
		Percentage of gross revenue											
Cost of materials	25	4.6	4.5	0.2	0.2	12.0	12.7	9.3	12.5	46.8	49.8		
	50	29.9	29.6	23.6	23.7	41.0	40.6	48.8	46.8	67.1	70.3		
	75	56.9	57.9	45.7	45.5	71.6	71.7	78.2	75.8	88.3	87.1		
Personnel expenses	25	5.2	5.0	1.6	1.7	10.0	10.2	9.0	9.3	2.2	2.3		
	50	17.2	17.8	15.8	15.9	22.5	22.1	17.2	18.3	11.7	10.9		
	75	31.1	32.1	31.0	32.1	31.1	32.4	32.0	31.0	20.6	19.9		
Depreciation	25	1.3	1.3	1.8	1.9	1.1	1.1	0.8	0.8	0.4	0.4		
	50	3.4	3.5	4.5	4.6	2.6	2.5	1.8	1.9	1.6	1.6		
	75	9.3	9.5	13.5	14.1	6.2	6.7	4.3	5.8	4.3	3.7		
Annual result	25	4.4	4.5	7.0	7.1	3.6	3.4	2.0	1.8	0.8	0.7		
	50	11.5	11.6	15.8	15.1	7.7	8.0	5.1	4.9	3.9	2.6		
	75	25.4	24.7	30.2	28.0	17.0	18.0	20.1	19.7	8.7	10.6		
		Percentage of the balance sheet total											
Tangible fixed assets	25	13.2	13.1	16.5	17.2	10.9	9.3	7.6	6.8	3.5	4.4		
	50	41.2	41.8	51.6	53.7	34.4	35.8	18.1	18.9	20.8	19.0		
	75	72.3	71.8	79.5	81.2	60.6	60.4	42.7	41.7	35.2	31.6		
Inventories	25	0.0	0.0	0.0	0.0	0.5	0.3	1.6	1.8	4.4	5.1		
	50	4.1	3.6	1.8	1.5	6.0	5.9	7.1	8.9	16.4	20.3		
	75	21.7	22.5	17.2	15.8	29.8	31.3	29.8	30.2	31.1	30.8		
Equity	25	3.6	3.6	0.1	-1.2	6.8	8.0	21.8	20.3	13.9	14.1		
	50	28.4	28.6	26.4	26.6	27.0	26.7	38.1	43.2	32.1	31.3		
	75	56.5	59.0	55.0	59.1	59.8	60.3	55.8	56.1	47.3	53.2		
Short-term liabilities	25	14.3	14.6	12.5	12.9	16.7	16.5	17.1	19.2	33.9	35.7		
	50	32.2	32.2	29.4	29.4	34.2	35.3	34.6	33.9	46.4	40.3		
	75	63.4	62.9	65.5	65.7	63.4	63.7	55.1	55.7	58.8	53.2		
Liabilities to banks	25	3.7	4.5	3.8	5.6	4.9	5.2	2.2	3.0	0.0	0.0		
	50	31.4	30.0	35.5	34.6	28.3	26.9	25.6	26.2	4.3	4.8		
	75	61.6	61.6	65.4	68.0	55.4	53.8	47.4	43.4	17.0	23.8		
		Percentage of sales											
Annual result before taxes on income	25	5.0	5.3	7.7	7.7	4.3	4.0	2.2	2.0	0.9	0.7		
	50	13.0	13.1	17.4	16.4	9.0	9.3	5.9	6.1	4.7	3.0		
	75	27.5	27.3	31.6	30.4	18.5	19.8	23.2	21.3	13.0	14.4		
Annual result and depreciation	25	9.5	9.4	14.5	14.7	7.5	7.2	3.5	3.8	2.0	2.5		
	50	20.4	19.8	26.8	24.8	12.7	13.5	9.5	8.6	6.2	5.6		
	75	38.5	37.2	44.3	43.9	24.6	25.6	26.5	26.6	19.0	16.0		
Trade receivables	25	1.5	1.4	1.0	0.9	2.0	2.4	3.7	3.7	5.3	3.5		
	50	5.5	5.5	4.6	4.5	6.6	6.4	8.6	8.6	7.5	6.7		
	75	11.2	11.3	9.9	10.4	12.3	11.3	15.1	15.1	13.2	13.6		
		Percentage of the balance sheet total											
Annual result and interest paid	25	8.7	8.0	8.5	7.8	9.6	8.8	7.0	6.7	3.4	5.0		
	50	21.0	21.7	23.4	23.1	20.4	22.3	16.5	13.8	10.8	9.6		
	75	51.5	50.5	58.8	58.9	44.2	47.6	35.0	40.2	14.6	15.8		
		Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	12.2	12.4	11.9	12.8	15.2	13.0	11.0	11.7	11.3	8.1		
	50	36.0	36.4	36.8	38.1	42.1	38.1	23.2	30.0	30.9	31.4		
	75	97.8	102.1	97.5	102.1	114.0	107.7	71.9	113.0	39.3	50.5		
		Percentage of fixed assets											
Long-term equity and liabilities	25	70.6	68.3	55.0	57.3	78.3	76.6	106.1	104.7	85.0	106.1		
	50	111.7	110.6	100.7	102.5	125.1	127.2	151.1	156.8	137.5	168.3		
	75	209.1	219.8	175.0	177.1	249.1	269.4	370.7	392.6	337.6	472.8		
		Percentage of short-term liabilities											
Cash resources and short-term receivables	25	37.8	38.2	31.8	31.7	47.5	44.9	64.9	72.1	72.4	89.7		
	50	86.6	92.9	76.7	86.4	91.5	93.6	122.5	131.5	97.2	111.1		
	75	243.2	236.2	241.4	232.1	249.8	240.4	273.4	262.0	128.5	172.9		
		Percentage of cost of materials											
Trade payables	25	4.0	4.2	2.8	3.2	5.2	5.2	5.7	5.8	4.0	3.0		
	50	10.3	10.3	9.9	10.3	11.1	11.0	9.7	9.6	7.3	7.0		
	75	24.7	24.3	25.0	26.5	25.1	23.0	19.4	20.4	13.9	14.1		

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

## II. Enterprises by selected legal form

### 7. Sole proprietorships

Ratios	All economic sectors*									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindred sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	100.1	99.4	99.5	100.0	99.7	99.8	100.2	99.4	101.5
Change in finished goods	0.3	- 0.1	0.6	0.5	0.0	0.3	0.2	- 0.2	0.6	- 1.5
Interest and similar income	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1
Other income	2.2	2.3	4.0	3.8	2.1	2.5	1.8	1.8	0.9	0.8
of which: Income from long-term equity investments	0.1	0.1	0.2	0.1	0.0	0.0	0.0	0.1	0.2	0.1
Total income	102.2	102.4	104.0	103.9	102.1	102.5	101.8	101.9	101.0	100.9
<b>Expenses</b>										
Cost of materials	58.0	57.8	36.4	35.8	53.3	53.0	65.6	65.8	83.5	83.0
Personnel expenses	16.4	16.6	23.8	24.2	18.4	18.8	14.9	14.8	4.7	4.4
Depreciation	3.8	3.8	6.7	6.7	4.3	4.4	2.6	2.7	0.7	0.6
of which: Depreciation of tangible fixed assets	3.8	3.8	6.7	6.7	4.3	4.3	2.6	2.7	0.7	0.6
Interest and similar expenses	0.8	0.8	1.5	1.4	0.9	0.8	0.7	0.7	0.2	0.2
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.2	0.1	0.1	0.0	0.0
Other expenses	16.3	16.4	22.6	22.5	18.4	18.6	13.3	13.5	8.2	8.5
Total expenses before taxes on income	95.4	95.5	91.3	90.9	95.4	95.7	97.2	97.7	97.3	96.8
Annual result before taxes on income	6.8	6.8	12.8	13.0	6.7	6.8	4.6	4.2	3.8	4.1
Taxes on income	0.8	0.8	1.2	1.3	0.8	0.9	0.6	0.6	0.4	0.6
Annual result	6.0	6.0	11.5	11.7	5.9	5.9	4.0	3.6	3.4	3.6
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit for the year	6.1	6.0	11.5	11.7	5.9	5.9	4.0	3.6	3.4	3.6
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.5	0.2	0.3
Tangible fixed assets	49.0	48.5	64.1	45.6	52.1	51.6	42.5	42.1	14.1	13.3
of which: Land and buildings	21.6	21.1	31.9	30.8	21.2	20.7	17.0	16.9	7.0	6.5
Inventories	20.1	20.3	11.1	11.7	18.9	19.2	19.1	19.0	50.4	50.9
of which: Finished goods and merchandise	11.9	12.1	6.5	6.4	12.9	12.9	16.6	17.2	10.8	12.4
Cash	7.8	7.7	7.5	7.4	7.5	7.3	7.0	7.1	11.9	11.1
Receivables	18.8	19.2	14.3	14.8	18.3	19.0	23.0	22.6	22.7	23.7
Short-term	17.3	18.1	13.7	14.3	17.3	18.1	19.6	20.4	21.5	22.5
of which:										
Trade receivables	12.1	12.5	8.5	8.6	12.5	12.9	12.8	13.6	18.6	18.4
Receivables from affiliated companies	1.9	2.0	1.5	2.0	1.5	1.7	3.1	2.9	1.1	1.4
Long-term	1.5	1.1	0.6	0.5	1.0	0.8	3.5	2.2	1.2	1.2
of which: Loans to affiliated companies	0.4	0.4	0.1	0.0	0.7	0.5	0.1	0.4	0.6	0.6
Securities	1.1	1.3	0.1	0.2	0.1	0.1	4.2	5.2	0.0	0.0
Other long-term equity investments	2.1	2.0	1.7	1.6	2.3	1.9	3.2	3.1	0.6	0.6
of which: Goodwill	1.1	1.0	0.5	0.5	1.4	1.3	1.4	1.3	0.0	0.0
<b>Capital</b>										
Equity	27.1	27.5	23.0	23.3	25.3	25.7	28.0	27.8	42.7	44.8
Liabilities	67.4	66.9	73.1	72.8	70.7	70.3	62.7	62.6	51.3	48.8
Short-term	41.9	41.8	38.7	39.0	43.2	42.5	40.2	41.6	49.1	47.1
of which:										
Liabilities to banks	17.1	16.7	17.9	17.2	18.6	17.3	16.2	17.6	11.4	10.7
Trade payables	12.5	12.9	8.1	7.9	12.8	12.7	15.4	16.1	16.2	18.9
Liabilities to affiliated companies	1.7	2.0	2.4	2.5	1.6	1.6	1.5	2.0	1.0	1.7
Long-term	25.5	25.1	34.4	33.8	27.5	27.8	22.5	21.0	2.2	1.7
of which:										
Liabilities to banks	23.6	23.5	31.4	31.3	25.3	26.0	21.8	20.4	1.7	1.3
Liabilities to affiliated companies	0.3	0.4	0.5	0.5	0.4	0.4	0.2	0.1	0.0	0.2
Provisions	5.0	5.0	3.4	3.4	3.7	3.8	8.6	8.3	6.0	6.4
of which: Provisions for pensions	1.3	1.2	0.1	0.0	0.2	0.1	4.8	4.8	0.0	0.0
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	6.9	6.8	13	13	6.7	6.8	4.7	4.2	3.8	4.1
Annual result and depreciation	9.8	9.8	18.4	18.6	10.2	10.4	6.7	6.3	4.0	4.2
Trade receivables	6.2	6.4	6.2	6.4	6.4	6.7	5.7	6.0	6.8	6.5
	Percentage of the balance sheet total									
Sales	194.4	194.6	136.1	134.5	194.1	192.6	225.4	227.1	273.1	283.3
Annual result and interest paid	13.4	13.3	17.9	17.7	13.1	13.0	10.6	9.8	9.7	10.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	29.4	29.5	36.0	36.0	29.5	29.9	23.1	22.0	24.3	26.7
	Percentage of fixed assets									
Long-term equity and liabilities	99.6	100.9	86.1	86.9	95.0	97.7	103.0	100.7	278.6	301.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	60.2	61.6	54.9	55.7	57.4	59.8	66.6	66.1	67.9	71.4
Cash resources, short-term receivables and inventories	108.2	110.3	83.7	85.6	101.1	104.8	114.1	111.8	170.7	179.5
	Percentage of cost of materials									
Trade payables	11.1	11.5	16.2	16.4	12.4	12.4	10.4	10.8	7.1	8.2
Memo item:										
Balance sheet total in € billion	5.80	6.14	1.54	1.65	2.26	2.38	1.40	1.48	0.60	0.63
Sales in € billion	11.27	11.95	2.10	2.22	4.39	4.59	3.16	3.36	1.63	1.78
Number of enterprises	4 015	4 015	2 750	2 750	1 071	1 071	180	180	14	14

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



Enterprises by selected legal form

cont'd: 7. Sole proprietorships

	Quartile value	cont'd: All legal forms									
		Cylindred sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
				Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	9.5	9.3	5.1	4.7	21.5	20.9	44.5	45.0	78.2	78.3
	50	36.2	35.5	29.6	29.0	58.3	58.2	73.8	74.4	82.1	81.7
	75	66.6	65.7	52.2	51.0	76.6	76.3	84.5	84.9	90.9	90.8
Personnel expenses	25	8.5	8.4	9.1	9.1	8.5	8.5	5.0	5.0	3.1	3.2
	50	19.3	19.7	21.2	22.0	15.3	15.4	11.2	11.0	4.5	4.4
	75	31.6	32.7	32.6	33.6	30.2	30.5	25.3	24.7	7.0	6.7
Depreciation	25	1.3	1.3	1.8	1.7	0.9	0.8	0.5	0.5	0.3	0.3
	50	3.3	3.3	4.0	4.0	2.2	2.2	1.2	1.3	0.4	0.4
	75	8.0	8.1	9.2	9.4	5.8	6.0	3.1	3.3	1.0	1.1
Annual result	25	3.9	4.0	5.7	5.9	2.8	2.7	1.6	1.6	0.9	0.6
	50	8.6	8.6	11.5	11.8	5.1	5.0	3.3	2.6	2.0	2.1
	75	17.1	17.1	21.5	21.4	8.4	8.2	5.7	4.7	4.4	3.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	18.2	17.1	22.5	20.4	13.1	12.7	9.8	10.1	7.4	6.4
	50	46.0	45.1	50.4	49.3	38.4	38.4	28.0	26.9	10.7	8.2
	75	72.8	73.3	75.5	75.2	67.7	67.9	57.1	58.8	25.8	26.8
Inventories	25	0.0	0.0	0.0	0.0	1.0	1.0	3.6	3.2	6.2	6.9
	50	5.7	5.5	3.2	3.1	12.7	13.0	15.9	15.2	20.0	19.5
	75	25.9	26.1	20.8	21.3	31.1	32.8	37.4	38.0	35.5	43.1
Equity	25	-8.0	-5.7	-16.1	-12.1	1.1	1.8	8.9	7.4	6.0	10.5
	50	16.4	17.0	14.7	15.2	18.2	18.4	23.7	22.2	28.4	31.2
	75	43.1	43.1	46.0	45.5	38.5	39.5	41.7	41.4	44.6	49.2
Short-term liabilities	25	20.5	19.9	17.8	17.9	23.9	25.1	27.8	29.7	47.2	40.3
	50	43.7	43.4	40.5	41.4	46.0	44.8	53.2	53.9	66.1	64.8
	75	75.8	74.6	79.4	77.9	70.5	69.8	68.7	70.3	91.7	86.0
Liabilities to banks	25	13.1	13.9	12.4	12.9	16.7	16.8	9.7	13.4	6.2	6.0
	50	43.5	42.6	45.0	44.1	41.3	42.0	33.8	34.0	16.0	14.9
	75	70.5	69.4	75.2	73.6	64.3	63.7	51.3	51.2	24.1	21.5
		Percentage of sales									
Annual result before taxes on income	25	4.4	4.4	6.2	6.5	3.2	3.0	1.8	1.9	1.1	0.7
	50	9.6	9.5	12.8	13.0	5.9	5.7	3.8	3.1	2.4	2.5
	75	18.8	18.9	23.5	23.5	9.7	9.3	6.7	5.4	4.5	4.2
Annual result and depreciation	25	7.8	7.9	11.3	11.2	5.6	5.6	3.2	3.2	1.2	1.2
	50	15.4	15.5	19.8	20.2	9.0	9.0	5.7	5.2	3.0	2.8
	75	27.7	27.8	33.0	33.1	15.5	15.1	10.1	9.1	5.6	5.5
Trade receivables	25	1.2	1.3	0.8	0.8	2.5	2.3	2.2	1.9	3.6	3.0
	50	4.7	4.8	4.2	4.3	5.9	5.9	4.6	4.9	5.3	3.8
	75	8.5	8.5	8.4	8.4	8.7	8.9	8.6	8.5	10.4	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	10.0	9.7	11.3	11.5	8.6	8.2	6.7	5.7	7.9	3.9
	50	21.4	21.2	26.7	26.4	15.2	15.0	12.2	11.3	10.1	10.4
	75	43.0	42.0	55.3	55.1	28.1	26.6	21.4	20.5	13.5	13.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	16.4	16.5	16.9	18.0	15.8	15.5	13.8	12.8	13.7	13.4
	50	36.1	35.3	40.1	39.8	31.0	29.7	26.5	27.5	23.3	23.4
	75	79.6	78.2	94.6	92.6	58.5	55.4	49.9	48.3	56.0	43.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	41.9	45.7	29.1	33.6	58.4	59.9	77.0	67.1	43.7	56.2
	50	97.1	96.7	94.5	94.0	103.5	102.1	109.2	107.9	134.0	162.7
	75	161.0	173.3	150.0	156.8	185.3	202.5	226.0	220.4	306.6	385.0
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	28.6	29.2	26.0	26.3	33.8	35.0	35.1	33.2	52.5	55.8
	50	63.9	65.4	62.8	63.2	66.3	68.3	70.1	66.1	67.7	66.2
	75	144.7	148.1	161.7	156.5	127.6	135.4	120.5	112.0	112.9	115.4
		Percentage of cost of materials									
Trade payables	25	4.5	4.7	3.9	4.1	5.4	5.7	6.1	6.1	4.9	5.6
	50	10.7	10.9	10.5	11.1	11.1	11.0	9.4	9.0	7.7	8.8
	75	25.9	25.3	28.4	27.1	23.4	24.3	16.6	15.8	10.7	11.7

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

### III. East German enterprises by economic sector

#### 1. All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.4	99.2	98.7	97.7	99.0	98.0	99.2	99.1	99.6	99.5
Change in finished goods	0.6	0.8	1.3	2.3	1.0	2.0	0.8	0.9	0.4	0.5
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2
Other income	3.3	3.3	8.3	8.1	4.8	4.7	3.5	3.2	2.8	2.9
of which: Income from long-term equity investme	0.3	0.3	0.1	0.1	0.1	0.1	0.2	0.2	0.4	0.4
Total income	103.5	103.4	108.6	108.2	104.9	104.9	103.6	103.4	103.0	103.2
<b>Expenses</b>										
Cost of materials	64.4	65.2	40.6	40.1	49.3	49.4	55.3	55.4	71.2	72.2
Personnel expenses	17.8	17.4	33.3	33.1	27.8	27.8	24.7	24.7	13.0	12.5
Depreciation	4.2	4.0	6.1	6.2	5.0	5.0	4.8	4.6	3.7	3.6
of which: Depreciation of tangible fixed assets	3.9	3.8	6.1	6.1	4.8	4.7	4.6	4.4	3.5	3.3
Interest and similar expenses	0.8	0.8	1.7	1.5	1.2	1.1	0.9	0.8	0.7	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Other expenses	11.9	11.4	21.8	21.2	17.1	16.8	13.4	13.2	10.2	9.7
Total expenses before taxes on income	99.2	98.9	103.7	102.2	100.6	100.2	99.2	98.8	98.8	98.7
Annual result before taxes on income	4.3	4.5	4.9	6.0	4.3	4.7	4.4	4.5	4.2	4.4
Taxes on income	0.9	0.9	1.2	1.3	1.1	1.2	1.0	1.0	0.9	0.8
Annual result	3.4	3.6	3.7	4.7	3.2	3.5	3.4	3.5	3.3	3.7
Profit and loss transfers (parent company)	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	1.0	1.3	0.0	0.0	0.2	0.2	0.7	0.7	1.3	1.7
Profit for the year	2.5	2.5	3.8	4.9	3.1	3.5	2.8	2.9	2.2	2.2
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.2	0.6	0.6	0.6	0.6	0.7	0.7	1.5	1.5
Tangible fixed assets	45.4	43.9	52.5	45.6	48.4	47.2	45.6	43.7	42.3	
of which: Land and buildings	17.5	16.7	23.2	22.2	22.3	21.4	19.3	18.4	15.5	14.9
Inventories	13.9	14.4	13.0	14.3	18.3	19.7	17.2	17.7	11.6	11.8
of which: Finished goods and merchandise	4.8	4.7	4.4	4.3	6.2	5.9	5.7	5.6	4.2	4.1
Cash	7.8	7.8	11.8	12.0	11.0	10.8	9.5	9.9	6.2	6.1
Receivables	23.7	24.9	17.2	18.1	18.0	18.1	20.7	21.4	26.5	28.0
Short-term	21.4	22.6	16.3	17.2	16.6	16.9	19.4	20.1	23.5	25.0
of which:										
Trade receivables	8.9	9.3	7.4	7.5	8.4	8.5	9.7	10.1	8.7	9.1
Receivables from affiliated companies	10.2	10.7	5.4	5.7	5.6	5.4	7.1	7.4	12.7	13.5
Long-term	2.3	2.3	0.9	1.0	1.3	1.3	1.3	1.3	3.0	2.9
of which: Loans to affiliated companies	1.7	1.7	0.4	0.5	0.8	0.7	0.7	0.7	2.5	2.4
Securities	1.8	1.8	0.7	0.7	0.7	0.8	1.7	1.7	2.0	2.1
Other long-term equity investments	5.9	5.8	3.4	3.2	2.5	2.3	2.6	2.7	8.1	8.0
of which: Goodwill	0.4	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.5	0.4
<b>Capital</b>										
Equity	45.8	45.5	35.0	34.3	40.6	39.9	45.3	45.2	47.4	47.1
Liabilities	43.3	43.6	59.2	59.9	53.1	54.0	46.2	46.4	39.6	39.8
Short-term	27.9	29.1	32.0	33.3	31.9	33.3	30.5	31.6	25.8	26.9
of which:										
Liabilities to banks	4.3	4.4	8.1	7.7	7.4	7.5	5.7	5.5	3.0	3.1
Trade payables	6.8	7.3	6.1	6.0	6.2	6.1	6.9	7.2	7.0	7.7
Liabilities to affiliated companies	8.7	8.8	7.4	7.5	5.7	5.6	7.4	7.6	9.9	10.0
Long-term	15.5	14.6	27.2	26.5	21.2	20.7	15.8	14.8	13.9	12.8
of which:										
Liabilities to banks	9.3	8.9	22.2	21.2	16.9	16.3	11.0	10.5	6.7	6.4
Liabilities to affiliated companies	4.1	4.1	3.2	3.7	2.9	3.3	3.5	3.2	4.7	4.7
Provisions	9.8	9.9	4.5	4.5	5.7	5.6	7.8	7.8	11.7	11.9
of which: Provisions for pensions	1.4	1.4	0.5	0.6	0.6	0.7	0.8	0.8	1.8	1.8
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	4.3	4.5	4.9	6.2	4.4	4.8	4.4	4.6	4.2	4.4
Annual result and depreciation	7.6	7.7	10.0	11.2	8.3	8.7	8.2	8.2	7.1	7.2
Trade receivables	7.4	7.5	8.5	8.7	7.9	8.1	8.5	8.8	6.8	6.8
	Percentage of the balance sheet total									
Sales	121.0	124.4	87.6	86.8	106.9	105.2	113.9	114.7	128.2	134.1
Annual result and interest paid	5.1	5.5	4.8	5.5	4.7	4.9	4.9	5.0	5.2	5.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.7	20.4	16.4	18.1	18.4	18.5	20.7	20.8	19.7	20.7
	Percentage of fixed assets									
Long-term equity and liabilities	111.3	112.3	108.5	110.8	117.6	118.6	116.2	117.6	108.2	109.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	105.6	105.1	88.8	88.4	88.0	84.4	95.9	95.8	115.7	115.9
Cash resources, short-term receivables and invent	155.5	154.5	129.3	131.3	145.4	143.7	152.4	151.8	160.6	159.6
	Percentage of cost of materials									
Trade payables	8.7	9.0	16.8	16.9	11.7	11.6	10.9	11.3	7.6	7.9
Memo item:										
Balance sheet total in € billion	151.69	159.02	3.28	3.53	16.24	17.33	42.60	44.61	89.57	93.54
Sales in € billion	183.61	197.89	2.87	3.07	17.37	18.23	48.51	51.17	114.87	125.43
Number of enterprises	9 771	9 771	3 225	3 225	3 615	3 615	2 223	2 223	708	708

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

III. East German enterprises by economic sector

cont'd: 1. All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Cylindred sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	27.2	27.1	13.2	12.7	30.2	30.6	37.6	37.4	49.6	49.9
	50	48.9	48.7	37.1	36.8	49.6	49.6	57.1	57.0	68.1	68.9
	75	67.2	67.1	55.9	54.9	65.7	65.4	73.7	74.2	79.8	80.1
Personnel expenses	25	12.6	12.7	15.3	15.3	15.1	15.2	11.1	11.1	7.0	7.0
	50	25.1	25.1	30.0	30.8	26.3	26.3	20.5	20.6	12.4	12.7
	75	38.7	38.9	44.5	45.0	37.2	37.4	33.9	33.7	22.4	22.3
Depreciation	25	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.2	1.2	1.2
	50	2.7	2.7	2.9	2.9	2.6	2.5	2.8	2.7	2.6	2.7
	75	6.4	6.4	7.6	7.5	6.2	6.1	6.1	6.0	5.8	5.5
Annual result	25	0.5	0.6	0.3	0.5	0.6	0.7	0.7	0.5	0.6	0.4
	50	2.8	2.8	3.5	3.8	2.5	2.7	2.5	2.5	2.7	2.2
	75	6.8	6.9	10.0	9.8	5.9	6.0	5.6	5.7	5.8	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.2	10.0	7.7	7.7	10.1	9.8	13.0	12.8	17.3	17.6
	50	29.9	29.4	27.8	26.9	29.3	28.7	32.5	32.2	33.8	33.4
	75	57.5	56.2	59.8	58.7	56.3	55.7	56.6	55.4	54.4	53.0
Inventories	25	0.9	1.0	0.0	0.0	2.1	2.2	1.6	1.6	3.1	2.8
	50	12.2	12.3	5.7	5.8	14.9	14.8	17.3	17.9	16.3	16.0
	75	33.6	34.7	24.1	24.8	37.3	38.9	38.2	38.1	35.1	33.4
Equity	25	12.5	13.2	7.2	7.9	13.7	14.0	17.3	17.5	20.4	19.5
	50	32.8	33.7	28.9	29.9	31.6	33.1	37.1	36.8	38.1	39.0
	75	56.6	57.2	55.6	56.1	55.5	56.7	59.7	60.2	58.7	58.3
Short-term liabilities	25	16.8	16.9	16.2	16.5	17.4	17.0	17.1	17.3	16.3	16.9
	50	35.3	36.2	35.4	36.2	36.1	36.7	34.7	35.7	34.5	34.6
	75	62.4	62.3	65.8	65.0	62.2	62.3	60.6	60.7	57.2	57.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.4	0.2	0.0	0.0	0.0	0.0
	50	10.9	10.4	10.3	10.0	13.8	13.0	9.2	8.9	3.7	2.8
	75	32.8	32.0	36.5	35.6	34.9	33.8	28.4	28.0	20.7	19.0
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.8	0.4	0.7	0.8	0.9	0.9	0.7	0.7	0.5
	50	3.5	3.7	4.4	4.8	3.2	3.5	3.3	3.2	3.3	2.8
	75	8.5	8.7	12.1	12.3	7.6	7.9	7.2	7.3	7.0	6.7
Annual result and depreciation	25	3.2	3.3	3.0	3.5	3.3	3.4	3.2	2.9	2.7	2.6
	50	7.5	7.7	8.7	9.3	7.2	7.3	7.1	6.8	7.0	6.8
	75	14.7	15.0	19.6	19.5	13.3	13.8	12.9	12.9	12.2	11.6
Trade receivables	25	2.7	2.8	2.1	2.1	3.2	3.4	3.0	3.2	2.0	2.0
	50	6.3	6.6	6.0	6.1	6.6	6.8	6.5	6.8	5.9	5.8
	75	11.0	11.2	11.5	11.6	10.6	10.9	11.0	11.1	10.4	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.1	1.8	2.0	2.3	2.2	2.3	2.0	2.4	1.6
	50	5.7	5.7	6.6	6.8	5.6	5.5	5.3	5.1	5.4	4.9
	75	12.1	12.1	16.1	16.3	11.3	11.3	10.1	10.1	10.3	9.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.2	5.5	0.5	2.1	6.0	6.2	7.7	6.9	9.7	8.0
	50	18.3	18.3	15.4	16.7	18.3	18.0	20.1	19.3	21.0	20.3
	75	42.6	44.6	45.6	48.7	41.8	43.6	43.5	42.7	39.3	37.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.7	90.5	77.6	81.8	95.1	95.9	91.5	92.4	86.7	89.3
	50	130.6	133.5	127.6	132.7	137.3	140.9	127.9	129.3	115.6	119.1
	75	259.3	269.8	316.4	319.4	277.4	291.8	227.4	233.1	183.0	187.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.3	46.8	46.7	47.5	46.7	44.6	47.3	47.7	50.3	49.6
	50	100.0	101.3	105.5	108.7	98.5	96.3	96.1	99.2	100.1	101.3
	75	213.7	218.7	260.0	255.6	202.1	207.1	190.5	193.4	187.7	181.2
		Percentage of cost of materials									
Trade payables	25	4.9	5.0	4.6	4.7	5.2	5.2	5.0	5.1	4.7	4.4
	50	9.6	9.6	11.5	11.3	9.8	9.8	8.5	8.7	7.8	8.1
	75	18.4	18.4	27.4	26.5	18.2	17.8	14.6	14.7	12.7	12.6

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

III. East German enterprises by economic sector

cont'd: 1. All economic sectors\*

Ratios	Corporations										
	Total		Enterprises with sales of ... € million								
			Less than 2		2 but less than 10		10 but less than 50		50 and more		
	Cylindere sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
Income statement											
Percentage of gross revenue											
Sales	99.3	99.2	98.6	97.0	98.9	97.7	99.1	99.2	99.5	99.5	
Change in finished goods	0.7	0.8	1.4	3.0	1.1	2.3	0.9	0.8	0.5	0.5	
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
Other income	3.5	3.5	9.1	8.5	5.2	5.1	3.7	3.3	3.0	3.2	
of which: Income from long-term equity investments	0.3	0.3	0.2	0.1	0.1	0.1	0.2	0.2	0.4	0.4	
Total income	103.7	103.7	109.3	108.7	105.4	105.3	103.9	103.5	103.3	103.4	
<b>Expenses</b>											
Cost of materials	64.2	65.1	41.3	41.0	48.8	48.9	54.9	55.0	71.0	72.2	
Personnel expenses	18.4	18.0	36.5	36.1	29.4	29.5	25.7	25.7	13.2	12.8	
Depreciation	4.3	4.1	5.3	5.1	4.9	4.8	4.8	4.6	3.9	3.7	
of which: Depreciation of tangible fixed assets	4.1	3.9	5.2	5.0	4.7	4.6	4.6	4.5	3.7	3.5	
Interest and similar expenses	0.8	0.8	1.4	1.2	1.1	0.9	0.8	0.8	0.8	0.7	
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	
Other expenses	11.7	11.1	21.5	20.6	17.0	16.6	13.1	12.9	10.1	9.4	
Total expenses before taxes on income	99.6	99.2	106.2	104.3	101.4	100.9	99.5	99.1	99.2	98.9	
Annual result before taxes on income	4.1	4.5	3.1	4.4	4.0	4.4	4.3	4.4	4.1	4.5	
Taxes on income	1.0	0.9	1.2	1.4	1.2	1.2	1.0	1.1	0.9	0.8	
Annual result	3.2	3.5	1.9	3.0	2.8	3.2	3.3	3.4	3.2	3.7	
Profit and loss transfers (parent company)	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.3	
Profit and loss transfers (subsidiary)	1.2	1.5	0.0	0.0	0.2	0.2	0.8	0.8	1.6	2.0	
Profit for the year	2.1	2.3	2.0	3.2	2.7	3.1	2.6	2.6	1.8	2.0	
<b>Balance sheet</b>											
Balance sheet											
Percentage of the balance sheet total											
<b>Assets</b>											
Intangible fixed assets	1.1	1.1	0.5	0.5	0.6	0.6	0.7	0.7	1.4	1.4	
Tangible fixed assets	45.9	44.3	47.0	44.8	48.3	46.5	47.5	46.0	44.7	43.0	
of which: Land and buildings	18.1	17.3	23.1	21.7	23.1	22.3	19.7	18.8	16.3	15.6	
Inventories	13.5	13.9	15.0	16.7	18.6	20.4	16.8	17.2	11.0	11.2	
of which: Finished goods and merchandise	4.4	4.3	5.1	4.9	5.9	5.7	5.2	5.1	3.8	3.7	
Cash	7.9	8.0	13.1	13.3	11.6	11.3	9.9	10.2	6.2	6.3	
Receivables	23.2	24.4	18.4	19.0	17.4	17.8	20.2	21.0	25.7	27.3	
Short-term	20.7	21.9	17.5	18.1	15.9	16.4	18.9	19.6	22.4	24.1	
of which:											
Trade receivables	8.8	9.1	8.0	8.1	8.5	8.6	9.7	10.0	8.4	8.8	
Receivables from affiliated companies	9.6	10.3	5.6	5.8	4.9	4.8	6.7	7.0	12.0	13.0	
Long-term	2.5	2.5	0.9	0.9	1.4	1.3	1.4	1.4	3.3	3.2	
of which: Loans to affiliated companies	1.9	1.8	0.5	0.6	0.9	0.8	0.7	0.8	2.7	2.6	
Securities	2.0	2.0	0.9	0.8	0.8	0.9	1.9	1.9	2.3	2.3	
Other long-term equity investments	6.0	6.0	4.4	4.2	2.3	2.1	2.7	2.8	8.4	8.2	
of which: Goodwill	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.5	0.4	
<b>Capital</b>											
Equity	48.1	47.5	40.6	38.9	44.5	44.1	47.3	47.3	49.3	48.5	
Liabilities	40.8	41.4	53.7	55.4	48.9	49.5	44.0	44.1	37.5	38.3	
Short-term	26.1	27.5	32.2	33.7	30.2	31.7	29.2	29.9	23.7	25.4	
of which:											
Liabilities to banks	4.0	4.0	6.7	6.5	6.8	6.7	5.2	5.0	2.9	3.0	
Trade payables	6.5	7.0	6.2	6.2	6.0	6.0	6.9	7.2	6.4	7.2	
Liabilities to affiliated companies	8.0	8.2	7.7	7.1	4.8	4.8	6.6	6.6	9.2	9.5	
Long-term	14.7	13.9	21.5	21.6	18.8	17.8	14.8	14.2	13.8	12.9	
of which:											
Liabilities to banks	8.8	8.3	16.0	15.5	15.2	14.1	10.4	10.1	6.6	6.3	
Liabilities to affiliated companies	4.2	4.1	3.3	4.2	2.4	2.6	3.2	3.1	5.0	4.9	
Provisions	10.2	10.2	5.2	5.2	6.0	5.9	7.9	7.9	12.1	12.2	
of which: Provisions for pensions	1.5	1.5	0.7	0.8	0.7	0.7	0.8	0.8	1.9	1.9	
<b>Other ratios</b>											
Other ratios											
Percentage of sales											
Annual result before taxes on income	4.2	4.5	3.1	4.6	4.0	4.5	4.4	4.5	4.1	4.5	
Annual result and depreciation	7.5	7.7	7.2	8.4	7.8	8.2	8.2	8.1	7.2	7.5	
Trade receivables	7.6	7.6	8.5	8.8	8.1	8.3	8.8	9.1	6.9	6.9	
Percentage of the balance sheet total											
Sales	115.9	119.7	94.4	91.9	104.8	104.0	109.4	110.7	121.5	127.5	
Annual result and interest paid	4.7	5.2	3.1	4.0	4.1	4.4	4.6	4.6	4.9	5.6	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	19.8	20.7	14.8	16.2	18.6	19.0	20.9	21.0	19.7	21.0	
Percentage of fixed assets											
Long-term equity and liabilities	112.0	113.2	117.9	120.6	120.8	122.9	116.8	118.9	108.5	109.0	
Percentage of short-term liabilities											
Cash resources and short-term receivables	110.2	109.6	96.5	94.2	92.6	89.1	99.3	100.7	121.1	119.7	
Cash resources, short-term receivables and inventories	162.0	160.3	143.0	143.8	154.4	153.3	156.7	158.1	167.5	163.7	
Percentage of cost of materials											
Trade payables	8.7	8.9	15.6	15.9	11.6	11.5	11.3	11.7	7.4	7.7	
<b>Memo item:</b>											
Balance sheet total in € billion	133.92	140.42	2.30	2.53	13.65	14.43	38.37	40.06	79.60	83.40	
Sales in € billion	155.22	168.05	2.17	2.32	14.31	15.00	41.99	44.35	96.75	106.38	
Number of enterprises	7 843	7 843	2 378	2 378	2 957	2 957	1 917	1 917	591	591	

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

III. East German enterprises by economic sector

cont'd: 1. All economic sectors\*

	Quartile value	cont'd: Corporations									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Of the enterprises captured ...		had a ratio of less than ...							
Ratios	... %										
		Percentage of gross revenue									
Cost of materials	25	28.3	28.5	15.8	15.6	30.9	30.9	36.4	36.6	47.1	47.9
	50	49.2	49.0	38.7	38.5	49.3	49.1	56.5	56.2	67.2	67.7
	75	66.6	66.6	56.2	55.8	64.5	63.7	73.0	73.6	80.0	80.2
Personnel expenses	25	14.2	14.4	20.0	20.0	16.9	17.1	11.6	11.6	7.0	7.0
	50	27.0	27.1	34.0	34.0	27.9	28.0	21.3	21.8	13.1	13.2
	75	40.9	40.9	47.7	48.1	39.0	38.8	36.1	35.5	23.6	23.9
Depreciation	25	1.1	1.1	1.0	1.0	1.2	1.2	1.2	1.2	1.5	1.4
	50	2.6	2.6	2.5	2.5	2.6	2.5	2.8	2.7	2.9	3.0
	75	6.1	6.0	6.0	6.1	6.2	6.0	6.1	6.0	6.1	5.8
Annual result	25	0.4	0.4	0.0	0.2	0.5	0.6	0.6	0.4	0.5	0.3
	50	2.3	2.4	2.3	2.5	2.2	2.3	2.5	2.4	2.6	2.1
	75	5.7	5.8	6.6	6.7	5.3	5.6	5.4	5.7	5.9	5.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.3	9.0	5.7	5.6	9.8	9.4	12.7	12.1	16.8	17.4
	50	27.8	27.3	21.3	21.0	28.1	27.2	32.4	31.9	35.2	34.1
	75	54.7	53.2	51.1	50.0	55.1	53.9	56.9	55.4	57.0	55.4
Inventories	25	1.1	1.2	0.0	0.0	2.2	2.3	1.3	1.3	2.5	2.2
	50	12.7	13.0	7.1	7.4	14.9	14.8	16.7	17.1	15.0	14.9
	75	34.3	35.6	25.9	28.4	36.8	38.7	38.0	37.9	33.1	32.3
Equity	25	16.1	16.5	10.8	12.0	17.2	17.4	19.0	19.2	22.3	21.8
	50	36.7	37.6	33.5	34.0	35.8	37.6	39.6	39.3	41.0	41.3
	75	59.9	60.2	58.8	59.0	58.8	59.5	61.7	62.5	61.0	60.7
Short-term liabilities	25	15.9	15.8	16.1	16.3	16.2	15.7	15.8	15.6	14.6	15.6
	50	33.3	33.7	34.5	35.1	33.4	33.8	32.3	33.2	31.2	32.0
	75	59.8	59.3	64.2	62.9	59.3	59.3	57.7	58.1	53.9	54.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
	50	8.3	7.6	4.8	5.4	11.8	11.0	8.1	7.7	4.2	3.4
	75	28.6	27.8	28.0	27.0	31.2	30.3	26.1	26.4	20.5	18.9
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.6	0.1	0.3	0.7	0.8	0.8	0.7	0.7	0.4
	50	3.1	3.2	3.1	3.3	2.9	3.2	3.2	3.1	3.3	2.8
	75	7.5	7.7	8.6	8.8	7.0	7.3	7.1	7.3	7.3	6.7
Annual result and depreciation	25	2.9	3.0	2.1	2.6	3.1	3.3	3.2	2.9	2.8	2.6
	50	6.8	7.0	6.4	7.3	6.8	7.0	7.0	6.7	7.2	7.0
	75	13.3	13.6	14.5	14.8	12.9	13.5	13.0	12.9	12.6	11.8
Trade receivables	25	2.9	3.0	2.4	2.5	3.4	3.5	3.0	3.2	2.3	2.1
	50	6.6	6.8	6.2	6.5	6.8	7.1	6.6	6.9	6.1	6.0
	75	11.2	11.4	11.6	11.8	10.9	11.2	11.3	11.3	10.9	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.7	1.1	1.3	2.1	2.0	2.2	1.8	1.9	1.5
	50	5.1	5.0	5.3	5.4	5.0	4.9	5.0	4.8	5.1	4.7
	75	10.3	10.3	12.0	12.5	9.8	9.8	9.4	9.2	9.4	9.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.1	4.3	- 5.3	- 1.2	5.4	5.4	7.3	6.5	9.1	7.9
	50	16.7	16.6	12.0	12.5	17.4	16.9	19.8	18.6	21.1	20.7
	75	40.7	41.7	37.5	40.2	41.4	42.9	43.5	43.2	39.3	37.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.6	98.2	89.5	95.1	100.7	102.0	94.8	96.5	90.1	92.5
	50	141.7	145.4	155.8	161.7	146.2	151.3	133.7	134.4	119.2	122.9
	75	286.7	296.3	395.2	407.7	297.6	310.8	236.6	241.6	187.9	190.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	52.2	51.6	52.3	52.3	52.5	49.4	51.2	53.2	53.1	53.5
	50	108.5	110.9	122.3	121.2	105.4	106.1	101.1	107.5	105.4	109.1
	75	236.4	241.6	300.0	290.9	223.4	233.9	208.8	214.8	207.1	199.8
		Percentage of cost of materials									
Trade payables	25	4.9	5.0	4.6	4.6	5.1	5.2	5.1	5.3	4.8	4.8
	50	9.5	9.5	11.3	10.8	9.8	9.7	8.7	8.9	7.8	8.3
	75	17.9	17.9	25.0	24.8	18.0	17.3	14.9	15.3	12.6	12.8

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

### III. East German enterprises by economic sector

cont'd: 1. All economic sectors\*

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	99.2	99.0	99.8	99.4	99.5	99.3	98.2	100.3	99.4
Change in finished goods	0.1	0.8	1.0	0.2	0.6	0.5	0.7	1.8	-0.3	0.6
Interest and similar income	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.0	2.2	5.9	6.5	2.7	2.9	2.1	2.4	1.8	1.8
of which: Income from long-term equity investme	0.3	0.3	0.0	0.1	0.1	0.1	0.1	0.1	0.4	0.5
Total income	102.2	102.3	106.1	106.7	102.8	103.0	102.2	102.5	101.9	101.9
<b>Expenses</b>										
Cost of materials	65.8	65.8	38.1	37.0	51.7	51.4	57.8	58.3	72.2	72.1
Personnel expenses	14.3	14.2	23.1	23.2	20.3	20.2	18.5	18.4	11.4	11.4
Depreciation	3.4	3.4	8.9	9.5	5.2	5.7	4.3	4.3	2.6	2.5
of which: Depreciation of tangible fixed assets	3.4	3.3	8.9	9.5	5.1	5.4	4.2	4.1	2.5	2.5
Interest and similar expenses	0.8	0.8	2.6	2.5	1.6	1.7	1.2	1.1	0.5	0.5
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	12.7	13.1	22.6	23.0	17.6	17.8	15.5	15.0	10.4	11.2
Total expenses before taxes on income	97.1	97.5	95.6	95.4	96.6	96.9	97.3	97.2	97.2	97.7
Annual result before taxes on income	5.0	4.8	10.5	11.3	6.2	6.0	4.9	5.3	4.7	4.1
Taxes on income	0.7	0.7	1.1	1.1	0.8	0.9	0.8	0.9	0.7	0.6
Annual result	4.3	4.1	9.4	10.2	5.3	5.2	4.1	4.4	4.0	3.5
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1
Profit and loss transfers (subsidiary)	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Profit for the year	4.3	4.0	9.4	10.1	5.4	5.2	4.1	4.5	4.0	3.4
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.8	0.8	0.7	0.8	0.7	0.8	0.7	2.3	2.8
Tangible fixed assets	41.4	41.2	65.4	64.0	48.8	50.5	44.3	42.0	36.0	36.0
of which: Land and buildings	12.8	12.3	23.4	23.4	18.1	16.8	15.5	14.5	9.3	8.9
Inventories	17.0	17.6	8.2	8.2	16.5	16.5	21.1	22.5	16.2	16.7
of which: Finished goods and merchandise	7.7	7.3	2.8	2.8	7.6	6.6	10.5	9.8	7.0	6.8
Cash	7.1	5.9	8.7	8.7	8.1	8.1	6.4	7.3	6.9	4.4
Receivables	27.9	28.6	14.6	16.1	21.2	19.8	25.0	25.2	32.3	33.9
Short-term	27.1	27.9	13.4	15.0	20.3	18.9	24.3	24.7	31.5	33.1
of which:										
Trade receivables	9.9	10.4	5.9	6.1	8.1	8.0	10.1	10.3	10.7	11.6
Receivables from affiliated companies	14.4	13.6	4.8	5.5	9.5	8.2	10.8	11.2	18.1	17.0
Long-term	0.8	0.8	1.1	1.1	0.9	0.9	0.7	0.5	0.8	0.8
of which: Loans to affiliated companies	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.7	0.8
Securities	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.0	0.0
Other long-term equity investments	4.4	4.1	0.9	0.9	3.5	3.0	2.0	1.8	6.0	5.9
of which: Goodwill	0.7	0.5	0.3	0.3	0.4	0.4	0.3	0.2	0.9	0.7
<b>Capital</b>										
Equity	28.7	30.1	21.7	22.6	20.4	19.2	26.9	26.5	32.3	35.6
Liabilities	62.4	60.5	72.2	71.2	75.0	76.3	66.3	67.0	56.4	52.0
Short-term	41.2	41.1	31.5	32.3	40.8	41.0	41.5	47.0	42.1	39.3
of which:										
Liabilities to banks	6.9	7.3	11.2	10.8	10.6	11.7	9.9	9.8	4.3	4.6
Trade payables	9.6	9.7	5.8	5.6	7.6	7.0	7.4	7.8	11.5	11.7
Liabilities to affiliated companies	14.1	13.5	6.7	8.5	10.5	9.6	14.2	16.6	15.6	13.7
Long-term	21.2	19.4	40.7	38.9	34.1	35.3	24.8	20.0	14.4	12.7
of which:										
Liabilities to banks	13.8	13.6	36.8	35.5	26.2	27.2	15.9	14.2	7.5	7.2
Liabilities to affiliated companies	4.1	3.7	2.9	2.4	5.6	6.9	6.9	3.9	2.6	2.8
Provisions	7.2	7.5	2.7	2.8	4.1	4.4	6.5	6.3	8.8	9.5
of which: Provisions for pensions	0.8	0.8	0.0	0.0	0.2	0.2	0.6	0.5	1.1	1.3
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	5.1	4.8	10.6	11.3	6.2	6.1	4.9	5.4	4.7	4.2
Annual result and depreciation	7.7	7.6	18.5	19.7	10.6	10.9	8.4	8.9	6.6	6.0
Trade receivables	6.2	6.5	8.3	8.3	6.9	7.2	6.5	6.9	5.9	6.2
	Percentage of the balance sheet total									
Sales	159.8	160.5	71.5	74.1	118.2	111.3	153.9	149.9	181.7	187.9
Annual result and interest paid	8.2	7.9	8.7	9.4	8.2	7.7	8.1	8.4	8.2	7.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.2	19.0	19.0	21.2	17.6	16.7	19.4	20.1	19.6	18.9
	Percentage of fixed assets									
Long-term equity and liabilities	105.0	105.0	91.3	92.0	101.1	99.2	109.6	104.4	106.1	109.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	83.2	82.3	70.3	73.3	69.8	66.3	74.2	68.4	91.3	95.4
Cash resources, short-term receivables and invent	124.4	125.2	96.3	98.6	110.2	106.5	125.0	116.3	129.7	137.7
	Percentage of cost of materials									
Trade payables	9.1	9.1	21.0	20.6	12.4	12.1	8.2	8.8	8.8	8.6
Memo item:										
Balance sheet total in € billion	17.77	18.60	0.97	1.01	2.59	2.90	4.24	4.55	9.97	10.14
Sales in € billion	28.39	29.85	0.70	0.75	3.06	3.23	6.52	6.82	18.12	19.05
Number of enterprises	1 928	1 928	847	847	658	658	306	306	117	117

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

III. East German enterprises by economic sector

cont'd: 1. All economic sectors\*

	Quartile value	cont'd: Non-corporations									
		Enterprises with sales of ... € million									
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2016/2017		2016		2017		2016		2017	
<b>Ratios</b>		Of the enterprises captured ... ... % had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	20.0	19.4	5.5	4.7	28.4	28.8	43.1	44.3	60.1	63.8
	50	46.8	47.1	31.8	32.4	51.7	52.8	61.1	61.0	72.8	73.3
	75	70.0	69.9	53.3	52.0	74.2	73.5	77.5	77.1	79.5	79.8
Personnel expenses	25	8.3	8.2	4.9	5.9	9.5	9.7	9.1	9.1	7.0	7.2
	50	17.6	17.4	20.2	19.8	18.1	18.3	15.4	15.3	11.1	11.1
	75	29.6	30.1	32.2	33.7	28.6	28.7	26.2	25.6	15.9	16.6
Depreciation	25	1.3	1.3	1.8	2.0	1.1	1.1	1.1	1.0	0.8	0.8
	50	3.2	3.3	4.7	4.8	2.6	2.5	2.2	2.2	1.5	1.6
	75	8.1	8.2	13.3	12.9	6.4	6.5	5.8	5.4	3.8	3.6
Annual result	25	1.6	1.8	3.4	4.3	1.4	1.4	1.0	0.9	0.7	0.5
	50	5.4	5.8	9.9	9.3	4.1	4.5	3.3	3.5	2.9	2.4
	75	12.0	12.1	18.6	19.4	7.7	8.6	6.4	6.3	5.7	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.2	15.9	20.5	19.3	12.3	11.8	15.9	16.0	18.3	18.6
	50	40.3	39.0	50.8	49.3	36.0	35.2	33.6	33.3	27.8	30.7
	75	67.5	66.1	75.8	75.0	63.4	62.6	54.7	54.6	44.5	41.8
Inventories	25	0.5	0.4	0.0	0.0	1.9	1.6	6.8	5.6	10.6	8.6
	50	10.2	9.6	2.3	2.1	14.6	14.4	21.9	22.2	20.3	22.1
	75	31.0	30.7	18.6	17.5	39.2	39.6	39.3	39.7	38.1	38.4
Equity	25	2.9	3.4	0.8	1.1	2.9	4.2	6.4	7.1	11.2	11.1
	50	17.8	19.2	15.8	16.9	16.3	17.5	23.0	23.9	25.5	25.1
	75	40.3	40.8	42.4	43.1	34.9	36.8	41.3	43.3	42.0	45.1
Short-term liabilities	25	22.6	23.0	16.7	17.0	25.4	27.2	29.0	31.4	33.2	33.7
	50	45.8	45.8	38.8	39.2	49.8	49.7	52.5	54.1	51.6	51.2
	75	72.3	72.7	69.6	68.8	74.0	74.5	72.8	74.7	74.5	74.4
Liabilities to banks	25	2.1	2.0	6.0	4.7	3.6	4.2	0.2	0.0	0.0	0.0
	50	25.0	24.2	31.6	28.4	26.3	26.1	16.9	16.6	0.5	0.9
	75	51.4	51.7	61.8	60.2	50.8	51.5	37.7	38.1	25.1	23.8
		Percentage of sales									
Annual result before taxes on income	25	1.9	2.1	3.6	4.7	1.7	1.8	1.2	1.1	0.9	0.7
	50	6.2	6.5	10.8	10.6	4.6	5.1	3.9	4.2	3.1	2.8
	75	13.4	13.5	21.0	21.1	9.2	10.0	7.4	7.4	6.6	6.7
Annual result and depreciation	25	5.1	5.2	8.6	8.9	4.3	4.7	3.6	3.2	2.3	2.3
	50	11.0	11.0	18.7	18.1	8.6	8.9	7.7	7.4	6.2	5.7
	75	21.8	21.8	33.6	33.9	14.9	15.7	11.9	13.3	11.1	10.0
Trade receivables	25	1.8	1.8	1.2	1.3	2.2	2.7	2.8	3.1	0.9	1.2
	50	5.5	5.5	5.1	4.9	5.6	5.8	5.9	6.0	5.0	5.3
	75	9.8	10.1	11.0	10.7	9.0	9.6	9.6	10.0	8.5	8.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.4	4.7	4.9	6.1	4.4	4.6	4.0	3.5	4.2	2.8
	50	10.4	10.7	14.3	13.9	9.9	10.1	7.8	7.5	7.1	6.8
	75	22.7	22.8	32.5	31.3	19.8	19.8	14.8	13.8	13.0	12.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	10.1	10.3	10.5	11.2	9.2	10.1	10.3	10.2	11.4	8.1
	50	24.2	25.3	29.6	28.8	22.9	23.8	21.5	22.9	19.9	18.0
	75	50.7	52.4	67.1	65.7	42.2	45.1	42.3	40.0	37.8	40.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	56.6	57.2	50.4	53.0	62.0	59.7	60.1	58.4	58.4	59.5
	50	100.6	101.2	98.2	99.4	104.4	104.4	103.5	101.3	100.2	101.3
	75	158.5	167.2	140.1	150.7	195.7	206.1	161.5	163.7	159.3	167.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	34.6	35.3	33.6	35.6	32.7	34.1	35.6	34.4	41.1	38.1
	50	70.7	69.7	76.6	78.6	67.3	63.1	66.4	63.5	66.4	73.3
	75	130.9	137.6	159.3	167.2	124.5	130.4	114.3	111.9	113.4	115.5
		Percentage of cost of materials									
Trade payables	25	4.9	4.8	4.9	5.1	5.2	5.1	4.1	4.1	3.7	3.5
	50	9.7	10.1	12.3	12.9	10.0	10.1	7.5	7.2	7.7	7.5
	75	21.4	21.6	35.2	34.5	19.8	20.2	12.2	12.0	13.3	12.4

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

### III. East German enterprises by economic sector

#### 2. Manufacturing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindere sample 2016/2017									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.5	99.2	98.5	96.6	98.7	98.3	99.0	99.1	99.8	99.4
Change in finished goods	0.5	0.8	1.5	3.4	1.3	1.7	1.0	0.9	0.2	0.6
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.3	2.6	3.9	3.7	2.8	2.6	2.6	2.4	2.2	2.7
of which: Income from long-term equity investments	0.2	0.3	0.1	0.0	0.1	0.1	0.1	0.1	0.3	0.4
Total income	102.5	102.8	104.0	103.9	102.9	102.7	102.7	102.5	102.4	102.9
<b>Expenses</b>										
Cost of materials	63.2	63.7	38.6	39.2	46.1	46.9	54.3	54.4	68.2	68.6
Personnel expenses	16.5	16.2	36.2	35.1	30.4	30.2	23.5	23.5	12.5	12.3
Depreciation	4.1	3.9	4.9	4.9	4.5	4.2	4.8	4.5	3.8	3.6
of which: Depreciation of tangible fixed assets	3.9	3.7	4.8	4.7	4.3	4.1	4.6	4.4	3.6	3.4
Interest and similar expenses	0.7	0.7	1.2	1.1	0.9	0.8	0.8	0.8	0.7	0.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	13.1	13.0	18.6	18.1	16.1	15.8	15.1	14.8	12.1	12.1
Total expenses before taxes on income	97.7	97.6	99.6	98.4	98.1	98.0	98.6	98.1	97.3	97.4
Annual result before taxes on income	4.8	5.2	4.4	5.5	4.8	4.7	4.2	4.4	5.1	5.5
Taxes on income	1.1	1.0	1.2	1.3	1.3	1.2	1.1	1.1	1.1	0.9
Annual result	3.7	4.2	3.2	4.2	3.6	3.5	3.0	3.2	4.0	4.6
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.2
Profit and loss transfers (subsidiary)	1.2	1.7	-0.2	-0.2	0.4	0.3	0.7	0.6	1.4	2.2
Profit for the year	2.8	2.7	3.5	4.4	3.2	3.2	2.4	2.7	2.9	2.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.3	0.7	0.7	0.8	0.8	0.8	0.7	1.7	1.6
Tangible fixed assets	34.9	33.6	39.3	45.6	41.0	39.3	38.5	37.4	33.0	31.7
of which: Land and buildings	12.7	12.2	16.4	15.0	18.4	17.9	15.0	14.3	11.3	10.9
Inventories	20.7	21.1	21.5	23.4	24.5	25.9	26.0	26.3	18.3	18.6
of which: Finished goods and merchandise	5.5	5.3	5.6	5.3	5.4	5.4	6.4	5.9	5.2	5.1
Cash	6.1	6.0	12.7	12.9	10.8	10.0	7.6	7.7	5.1	4.9
Receivables	29.7	31.1	22.7	23.9	20.0	20.7	23.6	24.3	33.0	34.6
Short-term	28.0	29.3	21.1	22.6	19.3	19.9	22.3	23.1	30.9	32.6
of which:										
Trade receivables	9.1	8.9	10.8	9.9	11.7	12.0	10.6	10.7	8.3	8.0
Receivables from affiliated companies	16.5	17.5	6.9	9.5	5.0	5.1	8.9	9.6	20.4	21.7
Long-term	1.8	1.7	1.6	1.3	0.8	0.8	1.4	1.3	2.0	2.0
of which: Loans to affiliated companies	1.6	1.5	1.4	1.0	0.4	0.5	1.2	1.1	1.8	1.8
Securities	0.3	0.2	0.7	0.6	0.8	1.2	0.5	0.5	0.1	0.1
Other long-term equity investments	6.6	6.4	1.6	1.6	1.6	1.6	2.7	2.7	8.6	8.2
of which: Goodwill	0.6	0.5	0.3	0.4	0.1	0.1	0.1	0.1	0.9	0.7
<b>Capital</b>										
Equity	45.7	45.7	36.3	34.9	43.2	43.4	43.2	43.2	47.0	47.0
Liabilities	45.9	46.0	57.9	59.5	49.9	50.0	49.8	50.0	44.0	44.1
Short-term	32.4	33.1	37.1	37.3	34.8	35.5	36.0	36.5	30.8	31.6
of which:										
Liabilities to banks	4.7	4.5	9.8	8.1	7.7	7.5	6.9	6.2	3.6	3.5
Trade payables	7.7	8.1	7.8	8.0	7.3	7.3	7.0	7.4	8.1	8.5
Liabilities to affiliated companies	12.1	12.6	4.7	4.7	6.7	6.9	11.8	11.6	12.8	13.5
Long-term	13.5	12.9	20.8	22.2	15.1	14.5	13.8	13.5	13.2	12.5
of which:										
Liabilities to banks	7.1	6.7	14.4	15.5	10.9	10.5	8.4	7.7	6.2	5.8
Liabilities to affiliated companies	4.7	5.0	3.8	4.2	2.7	2.6	4.0	4.9	5.1	5.3
Provisions	7.7	7.5	5.7	5.4	6.5	6.3	6.7	6.7	8.2	8.0
of which: Provisions for pensions	1.4	1.4	0.8	0.8	0.9	1.0	0.8	0.8	1.7	1.7
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.8	5.2	4.5	5.7	4.9	4.8	4.2	4.4	5.1	5.6
Annual result and depreciation	7.8	8.2	8.2	9.4	8.1	7.9	7.9	7.8	7.8	8.3
Trade receivables	6.6	6.5	8.6	8.3	8.8	9.0	7.9	8.0	5.9	5.7
Percentage of the balance sheet total										
Sales	137.5	137.8	126.3	119.1	133.3	132.8	133.9	132.9	139.3	140.3
Annual result and interest paid	6.1	6.9	5.7	6.5	6.1	5.9	5.2	5.4	6.5	7.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	22.3	23.3	20.4	21.4	23.5	22.5	21.4	21.2	22.6	24.2
Percentage of fixed assets										
Long-term equity and liabilities	135.6	139.2	132.8	144.1	133.1	137.3	133.0	135.9	136.8	140.6
Percentage of short-term liabilities										
Cash resources and short-term receivables	105.7	107.2	92.0	95.9	87.8	86.7	83.7	85.0	117.2	118.9
Cash resources, short-term receivables and inventories	169.5	170.8	150.1	158.6	158.1	159.7	156.0	157.2	176.8	177.9
Percentage of cost of materials										
Trade payables	8.9	9.2	15.7	16.5	11.7	11.5	9.5	10.1	8.5	8.8
<b>Memo item:</b>										
Balance sheet total in € billion	52.31	55.60	0.37	0.41	3.23	3.45	13.16	13.93	35.56	37.80
Sales in € billion	71.94	76.62	0.46	0.49	4.31	4.59	17.62	18.52	49.55	53.02
Number of enterprises	2 435	2 435	456	456	866	866	777	777	336	336



III. East German enterprises by economic sector

cont'd: 2. Manufacturing

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios		Of the enterprises captured ... ... % had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	35.8	36.2	23.7	24.2	33.4	34.1	42.4	42.8	54.0	55.5
	50	49.5	49.5	36.9	37.4	45.5	45.7	54.5	54.3	65.0	66.9
	75	61.9	62.0	49.5	49.5	56.8	56.7	64.3	64.2	76.1	76.8
Personnel expenses	25	17.1	17.3	25.7	25.8	22.3	21.8	15.8	15.6	8.0	8.0
	50	26.5	26.3	35.7	34.8	30.5	30.2	23.1	23.4	13.9	14.0
	75	36.9	36.6	46.0	45.1	39.6	39.0	31.3	31.5	20.9	21.0
Depreciation	25	1.8	1.9	1.5	1.7	1.8	1.9	2.1	2.0	1.7	1.8
	50	3.4	3.3	3.0	3.2	3.6	3.3	3.7	3.6	3.0	3.0
	75	5.9	5.6	6.4	6.4	5.9	5.6	5.9	5.7	5.3	5.0
Annual result	25	0.6	0.5	0.0	0.2	0.8	0.6	0.6	0.4	0.6	0.4
	50	2.7	2.7	2.6	3.1	2.4	2.3	2.8	2.7	3.0	2.8
	75	6.2	6.4	7.6	7.5	5.9	5.8	5.8	6.3	6.1	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	17.8	17.7	11.8	11.5	16.7	17.4	20.4	19.9	21.1	20.8
	50	36.3	34.8	29.8	29.2	38.3	36.3	36.6	36.6	34.0	33.3
	75	53.9	52.9	54.4	55.8	55.4	54.2	53.5	52.5	47.2	45.8
Inventories	25	10.6	10.5	4.2	4.4	10.5	10.8	13.9	14.2	11.4	11.9
	50	21.1	21.7	14.9	14.3	21.1	21.6	23.7	23.7	20.9	22.7
	75	35.3	36.5	33.3	36.2	35.0	37.4	36.4	37.5	34.6	33.0
Equity	25	19.0	18.7	7.9	9.0	19.6	19.9	22.6	22.4	22.1	21.7
	50	39.7	40.2	31.9	32.8	40.5	41.7	41.9	41.1	39.7	41.4
	75	60.8	61.6	58.2	57.1	62.1	62.8	61.4	63.0	60.4	60.0
Short-term liabilities	25	17.0	17.5	15.8	16.8	15.6	15.7	18.6	18.2	20.7	20.6
	50	31.9	33.2	33.1	36.2	30.2	30.9	32.2	33.2	34.3	34.8
	75	54.8	54.8	65.1	60.0	52.6	53.1	52.9	54.3	53.3	54.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.9	0.8	0.0	0.0	0.0	0.0
	50	11.2	10.2	12.8	12.4	14.3	14.5	10.5	9.0	2.8	2.3
	75	29.1	27.7	35.9	34.9	30.3	30.3	26.5	26.6	19.6	17.6
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.7	0.1	0.5	1.1	0.8	0.8	0.6	0.8	0.5
	50	3.5	3.5	3.5	4.2	3.2	3.3	3.8	3.7	3.7	3.3
	75	8.0	8.1	9.7	9.9	7.9	7.9	7.5	7.9	8.1	7.2
Annual result and depreciation	25	4.0	3.6	2.6	3.4	4.3	4.1	4.1	3.4	3.8	3.2
	50	7.8	7.9	7.2	8.5	7.8	7.9	8.2	7.6	7.5	7.4
	75	13.3	13.3	15.3	15.4	13.3	13.2	13.0	13.1	12.5	11.4
Trade receivables	25	3.5	3.4	3.1	3.3	4.4	4.1	3.4	3.4	1.6	1.2
	50	6.8	7.0	6.4	6.3	7.2	7.3	6.7	7.4	5.8	5.1
	75	11.3	11.2	11.2	10.6	11.3	11.6	11.7	11.5	10.8	10.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	1.9	1.1	1.6	2.6	2.1	2.2	1.8	2.6	1.8
	50	5.6	5.6	5.7	6.4	5.5	5.4	5.4	5.5	6.0	5.8
	75	11.1	11.6	13.5	14.5	10.6	11.3	10.2	10.6	12.0	11.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.7	6.4	1.1	1.1	7.8	7.3	8.3	6.9	11.5	9.0
	50	20.5	19.4	16.1	16.3	20.8	18.9	22.0	21.3	21.7	21.1
	75	45.2	43.5	44.9	42.3	43.0	43.6	49.0	44.2	41.6	39.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.9	95.1	79.6	85.0	97.9	100.1	93.9	95.4	86.6	91.7
	50	137.8	140.6	139.9	147.0	141.9	145.9	135.4	139.8	129.8	134.2
	75	231.1	238.9	292.9	288.7	241.1	250.5	217.8	229.2	191.6	191.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	45.7	45.8	43.5	46.9	48.9	45.0	42.8	44.0	46.7	49.1
	50	91.2	90.3	97.4	96.7	92.1	91.0	84.5	86.3	89.1	90.8
	75	194.2	202.5	266.3	246.5	201.9	211.5	160.0	168.3	172.8	168.1
		Percentage of cost of materials									
Trade payables	25	5.1	5.0	4.5	4.5	5.2	5.1	5.0	5.0	5.3	5.2
	50	9.0	9.1	11.2	11.2	9.3	9.2	8.5	8.5	8.4	8.9
	75	15.5	15.8	21.7	23.4	16.0	15.4	13.7	14.2	13.4	14.2

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	<b>Percentage of gross revenue</b>									
Income	Sales									
Sales	99.4	99.3	98.5	96.2	98.6	98.1	98.9	99.2	99.6	99.5
Change in finished goods	0.6	0.7	1.5	3.8	1.4	1.9	1.1	0.8	0.4	0.5
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.3	2.8	4.1	3.9	2.8	2.7	2.6	2.4	2.2	2.9
of which: Income from long-term equity investments	0.3	0.3	0.1	0.0	0.1	0.1	0.1	0.2	0.3	0.4
Total income	102.5	102.9	104.3	104.0	103.0	102.8	102.8	102.6	102.4	103.0
<b>Expenses</b>	<b>Expenses</b>									
Cost of materials	63.6	64.1	39.2	40.1	46.4	47.0	54.3	54.3	68.9	69.4
Personnel expenses	16.6	16.4	37.7	36.4	30.7	30.4	24.0	24.1	12.3	12.2
Depreciation	4.1	3.9	4.5	4.5	4.4	4.2	4.7	4.4	3.8	3.6
of which: Depreciation of tangible fixed assets	3.9	3.7	4.5	4.3	4.3	4.1	4.5	4.3	3.6	3.4
Interest and similar expenses	0.7	0.7	1.1	1.1	0.9	0.8	0.8	0.7	0.7	0.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.9	12.6	19.0	18.3	16.0	15.7	14.9	14.7	11.8	11.6
Total expenses before taxes on income	98.0	97.7	101.7	100.4	98.4	98.3	98.8	98.3	97.6	97.5
Annual result before taxes on income	4.5	5.2	2.6	3.6	4.6	4.5	4.0	4.3	4.8	5.6
Taxes on income	1.1	1.0	1.1	1.2	1.3	1.2	1.2	1.2	1.1	0.9
Annual result	3.4	4.2	1.5	2.3	3.3	3.3	2.8	3.1	3.6	4.7
Profit and loss transfers (parent company)	0.3	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.2
Profit and loss transfers (subsidiary)	1.3	1.9	- 0.3	- 0.3	0.4	0.4	0.8	0.7	1.6	2.5
Profit for the year	2.4	2.4	1.8	2.6	2.9	2.9	2.1	2.4	2.4	2.4
<b>Balance sheet</b>	<b>Percentage of the balance sheet total</b>									
<b>Assets</b>	<b>Assets</b>									
Intangible fixed assets	1.2	1.0	0.8	0.8	0.9	0.8	0.8	0.7	1.3	1.1
Tangible fixed assets	34.5	33.3	35.9	33.1	40.7	38.9	37.2	36.1	32.8	31.6
of which: Land and buildings	12.8	12.4	13.6	12.3	18.3	17.9	14.5	13.8	11.6	11.3
Inventories	21.0	21.2	23.8	25.6	24.7	26.3	26.4	26.6	18.5	18.6
of which: Finished goods and merchandise	5.6	5.4	6.5	5.9	5.4	5.4	6.1	5.6	5.4	5.2
Cash	6.4	6.5	14.0	13.9	11.0	10.2	7.9	8.1	5.3	5.4
Receivables	29.2	30.5	21.9	23.6	19.9	20.3	24.0	24.7	32.2	33.8
Short-term	27.3	28.6	19.9	22.0	19.1	19.5	22.5	23.3	30.0	31.6
of which:										
Trade receivables	9.0	8.8	11.0	9.7	11.6	11.9	10.8	10.9	8.1	7.7
Receivables from affiliated companies	15.9	17.2	5.5	8.8	4.9	4.9	9.1	9.7	19.7	21.4
Long-term	1.9	1.9	2.0	1.6	0.8	0.9	1.4	1.4	2.2	2.2
of which: Loans to affiliated companies	1.7	1.6	1.7	1.2	0.5	0.5	1.3	1.2	1.9	1.9
Securities	0.3	0.3	0.9	0.8	0.8	1.3	0.5	0.6	0.2	0.1
Other long-term equity investments	7.2	7.0	2.0	1.7	1.7	1.7	2.9	3.0	9.4	9.1
of which: Goodwill	0.5	0.4	0.4	0.3	0.1	0.1	0.2	0.1	0.7	0.6
<b>Capital</b>	<b>Capital</b>									
Equity	48.3	48.0	37.9	35.7	45.4	45.6	44.7	44.8	50.0	49.6
Liabilities	43.9	44.4	55.9	58.4	47.6	47.6	48.4	48.4	41.8	42.4
Short-term	31.3	31.9	37.4	37.2	33.0	33.8	35.3	35.5	29.5	30.3
of which:										
Liabilities to banks	4.6	4.2	9.7	7.4	7.4	7.2	6.5	5.9	3.5	3.3
Trade payables	7.6	8.1	8.1	8.3	7.1	7.1	6.9	7.3	7.9	8.5
Liabilities to affiliated companies	12.1	12.3	4.3	4.2	5.5	5.8	10.9	10.6	13.3	13.7
Long-term	12.7	12.5	18.5	21.2	14.5	13.8	13.0	12.9	12.3	12.1
of which:										
Liabilities to banks	6.9	6.6	12.3	15.0	10.6	10.1	7.9	7.3	6.1	5.8
Liabilities to affiliated companies	4.7	5.1	3.5	3.7	2.5	2.3	3.6	4.6	5.3	5.5
Provisions	7.6	7.3	6.2	5.8	6.7	6.4	6.7	6.6	8.0	7.7
of which: Provisions for pensions	1.4	1.4	1.1	1.1	1.0	1.0	0.8	0.8	1.7	1.7
<b>Other ratios</b>	<b>Percentage of sales</b>									
Annual result before taxes on income	4.6	5.2	2.6	3.7	4.7	4.6	4.0	4.3	4.8	5.6
Annual result and depreciation	7.5	8.1	6.1	7.1	7.8	7.6	7.6	7.6	7.5	8.4
Trade receivables	6.6	6.4	8.5	8.1	8.8	9.1	8.2	8.4	5.8	5.4
<b>Percentage of the balance sheet total</b>	<b>Percentage of the balance sheet total</b>									
Sales	137.1	137.5	129.2	120.5	131.8	131.2	131.1	130.0	140.1	141.2
Annual result and interest paid	5.7	6.8	3.4	4.3	5.6	5.5	4.8	5.1	6.1	7.6
<b>Percentage of liabilities and provisions less cash</b>	<b>Percentage of liabilities and provisions less cash</b>									
Annual result and depreciation	22.8	24.5	16.3	17.0	23.6	22.6	20.9	21.0	23.5	26.3
<b>Percentage of fixed assets</b>	<b>Percentage of fixed assets</b>									
Long-term equity and liabilities	139.1	143.2	139.4	154.1	137.4	141.8	137.4	141.0	139.9	144.1
<b>Percentage of short-term liabilities</b>	<b>Percentage of short-term liabilities</b>									
Cash resources and short-term receivables	108.3	110.4	91.4	97.3	92.4	90.6	87.0	89.1	120.2	122.4
Cash resources, short-term receivables and inventories	175.4	176.9	155.1	166.0	167.0	168.6	161.6	163.8	182.9	183.9
<b>Percentage of cost of materials</b>	<b>Percentage of cost of materials</b>									
Trade payables	8.7	9.1	15.8	16.6	11.5	11.3	9.6	10.3	8.2	8.6
Memo item:										
Balance sheet total in € billion	44.53	47.26	0.28	0.32	2.90	3.09	11.56	12.25	29.79	31.59
Sales in € billion	61.07	64.99	0.37	0.39	3.82	4.06	15.16	15.92	41.72	44.61
Number of enterprises	2 069	2 069	351	351	761	761	673	673	284	284

III East German enterprises by economic sector

cont'd: 2 Manufacturing

	Quartile value	cont'd: Corporations											
		Cylindere sample 2016/2017		Enterprises with sales of ... € million									
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more						
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
		Of the enterprises captured ...	...	had a ratio of less than ...									
Ratios	...	%											
			Percentage of gross revenue										
Cost of materials	25	36.0	36.5	24.5	25.8	33.5	34.4	42.3	42.6	54.1	55.2		
	50	49.8	49.7	36.8	36.5	45.5	45.7	54.7	54.1	65.0	66.2		
	75	62.1	62.1	50.1	50.0	57.2	56.7	64.5	64.5	76.0	76.7		
Personnel expenses	25	17.6	18.0	27.9	28.3	22.5	22.4	16.1	16.3	8.5	8.4		
	50	27.2	27.1	37.9	37.0	30.9	30.7	23.5	23.9	13.9	14.3		
	75	37.6	37.1	47.8	47.1	39.7	39.4	32.0	32.1	21.2	21.5		
Depreciation	25	1.8	1.8	1.4	1.5	1.8	1.9	2.1	2.0	1.7	1.8		
	50	3.4	3.2	2.8	2.9	3.6	3.3	3.6	3.5	3.1	3.0		
	75	5.8	5.6	6.2	5.8	5.9	5.6	5.8	5.6	5.3	5.0		
Annual result	25	0.5	0.3	-0.7	0.1	0.7	0.6	0.5	0.4	0.3	0.1		
	50	2.4	2.4	2.1	2.2	2.3	2.3	2.6	2.6	2.9	2.7		
	75	5.7	5.8	5.4	5.2	5.5	5.6	5.6	6.3	6.0	6.4		
				Percentage of the balance sheet total									
Tangible fixed assets	25	17.3	16.7	10.3	9.2	16.7	17.1	19.6	18.7	20.4	20.4		
	50	35.2	33.4	25.6	25.9	37.4	35.5	36.0	35.5	33.8	32.4		
	75	52.6	51.4	50.9	50.4	55.2	53.8	52.1	51.2	46.4	45.6		
Inventories	25	11.0	11.1	5.3	5.1	10.8	11.1	14.0	14.5	11.5	11.9		
	50	21.6	22.0	15.4	15.4	21.4	21.7	24.2	23.7	21.1	22.9		
	75	35.8	36.8	34.9	37.6	34.9	37.4	36.9	37.7	34.6	32.9		
Equity	25	21.2	21.0	9.7	10.4	22.7	23.5	24.7	24.3	22.1	21.3		
	50	42.1	42.3	33.8	34.1	43.1	44.3	43.8	42.6	41.1	42.3		
	75	63.1	63.9	60.4	59.0	63.8	65.0	64.5	65.3	61.8	60.7		
Short-term liabilities	25	16.2	16.4	16.2	17.1	14.4	14.7	17.1	17.5	18.1	19.2		
	50	30.3	31.7	30.3	34.9	28.6	29.0	30.7	31.4	33.5	34.5		
	75	52.4	52.5	64.7	56.8	49.1	48.8	51.2	51.6	54.2	54.8		
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.9	0.8	0.0	0.0	0.0	0.0		
	50	10.2	9.0	9.8	10.7	13.9	13.9	9.3	7.6	2.7	2.2		
	75	26.8	26.5	33.6	31.9	29.1	27.9	25.4	24.9	18.5	16.4		
				Percentage of sales									
Annual result before taxes on income	25	0.6	0.5	-0.6	0.0	1.0	0.8	0.6	0.5	0.4	0.2		
	50	3.2	3.2	2.4	2.8	3.0	3.2	3.7	3.6	3.6	3.2		
	75	7.5	7.7	6.8	7.0	7.5	7.6	7.3	8.0	8.2	7.6		
Annual result and depreciation	25	3.6	3.5	1.7	2.5	4.2	3.9	3.9	3.2	3.3	3.1		
	50	7.3	7.4	5.8	6.9	7.5	7.6	7.9	7.4	7.5	7.4		
	75	12.6	12.5	12.1	12.2	13.1	12.7	12.2	12.7	12.5	11.5		
Trade receivables	25	3.6	3.6	3.4	3.8	4.4	4.2	3.5	3.7	1.6	1.2		
	50	7.0	7.2	6.8	6.6	7.3	7.5	7.0	7.6	5.8	5.1		
	75	11.4	11.6	11.2	10.7	11.4	11.9	12.1	12.0	10.9	11.0		
				Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.7	0.0	0.9	2.4	2.1	1.9	1.7	2.0	1.5		
	50	5.1	5.2	4.6	5.1	5.3	5.0	4.8	5.2	5.6	5.6		
	75	10.2	10.5	10.3	10.8	10.1	10.7	9.8	10.1	11.6	11.8		
				Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.4	5.3	-3.1	-6.5	7.3	6.6	7.6	6.2	10.0	8.4		
	50	19.5	18.3	12.8	10.6	20.8	18.7	20.5	19.7	20.6	21.3		
	75	45.2	42.6	36.6	32.6	43.3	44.6	49.3	44.5	44.8	40.0		
				Percentage of fixed assets									
Long-term equity and liabilities	25	99.1	100.2	92.8	93.8	103.6	104.7	100.6	100.2	86.4	91.7		
	50	143.2	148.4	155.8	158.7	147.7	153.3	141.5	145.8	131.8	135.0		
	75	245.3	250.1	337.8	339.7	250.2	262.3	231.3	241.2	198.3	194.7		
				Percentage of short-term liabilities									
Cash resources and short-term receivab	25	48.5	47.9	47.3	48.9	52.8	48.0	45.5	46.4	49.1	49.1		
	50	96.1	97.7	114.3	100.5	100.3	98.9	90.3	93.5	93.0	97.9		
	75	209.9	220.9	273.2	260.5	220.4	237.8	171.6	193.0	194.1	180.3		
				Percentage of cost of materials									
Trade payables	25	5.1	5.0	4.7	4.4	5.1	4.9	5.1	5.1	5.3	5.4		
	50	9.1	9.1	11.4	11.0	9.2	9.1	8.6	8.7	8.6	9.1		
	75	15.5	15.8	21.5	23.3	16.0	15.1	13.9	14.8	13.5	14.3		

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
	2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	100.2	98.8	98.5	98.4	99.2	99.6	99.2	98.6	100.6	98.8
Change in finished goods	- 0.2	1.2	1.5	1.6	0.8	0.4	0.8	1.4	- 0.6	1.2
Interest and similar income	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1
Other income	2.3	1.9	3.0	3.1	2.0	1.9	2.6	1.9	2.3	1.8
of which: Income from long-term equity investments	0.1	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2
Total income	102.5	102.0	103.2	103.2	102.2	102.1	102.6	102.0	102.4	101.9
<b>Expenses</b>										
Cost of materials	60.8	61.4	36.5	35.5	43.8	45.4	54.2	55.1	64.2	64.6
Personnel expenses	16.0	15.5	30.5	29.7	28.5	28.0	20.5	20.3	13.5	13.1
Depreciation	4.0	3.9	6.2	6.3	4.8	4.6	5.2	5.2	3.6	3.4
of which: Depreciation of tangible fixed assets	4.0	3.8	6.1	6.3	4.6	4.5	5.2	5.0	3.6	3.4
Interest and similar expenses	0.9	0.8	1.4	1.3	1.1	1.0	1.0	0.9	0.8	0.8
Operating taxes	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.2
Other expenses	14.4	15.1	17.1	17.3	17.2	16.5	16.3	15.8	13.6	14.7
Total expenses before taxes on income	96.1	96.8	91.8	90.3	95.4	95.6	97.3	97.3	95.8	96.8
Annual result before taxes on income	6.4	5.2	11.4	12.9	6.8	6.4	5.3	4.7	6.6	5.1
Taxes on income	1.0	0.8	1.5	1.5	0.9	1.0	0.9	0.9	1.0	0.8
Annual result	5.4	4.3	9.9	11.4	5.8	5.4	4.4	3.9	5.6	4.3
Profit and loss transfers (parent company)	0.1	0.1	0.1	- 0.2	0.0	0.0	0.0	0.0	0.1	0.1
Profit and loss transfers (subsidiary)	0.4	0.3	0.1	0.1	0.2	0.2	0.0	0.0	0.5	0.4
Profit for the year	5.1	4.1	9.9	11.1	5.6	5.2	4.4	3.9	5.3	4.1
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	2.9	3.2	0.2	0.3	0.5	0.5	1.0	0.9	3.6	4.0
Tangible fixed assets	37.2	35.7	50.6	47.8	44.0	42.8	47.5	46.6	33.8	32.1
of which: Land and buildings	12.2	11.4	25.6	24.8	19.6	18.3	18.8	18.0	9.8	9.0
Inventories	18.9	20.0	14.0	15.5	22.7	22.3	23.5	24.7	17.5	18.7
of which: Finished goods and merchandise	4.9	5.0	2.6	3.0	5.3	5.2	8.4	8.4	3.9	4.1
Cash	4.3	3.3	8.6	9.2	8.8	8.2	5.3	5.0	3.8	2.5
Receivables	32.9	34.4	25.4	25.4	21.4	23.8	21.2	21.5	37.0	38.7
Short-term	31.9	33.5	25.0	25.0	21.1	23.4	20.4	20.9	35.8	37.6
of which:										
Trade receivables	9.3	9.5	10.4	10.4	12.2	12.4	9.3	9.3	9.1	9.4
Receivables from affiliated companies	19.7	19.1	11.3	12.3	5.9	7.2	7.3	8.6	24.1	22.8
Long-term	1.0	0.9	0.4	0.3	0.3	0.4	0.8	0.5	1.1	1.1
of which: Loans to affiliated companies	0.9	0.9	0.4	0.3	0.2	0.0	0.6	0.4	1.1	1.1
Securities	0.1	0.1	0.1	0.1	0.8	0.8	0.1	0.1	0.0	0.0
Other long-term equity investments	3.2	2.9	0.5	1.2	1.3	1.2	0.9	0.9	4.0	3.6
of which: Goodwill	1.2	0.9	0.1	0.7	0.6	0.4	0.1	0.0	1.6	1.2
<b>Capital</b>										
Equity	31.3	32.8	31.1	32.0	24.4	24.3	32.6	31.6	31.3	33.6
Liabilities	57.3	55.2	64.4	63.6	70.2	70.7	60.2	61.3	55.7	52.5
Short-term	38.8	39.7	35.9	37.8	49.9	50.3	40.8	43.0	37.6	38.2
of which:										
Liabilities to banks	5.6	6.1	10.1	10.7	10.5	10.5	9.6	9.0	4.2	5.0
Trade payables	8.4	8.4	6.7	6.6	8.3	8.7	7.3	7.7	8.7	8.6
Liabilities to affiliated companies	12.2	14.1	6.3	6.8	16.3	16.8	17.6	18.8	10.5	12.8
Long-term	18.6	15.5	28.5	25.8	20.3	20.4	19.4	18.3	18.1	14.3
of which:										
Liabilities to banks	8.2	7.3	21.5	17.3	13.3	14.1	11.7	10.4	6.8	6.0
Liabilities to affiliated companies	4.7	4.8	4.7	5.9	4.7	4.5	6.4	6.6	4.2	4.3
Provisions	8.5	8.7	4.1	3.9	5.3	5.0	7.2	7.1	9.0	9.4
of which: Provisions for pensions	1.5	1.5	0.0	0.0	0.4	0.4	1.4	1.3	1.6	1.6
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	6.3	5.2	11.5	13.1	6.8	6.5	5.4	4.8	6.6	5.2
Annual result and depreciation	9.4	8.4	16.3	18.1	10.7	10.0	9.7	9.2	9.2	7.9
Trade receivables	6.6	6.8	8.9	9.1	8.4	8.5	6.0	6.1	6.7	7.0
	Percentage of the balance sheet total									
Sales	139.7	139.5	116.7	114.1	145.8	146.2	154.4	153.9	135.6	135.6
Annual result and interest paid	8.8	7.3	13.4	14.8	10.2	9.4	8.4	7.5	8.7	7.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	20.5	18.2	31.6	35.0	23.3	21.6	24.2	22.3	19.2	16.7
	Percentage of fixed assets									
Long-term equity and liabilities	115.5	116.5	115.1	116.5	97.6	100.2	106.0	104.6	119.7	121.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.7	92.8	93.9	90.8	61.6	64.4	63.2	60.5	105.3	104.8
Cash resources, short-term receivables and inventories	142.5	143.3	132.8	131.9	107.2	108.6	120.9	117.9	151.9	153.9
	Percentage of cost of materials									
Trade payables	9.9	9.7	15.4	16.1	12.9	13.1	8.6	9.0	10.1	9.7
Memo item:										
Balance sheet total in € billion	7.78	8.34	0.08	0.09	0.34	0.36	1.59	1.69	5.77	6.20
Sales in € billion	10.87	11.64	0.10	0.10	0.49	0.53	2.46	2.60	7.82	8.41
Number of enterprises	366	366	105	105	105	105	104	104	52	52

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

	Quartile value	cont'd: Non-corporations									
		Cylindred sample 2016/2017		Enterprises with sales of ... € million							
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	Of the enterprises captured ...									
	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	34.2	34.2	21.4	19.7	31.6	29.9	43.2	45.5	52.2	57.7
	50	48.4	49.0	40.6	39.6	46.3	45.4	53.4	55.7	65.3	68.3
	75	61.1	60.9	47.3	48.2	53.5	56.8	62.5	64.0	76.8	77.5
Personnel expenses	25	14.5	14.4	21.0	19.6	18.0	19.3	12.4	13.0	7.4	7.4
	50	23.5	22.7	29.4	29.9	26.3	26.2	20.4	20.0	13.8	12.8
	75	33.0	32.7	38.3	39.1	37.1	36.9	28.5	27.0	18.4	18.8
Depreciation	25	2.0	2.0	2.0	2.3	1.7	1.8	2.5	2.4	1.7	1.6
	50	3.7	3.9	3.4	4.4	4.0	3.6	4.3	4.4	2.7	2.5
	75	6.4	6.5	7.7	7.1	5.9	6.2	6.6	6.7	5.3	4.5
Annual result	25	1.7	1.3	3.3	4.4	1.1	0.7	1.6	0.8	2.1	1.3
	50	4.8	4.7	9.4	8.9	3.9	4.5	3.4	3.5	3.8	3.1
	75	10.1	9.5	18.1	16.8	7.7	9.2	7.1	6.4	6.5	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	22.5	22.0	18.6	18.7	18.3	19.6	26.7	24.9	23.2	22.6
	50	43.4	41.8	43.7	41.8	44.5	43.4	43.3	43.3	36.7	35.7
	75	61.7	61.8	67.2	70.1	59.1	59.3	61.3	60.9	49.5	47.9
Inventories	25	7.5	7.1	3.0	3.1	8.0	8.4	13.0	12.8	10.6	11.4
	50	18.6	20.1	10.5	10.6	19.7	21.1	22.6	23.8	19.8	22.6
	75	32.0	33.8	30.4	26.8	37.5	38.0	31.2	34.9	33.7	35.1
Equity	25	9.1	9.4	3.0	4.2	5.0	5.8	17.0	13.9	22.0	22.3
	50	27.5	26.3	25.2	27.6	19.6	16.8	29.3	27.1	31.4	34.2
	75	44.2	44.4	47.0	49.3	36.1	37.4	44.4	46.1	46.9	49.8
Short-term liabilities	25	24.7	25.8	15.6	14.7	29.1	30.2	27.3	27.1	25.0	25.6
	50	42.9	41.9	44.0	40.6	51.4	48.8	38.0	41.3	39.7	36.5
	75	65.7	66.6	66.3	67.1	76.2	77.3	65.7	68.7	51.7	54.5
Liabilities to banks	25	1.3	0.6	3.5	4.1	2.1	0.7	2.1	1.6	0.0	0.0
	50	17.1	17.9	22.0	21.8	18.9	18.9	17.1	17.9	4.2	2.9
	75	37.3	36.9	46.1	46.8	43.7	39.4	32.5	33.2	29.5	23.8
		Percentage of sales									
Annual result before taxes on income	25	1.8	1.6	3.4	5.2	1.4	1.0	1.7	1.0	2.4	1.5
	50	5.4	5.5	10.7	10.3	4.5	5.1	4.0	4.4	4.2	3.3
	75	11.5	11.1	20.2	19.3	9.9	10.9	8.4	7.4	7.4	6.6
Annual result and depreciation	25	6.1	5.2	8.0	9.4	5.9	4.8	6.2	4.8	5.2	3.7
	50	10.7	10.1	15.1	15.4	10.1	9.8	9.7	9.0	7.6	6.6
	75	17.7	17.1	25.8	23.7	15.6	15.4	14.2	15.4	12.6	10.5
Trade receivables	25	2.5	2.7	2.0	2.5	4.4	4.0	2.4	2.6	1.5	1.5
	50	5.8	5.8	4.9	5.2	6.7	6.4	5.8	6.1	5.6	5.3
	75	10.0	9.5	10.8	10.2	10.6	10.1	9.1	8.6	10.2	10.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.4	4.1	5.0	7.3	4.3	2.2	4.1	3.5	5.5	3.9
	50	8.8	9.2	15.2	15.2	7.5	8.5	7.7	6.9	8.5	7.0
	75	19.0	17.4	33.3	33.3	20.2	15.4	12.2	12.6	12.7	10.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	13.3	11.4	12.3	16.8	12.0	10.1	16.5	12.0	15.6	11.0
	50	24.7	25.2	30.0	32.4	20.9	20.6	27.4	25.4	26.3	20.5
	75	45.4	46.2	73.7	62.9	40.1	35.5	45.1	41.3	37.5	36.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	62.0	64.5	54.3	60.0	61.8	57.1	66.7	69.1	86.8	89.0
	50	104.4	105.2	103.6	107.4	101.8	101.4	103.7	99.2	118.1	118.0
	75	153.6	161.9	156.5	172.6	162.6	168.8	139.9	142.9	158.8	164.3
		Percentage of short-term liabilities									
Cash resources and short-term recomb	25	35.5	36.5	31.4	33.2	34.9	36.8	36.4	33.2	44.1	49.0
	50	64.7	62.9	76.2	77.4	57.1	60.7	62.1	58.5	72.5	75.4
	75	116.5	115.5	201.1	216.7	99.0	91.1	104.9	91.9	115.7	119.2
		Percentage of cost of materials									
Trade payables	25	4.5	5.0	3.9	5.0	6.5	6.1	4.3	4.3	4.3	3.7
	50	8.7	8.6	9.3	11.3	10.8	11.2	7.6	7.0	7.6	8.3
	75	15.5	15.5	21.7	24.3	17.0	18.2	12.1	11.7	12.8	14.0

III. East German enterprises by economic sector

3. Construction

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017		2016		2017		2016		2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	96.5	94.4	96.4	94.7	97.0	92.7	97.1	95.3	94.6	95.1
Change in finished goods	3.5	5.6	3.6	5.3	3.0	7.3	2.9	4.7	5.4	4.9
Interest and similar income	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2
Other income	2.3	2.4	3.0	2.5	2.3	2.3	2.1	2.3	2.5	2.8
of which: Income from long-term equity investme	0.2	0.2	0.0	0.0	0.1	0.1	0.1	0.1	0.8	0.7
Total income	102.5	102.6	103.1	102.6	102.4	102.4	102.3	102.5	102.8	102.9
<b>Expenses</b>										
Cost of materials	59.9	60.4	46.0	46.4	54.8	55.0	62.8	62.8	65.9	67.7
Personnel expenses	24.3	24.0	33.2	32.6	27.0	26.7	22.6	22.3	20.8	20.6
Depreciation	2.2	2.1	2.8	2.7	2.3	2.4	2.0	1.9	2.3	1.9
of which: Depreciation of tangible fixed assets	2.0	2.0	2.8	2.7	2.3	2.3	1.8	1.8	1.8	1.7
Interest and similar expenses	0.5	0.5	0.6	0.6	0.5	0.5	0.6	0.5	0.5	0.4
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	10.8	10.5	15.6	14.9	12.9	12.5	10.3	10.3	7.2	6.8
Total expenses before taxes on income	97.8	97.6	98.4	97.4	97.6	97.2	98.3	98.0	96.7	97.6
Annual result before taxes on income	4.7	5.0	4.7	5.2	4.7	5.3	4.0	4.5	6.1	5.3
Taxes on income	1.0	1.2	1.1	1.2	1.2	1.3	0.9	1.1	0.8	1.1
Annual result	3.7	3.8	3.6	4.0	3.5	3.9	3.1	3.5	5.3	4.3
Profit and loss transfers (parent company)	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.0
Profit and loss transfers (subsidiary)	0.7	0.6	0.0	0.0	0.1	0.1	0.4	0.5	2.4	1.4
Profit for the year	3.0	3.3	3.7	4.1	3.4	3.8	2.7	3.1	2.9	2.8
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.1	1.1	1.0
Tangible fixed assets	13.3	12.7	23.4	45.6	17.8	16.1	11.2	11.0	9.9	9.8
of which: Land and buildings	5.2	4.7	7.3	6.3	6.4	5.6	4.4	3.9	4.8	4.5
Inventories	50.5	52.7	32.9	37.3	45.8	50.0	53.3	54.0	54.5	56.8
of which: Finished goods and merchandise	3.0	2.5	2.1	2.2	2.9	1.8	4.7	4.5	0.6	0.4
Cash	13.9	13.2	18.9	17.0	16.2	14.9	11.9	12.4	13.6	11.7
Receivables	18.4	17.8	21.4	21.0	18.0	16.9	21.1	20.3	14.0	14.0
Short-term	17.8	17.3	21.0	20.7	17.3	16.2	20.5	19.8	13.3	13.7
of which:										
Trade receivables	9.9	9.7	13.9	13.6	11.8	10.6	11.0	11.2	5.4	5.4
Receivables from affiliated companies	5.3	4.7	2.1	2.6	2.6	2.5	7.0	5.7	6.1	5.9
Long-term	0.6	0.5	0.5	0.3	0.7	0.7	0.6	0.6	0.7	0.3
of which: Loans to affiliated companies	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.3	0.3	0.1
Securities	1.2	1.2	1.6	1.6	0.8	0.8	0.9	0.9	2.0	2.0
Other long-term equity investments	2.0	1.9	0.8	0.9	1.0	0.9	1.1	1.0	4.7	4.6
of which: Goodwill	0.2	0.1	0.2	0.2	0.2	0.2	0.0	0.0	0.3	0.3
<b>Capital</b>										
Equity	20.4	20.4	28.3	26.9	25.7	24.4	18.8	19.0	15.9	16.5
Liabilities	70.6	71.0	64.0	66.0	66.2	68.2	71.7	71.9	74.6	73.7
Short-term	63.9	65.2	52.5	56.8	59.4	62.1	64.5	64.9	70.0	71.1
of which:										
Liabilities to banks	3.5	3.6	5.6	5.6	5.4	5.0	2.7	2.8	2.4	3.1
Trade payables	7.3	7.0	9.9	9.5	8.4	7.5	8.1	7.6	4.5	4.9
Liabilities to affiliated companies	3.7	3.1	3.6	3.3	2.3	2.0	4.6	4.1	3.8	2.8
Long-term	6.7	5.7	11.5	9.2	6.8	6.1	7.3	7.0	4.7	2.5
of which:										
Liabilities to banks	5.5	4.6	8.0	6.4	5.0	4.4	6.2	5.9	4.4	2.3
Liabilities to affiliated companies	0.7	0.6	1.7	1.4	0.8	0.7	0.7	0.7	0.2	0.1
Provisions	8.9	8.6	7.5	7.0	8.0	7.3	9.4	9.0	9.5	9.8
of which: Provisions for pensions	0.9	0.9	1.4	1.4	1.0	0.9	1.0	0.9	0.6	0.6
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.9	5.3	4.9	5.5	4.9	5.7	4.1	4.8	6.4	5.6
Annual result and depreciation	6.2	6.3	6.7	7.1	6.0	6.8	5.3	5.7	8.0	6.5
Trade receivables	8.3	8.6	8.6	9.3	8.8	8.9	9.5	10.2	5.5	5.3
	Percentage of the balance sheet total									
Sales	118.7	111.9	161.0	146.1	133.7	118.3	116.0	109.9	99.1	100.9
Annual result and interest paid	5.2	5.1	7.1	7.1	5.5	5.6	4.3	4.6	6.0	5.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.2	10.6	20.4	18.6	13.9	13.3	8.8	9.1	11.2	9.1
	Percentage of fixed assets									
Long-term equity and liabilities	170.0	172.9	160.4	157.2	169.8	175.1	205.2	210.4	128.1	125.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	51.1	48.2	77.3	67.3	57.3	51.0	51.6	50.7	41.1	38.3
Cash resources, short-term receivables and invent	130.2	128.9	140.0	132.9	134.3	131.5	134.3	134.0	118.9	118.2
	Percentage of cost of materials									
Trade payables	10.0	9.7	12.9	13.3	11.2	10.7	10.7	10.4	6.6	6.9
Memo item:										
Balance sheet total in € billion	8.23	9.08	0.40	0.47	2.27	2.61	3.43	3.72	2.13	2.27
Sales in € billion	9.77	10.16	0.65	0.69	3.04	3.09	3.97	4.09	2.11	2.29
Number of enterprises	1 539	1 539	673	673	636	636	204	204	26	26

III. East German enterprises by economic sector

cont'd: 3. Construction

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more				
Ratios		Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	39.0	38.8	32.2	31.8	43.5	43.1	52.1	52.2	57.4	56.1
	50	50.4	50.9	44.1	43.8	53.4	53.3	62.9	61.7	67.4	69.1
	75	62.5	62.6	54.6	54.7	64.2	63.8	71.8	72.7	75.9	80.6
Personnel expenses	25	21.0	20.6	25.1	24.8	20.4	20.2	15.4	15.3	9.9	9.6
	50	29.5	29.9	34.4	34.7	28.2	28.3	23.1	23.1	22.1	22.3
	75	38.2	38.7	43.8	44.0	36.0	35.6	29.6	30.2	28.2	27.7
Depreciation	25	0.9	0.9	1.1	1.1	0.9	0.9	0.7	0.7	0.4	0.4
	50	1.8	1.8	2.1	2.1	1.7	1.7	1.3	1.3	1.0	1.0
	75	3.4	3.4	3.6	3.8	3.2	3.3	2.6	2.6	3.6	2.8
Annual result	25	0.7	0.9	0.3	0.8	0.8	0.9	1.0	1.0	2.1	1.4
	50	2.6	3.0	2.4	3.1	2.6	3.0	2.5	2.7	3.8	2.4
	75	5.7	6.0	6.9	6.9	5.4	5.5	4.6	5.2	5.6	4.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.7	5.1	7.2	6.1	6.0	5.2	3.6	3.1	1.7	2.5
	50	14.9	13.9	17.8	17.0	15.2	14.2	8.6	8.1	9.8	9.6
	75	29.6	29.1	37.5	36.8	28.3	26.9	16.3	16.8	14.9	15.6
Inventories	25	7.2	7.8	2.7	3.5	11.0	11.2	27.3	29.5	43.2	41.9
	50	28.9	30.5	15.6	17.1	36.2	37.4	51.7	49.3	52.4	54.9
	75	56.3	60.2	40.6	45.8	58.8	63.1	67.2	69.3	72.6	67.8
Equity	25	9.0	9.3	7.9	8.2	10.8	10.7	8.8	8.2	4.7	6.6
	50	23.1	23.2	26.3	26.1	23.6	23.2	18.1	18.0	11.6	13.9
	75	42.8	43.4	49.7	46.4	41.0	43.2	31.1	34.5	22.2	21.2
Short-term liabilities	25	31.9	32.7	26.6	27.1	35.4	34.8	48.8	47.2	58.6	46.2
	50	56.6	57.0	47.5	52.2	58.0	58.4	67.6	65.7	72.7	71.5
	75	75.1	76.8	72.2	75.4	74.6	76.8	78.7	80.1	82.7	79.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.1	4.4	7.5	7.1	5.5	4.4	1.4	1.6	1.7	1.9
	75	16.9	16.9	23.5	23.0	16.3	14.8	6.8	6.8	8.6	7.6
		Percentage of sales									
Annual result before taxes on income	25	0.9	1.3	0.5	1.2	1.2	1.3	1.6	1.7	1.5	2.2
	50	3.5	4.1	3.3	4.3	3.7	4.2	3.3	3.7	5.2	3.2
	75	7.8	8.1	8.7	9.1	7.4	7.7	6.3	7.1	8.1	6.0
Annual result and depreciation	25	2.8	3.3	2.4	3.1	3.2	3.7	3.3	3.1	3.9	3.5
	50	6.0	6.7	6.0	7.1	6.0	6.6	5.4	5.9	7.5	5.3
	75	10.8	11.3	12.2	12.5	10.3	10.6	9.1	9.3	10.8	8.4
Trade receivables	25	3.7	3.9	3.0	3.4	4.1	4.2	5.2	5.8	2.6	2.3
	50	7.0	7.7	6.2	6.8	7.1	8.0	8.9	9.3	5.3	4.9
	75	12.0	12.5	11.0	11.9	12.1	12.6	13.5	13.6	9.7	9.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.1	2.1	2.3	2.3	2.0	2.0	2.0	2.8	2.7
	50	5.4	5.7	6.5	6.9	5.1	5.2	4.4	4.3	4.6	4.0
	75	11.3	12.3	15.3	15.2	10.0	11.0	8.0	8.6	9.3	7.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.9	4.3	2.0	3.7	4.5	5.0	4.4	4.8	4.6	7.5
	50	13.1	13.7	13.4	16.0	14.0	14.4	9.9	9.8	11.5	10.3
	75	35.2	40.0	45.6	50.0	34.6	39.7	19.2	23.2	23.4	16.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	105.0	109.3	94.9	96.0	111.7	118.9	109.3	118.0	114.0	113.9
	50	183.6	189.7	170.7	174.1	191.5	192.7	204.0	215.9	159.9	181.1
	75	381.1	398.4	384.6	400.0	367.5	384.1	411.6	418.5	218.4	261.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	37.3	34.4	44.0	39.3	35.8	30.2	32.4	30.5	29.6	28.0
	50	78.6	76.6	99.6	94.6	74.5	71.7	52.8	54.2	43.9	39.7
	75	168.4	158.0	220.0	195.7	144.3	154.6	104.8	111.9	64.3	61.5
		Percentage of cost of materials									
Trade payables	25	5.2	5.0	4.3	4.5	5.6	5.0	6.2	6.3	3.9	4.9
	50	9.0	8.7	8.9	9.0	9.1	8.5	9.6	8.8	7.4	8.8
	75	16.3	16.1	19.0	19.6	15.2	14.7	14.3	13.7	9.4	10.6

III. East German enterprises by economic sector

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

Ratios	All legal forms										
	Total		Enterprises with sales of ... € million								
			Less than 2	2 but less than 10		10 but less than 50		50 and more			
	Cylindered sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
Income											
Percentage of gross revenue											
Sales	99.7	99.8	99.6	99.8	99.9	99.7	99.9	99.9	99.5	99.7	
Change in finished goods	0.3	0.2	0.4	0.2	0.1	0.3	0.1	0.1	0.5	0.3	
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
Other income	1.2	1.1	2.8	3.0	1.6	1.5	1.1	0.8	1.1	1.1	
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.1	0.1	0.0	0.0	0.3	0.2	
Total income	101.3	101.2	102.8	103.0	101.7	101.6	101.2	100.9	101.2	101.2	
<b>Expenses</b>											
Cost of materials	79.5	79.3	59.5	59.0	70.5	70.4	76.7	76.7	83.2	82.8	
Personnel expenses	9.1	9.1	20.7	21.0	14.1	14.3	10.7	10.7	7.0	6.9	
Depreciation	1.4	1.5	2.5	2.5	1.9	1.9	1.4	1.4	1.2	1.5	
of which: Depreciation of tangible fixed assets	1.3	1.4	2.5	2.5	1.8	1.8	1.3	1.3	1.1	1.4	
Interest and similar expenses	0.4	0.4	0.8	0.7	0.6	0.6	0.4	0.4	0.3	0.4	
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0	
Other expenses	8.5	8.6	15.6	15.8	11.1	10.9	9.2	8.9	7.5	7.9	
Total expenses before taxes on income	98.9	98.9	99.3	99.1	98.3	98.2	98.4	98.1	99.3	99.5	
Annual result before taxes on income	2.4	2.3	3.5	3.9	3.4	3.3	2.8	2.8	1.9	1.7	
Taxes on income	0.5	0.5	0.7	0.8	0.7	0.7	0.7	0.7	0.4	0.4	
Annual result	1.9	1.7	2.8	3.2	2.7	2.6	2.1	2.1	1.6	1.3	
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Profit and loss transfers (subsidiary)	0.2	0.2	0.0	-0.1	0.1	0.1	0.2	0.3	0.2	0.1	
Profit for the year	1.7	1.5	2.8	3.2	2.5	2.5	1.9	1.8	1.4	1.2	
<b>Balance sheet</b>											
<b>Assets</b>											
Percentage of the balance sheet total											
Intangible fixed assets	2.7	2.8	0.8	0.8	0.5	0.5	0.3	0.3	4.9	5.1	
Tangible fixed assets	23.7	24.4	29.8	45.6	27.6	27.6	25.6	25.3	21.2	22.8	
of which: Land and buildings	11.1	11.1	11.4	11.2	13.0	12.7	12.7	12.2	9.5	10.0	
Inventories	32.4	32.2	27.7	28.6	34.6	35.3	38.7	37.9	27.8	27.7	
of which: Finished goods and merchandise	30.0	29.3	23.8	24.8	29.9	30.4	36.0	34.7	26.3	25.7	
Cash	9.1	7.7	14.5	15.1	10.9	10.6	8.4	8.1	8.8	6.4	
Receivables	26.6	27.4	24.2	23.4	23.7	23.4	24.8	26.4	28.6	29.3	
Short-term	25.0	26.1	23.8	22.9	23.0	22.7	24.1	25.8	26.3	27.4	
of which:											
Trade receivables	13.3	14.1	13.6	13.8	13.7	13.7	13.8	15.0	12.9	13.7	
Receivables from affiliated companies	7.5	7.8	4.5	3.5	4.8	4.3	4.8	5.4	10.1	10.4	
Long-term	1.5	1.3	0.4	0.5	0.8	0.7	0.7	0.6	2.3	1.9	
of which: Loans to affiliated companies	1.1	1.0	0.2	0.2	0.4	0.4	0.3	0.4	1.9	1.6	
Securities	0.3	0.3	0.3	0.2	0.3	0.3	0.4	0.3	0.2	0.2	
Other long-term equity investments	4.9	4.9	2.0	2.0	2.0	1.8	1.4	1.4	8.0	8.0	
of which: Goodwill	0.8	0.7	0.6	0.6	0.7	0.6	0.3	0.2	1.2	1.0	
<b>Capital</b>											
Equity	30.1	30.4	29.2	30.1	32.7	33.9	32.8	32.8	27.5	27.9	
Liabilities	63.6	63.6	65.1	64.1	61.3	60.3	60.7	60.6	66.1	66.5	
Short-term	49.2	50.2	45.8	45.0	45.9	45.9	50.5	51.3	49.5	50.9	
of which:											
Liabilities to banks	15.3	15.7	14.4	13.7	16.2	16.4	18.9	18.8	12.8	13.6	
Trade payables	16.6	16.8	14.3	13.6	13.7	13.5	16.2	16.3	17.8	18.1	
Liabilities to affiliated companies	11.7	12.1	5.4	5.7	8.3	8.2	9.2	9.4	14.5	15.1	
Long-term	14.4	13.4	19.3	19.1	15.3	14.3	10.2	9.3	16.7	15.6	
of which:											
Liabilities to banks	11.1	10.0	12.1	11.9	11.6	10.5	7.9	7.2	13.0	11.6	
Liabilities to affiliated companies	2.2	2.3	4.3	3.8	2.2	2.2	1.4	1.2	2.7	3.0	
Provisions	5.7	5.6	5.6	5.7	5.8	5.6	5.7	5.8	5.6	5.4	
of which: Provisions for pensions	0.7	0.7	0.8	1.0	1.1	1.2	0.7	0.7	0.5	0.5	
<b>Other ratios</b>											
Percentage of sales											
Annual result before taxes on income	2.4	2.3	3.5	3.9	3.4	3.3	2.8	2.8	2.0	1.7	
Annual result and depreciation	3.3	3.2	5.4	5.7	4.5	4.5	3.5	3.5	2.8	2.8	
Trade receivables	4.5	4.8	6.3	6.4	5.8	5.9	5.0	5.5	3.9	4.2	
Percentage of the balance sheet total											
Sales	295.9	293.5	214.8	216.6	235.7	233.8	276.2	271.9	328.6	326.4	
Annual result and interest paid	6.7	6.2	7.7	8.4	7.8	7.5	7.0	6.8	6.2	5.5	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	15.8	15.3	20.4	22.5	19.0	18.9	16.5	16.0	14.5	13.8	
Percentage of fixed assets											
Long-term equity and liabilities	137.2	132.9	149.1	154.1	159.1	160.7	155.5	154.3	122.4	116.1	
Percentage of short-term liabilities											
Cash resources and short-term receivables	69.7	67.8	83.8	84.6	74.1	72.9	65.1	66.4	71.2	66.8	
Cash resources, short-term receivables and inventories	135.5	131.8	144.3	148.2	149.3	149.8	141.8	140.2	127.4	121.4	
Percentage of cost of materials											
Trade payables	7.1	7.2	11.1	10.6	8.2	8.2	7.6	7.8	6.5	6.7	
Memo item:											
Balance sheet total in € billion	11.29	12.18	0.21	0.22	1.63	1.70	3.71	4.02	5.75	6.24	
Sales in € billion	33.42	35.75	0.45	0.47	3.83	3.97	10.25	10.94	18.89	20.37	
Number of enterprises	1 833	1 833	464	464	762	762	466	466	141	141	



III. East German enterprises by economic sector

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

	Quartile value	cont'd: All legal forms									
		Cylindered sample 2016/2017		Enterprises with sales of ... € million							
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	58.4	58.1	43.6	43.2	59.1	59.1	72.6	72.8	72.8	73.7
	50	73.8	73.7	58.6	58.8	73.6	73.3	78.3	78.4	79.7	80.0
	75	80.7	80.7	73.2	72.3	79.8	79.9	83.3	83.4	88.2	87.8
Personnel expenses	25	8.2	8.3	10.8	11.0	9.0	9.3	7.1	7.0	3.7	3.1
	50	12.1	12.3	19.3	19.2	12.8	13.0	9.9	10.0	8.6	8.6
	75	19.3	19.4	28.6	29.2	19.3	19.4	13.1	13.1	12.0	12.4
Depreciation	25	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.5	0.6
	50	1.3	1.3	1.5	1.6	1.4	1.4	1.1	1.1	0.9	1.1
	75	2.3	2.3	3.3	3.2	2.3	2.4	1.9	2.0	1.6	1.7
Annual result	25	0.5	0.4	0.2	0.3	0.7	0.6	0.5	0.4	0.5	0.2
	50	1.8	1.7	2.3	2.3	2.0	1.9	1.5	1.3	1.2	0.9
	75	4.2	4.4	5.8	6.8	4.4	4.6	3.4	3.3	2.6	2.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.7	7.6	4.5	4.5	8.1	8.5	9.9	9.4	7.3	7.9
	50	19.8	18.9	15.8	16.7	19.9	18.5	20.2	19.5	22.1	23.3
	75	35.9	35.6	40.9	38.9	35.2	36.1	35.3	34.9	33.1	34.1
Inventories	25	14.5	14.3	5.5	5.4	16.2	16.3	21.7	22.4	18.1	15.6
	50	32.3	32.2	20.5	21.1	33.6	33.7	38.1	36.6	35.2	33.1
	75	49.4	49.1	44.3	43.3	51.6	52.4	50.1	49.3	45.0	46.2
Equity	25	10.8	11.8	5.5	6.8	12.5	14.1	12.0	13.4	10.3	10.6
	50	28.5	29.3	27.7	29.8	29.5	30.6	27.5	27.0	26.5	26.8
	75	50.1	50.8	57.7	59.2	50.9	51.1	46.7	47.1	42.4	43.6
Short-term liabilities	25	26.7	27.2	20.0	20.0	25.2	26.5	32.4	33.5	36.4	37.0
	50	47.8	48.1	42.2	41.9	44.9	45.7	52.7	54.2	55.2	54.3
	75	70.5	70.5	69.7	68.4	68.6	67.8	73.1	73.1	75.6	78.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.7	2.1	1.3	1.2	0.0	0.0
	50	16.4	15.3	10.0	7.8	18.7	19.2	19.7	17.6	11.6	8.9
	75	39.8	38.8	36.1	32.2	42.7	39.9	41.1	41.7	33.9	35.5
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.6	0.2	0.4	0.8	0.8	0.7	0.6	0.6	0.2
	50	2.4	2.3	2.6	2.9	2.6	2.5	2.1	1.9	1.6	1.2
	75	5.3	5.5	7.5	7.9	5.4	5.7	4.7	4.4	3.6	3.1
Annual result and depreciation	25	2.0	2.0	1.8	2.0	2.3	2.3	2.0	1.9	1.4	1.0
	50	4.1	4.1	4.9	5.2	4.4	4.4	3.6	3.4	2.5	2.4
	75	7.5	7.6	10.6	10.4	7.6	7.6	6.0	5.8	5.0	4.7
Trade receivables	25	1.9	2.0	1.6	1.4	2.0	2.0	2.1	2.5	1.3	1.4
	50	4.4	4.6	4.7	4.5	4.4	4.7	4.4	4.7	3.6	4.0
	75	7.7	7.9	8.6	8.8	8.1	8.0	7.0	7.2	6.0	6.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.0	2.9	1.9	2.1	3.6	3.3	2.9	2.8	3.2	1.7
	50	6.5	6.3	6.9	7.4	7.1	6.6	5.8	5.3	5.4	4.6
	75	13.1	13.2	18.2	18.3	13.3	13.6	11.0	10.6	9.2	8.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.8	5.7	- 4.0	0.0	6.8	6.2	7.6	7.3	7.2	5.1
	50	16.5	16.0	14.3	15.6	18.0	16.6	16.7	16.6	13.7	12.9
	75	37.5	37.7	39.1	45.0	42.0	38.1	32.8	34.5	28.7	28.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	90.9	92.2	83.7	92.4	102.5	99.6	85.7	86.3	75.6	76.3
	50	169.6	171.6	191.9	201.9	183.7	194.1	153.3	150.0	127.9	130.1
	75	365.3	380.1	569.2	519.6	401.6	412.9	283.3	286.1	231.9	249.0
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	37.6	37.4	39.4	42.6	37.2	35.5	36.4	37.5	39.4	34.5
	50	74.4	75.7	84.4	94.8	77.3	75.6	64.5	66.3	66.2	73.3
	75	149.6	154.6	222.1	244.4	158.6	159.6	117.4	118.1	115.5	111.7
		Percentage of cost of materials									
Trade payables	25	2.8	2.8	3.1	3.2	3.3	3.1	2.3	2.4	2.6	2.4
	50	6.7	6.8	7.7	7.6	6.5	7.0	6.1	6.1	6.0	5.8
	75	12.1	12.0	15.4	15.6	11.6	11.7	10.6	10.7	9.8	9.1

IV. Enterprises by federal state and economic sector

1. Baden-Württemberg

a) All economic sectors\*

	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
Ratios	Cylindred sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	99.4	98.6	97.5	98.9	98.8	99.3	98.9	99.9	99.5
Change in finished goods	0.2	0.6	1.4	2.5	1.1	1.2	0.7	1.1	0.1	0.5
Interest and similar income	0.6	0.5	0.3	0.3	0.2	0.2	0.2	0.2	0.7	0.6
Other income	3.8	4.4	6.6	6.3	3.2	2.8	2.3	2.1	3.9	4.6
of which: Income from long-term equity investments	1.1	1.5	0.2	0.2	0.1	0.1	0.3	0.3	1.2	1.6
<b>Total income</b>	<b>104.4</b>	<b>104.9</b>	<b>106.9</b>	<b>106.6</b>	<b>103.4</b>	<b>102.9</b>	<b>102.5</b>	<b>102.3</b>	<b>104.6</b>	<b>105.2</b>
<b>Expenses</b>										
Cost of materials	68.4	68.7	35.6	35.8	48.2	47.9	54.8	55.2	70.0	70.4
Personnel expenses	16.1	16.0	34.6	34.2	29.4	29.1	24.7	24.6	15.0	15.0
Depreciation	2.8	2.8	6.1	6.0	3.7	3.6	2.8	2.8	2.8	2.7
of which: Depreciation of tangible fixed assets	2.4	2.4	6.0	5.9	3.5	3.5	2.7	2.6	2.4	2.4
Interest and similar expenses	1.1	1.1	2.0	1.9	0.9	0.9	0.8	0.7	1.1	1.1
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	11.5	11.3	23.1	22.6	17.2	16.9	14.8	14.3	11.1	10.9
<b>Total expenses before taxes on income</b>	<b>100.0</b>	<b>100.0</b>	<b>101.5</b>	<b>100.6</b>	<b>99.4</b>	<b>98.6</b>	<b>97.9</b>	<b>97.7</b>	<b>100.2</b>	<b>100.2</b>
Annual result before taxes on income	4.4	4.9	5.4	6.0	4.0	4.3	4.6	4.6	4.4	5.0
Taxes on income	1.1	1.2	1.3	1.5	1.2	1.2	1.1	1.1	1.1	1.2
<b>Annual result</b>	<b>3.3</b>	<b>3.8</b>	<b>4.1</b>	<b>4.5</b>	<b>2.8</b>	<b>3.1</b>	<b>3.5</b>	<b>3.6</b>	<b>3.3</b>	<b>3.8</b>
Profit and loss transfers (parent company)	0.9	1.0	0.0	0.0	0.0	0.0	0.2	0.2	1.0	1.1
Profit and loss transfers (subsidiary)	1.3	1.1	0.0	0.2	0.2	0.2	0.7	0.8	1.3	1.2
<b>Profit for the year</b>	<b>3.0</b>	<b>3.7</b>	<b>4.1</b>	<b>4.3</b>	<b>2.7</b>	<b>3.0</b>	<b>2.9</b>	<b>3.0</b>	<b>3.0</b>	<b>3.7</b>
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.6	0.6	0.6	0.6	0.6	1.1	1.1	1.5	1.6
Tangible fixed assets	17.5	17.2	50.3	45.6	34.8	34.2	27.9	27.4	16.4	16.1
of which: Land and buildings	6.7	6.6	13.8	13.4	13.4	13.2	12.4	11.8	6.2	6.1
Inventories	13.1	12.9	12.7	15.1	23.1	23.6	25.8	26.5	12.1	11.8
of which: Finished goods and merchandise	5.7	5.6	4.1	4.2	8.5	8.2	9.4	9.4	5.4	5.3
Cash	5.0	4.5	11.4	11.1	13.7	13.7	10.3	10.1	4.4	3.9
Receivables	31.8	30.6	19.9	20.4	23.3	23.3	27.9	28.3	32.2	30.9
Short-term	29.3	28.5	18.9	19.3	22.4	22.1	26.5	26.6	29.7	28.8
of which:										
Trade receivables	6.7	6.6	7.3	7.6	11.8	12.0	12.9	13.3	6.2	6.0
Receivables from affiliated companies	19.9	19.4	6.8	6.9	7.3	7.1	10.4	10.2	20.8	20.2
Long-term	2.4	2.1	1.0	1.1	0.9	1.2	1.5	1.7	2.5	2.1
of which: Loans to affiliated companies	2.3	1.9	0.7	0.8	0.5	0.8	1.0	1.1	2.4	1.9
Securities	5.0	4.7	0.6	0.8	0.6	0.7	1.2	1.0	5.4	5.1
Other long-term equity investments	25.8	28.1	3.8	3.8	3.3	3.4	5.3	5.3	27.6	30.1
of which: Goodwill	0.2	0.5	0.3	0.2	0.4	0.4	0.5	0.5	0.2	0.5
<b>Capital</b>										
Equity	33.7	34.1	31.1	32.2	34.2	34.9	36.7	37.0	33.5	33.9
Liabilities	48.3	48.6	63.2	62.0	56.3	55.3	51.1	50.9	47.9	48.3
Short-term	33.2	31.6	36.0	36.4	38.3	38.5	38.5	38.8	32.8	30.9
of which:										
Liabilities to banks	2.0	2.2	7.7	8.0	7.6	7.5	6.0	6.0	1.7	1.9
Trade payables	6.1	6.0	5.5	5.4	7.1	7.1	7.8	7.8	5.9	5.9
Liabilities to affiliated companies	17.6	16.4	10.8	8.8	10.0	10.0	11.4	11.5	18.2	16.9
Long-term	15.1	17.1	27.2	25.6	18.0	16.7	12.6	12.2	15.1	17.4
of which:										
Liabilities to banks	5.2	4.8	21.3	20.1	12.7	12.0	8.5	8.1	4.8	4.4
Liabilities to affiliated companies	3.1	5.5	3.2	3.7	3.9	3.6	3.0	2.9	3.1	5.7
Provisions	17.2	16.5	4.8	4.9	8.3	8.2	11.6	11.5	17.8	17.0
of which: Provisions for pensions	6.4	6.3	1.4	1.3	2.4	2.4	4.1	4.0	6.6	6.5
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.4	5.0	5.5	6.2	4.0	4.4	4.6	4.7	4.4	5.0
Annual result and depreciation	6.2	6.6	10.3	10.8	6.6	6.8	6.4	6.4	6.1	6.6
Trade receivables	5.8	5.8	8.5	8.8	9.3	9.4	9.0	9.3	5.4	5.4
Percentage of the balance sheet total										
Sales	116.5	113.9	85.1	86.3	127.3	127.2	143.9	144.0	114.5	111.7
Annual result and interest paid	5.1	5.6	5.2	5.7	4.9	5.2	6.2	6.3	5.1	5.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.7	12.2	15.2	16.4	16.0	16.8	17.4	17.4	11.3	11.8
Percentage of fixed assets										
Long-term equity and liabilities	112.2	110.4	106.1	110.1	137.2	135.7	146.9	148.3	110.2	108.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	112.3	109.7	84.5	83.9	95.3	93.9	97.2	96.0	114.0	111.3
Cash resources, short-term receivables and inventories	151.8	150.6	119.9	125.5	155.7	155.0	164.4	164.3	150.8	149.4
Percentage of cost of materials										
Trade payables	7.6	7.6	17.8	17.0	11.4	11.5	9.8	9.6	7.4	7.4
<b>Memo item:</b>										
Balance sheet total in € billion	535.18	574.56	1.53	1.61	7.76	8.26	34.61	36.64	491.29	528.04
Sales in € billion	623.32	654.41	1.30	1.39	9.87	10.51	49.82	52.78	562.33	589.73
Number of enterprises	7 027	7 027	1 480	1 480	1 967	1 967	2 157	2 157	1 423	1 423

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

a) All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Enterprises with sales of ... € million									
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2016/2017									
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
		Of the enterprises captured ...									
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	30.1	30.2	7.6	6.1	28.2	27.5	38.5	38.7	45.3	45.5
	50	50.3	50.4	30.8	31.2	47.2	46.8	55.1	55.0	60.5	60.4
	75	69.3	69.0	52.7	51.9	66.2	65.7	72.6	72.6	77.1	77.5
Personnel expenses	25	12.6	12.7	15.8	15.7	14.9	15.2	12.4	12.5	9.8	9.5
	50	24.6	24.6	30.8	30.9	28.1	27.8	23.0	22.8	18.2	18.6
	75	37.9	37.4	46.9	46.9	40.3	40.4	34.4	34.1	29.9	29.4
Depreciation	25	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.8
	50	1.8	1.8	2.2	2.1	1.8	1.7	1.7	1.7	1.7	1.8
	75	3.9	3.8	5.1	5.1	3.8	3.8	3.6	3.5	3.5	3.5
Annual result	25	0.7	0.8	0.3	0.9	0.6	0.7	0.9	0.8	0.8	0.7
	50	2.9	2.9	3.7	4.4	2.7	2.7	2.8	2.7	3.0	2.8
	75	6.8	6.8	10.8	11.5	6.4	6.4	5.8	5.7	6.3	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.6	4.5	3.5	3.1	4.3	4.1	4.8	4.8	6.2	6.2
	50	15.3	14.9	15.0	13.6	14.5	14.2	15.1	14.6	17.7	17.4
	75	36.1	35.7	43.0	40.3	35.4	36.6	34.1	33.0	34.9	34.9
Inventories	25	2.4	2.4	0.0	0.0	2.8	2.4	6.4	6.6	7.5	7.6
	50	20.1	20.5	5.4	5.1	21.5	22.6	27.2	27.2	20.1	20.9
	75	42.2	42.4	33.3	34.8	45.8	45.5	45.5	45.3	35.8	35.6
Equity	25	10.7	11.8	1.9	4.2	9.8	10.7	14.3	14.1	15.6	16.6
	50	28.2	29.1	21.2	22.7	27.1	28.3	28.9	30.4	32.5	31.8
	75	50.3	51.0	49.6	50.4	50.2	51.5	50.3	51.1	50.8	51.0
Short-term liabilities	25	20.2	20.0	19.1	19.0	20.4	19.7	21.0	21.1	20.1	20.5
	50	41.3	41.0	44.5	44.7	42.8	42.5	41.6	41.2	36.6	36.8
	75	66.7	66.1	76.9	73.4	69.1	66.9	64.7	65.6	58.0	58.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.9	5.5	6.7	6.9	9.0	8.1	6.2	5.4	2.1	2.1
	75	28.2	26.6	37.8	34.1	30.8	30.0	26.5	24.8	19.0	19.3
		Percentage of sales									
Annual result before taxes on income	25	0.9	1.0	0.4	1.1	0.8	1.0	1.1	1.1	1.0	1.0
	50	3.7	3.8	4.7	5.6	3.4	3.6	3.6	3.5	3.7	3.6
	75	8.5	8.7	12.8	14.0	8.3	8.3	7.4	7.5	7.6	7.7
Annual result and depreciation	25	2.7	2.8	2.6	3.5	2.6	2.7	2.8	2.8	2.7	2.6
	50	6.4	6.5	8.3	9.1	6.1	6.3	5.9	5.8	6.1	5.9
	75	12.2	12.5	19.2	20.1	12.1	12.3	10.6	10.6	10.9	10.7
Trade receivables	25	3.3	3.5	1.4	1.9	3.5	3.8	4.1	4.4	3.7	3.7
	50	7.1	7.3	5.5	5.8	7.2	7.4	7.7	8.0	7.3	7.2
	75	11.8	12.2	11.4	11.5	11.8	12.7	12.1	12.4	11.7	11.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.7	2.0	2.9	2.4	2.5	2.8	2.7	2.8	2.9
	50	6.8	6.7	7.7	8.6	6.6	6.6	6.6	6.4	6.7	6.3
	75	13.1	13.2	20.3	21.5	12.7	12.9	11.8	11.6	12.0	11.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.5	5.8	1.2	3.8	4.1	4.4	7.2	6.9	7.6	7.5
	50	17.0	17.7	15.7	17.6	16.0	16.3	18.5	18.3	17.4	17.9
	75	38.2	39.5	47.8	49.0	37.7	40.4	37.9	37.9	34.5	34.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.7	95.0	60.0	74.6	98.0	99.2	102.1	100.1	98.9	98.5
	50	168.6	173.2	145.8	163.0	190.6	195.6	180.9	178.8	150.6	152.7
	75	411.6	427.6	450.0	481.8	480.4	515.2	417.0	425.9	300.5	293.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.6	52.1	41.8	44.4	47.5	49.3	53.4	52.8	62.9	62.2
	50	101.5	102.8	104.8	105.4	100.0	101.2	97.3	99.6	106.8	107.3
	75	207.1	210.5	241.8	250.0	217.3	218.9	190.7	189.9	196.7	193.0
		Percentage of cost of materials									
Trade payables	25	4.3	4.4	4.4	4.5	4.6	4.7	4.3	4.4	4.0	4.1
	50	8.5	8.6	11.3	12.0	9.3	9.4	8.1	8.1	7.2	7.4
	75	15.8	16.1	29.4	28.3	17.9	18.4	13.8	13.8	11.2	11.8

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

a) All economic sectors\*

Ratios	Corporations										
	Total		Enterprises with balance sheet total of ... € million								
			Less than 2	2 but less than 10		10 but less than 50		50 and more			
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Cylindred sample 2016/2017											
<b>Income statement</b>	Percentage of gross revenue										
Income	99.9	99.4	98.5	97.0	99.0	98.6	99.1	99.0	99.9	99.5	
Sales	0.1	0.6	1.5	3.0	1.0	1.4	0.9	1.0	0.1	0.5	
Change in finished goods	0.7	0.6	0.4	0.3	0.2	0.2	0.2	0.2	0.8	0.6	
Interest and similar income	4.2	5.1	7.9	7.4	3.4	3.0	2.4	2.1	4.3	5.4	
Other income	1.3	1.7	0.2	0.2	0.1	0.1	0.3	0.3	1.4	1.9	
of which: Income from long-term equity investments	104.9	105.7	108.2	107.8	103.6	103.2	102.6	102.3	105.1	106.0	
Total income	68.0	68.5	36.1	36.4	48.5	48.4	54.7	55.0	69.5	70.1	
<b>Expenses</b>	16.5	16.4	37.7	37.1	30.5	30.2	24.8	24.8	15.5	15.4	
Cost of materials	3.0	2.9	4.9	4.8	3.3	3.2	2.9	2.8	3.0	2.9	
Personnel expenses	2.6	2.6	4.8	4.7	3.2	3.1	2.7	2.6	2.5	2.6	
Depreciation	1.2	1.2	1.5	1.5	0.8	0.8	0.7	0.7	1.2	1.3	
of which: Depreciation of tangible fixed assets	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	
Interest and similar expenses	11.6	11.3	24.0	23.4	17.2	16.9	14.9	14.4	11.1	10.9	
Operating taxes	100.3	100.3	104.3	103.3	100.5	99.6	98.0	97.7	100.5	100.6	
Other expenses	4.6	5.4	3.9	4.5	3.2	3.6	4.5	4.6	4.6	5.5	
Total expenses before taxes on income	1.2	1.4	1.4	1.5	1.2	1.3	1.2	1.2	1.2	1.4	
Annual result before taxes on income	3.4	4.0	2.6	3.0	1.9	2.3	3.4	3.4	3.4	4.1	
Taxes on income	1.1	1.2	0.1	0.0	0.1	0.0	0.2	0.2	1.2	1.3	
Annual result	1.5	1.4	0.0	0.3	0.3	0.2	1.0	1.0	1.6	1.4	
Profit and loss transfers (parent company)	3.0	3.8	2.6	2.8	1.8	2.1	2.6	2.6	3.0	4.0	
Profit and loss transfers (subsidiary)	<b>Balance sheet</b>										
Profit for the year	Percentage of the balance sheet total										
<b>Assets</b>	1.6	1.7	0.9	0.8	0.7	0.6	1.2	1.2	1.6	1.7	
Intangible fixed assets	16.1	15.8	38.5	35.9	29.5	28.8	27.8	27.3	15.1	14.9	
Tangible fixed assets	5.6	5.6	14.6	14.2	12.3	12.1	12.5	11.9	5.1	5.1	
of which: Land and buildings	12.1	11.8	16.0	18.6	24.2	24.8	24.8	25.3	11.2	10.8	
Inventories	5.2	5.1	4.5	4.5	8.7	8.4	9.0	8.8	5.0	4.8	
of which: Finished goods and merchandise	4.7	4.3	13.5	13.3	15.6	15.7	9.8	9.7	4.3	3.8	
Cash	32.2	30.7	24.3	24.6	25.6	25.3	29.1	29.5	32.5	30.9	
Receivables	29.8	28.6	22.9	23.0	24.6	24.0	27.4	27.6	30.0	28.7	
Short-term	6.4	6.2	9.0	9.2	12.7	12.8	12.9	13.3	5.9	5.7	
of which:	21.0	20.2	7.9	7.9	8.3	7.7	11.2	11.1	21.8	21.0	
Trade receivables	2.4	2.1	1.4	1.6	1.0	1.3	1.7	2.0	2.5	2.1	
Receivables from affiliated companies	2.3	1.9	1.0	1.2	0.5	0.9	1.2	1.3	2.4	2.0	
Long-term	5.7	5.3	1.0	1.1	0.7	0.8	1.3	1.0	6.0	5.6	
of which: Loans to affiliated companies	27.2	29.9	5.2	5.1	3.2	3.4	5.5	5.5	28.9	31.8	
Securities	0.2	0.6	0.4	0.3	0.4	0.4	0.6	0.5	0.2	0.6	
Other long-term equity investments	34.2	34.6	35.8	36.5	38.1	38.8	39.8	40.1	33.8	34.2	
of which: Goodwill	46.9	47.4	57.1	56.4	51.1	50.0	47.5	47.4	46.8	47.3	
<b>Capital</b>	32.0	30.2	37.5	38.3	36.3	36.4	35.9	36.0	31.7	29.8	
Equity	1.7	1.9	7.4	7.4	7.5	7.2	5.4	5.6	1.4	1.6	
Liabilities	5.4	5.3	6.3	6.4	7.0	7.0	7.9	7.8	5.2	5.1	
Short-term	17.8	16.7	8.7	7.0	7.3	7.5	9.6	9.7	18.5	17.2	
of which:	14.9	17.1	19.5	18.0	14.8	13.6	11.6	11.4	15.1	17.5	
Liabilities to banks	4.4	3.8	13.3	13.2	9.7	9.5	8.2	8.0	4.1	3.5	
Trade payables	2.9	5.6	2.6	2.4	3.8	2.9	2.3	2.2	3.0	5.8	
Liabilities to affiliated companies	18.0	17.2	6.2	6.2	9.2	9.0	11.9	11.8	18.6	17.7	
Long-term	6.6	6.5	2.0	1.9	3.0	2.8	4.2	4.2	6.8	6.7	
of which: Provisions for pensions	<b>Other ratios</b>										
Provisions	Percentage of sales										
of which: Provisions for pensions	4.6	5.4	4.0	4.6	3.2	3.6	4.6	4.6	4.6	5.5	
Annual result before taxes on income	6.4	7.0	7.6	8.1	5.3	5.6	6.3	6.2	6.5	7.1	
Annual result and depreciation	6.0	6.0	9.1	9.4	9.5	9.7	9.1	9.4	5.6	5.6	
Trade receivables	Percentage of the balance sheet total										
Sales	107.2	104.3	98.9	97.8	133.9	132.9	141.6	142.0	104.7	101.7	
Annual result and interest paid	4.9	5.5	4.1	4.5	3.7	4.1	5.9	5.9	4.9	5.5	
Annual result and depreciation	Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.3	11.9	14.8	15.7	15.4	16.3	17.7	17.6	10.9	11.6	
Annual result and depreciation	Percentage of fixed assets										
Long-term equity and liabilities	112.4	109.7	122.7	127.5	161.2	160.0	150.6	152.5	110.2	107.5	
Long-term equity and liabilities	Percentage of short-term liabilities										
Cash resources and short-term receivables	118.5	114.7	97.6	95.1	111.8	110.2	105.2	104.8	119.6	115.5	
Cash resources, short-term receivables and inventories	156.3	153.8	140.1	143.7	178.4	178.2	174.3	175.1	154.8	151.8	
Cash resources, short-term receivables and inventories	Percentage of cost of materials										
Trade payables	7.3	7.3	17.4	17.4	10.6	10.8	10.1	9.9	7.1	7.1	
Trade payables	Memo item:										
Memo item:	466.03	501.53	0.99	1.07	5.72	6.13	26.84	28.45	432.48	465.88	
Balance sheet total in € billion	499.47	523.26	0.98	1.05	7.66	8.15	38.02	40.38	452.81	473.68	
Sales in € billion	5322	5322	1092	1092	1515	1515	1645	1645	1070	1070	
Number of enterprises	* Agriculture, forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transportation and storage, accommodation and food service activities, information and communication, business services, personal service activities.										

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

a) All economic sectors\*

	Quartile value	cont'd: Corporations									
		Enterprises with sales of ... € million									
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2016/2017		2016		2017		2016		2017	
	...	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
Percentage of gross revenue											
Cost of materials	25	29.9	30.1	9.7	7.7	28.3	27.8	37.8	38.1	45.1	44.9
	50	50.9	51.0	31.6	32.2	47.5	47.2	55.6	55.4	60.5	60.6
	75	69.6	69.3	55.2	53.4	66.3	65.6	73.1	72.8	77.1	77.5
Personnel expenses	25	13.1	13.1	20.4	20.0	15.7	15.9	12.1	11.9	9.7	9.3
	50	25.4	25.3	35.2	34.6	29.3	28.8	22.5	22.5	18.1	18.3
	75	39.7	39.2	50.7	50.1	41.7	41.3	34.7	34.6	30.2	29.5
Depreciation	25	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.8	0.8
	50	1.7	1.7	1.9	1.9	1.6	1.6	1.6	1.6	1.7	1.8
	75	3.7	3.6	4.4	4.3	3.5	3.5	3.4	3.4	3.7	3.6
Annual result	25	0.5	0.6	-0.2	0.4	0.4	0.5	0.7	0.7	0.6	0.6
	50	2.5	2.6	2.5	3.2	2.2	2.3	2.6	2.5	2.9	2.6
	75	5.9	6.0	7.4	8.3	5.5	5.5	5.4	5.4	6.2	6.0
Percentage of the balance sheet total											
Tangible fixed assets	25	3.9	3.7	2.6	2.5	3.5	3.2	4.1	4.1	5.4	5.5
	50	13.0	12.5	10.9	10.6	11.6	11.4	12.8	12.4	16.8	16.5
	75	32.6	31.7	31.5	28.7	31.3	31.4	33.0	31.6	34.3	34.9
Inventories	25	2.2	2.2	0.0	0.0	2.9	2.4	4.4	4.6	6.2	5.9
	50	19.3	19.7	6.3	6.5	21.8	23.2	25.3	25.3	18.2	18.7
	75	42.4	42.7	36.3	38.0	46.4	45.9	45.1	45.0	35.0	34.5
Equity	25	13.6	14.5	4.2	7.0	11.9	14.3	17.4	17.6	18.6	19.6
	50	32.4	33.3	25.0	25.8	31.5	32.8	33.8	34.8	36.2	36.1
	75	54.6	55.0	52.5	52.4	55.3	56.1	54.5	55.1	55.5	54.9
Short-term liabilities	25	18.3	18.4	19.8	19.3	17.8	18.0	18.6	18.8	17.4	18.5
	50	37.7	37.4	42.5	42.9	38.4	38.3	38.4	36.5	32.5	33.2
	75	63.5	63.0	73.7	71.6	65.5	63.8	62.1	62.5	54.0	54.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.7	3.6	2.6	2.5	6.6	5.7	4.7	4.2	0.8	1.1
	75	24.7	23.1	27.8	25.5	28.2	25.9	24.4	22.7	17.5	17.7
Percentage of sales											
Annual result before taxes on income	25	0.6	0.8	-0.1	0.6	0.5	0.8	1.0	0.9	0.8	0.8
	50	3.3	3.4	2.9	4.0	2.9	3.1	3.6	3.4	3.7	3.5
	75	7.6	7.9	9.0	10.5	7.3	7.5	7.1	7.3	7.7	7.7
Annual result and depreciation	25	2.3	2.4	1.7	2.5	2.2	2.4	2.6	2.5	2.5	2.4
	50	5.7	5.9	6.2	7.0	5.3	5.6	5.7	5.6	6.0	5.8
	75	11.2	11.5	13.3	15.1	10.8	11.2	10.4	10.5	11.0	10.7
Trade receivables	25	3.4	3.7	1.9	2.5	3.6	3.9	4.0	4.2	3.6	3.6
	50	7.3	7.4	6.1	6.6	7.4	7.6	7.9	7.9	7.2	7.2
	75	12.2	12.5	12.5	12.3	12.1	12.9	12.3	12.5	12.1	12.0
Percentage of the balance sheet total											
Annual result and interest paid	25	2.1	2.3	0.9	2.2	2.0	2.2	2.6	2.5	2.4	2.4
	50	6.0	6.0	5.8	7.0	5.7	5.7	6.1	5.9	6.3	6.0
	75	11.7	11.8	14.7	15.9	11.0	11.3	11.1	10.8	11.6	11.0
Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	3.9	4.4	-2.6	1.1	2.3	2.7	6.5	5.7	6.8	6.8
	50	15.7	16.2	12.5	14.3	14.0	14.4	18.1	17.3	17.3	17.9
	75	37.7	40.2	39.6	44.6	36.0	39.8	39.2	40.9	35.8	37.1
Percentage of fixed assets											
Long-term equity and liabilities	25	104.6	107.0	81.0	88.8	115.5	115.2	108.7	108.6	103.5	106.3
	50	200.1	204.0	195.5	213.5	235.5	237.8	206.6	202.6	164.4	166.0
	75	488.6	507.0	562.7	628.7	604.5	663.5	477.0	491.0	331.9	312.5
Percentage of short-term liabilities											
Cash resources and short-term receivables	25	56.7	58.3	48.3	49.6	52.6	55.1	58.4	59.5	68.6	69.5
	50	116.1	115.5	118.2	119.8	118.6	118.2	109.4	108.9	121.2	123.5
	75	240.5	241.7	271.3	283.3	260.0	260.5	220.7	221.2	221.1	220.3
Percentage of cost of materials											
Trade payables	25	4.2	4.2	4.4	4.8	4.3	4.3	4.2	4.3	3.8	3.8
	50	8.5	8.6	11.8	12.7	8.9	9.0	8.3	8.2	7.2	7.2
	75	16.1	16.6	30.6	30.6	17.3	17.9	14.3	14.6	11.6	12.2

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

a) All economic sectors\*

Ratios	Non-corporations									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindrical sample 2016/2017		2016		2017		2016		2017	
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.6	99.4	98.8	99.2	98.5	99.4	99.6	98.4	99.6	99.5
Change in finished goods	0.4	0.6	1.2	0.8	1.5	0.6	0.4	1.6	0.4	0.5
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2
Other income	2.4	1.6	2.8	2.7	2.4	2.0	2.0	2.1	2.4	1.6
of which: Income from long-term equity investments	0.4	0.4	0.1	0.1	0.2	0.2	0.3	0.3	0.4	0.4
Total income	102.6	101.8	103.0	102.8	102.5	102.1	102.2	102.3	102.6	101.8
<b>Expenses</b>										
Cost of materials	70.1	69.7	34.2	33.9	46.8	46.2	55.2	55.9	72.3	71.8
Personnel expenses	14.6	14.6	25.3	25.1	25.4	25.6	24.3	24.1	13.3	13.3
Depreciation	2.0	2.1	9.7	9.5	4.8	4.9	2.8	2.7	1.9	1.9
of which: Depreciation of tangible fixed assets	1.8	1.8	9.6	9.5	4.7	4.8	2.6	2.6	1.7	1.6
Interest and similar expenses	0.6	0.7	3.3	3.0	1.5	1.4	0.9	0.8	0.6	0.6
Operating taxes	0.1	0.0	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.0
Other expenses	11.5	11.5	20.4	20.3	16.9	16.9	14.2	13.9	11.0	11.1
Total expenses before taxes on income	98.9	98.6	93.0	92.1	95.6	95.2	97.5	97.5	99.2	98.8
Annual result before taxes on income	3.7	3.3	10.0	10.7	6.9	7.0	4.7	4.8	3.5	3.0
Taxes on income	0.5	0.5	1.3	1.4	1.0	1.0	0.8	0.8	0.5	0.5
Annual result	3.1	2.8	8.6	9.3	5.9	6.0	3.9	4.0	3.0	2.6
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	-0.1	0.0	0.0	0.0	0.2	0.2
Profit and loss transfers (subsidiary)	0.1	0.0	0.0	0.1	0.1	0.0	0.1	0.0	0.1	0.0
Profit for the year	3.2	3.0	8.6	9.2	5.7	6.0	3.9	4.0	3.1	2.8
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.8	0.2	0.2	0.5	0.6	0.8	0.8	0.8	0.9
Tangible fixed assets	26.8	26.2	72.1	70.7	49.6	49.8	28.1	27.5	25.5	24.9
of which: Land and buildings	14.0	13.1	12.4	11.9	16.4	16.2	12.0	11.4	14.2	13.2
Inventories	19.8	20.4	6.8	8.3	20.3	20.1	29.3	30.6	18.7	19.1
of which: Finished goods and merchandise	8.9	8.9	3.4	3.5	7.9	7.7	10.8	11.4	8.7	8.6
Cash	6.6	6.1	7.4	6.9	8.4	7.8	12.1	11.4	5.8	5.4
Receivables	28.9	29.8	11.8	12.1	17.1	17.6	24.0	24.2	30.1	31.1
Short-term	26.5	27.9	11.6	11.8	16.4	16.8	23.2	23.4	27.5	29.1
of which:										
Trade receivables	9.1	9.1	4.0	4.3	9.2	9.4	13.0	13.4	8.7	8.6
Receivables from affiliated companies	13.1	13.6	5.0	4.9	4.6	5.1	7.5	7.2	14.2	14.8
Long-term	2.4	1.8	0.2	0.3	0.7	0.8	0.8	0.8	2.6	2.0
of which: Loans to affiliated companies	2.1	1.6	0.1	0.1	0.5	0.4	0.5	0.4	2.4	1.8
Securities	0.7	0.8	0.0	0.1	0.3	0.3	0.9	0.7	0.7	0.8
Other long-term equity investments	16.1	15.5	1.2	1.3	3.4	3.3	4.4	4.4	18.2	17.5
of which: Goodwill	0.2	0.1	0.1	0.1	0.5	0.5	0.3	0.2	0.1	0.1
<b>Capital</b>										
Equity	30.8	30.8	22.5	23.8	23.2	23.4	26.0	26.3	31.7	31.8
Liabilities	57.5	57.4	74.6	73.2	70.9	70.5	63.4	63.2	56.1	56.1
Short-term	41.5	40.7	33.2	32.5	43.8	44.6	47.3	48.4	40.7	39.7
of which:										
Liabilities to banks	4.3	4.2	8.2	9.2	7.6	8.5	8.1	7.6	3.7	3.6
Trade payables	10.9	11.0	3.9	3.5	7.3	7.4	7.4	7.6	11.5	11.7
Liabilities to affiliated companies	16.1	14.7	14.7	12.2	17.6	17.2	17.8	18.1	15.8	14.2
Long-term	16.0	16.7	41.4	40.7	27.1	25.8	16.1	14.8	15.4	16.4
of which:										
Liabilities to banks	10.6	11.1	36.1	33.7	21.1	19.2	9.4	8.5	10.1	11.0
Liabilities to affiliated companies	4.3	4.8	4.4	6.3	4.5	5.6	5.6	5.5	4.1	4.6
Provisions	11.5	11.4	2.2	2.4	5.5	5.7	10.6	10.4	11.9	11.9
of which: Provisions for pensions	4.7	4.7	0.1	0.1	1.0	0.9	3.5	3.4	5.0	5.0
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.7	3.3	10.1	10.8	7.0	7.0	4.8	4.9	3.5	3.0
Annual result and depreciation	5.2	4.9	18.5	19.0	10.9	11.0	6.7	6.8	4.9	4.5
Trade receivables	5.1	5.1	6.8	6.8	8.5	8.5	8.5	8.9	4.7	4.6
Percentage of the balance sheet total										
Sales	179.1	179.6	59.6	63.5	108.5	110.6	152.0	151.3	186.2	186.7
Annual result and interest paid	6.8	6.2	7.2	7.9	8.1	8.2	7.4	7.5	6.6	5.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	14.8	13.9	15.8	17.4	17.3	17.7	16.5	16.6	14.5	13.4
Percentage of fixed assets										
Long-term equity and liabilities	110.7	116.1	86.9	89.0	94.3	91.7	132.8	132.4	109.5	115.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	80.5	84.2	57.3	57.8	56.9	55.6	76.3	73.1	82.1	87.3
Cash resources, short-term receivables and inventories	128.2	134.3	77.8	83.2	103.2	100.6	138.2	136.4	128.0	135.6
Percentage of cost of materials										
Trade payables	8.6	8.8	19.0	16.0	14.1	14.3	8.7	8.8	8.5	8.7
Memo item:										
Balance sheet total in € billion	69.15	73.02	0.54	0.54	2.04	2.13	7.76	8.19	58.81	62.15
Sales in € billion	123.85	131.16	0.32	0.34	2.21	2.36	11.80	12.40	109.51	116.06
Number of enterprises	1 705	1 705	388	388	452	452	512	512	353	353

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

a) All economic sectors\*

	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		Cylindere sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	30.4	31.1	1.9	2.7	26.7	25.6	40.1	40.6	45.9	47.1
	50	48.7	48.8	28.4	27.8	45.4	45.0	53.6	53.5	60.3	59.3
	75	67.9	68.1	47.4	47.8	66.1	66.7	70.8	71.1	76.9	77.4
Personnel expenses	25	11.2	11.5	4.0	4.1	12.5	13.3	13.9	13.7	10.6	10.8
	50	22.5	22.4	21.0	21.6	24.8	24.9	24.2	23.6	18.8	19.2
	75	33.5	33.5	34.5	34.7	36.4	36.6	33.6	33.5	28.6	28.6
Depreciation	25	1.1	1.1	1.2	1.3	1.3	1.2	1.1	1.0	0.9	0.9
	50	2.2	2.2	3.4	3.3	2.1	2.3	2.0	2.0	1.7	1.7
	75	4.5	4.4	9.3	9.3	4.9	5.0	3.8	3.7	3.2	3.2
Annual result	25	1.7	1.7	4.0	4.5	1.7	1.7	1.4	1.4	1.1	1.4
	50	4.5	4.5	11.0	10.7	4.6	4.6	3.3	3.3	3.2	3.2
	75	9.6	9.7	20.8	20.0	8.7	9.1	6.7	6.7	6.3	6.3
Tangible fixed assets	Percentage of the balance sheet total										
	25	9.3	8.8	9.2	8.9	9.9	9.2	8.9	8.9	8.7	8.3
	50	23.0	23.0	35.3	34.0	23.7	24.5	20.3	19.9	20.5	20.2
Inventories	25	3.7	3.3	0.0	0.0	2.4	2.3	13.2	13.4	13.3	14.6
	50	21.9	22.5	3.1	3.0	20.6	20.6	30.7	30.7	24.0	25.1
	75	41.2	41.2	27.2	27.2	44.5	43.5	46.9	46.9	38.1	37.6
Equity	25	5.0	5.5	- 5.5	- 0.1	4.5	4.4	7.8	8.3	9.1	9.7
	50	17.8	18.8	12.6	15.1	14.2	15.5	19.3	19.7	23.9	23.7
	75	33.8	35.4	38.2	40.3	31.3	33.1	33.8	34.9	35.1	37.1
Short-term liabilities	25	29.4	30.0	17.3	18.2	34.2	34.4	30.8	32.5	30.6	30.9
	50	52.2	51.7	48.9	48.3	54.4	52.8	53.8	53.4	49.0	50.1
	75	74.0	74.1	84.0	80.9	76.9	75.9	70.6	72.1	68.7	69.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0
	50	13.1	13.6	28.1	26.6	16.5	19.7	11.0	10.2	6.4	6.6
	75	38.6	37.6	68.0	64.5	44.1	43.1	32.2	30.0	23.6	24.4
Annual result before taxes on income	Percentage of sales										
	25	2.1	2.1	4.4	5.5	2.2	2.0	1.8	1.7	1.4	1.7
	50	5.3	5.3	12.1	12.1	5.3	5.3	4.0	3.9	4.0	3.8
Annual result and depreciation	25	4.4	4.1	8.4	9.7	4.7	4.2	3.5	3.3	3.6	3.3
	50	8.5	8.5	18.6	18.3	9.0	8.9	6.7	6.5	6.3	6.1
	75	15.8	15.8	40.2	39.2	15.1	15.4	11.1	11.1	10.8	10.5
Trade receivables	25	2.9	3.1	0.4	0.4	3.0	3.3	4.5	4.8	3.9	4.2
	50	6.6	6.9	3.9	4.0	6.8	6.8	7.6	8.1	7.4	7.2
	75	10.6	11.1	7.9	9.5	11.2	11.8	11.6	12.0	10.7	10.7
Annual result and interest paid	Percentage of the balance sheet total										
	25	4.5	4.5	5.1	6.3	4.9	4.1	4.1	4.3	4.2	4.1
	50	9.5	9.4	18.6	17.0	9.9	9.9	8.1	8.1	7.9	7.8
Annual result and depreciation	Percentage of liabilities and provisions less cash										
	25	9.7	9.5	9.5	10.7	10.5	9.9	9.2	9.4	9.7	9.1
	50	20.7	20.8	24.8	26.2	21.7	21.9	19.9	20.1	17.8	18.1
Long-term equity and liabilities	Percentage of fixed assets										
	25	65.2	64.7	30.6	31.7	60.2	61.8	78.4	74.9	77.1	79.2
	50	112.2	112.2	95.9	97.2	104.3	104.5	128.0	130.4	122.4	119.7
Cash resources and short-term receivables	Percentage of short-term liabilities										
	25	40.2	40.6	31.3	32.7	36.5	33.6	41.9	42.3	52.1	51.1
	50	71.1	70.6	71.0	69.4	66.5	67.0	70.3	69.8	76.0	75.1
Trade payables	Percentage of cost of materials										
	25	4.8	4.9	4.6	4.0	5.9	6.0	4.6	4.7	4.5	4.7
	50	8.5	8.6	10.0	10.6	10.6	10.7	7.8	7.8	7.2	7.4
	75	15.1	14.4	25.7	21.3	20.7	19.4	12.3	12.2	10.8	11.2

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

IV. Enterprises by federal state and economic sector

1. Baden-Württemberg

b) Manufacturing

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	<b>Income statement</b>									
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.4	98.3	96.0	98.6	99.0	98.9	99.2	99.8	99.5
Change in finished goods	0.3	0.6	1.7	4.0	1.4	1.0	1.1	0.8	0.2	0.5
Interest and similar income	0.8	0.5	0.3	0.2	0.2	0.2	0.2	0.2	0.9	0.5
Other income	4.2	4.8	3.1	2.7	2.4	2.1	2.3	2.1	4.3	5.0
of which: Income from long-term equity investments	1.5	2.0	0.0	0.0	0.1	0.1	0.3	0.4	1.6	2.1
Total income	105.0	105.3	103.4	102.9	102.6	102.3	102.5	102.3	105.2	105.5
<b>Expenses</b>	<b>Expenses</b>									
Cost of materials	64.4	64.8	38.8	39.7	44.9	44.9	49.5	50.2	65.6	66.0
Personnel expenses	18.4	18.4	34.7	34.1	31.7	31.2	28.1	27.7	17.6	17.6
Depreciation	3.4	3.3	3.5	3.6	3.0	3.0	2.9	2.8	3.4	3.4
of which: Depreciation of tangible fixed assets	2.8	2.9	3.5	3.4	2.9	2.9	2.8	2.7	2.8	2.9
Interest and similar expenses	1.1	1.3	1.2	1.1	1.0	1.0	0.9	0.9	1.1	1.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	12.6	12.0	19.7	19.2	17.1	16.6	16.1	15.6	12.3	11.7
Total expenses before taxes on income	99.8	99.8	98.0	97.8	97.8	96.8	97.6	97.3	100.0	100.0
Annual result before taxes on income	5.2	5.5	5.3	5.2	4.8	5.5	4.9	5.0	5.2	5.5
Taxes on income	1.3	1.4	1.1	1.1	1.3	1.4	1.1	1.1	1.3	1.4
Annual result	3.9	4.1	4.2	4.1	3.5	4.1	3.8	3.9	3.9	4.1
Profit and loss transfers (parent company)	1.4	1.5	0.0	0.0	0.0	0.0	0.1	0.2	1.5	1.6
Profit and loss transfers (subsidiary)	1.7	1.5	0.0	0.0	0.2	0.3	0.9	0.8	1.8	1.5
Profit for the year	3.6	4.1	4.2	4.0	3.4	3.8	3.0	3.2	3.6	4.1
<b>Balance sheet</b>	<b>Balance sheet</b>									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.7	0.7	0.8	0.9	0.9	0.9	0.9	1.7	1.7
Tangible fixed assets	13.9	13.4	29.8	45.6	24.4	24.4	23.5	23.0	13.4	12.9
of which: Land and buildings	4.1	4.0	14.5	13.2	9.5	9.7	9.8	9.5	3.7	3.6
Inventories	14.3	13.6	31.3	35.4	32.0	32.0	28.6	28.9	13.5	12.7
of which: Finished goods and merchandise	5.4	5.2	12.7	12.1	10.6	10.4	8.3	8.1	5.2	5.0
Cash	3.7	3.4	11.3	11.0	11.9	12.3	10.0	9.7	3.4	3.0
Receivables	36.0	33.7	24.6	23.8	26.7	26.0	29.2	30.2	36.4	33.9
Short-term	33.7	31.9	24.1	23.5	25.3	24.6	27.5	28.2	34.1	32.1
of which:										
Trade receivables	5.8	5.6	10.7	11.0	12.7	13.4	13.0	13.7	5.4	5.2
Receivables from affiliated companies	25.8	24.3	8.2	7.9	9.7	8.8	11.9	11.9	26.6	25.0
Long-term	2.3	1.8	0.5	0.3	1.3	1.4	1.7	2.1	2.3	1.8
of which: Loans to affiliated companies	2.1	1.6	0.1	0.0	0.6	0.7	1.2	1.1	2.2	1.7
Securities	4.6	5.0	0.3	0.3	0.5	0.6	1.7	1.2	4.8	5.2
Other long-term equity investments	25.5	29.0	1.3	1.2	3.2	3.3	5.7	5.7	26.7	30.3
of which: Goodwill	0.2	0.4	0.3	0.4	0.5	0.4	0.5	0.5	0.2	0.4
<b>Capital</b>	<b>Capital</b>									
Equity	34.8	34.3	28.9	28.4	33.6	34.6	36.9	37.8	34.8	34.1
Liabilities	48.1	48.9	63.4	64.5	55.0	54.0	49.0	48.3	48.0	48.9
Short-term	32.6	29.6	47.9	49.5	38.0	39.4	37.4	37.5	32.3	29.1
of which:										
Liabilities to banks	1.7	1.8	11.9	10.0	8.0	8.3	6.2	6.2	1.4	1.5
Trade payables	5.4	5.3	9.6	9.7	7.7	7.9	6.8	7.1	5.3	5.1
Liabilities to affiliated companies	18.4	16.6	11.8	11.1	10.7	11.2	14.4	14.4	18.7	16.7
Long-term	15.5	19.4	15.4	15.0	16.9	14.6	11.6	10.7	15.7	19.8
of which:										
Liabilities to banks	4.2	3.5	10.1	9.7	10.5	9.5	7.0	6.2	4.0	3.4
Liabilities to affiliated companies	2.9	6.9	3.3	2.6	4.9	3.7	3.6	3.7	2.8	7.0
Provisions	16.6	16.3	7.6	7.0	11.4	11.3	14.0	13.8	16.8	16.5
of which: Provisions for pensions	6.0	5.8	2.4	2.0	4.8	4.7	6.1	6.0	6.0	5.8
<b>Other ratios</b>	<b>Other ratios</b>									
Annual result before taxes on income	5.2	5.5	5.4	5.4	4.9	5.5	5.0	5.0	5.2	5.5
Annual result and depreciation	7.3	7.4	7.9	7.9	6.6	7.1	6.9	6.8	7.4	7.5
Trade receivables	5.5	5.6	8.0	8.6	8.9	9.2	9.1	9.4	5.3	5.3
Sales	105.5	100.8	134.7	127.8	143.3	144.9	142.3	145.5	103.4	98.4
Annual result and interest paid	5.3	5.4	7.4	6.9	6.5	7.4	6.8	7.0	5.2	5.4
Annual result and depreciation	12.6	12.0	17.7	16.7	17.4	19.5	18.4	18.7	12.3	11.7
Long-term equity and liabilities	129.3	122.6	144.6	155.3	184.2	177.9	167.0	170.0	127.6	120.9
Cash resources and short-term receivables	128.4	127.4	74.4	70.2	98.6	94.5	102.5	103.1	130.2	129.2
Cash resources, short-term receivables and inventories	172.4	173.3	139.7	141.7	182.9	175.8	178.8	180.0	172.0	172.9
Trade payables	7.9	8.0	18.0	18.3	11.9	12.1	9.5	9.7	7.7	7.9
Memo item:	<b>Balance sheet total in € billion</b>									
Balance sheet total in € billion	321.34	353.79	0.18	0.19	2.17	2.31	15.12	15.90	303.86	335.40
Sales in € billion	339.15	356.61	0.24	0.25	3.12	3.34	21.52	23.13	314.28	329.89
Number of enterprises	2 415	2 415	249	249	578	578	892	892	696	696



IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg

b) Manufacturing

Ratios	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
	...	Of the enterprises captured ... had a ratio of less than ...									
	... %	Percentage of gross revenue									
Cost of materials	25	36.5	36.9	23.7	25.2	31.8	31.9	38.6	39.0	43.7	43.8
	50	48.2	48.4	35.4	35.9	43.1	42.9	49.1	49.2	53.7	54.2
	75	59.4	59.6	50.0	50.6	55.0	55.5	59.0	59.4	63.3	64.1
Personnel expenses	25	19.6	19.8	22.6	23.4	23.0	23.0	20.7	20.4	16.1	15.9
	50	28.1	27.7	35.4	34.5	32.5	31.6	28.0	27.8	24.0	23.6
	75	36.9	36.0	44.7	43.7	40.2	40.0	35.9	35.4	31.5	30.6
Depreciation	25	1.3	1.2	1.0	1.1	1.2	1.1	1.3	1.2	1.4	1.3
	50	2.3	2.2	2.3	2.3	2.2	2.2	2.2	2.2	2.4	2.5
	75	3.9	3.8	4.5	4.4	3.8	3.8	3.8	3.7	3.9	3.7
Annual result	25	0.8	0.9	0.2	0.6	0.5	0.6	0.9	0.9	1.4	1.4
	50	3.3	3.3	2.9	3.6	2.9	2.9	3.2	3.1	4.2	3.8
	75	7.1	7.2	8.4	8.6	6.7	7.3	6.6	6.5	7.6	7.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.7	7.4	4.5	4.0	7.0	6.4	8.0	8.1	8.8	8.7
	50	18.5	18.5	15.3	11.9	16.9	17.9	19.9	19.3	19.2	19.3
	75	34.9	34.4	41.0	36.5	33.1	33.5	35.9	34.7	33.2	33.5
Inventories	25	15.3	15.9	5.0	5.1	18.1	17.8	18.0	18.6	14.5	14.9
	50	27.7	28.0	25.0	26.5	32.7	31.6	30.1	30.0	22.9	23.7
	75	42.8	43.2	49.0	54.3	49.3	48.5	44.0	44.2	34.6	34.6
Equity	25	14.0	14.7	4.0	5.4	13.3	14.2	15.4	15.4	17.3	18.0
	50	30.7	31.7	22.7	21.1	29.4	31.4	31.7	33.5	33.8	33.3
	75	52.4	53.4	52.2	50.9	49.3	50.8	52.8	53.9	53.7	53.9
Short-term liabilities	25	18.6	18.9	21.7	20.7	17.9	18.2	18.8	19.0	18.5	19.1
	50	36.8	36.2	48.7	48.5	37.2	37.3	36.9	36.0	34.0	33.2
	75	59.4	59.5	75.2	72.8	60.1	60.2	59.4	60.5	52.2	52.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.1	6.6	10.7	11.4	12.0	11.8	7.8	6.7	2.6	2.4
	75	26.7	24.6	36.8	31.1	32.0	30.4	26.7	24.4	17.5	17.1
		Percentage of sales									
Annual result before taxes on income	25	1.1	1.3	0.3	0.7	0.7	0.9	1.2	1.1	1.9	1.9
	50	4.3	4.3	3.6	4.7	3.6	3.7	4.2	4.0	5.1	4.9
	75	9.0	9.1	11.0	10.6	8.8	9.3	8.5	8.3	9.4	9.2
Annual result and depreciation	25	3.4	3.4	2.2	3.4	2.8	2.8	3.4	3.3	4.4	4.0
	50	7.2	7.1	8.0	7.8	6.5	6.6	6.9	6.6	8.0	7.8
	75	12.3	12.4	14.6	14.0	12.4	12.8	11.4	11.4	12.5	12.4
Trade receivables	25	4.2	4.3	2.9	3.0	4.0	4.2	4.6	5.0	4.4	4.3
	50	7.5	7.7	5.9	6.8	7.2	7.4	8.1	8.4	7.7	7.5
	75	11.4	11.8	10.8	11.7	10.8	12.0	12.0	12.2	11.3	11.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.9	2.9	1.8	2.4	2.6	2.5	2.9	2.7	3.4	3.6
	50	7.0	7.0	7.1	7.9	6.5	6.7	6.9	6.8	7.6	7.1
	75	12.8	13.0	16.2	16.8	13.1	13.8	12.3	12.4	12.7	12.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.5	6.4	- 1.6	3.1	4.6	3.5	7.3	7.1	8.8	8.5
	50	18.3	18.9	12.6	15.7	16.3	17.3	19.7	20.2	20.7	19.8
	75	38.3	39.3	32.4	35.8	37.2	43.3	38.7	40.1	38.5	38.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.0	107.2	61.9	80.0	119.7	115.2	105.6	106.6	103.6	107.8
	50	172.4	176.1	141.9	196.2	209.5	211.3	174.2	175.8	158.8	160.6
	75	338.8	342.0	500.6	622.2	423.9	439.1	330.7	318.6	269.3	274.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	50.6	51.8	34.0	34.3	46.1	44.8	51.3	52.2	64.3	64.9
	50	96.9	98.6	71.0	75.5	96.0	93.2	93.9	97.5	108.4	109.5
	75	205.0	198.4	215.0	196.8	211.2	213.4	191.0	188.8	207.3	205.6
		Percentage of cost of materials									
Trade payables	25	4.5	4.6	4.0	4.5	4.4	4.4	4.5	4.6	4.7	4.7
	50	7.8	8.0	10.6	12.5	8.1	8.1	8.0	7.7	7.3	7.6
	75	13.4	13.5	25.4	24.1	15.2	15.4	12.7	12.5	10.9	11.6

IV. Enterprises by federal state and economic sector

2. Bavaria

a) All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindred sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.5	98.5	98.4	99.4	98.7	99.4	99.0	99.8	99.6
Change in finished goods	0.3	0.5	1.5	1.6	0.6	1.3	0.6	1.0	0.2	0.4
Interest and similar income	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.5	0.5
Other income	4.2	4.3	3.9	3.6	2.8	2.7	3.1	2.8	4.4	4.5
of which: Income from long-term equity investments	0.9	1.0	0.3	0.2	0.2	0.2	0.3	0.3	1.0	1.1
Total income	104.7	104.7	104.1	103.9	103.0	102.8	103.2	102.9	104.9	104.9
<b>Expenses</b>										
Cost of materials	65.6	65.4	35.8	35.3	47.8	47.6	54.5	54.5	67.8	67.6
Personnel expenses	16.7	16.7	31.8	32.2	28.5	28.5	24.7	24.7	15.2	15.2
Depreciation	3.1	3.3	5.7	5.6	3.3	3.3	3.1	3.0	3.1	3.3
of which: Depreciation of tangible fixed assets	2.8	2.7	5.6	5.5	3.2	3.2	2.8	2.8	2.8	2.7
Interest and similar expenses	0.9	0.9	1.6	1.4	0.8	0.7	0.6	0.6	0.9	0.9
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.8	13.5	21.6	21.7	17.1	17.0	15.2	15.0	13.5	13.2
Total expenses before taxes on income	100.2	99.9	96.6	96.3	97.6	97.3	98.3	98.0	100.6	100.2
Annual result before taxes on income	4.4	4.8	7.5	7.5	5.4	5.6	5.0	4.9	4.3	4.7
Taxes on income	1.1	1.2	1.5	1.6	1.3	1.3	1.2	1.1	1.0	1.2
Annual result	3.4	3.6	6.0	6.0	4.1	4.3	3.8	3.8	3.3	3.5
Profit and loss transfers (parent company)	1.1	1.1	0.1	0.1	0.1	0.0	0.0	0.0	1.3	1.3
Profit and loss transfers (subsidiary)	1.0	1.2	0.1	0.0	0.1	0.1	0.6	0.7	1.1	1.3
Profit for the year	3.5	3.5	6.0	6.1	4.1	4.2	3.3	3.2	3.5	3.6
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.9	1.8	1.0	1.0	0.9	0.9	1.9	1.7	2.0	1.8
Tangible fixed assets	20.4	20.1	44.8	45.6	33.5	32.5	28.9	28.5	19.0	18.8
of which: Land and buildings	7.8	7.5	17.6	17.3	14.5	14.2	13.0	12.8	7.0	6.7
Inventories	16.5	16.7	13.2	14.3	22.3	23.3	23.1	23.8	15.7	15.8
of which: Finished goods and merchandise	7.0	6.9	5.8	5.9	9.0	9.0	8.6	8.6	6.7	6.6
Cash	6.6	6.5	12.4	12.3	13.2	12.9	12.3	11.8	5.8	5.7
Receivables	28.4	29.6	23.7	24.2	26.2	26.3	27.2	27.4	28.7	29.9
Short-term	25.9	27.1	22.1	22.2	24.8	25.0	25.6	25.8	26.0	27.3
of which:										
Trade receivables	7.8	7.8	8.5	8.9	13.5	13.6	12.8	12.8	7.1	7.1
Receivables from affiliated companies	15.5	16.6	9.1	8.9	7.9	7.9	9.5	9.7	16.4	17.6
Long-term	2.5	2.5	1.6	1.9	1.4	1.4	1.6	1.6	2.7	2.7
of which: Loans to affiliated companies	2.0	2.0	1.0	1.2	0.7	0.7	0.9	1.0	2.1	2.1
Securities	4.8	4.8	0.8	0.8	0.7	0.9	1.1	1.2	5.4	5.2
Other long-term equity investments	20.8	20.1	3.5	3.3	2.6	2.6	5.0	5.1	23.1	22.2
of which: Goodwill	0.6	0.6	0.8	0.8	0.5	0.5	0.7	0.6	0.6	0.5
<b>Capital</b>										
Equity	35.2	35.3	30.7	31.8	34.4	34.8	38.4	37.8	34.9	35.1
<b>Liabilities</b>										
Short-term	36.1	36.6	34.3	33.7	38.8	39.0	38.5	39.7	35.8	36.3
of which:										
Liabilities to banks	2.2	2.1	7.8	7.0	7.8	7.4	5.7	5.5	1.7	1.6
Trade payables	6.1	6.3	5.9	5.9	8.2	8.2	7.1	7.2	5.9	6.2
Liabilities to affiliated companies	16.4	16.6	8.9	8.6	8.7	8.4	12.4	12.5	17.1	17.3
Long-term	9.1	8.8	27.1	26.6	16.6	16.0	11.3	10.8	8.6	8.3
of which:										
Liabilities to banks	3.9	3.5	20.8	20.5	12.8	12.3	7.5	7.2	3.2	2.8
Liabilities to affiliated companies	3.9	3.8	4.1	3.8	2.7	2.5	2.8	2.8	4.0	4.0
Provisions	18.5	18.1	7.3	7.3	9.4	9.4	11.0	10.8	19.6	19.2
of which: Provisions for pensions	6.1	6.1	1.3	1.3	2.2	2.2	2.9	2.8	6.5	6.5
<b>Other ratios</b>										
Annual result before taxes on income	4.4	4.8	7.6	7.7	5.4	5.6	5.0	5.0	4.3	4.8
Annual result and depreciation	6.5	6.9	11.8	11.8	7.5	7.7	7.0	6.8	6.4	6.8
Trade receivables	6.6	6.6	8.7	9.0	9.3	9.5	8.9	9.0	6.2	6.2
Sales	118.1	118.3	96.9	99.1	145.2	142.4	143.4	142.4	114.9	115.3
Annual result and interest paid	5.0	5.3	7.4	7.4	7.1	7.2	6.4	6.3	4.8	5.2
Annual result and depreciation	13.2	14.0	20.2	20.9	20.6	20.9	20.2	19.3	12.4	13.3
Long-term equity and liabilities	104.6	106.9	115.1	118.8	136.8	139.9	138.1	136.4	101.2	103.8
Cash resources and short-term receivables	96.5	98.0	101.6	103.2	98.4	98.0	99.5	95.6	96.1	98.2
Cash resources, short-term receivables and inventories	142.2	143.5	140.0	145.8	156.0	157.7	159.5	155.5	139.9	141.8
Trade payables	7.8	8.1	16.8	16.5	11.8	11.9	9.0	9.2	7.6	7.9
Memo item:										
Balance sheet total in € billion	583.69	618.55	2.72	2.86	13.77	14.72	52.94	56.31	514.26	544.66
Sales in € billion	689.41	731.87	2.64	2.83	19.99	20.96	75.90	80.18	590.88	627.90
Number of enterprises	12 299	12 299	3 110	3 110	4 003	4 003	3 409	3 409	1 777	1 777

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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.1	24.8	5.4	5.1	25.8	26.0	36.9	36.5	45.9	46.2
	50	48.0	48.3	28.5	28.3	46.9	47.0	55.1	54.9	63.0	63.7
	75	68.9	68.9	51.5	50.6	66.8	66.6	74.3	74.3	78.9	79.6
Personnel expenses	25	11.4	11.5	11.8	12.4	14.3	14.5	10.8	11.0	7.7	7.6
	50	23.5	23.5	27.9	28.3	26.8	26.9	21.6	21.6	15.4	15.3
	75	38.1	38.2	45.3	45.9	40.0	39.8	34.3	34.6	27.0	26.4
Depreciation	25	0.7	0.7	0.9	0.9	0.7	0.7	0.7	0.6	0.7	0.6
	50	1.8	1.8	2.5	2.4	1.6	1.6	1.6	1.6	1.7	1.6
	75	4.1	4.1	6.5	6.5	3.5	3.5	3.6	3.5	3.4	3.5
Annual result	25	0.8	0.7	0.7	0.8	0.9	0.9	0.8	0.7	0.8	0.6
	50	3.3	3.2	5.2	5.3	3.1	3.1	2.9	2.7	2.8	2.6
	75	7.8	7.8	13.4	14.0	7.0	6.9	6.2	5.9	6.6	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.9	3.9	3.8	3.9	3.9	4.0	3.8	3.8	4.3	4.0
	50	14.9	14.4	17.7	16.4	13.2	12.8	14.2	14.3	15.9	15.8
	75	39.3	38.8	52.1	51.6	37.4	36.5	35.8	36.0	35.5	33.9
Inventories	25	1.0	1.0	0.0	0.0	1.6	1.5	2.9	2.7	4.2	4.4
	50	14.5	14.7	3.9	3.5	16.5	16.6	20.9	20.9	17.7	17.8
	75	38.4	38.8	26.2	27.1	42.1	42.7	42.8	43.6	36.3	36.0
Equity	25	10.2	11.1	3.9	5.1	10.1	11.3	13.8	14.2	13.9	13.5
	50	29.2	30.5	24.8	27.5	28.2	29.9	31.7	32.7	32.0	32.1
	75	52.7	54.4	53.0	55.3	51.6	53.3	54.2	55.1	51.9	53.5
Short-term liabilities	25	19.3	19.0	15.2	14.7	21.1	20.0	19.5	20.1	21.8	21.6
	50	39.7	38.9	36.2	35.1	41.2	40.2	40.3	39.8	40.3	39.8
	75	65.5	64.4	68.7	65.3	66.0	64.7	63.6	63.5	63.8	64.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.4	4.6	10.7	9.9	8.4	7.4	3.7	3.0	0.0	0.0
	75	28.4	27.6	42.9	41.6	31.2	29.8	22.9	21.6	14.5	14.4
		Percentage of sales									
Annual result before taxes on income	25	1.1	1.0	0.9	1.1	1.2	1.2	1.1	0.9	1.1	0.8
	50	4.2	4.2	6.5	6.5	4.0	4.1	3.7	3.5	3.6	3.3
	75	9.8	9.7	16.1	16.9	8.8	8.9	8.1	7.8	8.1	7.7
Annual result and depreciation	25	2.8	2.8	3.4	3.8	2.8	3.0	2.7	2.5	2.6	2.3
	50	6.9	6.9	10.7	10.7	6.4	6.7	6.0	5.9	6.1	5.7
	75	14.2	14.3	23.8	24.2	12.8	13.0	11.7	11.4	11.4	11.2
Trade receivables	25	2.7	2.8	1.2	1.3	3.3	3.3	3.5	3.5	2.9	3.1
	50	6.8	6.9	5.2	5.5	7.1	7.3	7.4	7.4	7.1	7.1
	75	12.1	12.2	11.3	11.6	12.5	12.7	12.3	12.4	11.5	11.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	2.7	2.5	2.7	3.0	3.1	2.8	2.5	2.8	2.3
	50	7.3	7.0	8.7	8.9	7.5	7.4	6.7	6.3	6.7	6.1
	75	15.1	14.8	22.8	22.3	15.2	14.9	12.7	12.3	11.9	11.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.2	5.2	0.3	2.5	5.3	5.7	6.3	5.8	7.9	6.6
	50	18.6	18.5	18.0	19.1	18.7	18.5	19.2	18.5	19.0	18.1
	75	46.3	45.9	53.9	57.9	47.9	47.6	43.9	41.9	38.5	37.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.3	92.6	76.4	81.8	95.7	97.5	100.4	99.2	88.7	88.9
	50	164.9	169.3	134.8	140.5	191.8	198.3	179.0	180.4	143.6	143.2
	75	439.9	442.4	378.0	390.0	549.9	549.0	470.8	467.7	303.0	296.8
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	52.8	53.5	46.1	48.9	52.1	52.7	55.1	55.2	57.1	58.2
	50	108.4	108.6	114.3	118.6	107.5	108.0	107.5	106.4	105.9	105.5
	75	234.2	235.5	281.6	295.6	225.9	239.8	225.3	220.9	199.3	202.7
		Percentage of cost of materials									
Trade payables	25	4.1	4.2	3.8	3.7	4.6	4.7	4.0	4.3	3.8	3.9
	50	8.7	8.8	10.4	10.1	9.4	9.6	8.0	8.3	7.5	7.8
	75	16.7	16.7	26.1	24.6	18.6	18.6	14.1	14.3	12.0	12.2

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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors\*

Ratios	Corporations									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Cylindered sample 2016/2017										
<b>Income statement</b>	Percentage of gross revenue									
<b>Income</b>										
Sales	99.7	99.6	98.1	98.0	99.4	98.6	99.5	99.0	99.7	99.7
Change in finished goods	0.3	0.4	1.9	2.0	0.6	1.4	0.5	1.0	0.3	0.3
Interest and similar income	0.5	0.5	0.3	0.3	0.2	0.2	0.2	0.2	0.5	0.5
Other income	4.7	4.8	4.1	3.9	3.1	2.9	3.3	3.0	4.9	5.0
of which: Income from long-term equity investments	1.1	1.1	0.4	0.2	0.2	0.2	0.3	0.3	1.2	1.3
Total income	105.2	105.2	104.4	104.2	103.3	103.0	103.5	103.1	105.4	105.5
<b>Expenses</b>										
Cost of materials	66.2	66.1	36.0	35.3	47.0	47.0	54.1	54.1	68.3	68.1
Personnel expenses	16.9	16.9	36.8	37.1	30.2	30.2	25.5	25.5	15.5	15.4
Depreciation	3.0	3.1	4.3	4.3	3.1	3.1	3.1	3.0	3.0	3.1
of which: Depreciation of tangible fixed assets	2.7	2.6	4.1	4.1	3.0	2.9	2.8	2.8	2.6	2.6
Interest and similar expenses	0.9	1.0	1.2	1.1	0.7	0.7	0.6	0.6	0.9	1.0
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.5	13.2	22.2	22.5	17.4	17.2	15.4	15.2	13.1	12.8
Total expenses before taxes on income	100.6	100.2	100.6	100.4	98.6	98.2	98.8	98.5	100.8	100.5
Annual result before taxes on income	4.6	5.0	3.8	3.8	4.7	4.8	4.8	4.7	4.6	5.0
Taxes on income	1.2	1.3	1.5	1.6	1.4	1.4	1.3	1.2	1.1	1.3
Annual result	3.4	3.7	2.2	2.2	3.2	3.4	3.5	3.4	3.5	3.7
Profit and loss transfers (parent company)	1.0	1.3	0.2	0.2	0.1	0.1	0.1	0.0	1.2	1.4
Profit and loss transfers (subsidiary)	1.2	1.4	0.1	-0.1	0.0	0.0	0.8	0.9	1.3	1.5
Profit for the year	3.3	3.5	2.3	2.5	3.3	3.4	2.7	2.6	3.3	3.6
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>										
Intangible fixed assets	1.3	1.3	1.4	1.3	1.0	1.0	2.2	2.0	1.3	1.2
Tangible fixed assets	19.5	19.2	30.0	29.3	30.2	29.3	27.9	27.7	18.5	18.2
of which: Land and buildings	7.6	7.3	10.3	10.0	11.9	11.8	12.1	11.9	7.1	6.8
Inventories	15.8	16.1	16.5	17.8	22.2	23.1	22.1	22.8	15.0	15.3
of which: Finished goods and merchandise	6.6	6.5	6.5	6.5	8.4	8.4	8.1	8.0	6.4	6.3
Cash	6.4	6.3	15.4	14.8	14.6	14.2	12.7	12.2	5.7	5.6
Receivables	28.8	29.5	30.4	31.1	28.0	28.1	27.8	27.8	28.9	29.7
Short-term	26.2	27.1	28.0	28.2	26.5	26.6	26.1	26.2	26.2	27.2
of which:										
Trade receivables	7.2	7.3	10.8	11.1	14.2	14.3	12.8	12.7	6.5	6.6
Receivables from affiliated companies	16.4	17.2	11.4	11.4	8.6	8.6	10.1	10.2	17.2	18.1
Long-term	2.6	2.4	2.4	2.9	1.5	1.5	1.7	1.7	2.7	2.5
of which: Loans to affiliated companies	2.1	1.9	1.6	1.9	0.7	0.7	1.0	1.0	2.2	2.0
Securities	5.6	5.5	1.3	1.3	0.9	1.1	1.2	1.3	6.1	6.0
Other long-term equity investments	22.1	21.6	4.3	3.9	2.6	2.6	5.4	5.6	24.1	23.6
of which: Goodwill	0.4	0.3	1.1	1.0	0.5	0.5	0.6	0.5	0.3	0.3
<b>Capital</b>										
Equity	36.6	36.8	34.4	35.0	38.6	38.5	43.1	42.1	36.0	36.2
<b>Liabilities</b>										
Short-term	34.7	35.2	35.5	35.1	35.7	36.4	34.2	35.5	34.7	35.2
of which:										
Liabilities to banks	1.9	1.8	7.0	5.9	6.7	6.5	4.9	5.0	1.5	1.4
Trade payables	5.6	5.8	6.4	6.3	8.0	8.1	7.0	7.0	5.4	5.6
Liabilities to affiliated companies	15.8	15.9	7.7	7.9	6.7	6.7	9.6	9.6	16.6	16.8
Long-term	8.1	7.7	18.8	18.9	14.2	13.7	10.2	10.1	7.7	7.3
of which:										
Liabilities to banks	3.5	3.1	12.3	12.9	10.5	10.0	6.9	6.7	3.1	2.6
Liabilities to affiliated companies	3.2	3.1	3.8	3.7	2.6	2.6	2.5	2.7	3.3	3.2
Provisions	19.6	19.1	10.5	10.1	10.5	10.4	11.5	11.3	20.6	20.1
of which: Provisions for pensions	6.6	6.5	2.1	2.1	2.8	2.7	3.2	3.1	7.0	6.9
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.6	5.0	3.8	3.9	4.7	4.9	4.8	4.7	4.6	5.1
Annual result and depreciation	6.4	6.8	6.6	6.6	6.4	6.5	6.6	6.5	6.4	6.8
Trade receivables	6.4	6.5	10.0	10.2	9.9	10.2	9.2	9.2	6.0	6.0
	Percentage of the balance sheet total									
Sales	112.4	112.6	108.6	109.3	143.2	139.5	139.6	138.0	109.2	109.6
Annual result and interest paid	4.9	5.2	3.8	3.7	5.7	5.7	5.7	5.6	4.8	5.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.7	13.4	14.4	14.4	19.5	19.3	20.8	19.6	12.0	12.9
	Percentage of fixed assets									
Long-term equity and liabilities	105.9	107.8	142.3	146.8	154.9	156.9	148.4	146.1	102.0	104.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	102.0	102.6	123.8	123.8	116.0	113.4	115.0	109.1	100.5	101.7
Cash resources, short-term receivables and inventories	147.5	148.2	170.3	174.4	178.1	177.1	179.5	173.4	143.8	145.1
	Percentage of cost of materials									
Trade payables	7.5	7.8	16.2	16.0	11.8	12.1	9.2	9.3	7.2	7.5
<b>Memo item:</b>										
Balance sheet total in € billion	497.81	528.24	1.57	1.69	10.16	10.96	40.61	43.44	445.47	472.14
Sales in € billion	559.46	594.72	1.71	1.85	14.55	15.30	56.67	59.94	486.53	517.64
Number of enterprises	8 761	8 761	1 931	1 931	2 912	2 912	2 569	2 569	1 349	1 349

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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors\*

	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
		Cylindred sample 2016/2017									
		Of the enterprises captured ...									
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.8	25.6	6.3	6.6	25.7	25.8	35.5	35.3	44.7	44.9
	50	48.4	48.7	29.5	29.8	46.0	46.1	55.4	54.9	63.0	63.7
	75	69.3	69.2	53.0	51.9	65.1	64.9	74.4	74.5	80.1	80.7
Personnel expenses	25	12.4	12.4	18.2	18.6	15.8	15.7	10.7	10.9	7.1	7.2
	50	25.3	25.4	35.2	35.3	28.7	29.0	21.8	21.8	15.4	15.2
	75	41.0	41.1	52.6	52.8	42.5	42.0	35.8	35.8	27.7	26.8
Depreciation	25	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.5
	50	1.6	1.6	1.9	1.8	1.5	1.5	1.5	1.5	1.6	1.6
	75	3.6	3.6	4.5	4.5	3.1	3.1	3.5	3.5	3.5	3.6
Annual result	25	0.5	0.5	0.0	0.2	0.6	0.7	0.7	0.5	0.7	0.5
	50	2.6	2.6	2.7	2.7	2.6	2.5	2.7	2.5	2.6	2.5
	75	6.2	6.1	7.5	7.8	5.9	5.9	5.8	5.6	6.5	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.9	2.9	1.8	1.8	3.2	3.2	3.2	3.1	3.3	3.2
	50	11.2	10.7	9.8	9.0	10.5	9.9	12.0	12.0	14.4	13.8
	75	30.8	30.2	29.0	28.1	30.1	28.9	31.2	31.7	34.1	33.0
Inventories	25	0.9	0.9	0.0	0.0	1.2	1.3	2.0	2.0	2.8	2.9
	50	14.5	14.6	4.7	4.3	15.8	16.0	19.8	20.0	15.6	16.0
	75	39.3	39.6	28.7	30.4	42.2	43.2	43.0	43.8	35.4	35.0
Equity	25	15.0	15.5	8.1	10.6	15.0	15.5	18.4	18.7	17.2	16.8
	50	34.6	35.8	29.7	32.7	34.1	35.5	37.3	38.0	35.8	35.7
	75	57.3	58.6	57.2	59.1	55.8	57.7	59.0	59.2	57.0	57.7
Short-term liabilities	25	17.6	17.7	15.5	15.1	19.2	18.2	16.8	17.7	18.4	19.0
	50	36.4	35.9	36.6	35.2	37.5	36.3	34.9	35.2	35.9	36.2
	75	61.5	60.2	68.8	63.9	61.5	60.2	59.3	58.3	58.1	59.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.6	1.4	1.4	1.6	4.4	3.7	1.7	1.2	0.0	0.0
	75	20.8	19.9	25.4	22.9	24.4	23.6	18.9	18.0	11.3	11.2
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.7	0.0	0.3	0.8	0.9	1.0	0.7	0.9	0.7
	50	3.5	3.4	3.6	3.7	3.4	3.4	3.6	3.4	3.4	3.0
	75	8.3	8.1	9.9	10.0	7.8	8.0	8.0	7.6	8.0	7.6
Annual result and depreciation	25	2.3	2.3	1.5	2.0	2.4	2.5	2.4	2.3	2.4	2.1
	50	5.9	5.9	6.7	6.6	5.6	5.8	5.9	5.7	5.9	5.5
	75	12.1	12.0	14.7	15.5	11.5	11.6	11.5	11.1	11.3	11.1
Trade receivables	25	3.0	3.2	1.8	2.0	3.6	3.6	3.5	3.5	2.8	2.9
	50	7.4	7.4	6.5	6.7	7.7	7.9	7.7	7.7	7.2	7.2
	75	12.9	13.0	13.1	13.4	13.5	13.6	12.7	12.8	11.9	12.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.1	0.9	1.4	2.5	2.5	2.5	2.1	2.5	2.0
	50	6.2	5.9	6.0	5.9	6.5	6.3	6.1	5.8	6.0	5.7
	75	12.5	12.3	14.4	14.5	12.9	12.7	11.6	11.1	11.4	10.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	3.2	-9.0	-3.2	3.2	3.4	5.3	4.6	7.3	5.7
	50	16.4	16.2	11.4	12.6	16.3	16.2	19.1	18.1	18.5	18.1
	75	44.6	43.4	40.9	42.3	47.5	47.0	47.3	44.8	40.5	37.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	107.7	109.8	91.9	99.5	113.5	119.9	115.3	114.1	99.5	99.5
	50	208.7	218.3	198.6	222.2	251.8	260.7	215.3	218.0	160.4	157.7
	75	562.9	570.4	571.4	625.0	671.9	656.1	551.4	557.1	352.8	335.1
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	63.4	64.2	59.5	64.6	63.2	63.0	64.6	64.5	65.6	65.7
	50	128.3	130.3	138.4	148.6	129.0	132.8	127.8	128.0	120.6	120.5
	75	281.1	280.1	364.3	375.0	272.6	284.7	271.8	254.5	234.6	230.7
		Percentage of cost of materials									
Trade payables	25	4.0	4.1	3.8	3.8	4.5	4.6	3.9	4.2	3.5	3.7
	50	8.8	8.9	10.9	10.2	9.5	9.6	8.1	8.5	7.5	7.7
	75	16.9	16.8	27.2	25.3	18.6	18.6	14.4	14.8	12.2	12.7

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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors\*

Ratios	Non-corporations									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindred sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
<b>Income</b>	Percentage of gross revenue									
Sales	99.9	99.4	99.3	99.3	99.1	99.0	99.1	99.1	100.2	99.5
Change in finished goods	0.1	0.6	0.7	0.7	0.9	1.0	0.9	0.9	- 0.2	0.5
Interest and similar income	0.1	0.1	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.1
Other income	2.3	2.1	3.5	3.1	2.1	2.2	2.3	2.2	2.3	2.0
of which: Income from long-term equity investments	0.3	0.3	0.2	0.2	0.2	0.2	0.4	0.4	0.3	0.3
Total income	102.4	102.2	103.6	103.3	102.2	102.3	102.5	102.3	102.4	102.1
<b>Expenses</b>										
Cost of materials	63.0	62.8	35.4	35.2	49.8	49.4	55.7	56.0	65.3	64.9
Personnel expenses	15.8	15.7	22.6	22.9	23.9	24.1	22.5	22.4	14.1	14.0
Depreciation	3.8	4.0	8.3	8.2	3.9	3.8	3.1	3.1	3.9	4.1
of which: Depreciation of tangible fixed assets	3.5	3.4	8.3	8.2	3.8	3.7	2.9	2.9	3.5	3.4
Interest and similar expenses	0.7	0.7	2.2	2.0	0.9	0.8	0.7	0.7	0.6	0.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.4	15.1	20.5	20.2	16.3	16.4	14.7	14.4	15.5	15.1
Total expenses before taxes on income	98.8	98.3	89.3	88.7	94.9	94.6	96.8	96.7	99.4	98.8
Annual result before taxes on income	3.7	3.9	14.4	14.6	7.3	7.7	5.7	5.6	3.0	3.3
Taxes on income	0.7	0.6	1.5	1.5	0.9	1.0	0.8	0.8	0.7	0.6
Annual result	3.0	3.3	12.9	13.1	6.4	6.8	4.9	4.8	2.3	2.7
Profit and loss transfers (parent company)	1.6	0.6	0.0	0.0	0.0	0.0	0.0	0.1	2.0	0.8
Profit and loss transfers (subsidiary)	0.0	0.1	0.1	0.2	0.2	0.3	0.0	0.0	0.0	0.0
Profit for the year	4.5	3.8	12.8	12.9	6.2	6.4	4.9	4.8	4.3	3.5
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	5.3	4.8	0.5	0.5	0.6	0.6	0.7	0.7	6.4	5.8
Tangible fixed assets	25.6	25.2	64.8	64.2	42.8	41.6	32.1	31.3	22.9	22.7
of which: Land and buildings	9.1	8.6	27.4	27.8	21.9	21.0	16.0	16.0	6.8	6.3
Inventories	20.7	20.4	8.6	9.4	22.9	23.9	26.6	27.1	19.7	19.2
of which: Finished goods and merchandise	8.9	9.1	4.9	4.9	10.5	10.7	10.2	10.4	8.7	8.9
Cash	7.4	7.3	8.3	8.5	9.2	9.2	10.9	10.5	6.6	6.6
Receivables	26.2	30.0	14.5	14.1	21.0	21.1	24.9	25.8	26.9	31.4
Short-term	24.3	26.9	14.0	13.6	20.0	20.2	23.7	24.5	24.8	27.8
of which:										
Trade receivables	11.0	10.9	5.2	5.6	11.5	11.6	12.9	13.2	10.8	10.6
Receivables from affiliated companies	10.4	12.9	5.9	5.3	5.7	5.8	7.5	7.9	11.2	14.3
Long-term	1.9	3.1	0.5	0.5	1.0	0.9	1.2	1.3	2.1	3.6
of which: Loans to affiliated companies	1.4	2.6	0.1	0.1	0.6	0.5	0.7	0.9	1.5	3.1
Securities	0.6	0.6	0.1	0.1	0.3	0.2	0.8	1.0	0.6	0.5
Other long-term equity investments	13.7	11.2	2.3	2.4	2.7	2.8	3.6	3.3	16.3	13.1
of which: Goodwill	2.1	2.1	0.5	0.5	0.6	0.5	0.9	0.7	2.4	2.5
<b>Capital</b>										
Equity	26.8	26.7	25.6	27.2	22.5	23.8	22.7	23.1	27.8	27.5
Liabilities	59.7	59.8	71.1	69.2	71.0	69.5	67.7	67.2	57.5	57.8
Short-term	44.5	44.9	32.6	31.6	47.6	46.8	52.8	54.1	43.1	43.4
of which:										
Liabilities to banks	3.9	3.8	8.8	8.7	10.9	10.1	8.0	7.4	2.7	2.8
Trade payables	8.9	9.4	5.2	5.2	8.7	8.6	7.5	7.7	9.2	9.8
Liabilities to affiliated companies	19.9	20.8	10.6	9.7	14.2	13.5	21.5	22.3	20.0	21.1
Long-term	15.2	14.9	38.4	37.6	23.4	22.6	14.9	13.2	14.4	14.4
of which:										
Liabilities to banks	5.6	5.9	32.3	31.5	19.2	19.0	9.4	9.0	3.8	4.3
Liabilities to affiliated companies	8.0	7.9	4.4	3.9	3.1	2.5	3.7	3.1	9.1	9.1
Provisions	12.3	12.4	2.9	3.1	6.3	6.4	9.2	9.2	13.3	13.4
of which: Provisions for pensions	3.3	3.4	0.1	0.1	0.7	0.7	1.9	1.9	3.8	3.9
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.7	3.9	14.5	14.7	7.4	7.8	5.7	5.7	3.0	3.3
Annual result and depreciation	6.8	7.3	21.4	21.4	10.4	10.7	8.1	7.9	6.2	6.8
Trade receivables	7.3	7.2	6.5	6.7	7.6	7.7	8.3	8.4	7.1	7.0
Percentage of the balance sheet total										
Sales	151.3	151.9	80.9	84.4	150.8	150.8	155.9	157.3	151.7	152.0
Annual result and interest paid	5.5	6.0	12.3	12.8	11.1	11.6	8.8	8.7	4.5	5.1
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.6	16.7	26.2	28.2	22.9	24.1	18.9	18.8	14.5	15.8
Percentage of fixed assets										
Long-term equity and liabilities	96.8	101.2	94.0	95.8	98.3	102.4	104.3	103.2	95.7	100.9
Percentage of short-term liabilities										
Cash resources and short-term receivables	71.8	76.7	68.5	70.0	61.3	62.9	66.5	65.6	73.6	80.0
Cash resources, short-term receivables and inventories	118.2	122.1	95.0	99.7	109.3	114.0	116.9	115.7	119.3	124.2
Percentage of cost of materials										
Trade payables	9.3	9.8	18.1	17.5	11.5	11.5	8.5	8.7	9.3	9.9
<b>Memo item:</b>										
Balance sheet total in € billion	85.88	90.31	1.15	1.17	3.61	3.76	12.33	12.87	68.79	72.52
Sales in € billion	129.95	137.15	0.93	0.98	5.44	5.67	19.22	20.24	104.35	110.26
Number of enterprises	3 538	3 538	1 179	1 179	1 091	1 091	840	840	428	428

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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

a) All economic sectors\*

	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	23.2	23.2	2.3	1.8	26.8	26.6	38.7	39.0	49.2	49.9
	50	47.3	47.2	26.3	25.9	49.8	49.4	54.7	55.1	62.7	63.7
	75	68.2	68.3	49.8	48.0	70.8	70.4	73.8	74.3	77.3	77.6
Personnel expenses	25	9.2	9.2	3.5	3.7	11.2	11.7	11.3	11.3	8.7	9.0
	50	19.4	19.8	17.7	18.3	22.3	22.2	21.0	20.8	15.4	15.6
	75	32.0	32.1	32.7	32.7	34.0	33.9	32.0	32.0	24.7	24.3
Depreciation	25	1.0	1.1	1.7	1.7	0.9	0.9	0.9	0.8	0.9	0.8
	50	2.3	2.3	4.0	4.0	2.0	2.0	1.8	1.8	1.8	1.8
	75	5.5	5.6	12.1	12.9	4.7	4.6	3.8	3.8	3.2	3.2
Annual result	25	2.0	2.0	5.2	5.3	2.1	2.2	1.3	1.2	1.2	1.0
	50	5.6	5.6	11.9	12.6	4.8	5.0	3.3	3.3	3.5	3.1
	75	12.7	12.8	23.7	24.7	9.7	9.6	7.2	7.0	7.4	7.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.2	8.8	14.9	13.9	8.3	8.2	7.4	7.0	7.5	7.2
	50	28.3	28.3	45.0	44.6	25.7	25.0	21.9	22.2	20.5	20.7
	75	58.1	56.9	76.3	77.2	56.0	54.3	45.1	44.3	39.3	37.3
Inventories	25	1.1	1.2	0.0	0.0	2.4	2.3	6.4	6.1	9.9	10.6
	50	14.6	14.7	2.8	2.7	18.2	17.8	23.7	23.5	22.0	23.4
	75	36.3	37.0	21.7	22.1	41.6	41.4	42.4	43.0	38.9	38.4
Equity	25	3.1	3.3	- 0.7	0.0	3.0	3.3	5.0	5.5	7.9	8.2
	50	16.2	17.2	16.8	16.9	13.7	15.0	17.1	18.2	20.0	20.5
	75	38.2	39.7	44.7	45.9	34.2	35.9	34.6	36.8	37.7	39.4
Short-term liabilities	25	25.0	24.4	14.4	13.8	28.2	27.0	33.8	34.0	34.7	33.0
	50	48.2	47.9	34.7	34.6	50.9	50.2	55.2	54.3	53.4	52.6
	75	73.7	73.7	68.7	67.7	75.6	75.3	74.2	74.0	74.1	74.2
Liabilities to banks	25	0.0	0.0	2.8	2.8	2.1	2.5	0.0	0.0	0.0	0.0
	50	20.0	18.6	35.5	34.3	23.5	22.3	11.0	10.1	5.2	2.9
	75	46.8	45.7	64.7	64.5	47.5	46.6	33.0	31.0	23.5	22.0
		Percentage of sales									
Annual result before taxes on income	25	2.4	2.3	5.7	5.9	2.6	2.7	1.6	1.5	1.5	1.2
	50	6.4	6.5	13.3	13.9	5.6	5.8	3.9	4.1	4.1	3.7
	75	14.3	14.4	25.8	26.7	11.2	11.0	8.6	8.1	8.7	8.2
Annual result and depreciation	25	4.8	4.8	10.6	10.5	5.0	4.9	3.3	3.0	3.1	2.7
	50	10.4	10.2	21.0	21.4	8.9	8.9	6.3	6.6	6.5	6.2
	75	20.9	20.9	40.9	41.5	16.3	16.0	12.5	12.2	11.9	11.6
Trade receivables	25	2.1	2.1	0.5	0.7	2.8	2.6	3.6	3.6	3.1	3.4
	50	5.5	5.9	3.5	3.8	6.0	6.2	6.6	6.8	6.6	6.9
	75	9.8	10.3	8.5	9.1	9.9	10.3	11.1	11.1	10.6	11.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	5.2	5.0	6.6	6.7	5.3	5.6	4.1	3.7	4.7	3.3
	50	11.2	10.8	17.7	17.7	11.2	11.4	8.6	8.2	8.7	8.1
	75	24.7	24.1	44.8	44.0	23.5	23.4	15.2	15.9	14.0	13.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	10.2	10.2	11.4	12.4	11.0	10.9	8.5	8.6	10.2	8.6
	50	23.2	23.6	30.8	31.9	23.3	23.8	19.3	19.6	20.0	18.5
	75	50.3	51.4	75.4	79.3	48.5	48.1	36.2	37.0	34.7	34.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	63.6	63.2	60.7	63.2	63.0	62.4	66.1	64.2	65.9	64.9
	50	105.4	104.8	103.1	102.5	106.4	105.7	111.6	110.2	104.9	103.3
	75	200.0	207.7	177.8	175.9	213.4	227.6	215.4	227.7	190.7	199.1
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	37.4	37.4	33.3	33.4	36.9	37.2	39.3	39.5	44.5	44.0
	50	71.7	71.8	77.7	80.8	67.4	67.9	69.3	69.6	76.0	73.5
	75	130.6	138.3	187.3	187.8	119.7	127.5	114.4	116.0	118.7	114.8
		Percentage of cost of materials									
Trade payables	25	4.2	4.4	3.6	3.5	4.6	5.0	4.3	4.4	4.6	4.7
	50	8.5	8.7	9.9	9.9	9.3	9.7	7.7	7.5	7.5	7.9
	75	16.0	16.1	24.6	23.6	18.7	18.9	12.2	13.0	11.2	11.1

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

IV. Enterprises by federal state and economic sector

2. Bavaria

b) Manufacturing

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindrical sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.8	99.5	98.5	99.0	99.5	98.6	99.3	98.6	99.9	99.6
Change in finished goods	0.2	0.5	1.5	1.0	0.5	1.4	0.7	1.4	0.1	0.4
Interest and similar income	0.6	0.6	0.2	0.2	0.2	0.2	0.2	0.2	0.6	0.7
Other income	5.0	5.4	3.6	3.4	2.1	2.0	2.5	2.1	5.3	5.8
of which: Income from long-term equity investments	1.3	1.5	0.0	0.0	0.1	0.1	0.3	0.3	1.4	1.7
Total income	105.6	106.1	103.8	103.5	102.3	102.1	102.7	102.3	105.9	106.5
<b>Expenses</b>										
Cost of materials	62.7	62.4	37.3	37.5	45.5	45.8	50.3	50.5	64.1	63.8
Personnel expenses	18.4	18.4	33.5	33.3	30.9	30.7	26.4	26.3	17.5	17.5
Depreciation	3.2	3.4	4.6	4.4	3.0	2.9	3.3	3.2	3.2	3.5
of which: Depreciation of tangible fixed assets	2.9	2.8	4.4	4.3	2.8	2.8	3.0	3.0	2.9	2.8
Interest and similar expenses	1.2	1.3	1.2	1.2	0.8	0.8	0.7	0.7	1.2	1.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.9	14.6	20.2	20.0	16.7	16.4	16.3	16.0	14.8	14.4
Total expenses before taxes on income	100.4	100.1	96.9	96.4	97.0	96.6	97.2	96.8	100.8	100.5
Annual result before taxes on income	5.2	5.9	6.8	7.1	5.2	5.5	5.5	5.4	5.2	6.0
Taxes on income	1.2	1.5	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.5
Annual result	4.0	4.4	5.5	5.7	3.9	4.2	4.2	4.2	4.0	4.5
Profit and loss transfers (parent company)	1.5	1.7	0.0	0.2	0.0	0.0	0.1	0.1	1.6	1.9
Profit and loss transfers (subsidiary)	1.1	1.5	0.2	0.2	0.2	0.2	0.7	0.8	1.1	1.6
Profit for the year	4.3	4.6	5.3	5.6	3.7	4.0	3.6	3.5	4.4	4.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.1	0.6	0.6	0.8	1.0	0.9	0.9	1.2	1.1
Tangible fixed assets	15.1	15.0	36.9	45.6	28.6	27.7	26.5	26.3	14.3	14.1
of which: Land and buildings	5.2	5.1	17.5	18.0	12.2	11.7	10.9	10.8	4.8	4.6
Inventories	17.1	17.6	21.0	21.5	27.9	28.7	26.4	27.3	16.5	17.0
of which: Finished goods and merchandise	7.0	6.9	8.7	8.6	8.8	8.7	7.3	7.2	7.0	6.9
Cash	5.4	5.2	15.1	14.7	13.0	12.7	12.0	11.2	4.9	4.7
Receivables	28.1	28.9	23.9	23.4	25.5	25.6	27.0	26.8	28.2	29.0
Short-term	25.9	26.8	22.4	22.1	24.2	24.3	25.2	24.9	25.9	26.9
of which:										
Trade receivables	5.7	5.6	10.7	10.9	14.0	14.0	12.5	12.5	5.2	5.1
Receivables from affiliated companies	17.8	18.9	8.0	7.8	7.4	7.5	10.3	10.0	18.4	19.5
Long-term	2.2	2.1	1.5	1.3	1.3	1.3	1.8	1.9	2.3	2.1
of which: Loans to affiliated companies	2.0	1.9	0.6	0.5	0.8	0.8	1.2	1.3	2.1	1.9
Securities	6.1	6.0	0.3	0.3	1.2	1.3	1.2	1.2	6.5	6.4
Other long-term equity investments	26.6	25.8	1.6	1.7	2.5	2.6	5.4	5.8	28.1	27.3
of which: Goodwill	0.4	0.3	0.4	0.4	0.6	0.6	0.5	0.4	0.4	0.3
<b>Capital</b>										
Equity	33.2	33.5	31.8	33.3	35.5	36.0	39.0	38.7	32.9	33.2
Liabilities	43.7	44.1	59.9	58.4	54.2	53.9	48.7	49.5	43.3	43.7
Short-term	36.4	37.0	40.2	38.7	38.3	38.4	38.3	39.3	36.3	36.9
of which:										
Liabilities to banks	1.4	1.4	7.7	7.7	8.4	8.0	5.3	5.1	1.1	1.1
Trade payables	5.4	5.7	7.8	7.6	7.4	7.5	6.4	6.6	5.3	5.7
Liabilities to affiliated companies	18.0	18.1	14.5	12.7	10.4	10.0	15.3	14.9	18.3	18.4
Long-term	7.3	7.1	19.6	19.7	15.8	15.5	10.3	10.2	7.0	6.8
of which:										
Liabilities to banks	2.7	2.2	14.3	14.1	11.4	11.4	6.8	6.7	2.3	1.8
Liabilities to affiliated companies	3.4	3.4	3.8	4.2	3.2	3.0	2.9	3.0	3.4	3.4
Provisions	22.1	21.2	8.2	8.2	10.1	9.9	12.1	11.6	22.8	21.9
of which: Provisions for pensions	8.1	8.0	2.9	2.8	3.3	3.2	3.8	3.6	8.4	8.4
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.2	6.0	6.9	7.2	5.2	5.6	5.5	5.5	5.2	6.0
Annual result and depreciation	7.2	7.9	10.3	10.1	7.0	7.2	7.6	7.5	7.1	8.0
Trade receivables	5.7	5.6	8.5	8.5	8.8	9.0	8.7	8.9	5.4	5.3
Percentage of the balance sheet total										
Sales	100.1	99.3	125.8	128.0	159.3	155.5	142.9	140.5	97.0	96.4
Annual result and interest paid	5.2	5.7	8.6	8.9	7.6	7.7	7.0	7.0	5.0	5.6
Percentage of liabilities and provisions less cash										
Annual result and depreciation	11.7	12.8	24.4	25.0	21.5	21.8	22.1	21.0	11.1	12.4
Percentage of fixed assets										
Long-term equity and liabilities	102.0	104.6	134.0	136.7	160.8	163.4	150.8	148.0	99.6	102.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	95.6	95.8	93.8	95.8	98.2	97.3	98.7	93.5	95.4	96.0
Cash resources, short-term receivables and inventories	142.7	143.4	146.1	151.4	171.0	171.9	167.6	163.0	140.9	141.9
Percentage of cost of materials										
Trade payables	8.6	9.2	16.4	15.6	10.2	10.4	8.9	9.2	8.6	9.2
<b>Memo item:</b>										
Balance sheet total in € billion	342.12	363.16	0.33	0.35	3.24	3.49	18.25	19.55	320.30	339.76
Sales in € billion	342.49	360.78	0.42	0.45	5.16	5.43	26.07	27.47	310.84	327.42
Number of enterprises	3 234	3 234	439	439	968	968	1 129	1 129	698	698



IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria

b) Manufacturing

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	35.1	35.7	18.7	19.5	32.7	33.3	38.3	38.0	44.8	44.8
	50	47.1	47.8	33.9	34.6	43.8	44.1	48.8	49.1	54.7	55.7
	75	59.6	59.7	49.6	49.6	55.9	55.4	60.2	60.8	65.6	66.1
Personnel expenses	25	18.3	18.2	18.0	18.5	22.5	22.4	19.1	19.2	13.6	13.5
	50	27.4	27.3	31.8	32.1	31.4	31.7	27.0	26.7	21.2	21.0
	75	36.7	36.4	44.2	45.4	40.1	39.9	34.8	34.9	29.0	28.7
Depreciation	25	1.2	1.2	1.0	1.1	1.1	1.1	1.2	1.2	1.5	1.4
	50	2.3	2.3	2.7	2.7	2.1	2.0	2.4	2.3	2.4	2.4
	75	4.2	4.1	5.6	5.5	4.0	3.7	4.2	4.1	4.0	4.0
Annual result	25	1.0	0.8	0.6	0.5	0.9	1.0	0.9	0.8	1.5	1.0
	50	3.7	3.6	4.5	4.8	3.0	3.3	3.8	3.5	4.3	4.1
	75	7.8	7.7	11.2	12.1	6.4	6.8	7.2	7.1	8.6	8.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.3	7.0	5.9	5.7	6.5	6.4	8.0	7.5	8.4	8.5
	50	19.8	19.8	21.2	20.4	17.7	17.6	20.3	20.4	20.4	20.6
	75	39.8	39.7	49.2	48.1	40.0	39.7	40.8	41.0	36.5	35.3
Inventories	25	11.4	11.6	2.6	2.6	11.4	11.8	15.1	14.9	11.6	11.3
	50	23.5	24.0	15.6	15.4	25.3	25.8	26.2	27.2	21.1	21.1
	75	39.9	40.3	38.2	37.7	43.9	43.5	41.0	42.3	33.4	34.4
Equity	25	13.8	13.8	3.5	4.0	13.1	13.3	16.6	16.2	16.9	16.4
	50	33.1	33.9	25.9	27.9	31.2	32.9	35.5	35.9	34.5	34.4
	75	55.4	56.6	53.8	58.2	53.3	55.6	56.9	57.0	55.6	54.9
Short-term liabilities	25	18.0	17.8	14.5	13.2	19.3	18.0	17.2	18.3	19.2	19.7
	50	34.7	35.1	34.7	32.6	35.6	35.8	34.2	34.7	34.9	35.3
	75	58.9	57.1	67.1	62.8	58.5	57.1	59.0	56.3	54.8	56.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.5	5.6	12.8	12.5	13.0	11.6	6.3	5.4	0.0	0.0
	75	25.9	25.2	40.0	40.9	32.2	31.4	23.9	22.2	11.5	10.3
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.1	0.8	0.8	1.1	1.4	1.3	1.1	1.9	1.2
	50	4.6	4.7	5.8	5.7	3.8	4.3	4.8	4.6	5.4	5.2
	75	9.8	9.8	13.7	15.0	8.4	9.1	9.6	9.1	10.4	10.1
Annual result and depreciation	25	3.8	3.5	3.5	3.5	3.3	3.5	3.8	3.5	4.6	3.7
	50	7.6	7.7	9.0	9.4	6.6	7.1	7.5	7.4	8.4	8.1
	75	13.7	13.5	20.0	19.4	12.1	12.1	13.0	12.9	14.0	13.8
Trade receivables	25	3.8	3.9	2.4	2.1	4.2	4.2	4.3	4.4	3.7	3.8
	50	7.4	7.5	5.7	5.7	7.4	7.5	7.8	8.0	7.7	7.6
	75	11.8	11.9	10.5	10.2	11.7	11.9	12.4	12.5	11.6	11.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.1	2.9	3.0	2.6	3.0	3.1	2.8	2.7	3.5	3.1
	50	7.4	7.1	8.2	8.8	7.1	7.0	7.2	6.8	7.9	7.2
	75	13.9	14.1	20.0	18.1	13.6	14.5	12.9	12.7	14.0	13.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.4	6.0	- 1.1	1.3	5.7	5.5	7.1	6.9	8.8	7.6
	50	19.8	19.2	17.3	17.8	17.0	16.9	21.5	20.4	21.2	20.0
	75	44.2	45.4	45.7	55.7	42.6	45.2	47.6	46.7	40.5	38.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.2	96.8	79.7	85.3	97.6	101.0	101.8	102.2	89.2	90.9
	50	163.6	165.9	155.6	170.2	191.5	184.6	167.4	167.9	145.2	143.3
	75	343.2	346.3	357.1	400.0	451.7	452.5	325.7	329.8	250.3	257.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.9	52.8	41.2	38.8	51.9	50.8	53.1	54.9	59.0	58.5
	50	100.0	102.1	103.8	111.0	96.1	102.9	97.0	99.9	107.9	105.5
	75	221.4	220.1	277.1	306.7	220.1	231.4	220.0	210.5	198.3	203.7
		Percentage of cost of materials									
Trade payables	25	4.4	4.6	4.5	4.1	4.1	4.2	4.4	4.7	4.8	5.3
	50	8.0	8.3	10.0	10.2	7.9	8.1	7.6	7.8	8.1	8.4
	75	13.8	13.9	24.6	22.3	14.8	14.8	12.6	12.8	12.2	12.7

IV. Enterprises by federal state and economic sector

3. Berlin

All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.6	99.1	97.9	98.2	97.8	97.3	99.8	98.9	99.6	99.2
Change in finished goods	0.4	0.9	2.1	1.8	2.2	2.7	0.2	1.1	0.4	0.8
Interest and similar income	0.4	0.3	0.2	0.4	0.2	0.3	0.3	0.3	0.4	0.3
Other income	4.7	4.7	15.4	15.9	5.3	5.1	4.8	3.8	4.6	4.7
of which: Income from long-term equity investme	0.4	0.4	0.1	0.2	0.1	0.1	0.3	0.6	0.4	0.3
Total income	105.1	105.0	115.6	116.3	105.5	105.4	105.1	104.1	105.0	105.0
<b>Expenses</b>	Percentage of gross revenue									
Cost of materials	62.8	62.9	36.6	37.7	44.2	44.3	49.8	48.2	65.4	65.8
Personnel expenses	19.7	19.3	41.4	40.4	32.7	32.9	28.4	28.7	17.9	17.3
Depreciation	3.2	2.8	4.3	3.7	3.2	3.1	2.6	2.5	3.2	2.8
of which: Depreciation of tangible fixed assets	2.7	2.6	4.0	3.6	3.0	2.9	2.4	2.4	2.8	2.6
Interest and similar expenses	0.8	0.7	0.9	0.8	0.9	0.9	0.7	0.8	0.8	0.7
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	15.9	15.7	28.9	28.7	20.6	20.0	18.9	19.5	15.2	15.0
Total expenses before taxes on income	102.4	101.5	112.1	111.4	101.8	101.3	100.4	99.8	102.6	101.7
Annual result before taxes on income	2.8	3.4	3.6	4.9	3.7	4.1	4.7	4.3	2.5	3.3
Taxes on income	0.6	0.8	1.4	1.6	1.3	1.3	1.2	1.4	0.5	0.7
Annual result	2.2	2.7	2.1	3.3	2.4	2.8	3.5	3.0	2.0	2.6
Profit and loss transfers (parent company)	0.3	0.0	0.3	0.2	0.0	0.0	0.3	0.4	0.4	0.0
Profit and loss transfers (subsidiary)	0.9	1.1	0.1	0.0	0.3	0.3	1.0	0.9	0.9	1.2
Profit for the year	1.6	1.6	2.2	3.5	2.1	2.5	2.8	2.4	1.4	1.4
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.2	2.0	1.7	0.6	0.6	2.5	1.9	1.2	1.2
Tangible fixed assets	30.7	29.8	28.0	45.6	29.1	26.8	20.3	18.7	31.9	31.2
of which: Land and buildings	13.0	13.6	10.3	9.7	13.6	12.5	11.0	10.0	13.3	14.0
Inventories	10.7	11.3	12.3	13.8	23.0	24.5	14.4	15.1	9.9	10.5
of which: Finished goods and merchandise	3.5	3.8	3.7	3.7	4.8	4.8	5.3	5.2	3.3	3.6
Cash	7.7	8.2	19.7	22.3	15.3	15.6	18.6	18.3	6.2	6.7
Receivables	33.5	33.9	28.6	28.7	27.8	28.4	35.1	37.3	33.5	33.7
Short-term	31.3	31.6	28.3	28.4	26.3	25.8	34.1	36.2	31.1	31.3
of which:										
Trade receivables	10.9	10.9	14.8	14.5	13.6	13.1	13.4	13.2	10.5	10.5
Receivables from affiliated companies	17.1	17.8	7.6	7.6	8.0	7.9	17.0	19.0	17.4	18.1
Long-term	2.2	2.3	0.3	0.3	1.6	2.6	1.0	1.1	2.4	2.4
of which: Loans to affiliated companies	1.8	1.9	0.1	0.1	0.7	1.0	0.8	0.8	2.0	2.1
Securities	1.6	1.5	2.7	2.4	1.0	0.9	2.1	1.8	1.6	1.5
Other long-term equity investments	14.2	13.8	5.4	5.3	2.0	2.1	6.3	6.2	15.5	15.1
of which: Goodwill	0.7	0.5	0.7	0.5	0.6	0.6	0.8	0.5	0.7	0.5
<b>Capital</b>										
Equity	39.3	38.8	31.6	30.8	26.2	27.1	35.9	35.3	40.1	39.6
Liabilities	43.3	43.4	58.9	59.7	64.9	64.1	51.0	52.1	41.7	41.7
Short-term	30.5	30.4	40.4	43.6	47.2	47.9	42.6	43.0	28.7	28.3
of which:										
Liabilities to banks	2.1	1.7	6.2	6.3	6.0	6.1	4.7	3.8	1.7	1.3
Trade payables	5.9	6.3	9.2	9.4	9.7	9.0	8.5	7.7	5.4	6.0
Liabilities to affiliated companies	11.5	10.8	8.6	7.8	9.1	8.1	13.7	13.9	11.3	10.5
Long-term	12.8	13.0	18.5	16.1	17.8	16.3	8.4	9.1	13.1	13.4
of which:										
Liabilities to banks	5.2	4.9	11.8	9.7	11.0	10.3	3.7	3.9	5.1	4.9
Liabilities to affiliated companies	7.1	7.4	3.7	3.1	4.7	3.4	3.7	3.1	7.6	8.1
Provisions	16.3	16.6	8.4	8.0	7.7	7.6	11.8	11.4	17.1	17.6
of which: Provisions for pensions	2.6	3.0	1.7	1.5	0.9	0.9	2.3	2.1	2.7	3.2
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	2.8	3.5	3.6	5.0	3.8	4.2	4.7	4.4	2.5	3.3
Annual result and depreciation	5.3	5.5	6.5	7.1	5.7	6.0	6.1	5.6	5.2	5.5
Trade receivables	9.3	9.1	11.4	11.1	9.8	9.7	9.3	9.5	9.2	9.0
	Percentage of the balance sheet total									
Sales	117.4	120.0	129.9	130.0	139.4	135.6	144.5	139.2	113.7	117.2
Annual result and interest paid	3.5	4.1	4.0	5.5	4.7	5.1	6.1	5.2	3.1	4.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.8	12.5	17.4	19.8	13.6	14.2	19.5	16.7	11.0	12.0
	Percentage of fixed assets									
Long-term equity and liabilities	111.3	114.7	135.0	141.2	134.0	136.6	149.8	161.6	108.2	111.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	130.5	133.6	119.0	116.9	89.5	87.7	126.3	129.1	133.2	136.8
Cash resources, short-term receivables and invent	165.5	170.8	149.3	148.5	138.2	139.0	160.1	164.2	167.9	173.8
	Percentage of cost of materials									
Trade payables	7.9	8.2	19.0	18.8	15.5	14.6	11.9	11.3	7.3	7.7
<b>Memo item:</b>										
Balance sheet total in € billion	80.27	84.34	0.41	0.49	1.95	2.20	7.76	8.50	70.15	73.16
Sales in € billion	94.24	101.21	0.53	0.63	2.71	2.98	11.21	11.83	79.78	85.77
Number of enterprises	2 080	2 080	731	731	603	603	512	512	234	234

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

IV. Enterprises by federal state and economic sector

cont'd: 3. Berlin

All economic sectors\*

Ratios	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
	...	Of the enterprises captured ... had a ratio of less than ...									
	... %	Percentage of gross revenue									
Cost of materials	25	15.7	15.8	4.7	5.1	18.8	18.3	23.4	23.4	32.0	31.9
	50	40.4	40.4	29.6	28.9	43.0	42.7	48.0	47.3	58.0	59.1
	75	67.3	66.4	53.7	53.1	69.2	69.2	72.4	71.4	77.9	77.9
Personnel expenses	25	12.3	12.7	16.5	16.5	14.4	14.4	11.3	11.8	7.5	7.3
	50	26.9	26.7	31.9	31.6	27.3	26.9	23.9	24.7	15.0	14.6
	75	45.9	46.0	50.1	48.8	43.8	44.8	42.5	44.5	34.7	32.5
Depreciation	25	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.5	0.5	0.5
	50	1.6	1.5	1.8	1.7	1.4	1.4	1.4	1.4	1.4	1.4
	75	3.7	3.5	4.4	3.9	3.4	3.3	3.3	3.1	4.1	3.6
Annual result	25	0.4	0.5	0.0	0.6	0.5	0.6	0.6	0.6	0.4	0.2
	50	2.9	2.9	3.8	4.0	2.5	2.8	2.8	2.6	2.0	1.9
	75	7.8	7.7	10.8	11.1	6.6	6.8	6.6	6.2	5.3	5.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.8	2.9	2.3	2.4	3.1	3.1	2.8	2.9	3.0	3.3
	50	10.6	9.9	11.9	10.3	10.8	10.5	9.9	9.3	10.1	10.0
	75	31.5	30.7	32.7	31.4	31.0	31.1	31.2	28.1	30.2	31.1
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.1	0.5	0.4	0.7	0.6
	50	4.3	4.5	0.5	0.7	6.2	6.6	8.2	8.6	9.4	9.6
	75	28.0	28.3	16.2	16.6	34.5	35.6	33.3	33.2	30.9	30.9
Equity	25	7.8	8.7	3.4	6.4	6.9	7.5	12.3	12.0	9.5	9.6
	50	28.2	29.5	28.3	29.6	26.5	28.1	31.3	30.7	27.9	30.0
	75	52.9	53.3	56.2	57.2	49.4	49.7	56.2	54.7	47.5	46.3
Short-term liabilities	25	20.5	20.0	19.5	17.9	23.8	23.6	17.3	18.8	21.3	20.4
	50	42.7	42.7	41.8	42.2	48.0	47.1	39.9	40.1	40.1	40.5
	75	72.8	71.1	76.9	74.6	76.0	74.4	66.3	68.9	62.8	63.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	1.7	1.6	0.0	0.0	0.0	0.0
	75	17.8	17.3	20.8	21.5	23.1	22.9	13.5	12.5	9.0	9.0
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.8	0.1	0.8	0.8	0.8	0.8	1.0	0.6	0.3
	50	3.7	3.9	4.8	5.4	3.2	3.5	3.4	3.5	2.6	2.6
	75	10.1	10.3	13.5	14.3	8.9	8.9	8.3	8.3	6.9	6.2
Annual result and depreciation	25	2.0	2.3	2.0	2.5	2.0	2.6	2.3	2.2	1.7	1.7
	50	6.3	6.4	8.0	8.9	5.6	6.0	5.9	5.8	5.4	4.7
	75	13.8	14.1	18.0	18.2	12.2	12.1	11.7	11.3	11.5	11.5
Trade receivables	25	2.3	2.5	1.6	1.9	3.4	3.4	2.2	2.4	1.7	1.9
	50	6.9	7.3	7.1	7.5	7.6	7.7	6.6	7.1	5.2	5.6
	75	12.9	13.2	13.8	14.5	13.4	13.5	12.0	12.4	10.6	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.1	1.2	2.2	2.2	2.2	2.3	2.4	1.9	1.4
	50	7.1	7.3	8.9	9.9	6.6	7.1	6.7	6.7	5.9	4.8
	75	17.1	17.5	24.1	25.0	15.2	17.2	13.6	13.8	12.1	12.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	0.8	1.4	-9.2	-6.5	1.8	2.6	4.6	3.4	5.4	4.9
	50	16.4	16.8	15.5	16.2	15.3	16.1	19.1	17.4	17.0	19.0
	75	51.9	53.0	63.8	61.7	43.8	50.8	54.6	48.4	38.3	39.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	87.5	93.3	67.4	90.3	94.7	93.7	99.6	98.3	85.4	89.1
	50	171.4	187.3	180.5	212.0	178.5	190.1	174.0	181.9	140.6	142.7
	75	460.5	537.3	520.0	650.0	468.3	567.4	443.5	461.0	340.5	344.5
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	62.8	63.0	61.8	64.6	58.0	57.1	67.0	66.2	73.0	71.5
	50	125.8	127.8	130.0	133.0	113.6	117.4	135.5	129.4	125.5	129.1
	75	269.5	278.7	316.7	320.0	233.9	237.1	308.9	300.2	219.4	221.3
		Percentage of cost of materials									
Trade payables	25	5.1	5.3	4.7	4.6	6.4	6.6	5.1	5.3	4.4	3.6
	50	11.1	11.3	12.2	12.7	13.2	12.9	9.6	9.9	8.5	7.9
	75	22.9	22.9	34.5	32.9	24.8	25.0	17.3	17.9	14.6	14.2

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

#### IV. Enterprises by federal state and economic sector

#### 4. Brandenburg

#### All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.4	99.4	99.9	97.7	99.1	97.7	99.4	100.0	99.4	99.5
Change in finished goods	0.6	0.6	0.1	2.3	0.9	2.3	0.6	0.0	0.6	0.5
Interest and similar income	0.3	0.2	0.2	0.3	0.1	0.1	0.3	0.2	0.3	0.2
Other income	3.5	3.4	11.0	9.1	4.8	4.9	3.8	3.5	3.0	3.0
of which: Income from long-term equity investments	0.5	0.5	0.1	0.0	0.1	0.1	0.2	0.2	0.7	0.7
Total income	103.8	103.6	111.3	109.3	105.0	105.1	104.1	103.7	103.3	103.2
<b>Expenses</b>										
Cost of materials	60.4	60.6	42.1	41.0	50.3	50.1	53.1	53.1	64.9	65.1
Personnel expenses	18.8	18.3	33.0	32.7	27.2	27.0	25.9	25.8	14.7	14.3
Depreciation	3.9	4.2	5.8	5.8	5.0	5.0	5.0	4.9	3.4	3.9
of which: Depreciation of tangible fixed assets	3.8	3.8	5.7	5.7	4.7	4.8	4.9	4.7	3.3	3.3
Interest and similar expenses	0.8	0.9	2.1	1.8	1.3	1.4	1.0	1.0	0.7	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.6	14.4	23.1	21.7	17.6	17.0	13.8	13.8	14.3	14.0
Total expenses before taxes on income	98.7	98.5	106.3	103.1	101.6	100.7	99.0	98.6	98.0	98.1
Annual result before taxes on income	5.1	5.1	5.0	6.3	3.4	4.3	5.1	5.1	5.3	5.1
Taxes on income	0.9	0.9	1.1	1.2	1.1	1.1	1.0	1.0	0.9	0.8
Annual result	4.2	4.2	3.9	5.0	2.3	3.2	4.1	4.1	4.4	4.3
Profit and loss transfers (parent company)	0.1	0.1	-0.1	-0.1	0.2	0.2	0.0	0.1	0.2	0.2
Profit and loss transfers (subsidiary)	1.7	1.9	0.2	0.1	0.2	0.2	0.9	0.7	2.2	2.5
Profit for the year	2.6	2.5	3.6	4.9	2.4	3.1	3.3	3.5	2.4	2.0
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.3	0.7	0.7	0.6	0.4	0.3	0.3	1.7	1.8
Tangible fixed assets	40.2	39.8	54.4	45.6	48.0	48.4	45.2	43.3	36.5	36.3
of which: Land and buildings	17.6	16.9	27.6	26.7	21.8	19.8	16.5	15.6	17.1	16.6
Inventories	12.1	12.7	12.1	12.8	16.5	17.8	12.2	12.2	11.3	12.0
of which: Finished goods and merchandise	4.1	4.4	3.4	3.6	5.4	4.9	4.5	4.5	3.8	4.2
Cash	12.4	12.0	11.7	12.0	10.7	10.7	10.8	11.4	13.3	12.6
Receivables	26.9	27.5	17.3	17.8	20.6	18.8	23.1	24.9	29.7	30.4
Short-term	25.9	26.3	16.8	17.3	19.5	17.9	22.5	23.9	28.6	29.1
of which:										
Trade receivables	9.6	9.5	7.4	8.0	8.7	8.2	14.1	14.3	8.0	7.8
Receivables from affiliated companies	13.6	14.1	5.3	5.2	8.2	6.7	6.4	7.3	17.7	18.5
Long-term	1.0	1.2	0.6	0.5	1.1	1.0	0.7	0.9	1.1	1.3
of which: Loans to affiliated companies	0.8	0.9	0.3	0.2	0.5	0.5	0.2	0.4	1.0	1.2
Securities	1.6	1.6	0.6	0.6	0.7	1.0	5.5	5.4	0.1	0.2
Other long-term equity investments	5.3	4.7	2.5	2.3	2.1	2.0	2.5	2.3	7.0	6.3
of which: Goodwill	0.2	0.2	0.2	0.1	0.3	0.4	0.2	0.2	0.3	0.2
<b>Capital</b>										
Equity	41.1	41.1	32.4	31.5	34.6	32.3	43.1	44.2	41.6	41.6
Liabilities	41.3	41.0	63.4	64.1	59.5	62.3	46.2	44.9	35.7	34.7
Short-term	30.0	30.1	34.5	35.0	34.8	37.3	31.5	32.0	28.5	27.8
of which:										
Liabilities to banks	3.1	3.5	6.5	7.6	6.6	8.7	4.2	4.5	2.0	2.1
Trade payables	7.9	8.3	6.2	6.2	6.9	6.4	10.7	10.9	7.0	7.6
Liabilities to affiliated companies	9.5	8.7	12.7	10.7	7.6	6.7	6.0	5.6	11.0	10.2
Long-term	11.2	10.9	28.8	29.2	24.7	25.0	14.6	12.9	7.2	7.0
of which:										
Liabilities to banks	8.3	8.1	24.9	22.8	18.8	18.4	9.7	9.1	5.5	5.3
Liabilities to affiliated companies	2.1	2.2	2.0	4.5	3.3	5.4	3.7	3.3	1.2	1.1
Provisions	16.4	16.7	3.4	3.6	5.2	5.0	10.6	10.7	21.0	21.8
of which: Provisions for pensions	1.9	1.9	0.3	0.4	0.7	0.6	1.1	1.1	2.5	2.5
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.1	5.1	5.0	6.4	3.4	4.4	5.1	5.1	5.4	5.1
Annual result and depreciation	8.1	8.5	9.7	11.1	7.4	8.4	9.2	8.9	7.8	8.2
Trade receivables	9.0	8.4	8.9	9.6	8.3	8.4	14.5	14.5	7.2	6.4
Percentage of the balance sheet total										
Sales	106.4	113.2	83.9	83.2	104.0	98.2	97.1	98.6	111.3	123.0
Annual result and interest paid	5.3	5.7	5.0	5.8	3.8	4.6	5.0	5.0	5.7	6.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	18.6	20.4	14.6	16.3	14.0	14.6	19.5	19.8	19.3	22.1
Percentage of fixed assets										
Long-term equity and liabilities	110.3	111.2	105.4	107.4	114.5	110.9	108.5	111.6	110.7	111.4
Percentage of short-term liabilities										
Cash resources and short-term receivables	127.6	128.1	83.2	84.5	87.5	78.3	105.8	110.5	147.2	150.3
Cash resources, short-term receivables and inventories	167.8	170.2	118.3	121.2	135.1	125.9	144.4	148.6	186.8	193.3
Percentage of cost of materials										
Trade payables	12.3	12.0	17.5	17.8	13.1	12.8	20.7	20.9	9.7	9.4
Memo item:										
Balance sheet total in € billion	28.79	30.13	0.64	0.69	2.83	3.21	7.30	7.70	18.03	18.52
Sales in € billion	30.63	34.10	0.53	0.58	2.95	3.15	7.09	7.59	20.06	22.78
Number of enterprises	1 741	1 741	634	634	643	643	337	337	127	127

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

IV. Enterprises by federal state and economic sector

cont'd: 4. Brandenburg  
All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.6	25.4	11.3	11.5	32.6	32.7	32.0	29.6	40.0	39.4
	50	48.3	48.3	37.4	38.6	50.3	50.5	56.4	56.2	65.9	68.0
	75	67.5	67.5	58.1	57.0	68.3	67.9	73.1	73.5	79.5	79.9
Personnel expenses	25	11.1	11.5	11.2	11.9	13.0	13.1	10.6	10.7	6.1	6.1
	50	24.2	24.1	29.5	30.5	25.3	24.7	20.2	19.6	12.4	11.9
	75	39.7	40.4	43.5	45.4	36.9	37.3	39.2	39.7	20.8	22.1
Depreciation	25	1.1	1.1	1.1	1.1	1.2	1.1	1.0	0.9	1.1	1.2
	50	2.5	2.6	2.8	2.9	2.2	2.3	2.6	2.5	2.5	2.9
	75	6.6	6.6	8.0	8.1	6.0	6.2	6.3	6.1	5.8	5.8
Annual result	25	0.7	0.7	0.4	0.7	0.7	0.7	0.8	0.7	0.8	0.2
	50	3.0	3.1	4.1	4.1	2.6	2.9	3.0	2.6	2.6	1.9
	75	7.4	7.3	11.2	9.4	6.4	6.2	6.0	6.0	5.7	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.1	8.5	7.4	7.4	9.3	8.7	8.8	8.0	13.7	13.0
	50	29.0	28.1	30.5	28.1	26.6	26.8	30.9	31.5	31.8	32.4
	75	58.1	57.6	62.0	60.3	54.4	53.9	60.4	59.3	56.2	56.5
Inventories	25	0.4	0.4	0.0	0.0	1.9	1.8	0.8	0.7	1.9	2.0
	50	9.9	9.3	4.0	4.2	13.5	12.7	12.4	11.3	7.9	9.1
	75	30.3	31.5	20.4	21.3	35.1	38.0	36.9	36.1	31.7	31.7
Equity	25	10.8	11.5	7.0	7.3	11.0	11.7	15.3	16.1	20.8	17.4
	50	29.8	31.2	27.1	27.7	28.0	30.2	35.2	34.7	37.0	38.3
	75	54.5	55.9	54.4	55.4	50.1	52.5	60.7	61.7	58.9	55.1
Short-term liabilities	25	17.3	17.1	16.3	16.6	19.3	18.2	15.1	13.5	18.8	18.1
	50	37.1	37.2	37.2	36.9	37.9	39.4	36.4	34.5	36.6	35.4
	75	65.7	66.8	69.2	68.2	65.3	67.2	63.6	63.7	57.5	63.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
	50	10.3	10.0	8.8	7.8	14.0	14.4	8.0	9.0	0.4	0.4
	75	31.9	32.7	36.2	37.0	35.1	34.9	25.3	27.6	18.5	18.3
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.8	0.5	0.8	0.9	0.9	1.0	0.8	0.9	0.3
	50	3.7	3.9	5.1	5.1	3.4	3.7	3.6	3.2	3.1	2.3
	75	9.2	9.2	13.1	11.4	7.9	7.9	7.5	7.7	6.4	6.3
Annual result and depreciation	25	3.2	3.5	3.1	3.9	3.4	3.6	3.3	2.9	2.4	2.4
	50	7.5	7.8	8.9	9.9	6.8	7.2	7.4	7.2	6.7	6.7
	75	15.0	14.9	19.9	18.2	13.3	14.0	13.5	13.1	12.3	12.5
Trade receivables	25	2.6	2.8	2.2	2.2	3.1	3.3	3.4	2.9	1.9	1.8
	50	6.8	6.9	6.5	6.9	6.8	6.9	7.3	7.0	7.1	6.1
	75	11.5	12.1	12.3	12.9	11.2	11.2	11.6	12.1	11.4	12.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.1	2.0	2.1	2.4	2.2	2.5	2.0	2.7	1.6
	50	6.2	5.9	7.2	6.7	6.1	6.3	5.8	5.2	5.3	4.6
	75	13.5	13.1	18.9	17.5	11.9	12.2	10.6	10.3	9.7	8.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	4.5	-0.1	1.2	5.8	5.4	8.6	6.8	10.8	8.4
	50	17.4	17.4	14.7	15.3	16.6	17.3	21.9	19.4	19.5	18.5
	75	42.1	43.8	45.6	50.4	41.4	40.1	42.9	39.7	39.3	35.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	84.0	87.5	67.0	72.3	91.8	94.6	93.2	93.2	81.7	82.2
	50	126.6	130.5	122.2	124.5	130.4	136.7	132.2	130.0	113.4	116.5
	75	246.7	271.2	258.7	303.6	248.6	264.3	255.2	274.4	163.9	190.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	48.3	47.1	45.8	43.3	48.1	45.0	54.5	52.0	52.7	48.5
	50	101.8	102.3	103.5	113.1	99.7	92.3	101.8	109.6	110.5	103.0
	75	215.0	225.2	260.0	254.6	203.2	211.0	204.9	225.4	187.1	193.4
		Percentage of cost of materials									
Trade payables	25	5.2	5.3	4.6	5.1	5.5	5.4	5.3	5.2	5.4	4.4
	50	10.4	10.8	11.9	12.7	10.7	10.8	9.1	9.0	8.9	9.9
	75	20.1	21.6	27.9	28.8	18.8	20.7	16.2	16.0	15.1	16.9

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

IV. Enterprises by federal state and economic sector

5. Bremen

All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
	Cylindred sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.4	99.3	99.7	99.6	98.5	101.8	99.8	98.1	99.3	99.4
Change in finished goods	0.6	0.7	0.3	0.4	1.5	- 1.8	0.2	1.9	0.7	0.6
Interest and similar income	0.1	0.1	0.0	0.0	0.0	0.1	0.2	0.2	0.1	0.1
Other income	3.2	2.7	2.7	1.1	7.6	9.3	3.1	2.8	3.1	2.6
of which: Income from long-term equity investments	0.2	0.3	0.0	0.1	0.2	0.1	0.4	0.2	0.2	0.3
Total income	103.4	102.9	102.7	101.1	107.6	109.4	103.3	102.9	103.3	102.7
<b>Expenses</b>										
Cost of materials	69.1	70.2	36.0	34.9	53.0	52.9	59.6	58.1	71.1	72.5
Personnel expenses	16.2	15.4	18.8	18.0	30.5	31.1	22.8	23.0	14.7	13.9
Depreciation	2.7	2.6	12.4	11.5	4.0	3.8	2.9	2.8	2.6	2.6
of which: Depreciation of tangible fixed assets	2.5	2.5	12.0	11.3	3.9	3.7	2.8	2.6	2.5	2.4
Interest and similar expenses	0.9	0.9	2.8	2.4	1.1	1.1	1.1	1.2	0.9	0.9
Operating taxes	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	11.1	10.4	21.3	19.2	15.8	16.2	13.9	14.7	10.6	9.7
Total expenses before taxes on income	100.1	99.7	91.5	86.1	104.6	105.2	100.5	99.8	100.0	99.6
Annual result before taxes on income	3.2	3.1	11.3	15.1	3.0	4.1	2.8	3.1	3.3	3.1
Taxes on income	0.5	0.5	1.9	2.5	1.2	1.1	1.0	0.9	0.4	0.4
Annual result	2.7	2.6	9.4	12.6	1.9	3.1	1.9	2.2	2.8	2.6
Profit and loss transfers (parent company)	0.7	0.1	0.0	0.0	0.6	0.0	0.2	0.0	0.8	0.1
Profit and loss transfers (subsidiary)	1.3	1.1	0.6	0.1	0.2	- 0.1	0.7	0.4	1.4	1.3
Profit for the year	2.1	1.6	8.8	12.4	2.2	3.1	1.3	1.8	2.2	1.5
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.4	0.3	1.1	1.0	0.9	0.9	1.6	1.6
Tangible fixed assets	39.2	38.3	70.3	45.6	39.6	39.6	27.3	24.3	41.1	40.7
of which: Land and buildings	10.4	10.1	1.1	1.0	19.7	19.0	13.7	12.9	9.6	9.5
Inventories	18.1	18.7	5.1	5.6	17.9	18.2	25.4	26.9	16.9	17.2
of which: Finished goods and merchandise	7.2	7.1	4.0	4.2	8.3	9.0	10.3	9.8	6.6	6.5
Cash	4.8	4.5	7.5	8.5	12.7	13.8	11.6	11.7	3.4	2.9
Receivables	31.7	32.0	11.7	13.7	25.5	23.9	28.6	29.2	32.5	32.9
Short-term	29.8	29.6	11.7	13.7	25.3	23.1	26.9	27.6	30.5	30.2
of which:										
Trade receivables	13.2	13.7	3.3	4.4	14.7	16.0	17.0	13.9	12.6	13.6
Receivables from affiliated companies	14.3	13.5	6.2	7.4	4.6	4.5	7.0	11.0	15.9	14.2
Long-term	1.9	2.5	0.0	0.0	0.3	0.8	1.7	1.6	1.9	2.7
of which: Loans to affiliated companies	1.6	1.5	0.0	0.0	0.1	0.1	0.7	0.7	1.8	1.7
Securities	0.6	0.5	0.0	0.0	0.8	0.8	0.9	1.1	0.6	0.4
Other long-term equity investments	3.7	3.9	0.3	0.5	1.6	1.8	4.8	5.4	3.6	3.7
of which: Goodwill	0.5	0.4	0.0	0.0	0.5	0.4	0.5	0.4	0.5	0.4
<b>Capital</b>										
Equity	24.2	24.6	33.5	34.9	29.4	32.6	19.8	22.0	24.8	24.8
<b>Liabilities</b>										
Short-term	43.9	39.0	20.3	25.2	38.6	34.8	53.9	53.4	42.5	36.6
of which:										
Liabilities to banks	6.0	5.5	3.5	3.8	10.0	7.9	9.6	6.5	5.3	5.2
Trade payables	8.0	7.6	2.3	2.2	8.6	8.9	8.3	7.2	7.9	7.7
Liabilities to affiliated companies	19.7	14.3	12.2	16.4	11.1	9.8	13.1	15.2	21.2	14.2
Long-term	15.4	19.1	42.9	36.4	23.3	23.3	15.3	14.0	15.1	19.9
of which:										
Liabilities to banks	8.4	8.8	37.7	35.3	20.0	19.4	5.9	5.9	8.3	8.9
Liabilities to affiliated companies	2.8	6.6	4.7	0.8	2.4	3.4	2.4	2.2	2.8	7.5
Provisions	15.9	16.7	2.5	2.4	8.2	8.1	10.2	9.7	17.2	18.3
of which: Provisions for pensions	6.9	7.0	0.3	0.3	1.8	2.0	2.4	2.5	7.8	8.1
<b>Other ratios</b>										
<b>Percentage of sales</b>										
Annual result before taxes on income	3.2	3.2	11.3	15.1	3.1	4.1	2.8	3.2	3.3	3.1
Annual result and depreciation	5.4	5.3	21.9	24.2	5.9	6.7	4.8	5.1	5.5	5.2
Trade receivables	8.9	8.5	7.2	8.4	10.9	11.1	12.1	10.3	8.4	8.2
<b>Percentage of the balance sheet total</b>										
Sales	148.1	161.3	45.5	52.8	134.8	143.8	140.6	135.1	150.3	167.1
Annual result and interest paid	5.4	5.7	5.6	7.9	4.1	5.9	4.2	4.6	5.6	5.9
<b>Percentage of liabilities and provisions less cash</b>										
Annual result and depreciation	11.3	12.0	16.9	22.6	13.8	18.1	9.7	10.4	11.5	12.1
<b>Percentage of fixed assets</b>										
Long-term equity and liabilities	99.5	109.1	107.9	105.9	126.3	132.3	107.9	119.0	97.6	107.4
<b>Percentage of short-term liabilities</b>										
Cash resources and short-term receivables	79.0	87.8	94.4	88.2	99.0	107.1	72.8	75.4	79.7	90.6
Cash resources, short-term receivables and inventories	120.1	135.6	119.7	110.2	145.5	159.5	119.9	125.8	119.4	137.7
<b>Percentage of cost of materials</b>										
Trade payables	7.7	6.7	13.7	11.9	11.9	12.0	9.8	9.0	7.3	6.3
<b>Memo item:</b>										
Balance sheet total in € billion	20.58	20.83	0.09	0.09	0.49	0.48	2.94	3.14	17.07	17.13
Sales in € billion	30.49	33.60	0.04	0.05	0.66	0.69	4.13	4.24	25.66	28.62
Number of enterprises	454	454	45	45	119	119	173	173	117	117

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

IV. Enterprises by federal state and economic sector

cont'd: 5. Bremen

All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	33.7	32.0	5.9	6.9	28.6	27.0	40.1	40.9	49.9	48.1
	50	62.1	61.9	26.6	32.5	50.6	48.6	64.9	65.4	71.4	72.1
	75	78.1	78.3	62.9	62.4	77.1	76.3	77.8	77.5	82.7	83.0
Personnel expenses	25	8.1	8.0	0.0	0.0	9.5	10.6	10.0	9.8	5.3	5.4
	50	16.8	16.1	17.4	17.7	26.1	26.2	16.8	16.3	12.1	12.0
	75	33.7	33.9	37.0	36.2	41.6	40.5	30.5	31.6	25.1	25.8
Depreciation	25	0.5	0.5	0.6	0.6	0.7	0.7	0.5	0.6	0.5	0.4
	50	1.4	1.3	2.6	2.3	1.5	1.6	1.0	1.0	1.3	1.1
	75	3.2	2.9	10.4	8.9	3.2	3.0	2.4	2.4	2.9	2.7
Annual result	25	0.6	0.6	0.9	1.8	0.8	0.8	0.5	0.5	0.7	0.4
	50	2.3	2.4	5.3	8.0	1.9	2.4	2.2	2.1	2.2	2.0
	75	5.7	5.9	10.7	15.2	5.3	6.4	4.7	5.3	4.8	4.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.6	2.5	1.0	0.9	3.4	3.1	2.5	2.2	2.2	1.8
	50	11.5	10.4	33.5	26.6	12.4	11.3	9.7	9.3	10.2	10.0
	75	36.1	35.6	53.1	49.9	37.6	37.4	29.0	28.0	30.8	31.1
Inventories	25	0.3	0.7	0.0	0.0	0.2	0.3	2.1	2.4	1.1	1.2
	50	14.0	13.8	0.0	0.0	9.8	9.2	22.7	20.8	13.4	15.9
	75	40.0	39.9	21.5	14.4	33.7	35.9	42.4	45.2	43.6	42.3
Equity	25	10.9	11.7	6.6	7.4	9.5	13.0	11.7	10.3	11.2	12.9
	50	27.8	28.3	26.1	32.0	28.4	27.3	27.8	30.1	27.1	25.3
	75	47.5	47.1	59.1	62.5	55.7	57.9	45.7	46.0	39.6	40.4
Short-term liabilities	25	21.1	22.8	7.5	15.3	18.4	17.8	25.1	22.2	26.7	28.3
	50	45.8	45.0	25.5	36.5	41.2	38.5	52.5	46.8	47.0	49.2
	75	69.2	67.1	59.3	60.4	72.1	68.3	70.1	69.0	66.0	63.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.1	0.9	0.0	0.0	5.2	3.3	2.2	0.5	0.1	0.2
	75	24.9	24.3	27.2	22.8	27.8	25.1	24.3	23.8	24.0	24.0
		Percentage of sales									
Annual result before taxes on income	25	0.9	0.9	1.7	1.8	1.1	1.0	0.9	0.9	0.8	0.6
	50	2.9	3.0	6.9	10.2	2.9	3.2	2.8	2.9	2.6	2.6
	75	6.8	7.9	13.0	16.9	6.7	8.2	6.3	6.8	5.7	5.1
Annual result and depreciation	25	2.1	2.1	4.5	3.6	2.4	2.1	1.7	2.2	1.9	1.9
	50	5.1	5.1	10.5	12.0	5.8	5.5	4.8	4.6	4.3	4.4
	75	10.6	10.8	23.7	27.8	10.6	11.8	9.5	9.0	8.1	8.4
Trade receivables	25	3.4	3.6	0.0	0.3	4.8	4.0	3.5	3.9	3.8	3.9
	50	8.2	7.8	4.2	4.9	8.6	8.3	8.2	7.5	8.5	8.3
	75	12.7	13.0	11.7	14.3	13.3	13.1	11.7	12.4	12.5	12.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.4	3.3	3.8	2.5	2.4	2.5	2.0	2.4	2.3
	50	6.7	6.5	9.0	6.3	6.5	7.0	6.5	6.4	6.5	6.5
	75	12.1	12.4	18.1	20.8	12.1	13.9	12.5	11.9	10.5	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.2	4.8	- 1.1	3.7	4.8	1.3	5.7	6.5	7.4	5.7
	50	15.5	16.9	19.1	16.8	15.3	18.3	17.1	18.1	14.1	14.3
	75	35.7	34.9	58.3	69.0	34.0	38.5	38.0	40.4	28.8	24.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.3	93.5	71.5	79.6	92.8	98.0	96.9	97.9	86.8	89.1
	50	177.7	184.0	133.2	136.9	206.7	207.2	192.0	197.8	158.4	171.8
	75	537.2	531.8	441.7	554.1	632.2	636.0	532.2	554.6	346.2	395.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	56.5	56.0	67.4	50.9	65.2	70.2	47.4	49.8	57.8	57.7
	50	102.6	104.3	140.3	129.0	112.4	116.1	95.8	96.1	97.2	101.1
	75	212.1	198.3	342.8	301.7	236.7	208.1	211.8	201.2	158.6	160.0
		Percentage of cost of materials									
Trade payables	25	3.3	3.4	1.4	0.0	3.4	3.5	3.2	3.9	4.0	3.2
	50	8.0	7.8	8.6	10.0	8.3	9.1	7.8	7.6	7.9	7.2
	75	12.1	12.8	20.0	25.3	14.1	14.1	12.0	11.3	11.5	10.5

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

IV. Enterprises by federal state and economic sector

6. Hamburg

All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2	2 but less than 10	10 but less than 50	50 and more				
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	100.0	99.5	99.0	99.3	99.2	100.1	99.6	99.7	100.0
Change in finished goods	0.3	0.0	0.5	1.0	0.7	0.8	- 0.1	0.4	0.3	0.0
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.2	0.2	0.1	0.3	0.3
Other income	2.9	2.9	4.4	5.3	7.2	7.2	3.6	3.4	2.8	2.8
of which: Income from long-term equity investments	0.4	0.5	0.1	0.2	0.4	0.4	0.3	0.4	0.4	0.5
Total income	103.2	103.2	104.6	105.5	107.3	107.4	103.7	103.6	103.1	103.1
<b>Expenses</b>										
Cost of materials	80.4	81.2	33.3	32.2	52.2	52.5	56.7	56.7	82.1	83.0
Personnel expenses	7.2	7.2	32.2	33.0	26.7	26.7	23.4	22.9	6.1	6.0
Depreciation	1.8	1.8	8.0	7.7	3.5	3.5	3.1	3.1	1.7	1.7
of which: Depreciation of tangible fixed assets	1.5	1.6	7.9	7.6	3.3	3.2	2.9	2.8	1.4	1.5
Interest and similar expenses	0.7	0.8	2.3	2.0	1.1	1.0	1.0	1.0	0.7	0.8
Operating taxes	1.3	0.0	0.1	0.1	0.1	0.1	0.0	0.0	1.3	0.0
Other expenses	8.8	8.7	23.8	23.3	20.4	19.6	16.0	16.0	8.2	8.1
Total expenses before taxes on income	100.2	99.7	99.8	98.3	104.0	103.4	100.3	99.7	100.1	99.6
Annual result before taxes on income	3.0	3.5	4.8	7.2	3.3	4.1	3.4	3.9	3.0	3.4
Taxes on income	0.5	0.5	1.5	1.8	1.2	1.1	0.9	0.9	0.4	0.5
Annual result	2.6	3.0	3.3	5.3	2.1	2.9	2.5	2.9	2.6	3.0
Profit and loss transfers (parent company)	0.2	0.1	0.1	0.1	0.1	0.0	0.3	0.1	0.2	0.2
Profit and loss transfers (subsidiary)	1.2	1.1	- 0.7	0.3	0.2	0.3	0.6	0.5	1.2	1.2
Profit for the year	1.6	2.0	4.1	5.2	1.9	2.6	2.1	2.5	1.5	2.0
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.8	0.8	1.0	1.0	1.0	1.1	0.6	0.6
Tangible fixed assets	24.9	24.3	49.8	45.6	30.3	28.9	35.6	33.9	24.1	23.7
of which: Land and buildings	6.1	5.8	6.6	6.5	5.9	5.8	9.7	9.2	5.9	5.6
Inventories	12.8	12.3	6.4	7.3	16.6	16.5	15.0	15.8	12.6	12.1
of which: Finished goods and merchandise	8.1	7.6	3.6	3.7	9.8	9.2	8.6	8.9	8.1	7.5
Cash	4.2	3.8	13.8	15.0	12.3	12.0	9.1	9.0	3.7	3.3
Receivables	35.8	35.8	21.6	23.7	30.5	32.6	34.0	34.5	36.0	36.0
Short-term	33.3	30.9	21.3	23.2	29.4	31.3	32.7	33.1	33.5	30.8
of which:										
Trade receivables	9.5	9.2	9.9	10.1	14.6	15.6	15.3	16.1	9.1	8.7
Receivables from affiliated companies	21.6	19.4	7.8	9.3	10.9	11.8	13.5	12.8	22.3	19.9
Long-term	2.5	4.8	0.3	0.6	1.1	1.2	1.3	1.4	2.6	5.1
of which: Loans to affiliated companies	2.2	4.6	0.1	0.1	0.4	0.4	0.6	0.6	2.3	4.9
Securities	3.2	3.2	0.2	0.2	1.5	1.3	0.4	0.4	3.4	3.4
Other long-term equity investments	18.2	19.6	6.7	6.1	6.9	6.7	4.1	4.7	19.3	20.7
of which: Goodwill	0.7	1.1	4.7	4.2	2.8	2.3	1.2	1.1	0.6	1.1
<b>Capital</b>										
Equity	32.0	33.2	26.7	30.2	30.6	31.0	30.7	30.8	32.1	33.4
Liabilities	51.7	50.7	64.0	59.9	59.1	59.1	56.5	56.2	51.2	50.2
Short-term	36.2	36.6	30.8	31.3	41.6	41.7	41.4	42.6	35.8	36.2
of which:										
Liabilities to banks	3.6	3.9	10.3	9.0	11.6	10.8	8.9	9.3	3.2	3.4
Trade payables	10.4	9.8	6.5	6.3	8.7	9.1	8.2	8.7	10.5	9.9
Liabilities to affiliated companies	16.9	17.0	6.4	6.9	10.5	10.6	14.4	14.6	17.2	17.3
Long-term	15.5	14.1	33.2	28.6	17.5	17.4	15.1	13.6	15.4	14.0
of which:										
Liabilities to banks	8.1	6.8	27.9	24.6	11.4	10.7	12.1	9.7	7.7	6.5
Liabilities to affiliated companies	3.7	3.3	2.9	1.9	4.3	4.5	1.7	2.5	3.8	3.3
Provisions	15.9	15.7	8.6	9.1	9.4	9.0	11.2	11.6	16.3	16.1
of which: Provisions for pensions	8.3	8.1	1.6	1.7	2.7	2.8	3.6	3.7	8.7	8.4
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.0	3.5	4.8	7.2	3.3	4.1	3.4	3.9	3.0	3.4
Annual result and depreciation	4.4	4.7	11.3	13.2	5.6	6.5	5.6	6.1	4.3	4.6
Trade receivables	5.4	5.3	12.0	11.2	10.3	10.5	9.6	9.9	5.1	5.0
Percentage of the balance sheet total										
Sales	177.7	172.4	82.6	90.6	141.5	148.2	159.9	162.8	179.7	173.7
Annual result and interest paid	5.8	6.5	4.7	6.7	4.5	5.9	5.6	6.4	5.9	6.5
Percentage of liabilities and provisions less cash										
Annual result and depreciation	12.1	12.9	15.7	21.8	14.0	17.0	14.9	16.4	11.9	12.6
Percentage of fixed assets										
Long-term equity and liabilities	116.6	107.5	106.7	113.0	124.8	131.1	116.6	116.2	116.6	106.8
Percentage of short-term liabilities										
Cash resources and short-term receivables	107.9	97.9	114.2	122.1	100.4	104.2	101.2	99.0	108.5	97.7
Cash resources, short-term receivables and inventories	143.3	131.6	135.2	145.5	140.4	143.9	137.5	136.1	143.7	131.0
Percentage of cost of materials										
Trade payables	7.2	7.0	23.4	21.4	11.7	11.6	9.0	9.4	7.1	6.9
<b>Memo item:</b>										
Balance sheet total in € billion	154.17	163.65	0.58	0.59	2.43	2.50	8.14	8.50	143.01	152.06
Sales in € billion	273.95	282.17	0.48	0.53	3.44	3.70	13.02	13.84	257.00	264.10
Number of enterprises	2 309	2 309	577	577	701	701	590	590	441	441

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



IV. Enterprises by federal state and economic sector

cont'd: 6. Hamburg  
 All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
		Cylindred sample 2016/2017									
		Of the enterprises captured ...									
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	21.3	21.9	1.4	1.3	23.7	25.3	30.5	31.1	52.8	52.5
	50	52.6	52.9	24.3	23.7	50.7	50.4	61.9	63.3	80.1	80.7
	75	79.7	80.0	53.5	51.9	76.1	76.6	82.8	83.7	90.4	90.9
Personnel expenses	25	5.7	5.8	7.6	7.5	9.8	9.7	6.0	6.1	2.2	2.2
	50	17.4	17.5	27.8	29.6	22.0	22.7	15.1	14.6	7.7	7.5
	75	38.0	38.7	47.6	47.6	39.6	40.7	33.0	32.7	18.6	18.8
Depreciation	25	0.3	0.3	0.5	0.5	0.4	0.4	0.3	0.3	0.1	0.1
	50	1.0	1.0	1.6	1.6	1.1	1.0	0.9	0.9	0.7	0.6
	75	3.2	3.1	5.4	5.4	2.5	2.6	2.7	2.7	2.6	2.4
Annual result	25	0.4	0.4	0.0	0.5	0.3	0.4	0.6	0.4	0.6	0.5
	50	2.3	2.4	3.7	4.3	2.3	2.5	2.0	1.8	2.0	2.0
	75	6.8	6.7	12.1	11.8	6.1	6.7	5.5	5.2	5.0	4.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.3	1.3	2.0	2.0	1.6	1.7	1.3	1.2	0.7	0.7
	50	6.6	6.6	8.7	8.0	6.1	6.3	6.1	5.7	4.8	5.2
	75	26.1	26.4	35.8	37.6	21.5	20.1	25.8	26.8	25.2	24.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.5	0.8	0.6
	50	5.1	5.6	0.0	0.0	5.7	5.9	9.1	10.1	11.9	11.5
	75	31.5	31.3	14.1	15.6	36.6	32.8	35.2	37.0	33.9	35.7
Equity	25	9.1	9.9	3.1	7.4	9.4	9.8	10.8	12.0	11.6	11.3
	50	25.0	26.2	22.8	25.8	26.3	27.2	25.2	26.7	24.7	25.3
	75	46.5	48.1	52.8	51.8	48.2	50.8	45.4	46.8	40.0	41.8
Short-term liabilities	25	22.7	22.1	16.0	14.4	24.8	24.6	26.4	25.6	25.8	24.4
	50	47.6	46.3	41.0	39.9	49.9	48.0	50.7	50.2	47.8	48.4
	75	73.4	71.1	75.6	69.5	71.8	71.6	73.9	71.1	71.3	71.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.1	0.1	0.2	1.2	1.4	1.1	0.1	0.0	0.0	0.0
	75	25.2	23.8	37.0	33.3	25.3	24.0	25.1	23.0	14.7	17.2
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.6	0.1	0.8	0.4	0.7	0.8	0.6	0.8	0.7
	50	3.1	3.2	4.5	5.6	3.1	3.3	2.6	2.4	2.8	2.7
	75	8.5	8.6	15.2	14.8	8.1	8.7	6.9	6.6	6.7	5.9
Annual result and depreciation	25	1.7	1.7	1.9	2.8	1.8	1.9	1.7	1.1	1.5	1.3
	50	5.0	5.2	8.3	8.9	4.8	5.3	3.9	3.8	4.4	4.1
	75	12.1	12.4	23.1	23.8	11.7	12.2	9.6	9.1	9.0	8.2
Trade receivables	25	3.1	3.0	1.7	1.8	4.0	3.6	3.1	3.3	3.3	3.4
	50	7.7	7.8	7.0	6.9	8.4	8.5	7.7	8.1	7.4	7.3
	75	13.4	13.5	14.8	14.7	13.6	14.6	12.9	12.9	12.3	12.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.4	1.4	2.4	2.2	2.3	2.6	2.4	2.8	2.6
	50	6.7	6.9	7.4	9.1	6.4	7.3	6.7	6.0	6.4	6.0
	75	15.0	15.1	20.9	21.3	15.6	15.8	13.2	12.0	12.4	11.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.6	3.8	-1.1	-0.1	2.8	3.4	4.7	4.1	5.6	5.4
	50	15.6	16.0	15.0	17.7	16.4	17.1	16.4	14.5	15.0	14.2
	75	41.6	39.6	56.3	49.1	46.5	46.3	35.7	36.1	34.5	29.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.7	94.3	76.6	84.1	99.9	100.6	92.4	95.5	97.1	90.9
	50	199.2	197.1	153.8	161.4	253.6	245.3	213.7	209.1	167.5	164.1
	75	653.9	699.0	571.2	625.8	811.1	835.0	725.4	756.1	536.4	515.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	62.5	64.9	61.1	67.4	63.4	65.4	62.5	65.0	62.8	62.1
	50	115.7	117.3	127.0	135.8	119.1	121.8	108.8	111.1	103.9	105.8
	75	231.1	233.5	310.6	322.9	224.9	238.3	197.6	201.1	190.4	194.8
		Percentage of cost of materials									
Trade payables	25	4.1	3.7	5.2	4.6	4.6	4.3	4.2	4.0	2.4	2.8
	50	8.8	8.4	12.9	12.6	9.5	8.9	7.8	7.7	6.6	6.3
	75	17.4	16.8	39.3	31.5	18.7	18.1	14.7	14.0	12.4	11.6

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

IV. Enterprises by federal state and economic sector

7. Hesse

a) All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindered sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.1	99.2	98.6	98.8	98.4	99.0	99.5	99.0	99.1	99.2
Change in finished goods	0.9	0.8	1.4	1.2	1.6	1.0	0.5	1.0	0.9	0.8
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2
Other income	3.6	3.3	4.4	4.3	3.2	3.1	3.2	2.7	3.6	3.4
of which: Income from long-term equity investments	0.7	0.9	0.2	0.1	0.2	0.3	0.3	0.3	0.7	0.9
Total income	103.8	103.5	104.7	104.5	103.3	103.3	103.4	102.9	103.9	103.6
<b>Expenses</b>										
Cost of materials	68.3	68.6	37.0	37.1	49.2	49.4	54.4	54.4	70.3	70.6
Personnel expenses	15.2	15.3	32.8	32.4	28.3	28.4	25.1	25.1	13.8	13.9
Depreciation	2.7	2.7	5.0	4.6	3.5	3.5	2.9	2.9	2.7	2.6
of which: Depreciation of tangible fixed assets	2.5	2.5	4.8	4.5	3.4	3.4	2.7	2.7	2.5	2.4
Interest and similar expenses	0.8	0.9	1.4	1.3	1.0	0.9	0.8	0.8	0.8	0.9
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	12.4	12.0	23.1	22.0	17.2	16.6	16.3	15.7	11.9	11.5
Total expenses before taxes on income	99.5	99.4	99.4	97.6	99.3	98.9	99.5	99.0	99.5	99.5
Annual result before taxes on income	4.3	4.1	5.2	6.9	4.1	4.3	3.9	3.9	4.4	4.1
Taxes on income	0.8	0.8	1.0	1.5	1.1	1.2	1.1	1.1	0.8	0.7
Annual result	3.5	3.3	4.3	5.5	3.0	3.1	2.8	2.8	3.6	3.4
Profit and loss transfers (parent company)	0.7	0.4	0.1	-0.1	0.2	0.1	0.2	0.2	0.8	0.4
Profit and loss transfers (subsidiary)	2.5	2.3	-0.7	-0.4	0.2	0.1	0.3	0.5	2.8	2.5
Profit for the year	1.6	1.4	5.1	5.8	3.0	3.2	2.6	2.5	1.5	1.2
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.5	2.5	0.4	0.4	0.8	0.8	1.0	1.0	1.6	2.7
Tangible fixed assets	30.2	29.0	46.2	45.6	35.4	34.1	26.3	25.7	30.4	29.2
of which: Land and buildings	12.4	11.8	16.4	16.0	11.7	11.6	11.1	10.8	12.5	11.8
Inventories	13.2	13.4	13.9	14.5	21.2	21.9	19.9	20.3	12.3	12.6
of which: Finished goods and merchandise	6.1	6.3	6.1	5.8	7.2	7.3	7.8	7.8	5.9	6.1
Cash	5.4	5.0	12.7	13.0	13.3	13.8	11.1	11.4	4.7	4.1
Receivables	31.5	31.2	24.1	25.8	24.0	24.2	34.2	34.3	31.4	31.0
Short-term	29.4	28.9	22.5	24.3	23.2	23.0	32.3	32.5	29.3	28.7
of which:										
Trade receivables	10.1	10.6	11.0	11.9	12.2	12.0	15.0	15.5	9.5	10.1
Receivables from affiliated companies	17.0	16.0	6.6	7.2	7.8	7.6	13.9	13.7	17.6	16.5
Long-term	2.1	2.3	1.6	1.5	0.7	1.2	1.9	1.9	2.1	2.4
of which: Loans to affiliated companies	1.4	1.6	1.0	1.0	0.3	0.7	1.5	1.5	1.4	1.6
Securities	1.6	1.7	0.3	0.3	1.0	1.0	0.7	0.8	1.7	1.9
Other long-term equity investments	16.1	16.6	1.6	1.5	3.7	3.5	5.9	5.7	17.5	18.1
of which: Goodwill	0.4	1.3	0.6	0.5	0.3	0.4	0.9	0.8	0.4	1.4
<b>Capital</b>										
Equity	31.8	31.2	26.4	28.0	34.1	35.0	35.1	35.1	31.4	30.8
Liabilities	51.1	51.6	66.3	64.3	56.4	55.5	50.8	51.0	50.9	51.5
Short-term	36.7	37.6	37.5	38.7	37.6	39.4	38.7	39.1	36.4	37.4
of which:										
Liabilities to banks	2.5	2.8	10.6	11.6	7.3	7.9	5.7	5.7	2.1	2.4
Trade payables	5.6	5.9	7.9	7.8	7.5	7.6	7.6	7.7	5.3	5.7
Liabilities to affiliated companies	21.3	21.4	7.4	6.8	8.0	8.4	14.3	14.3	22.4	22.4
Long-term	14.4	14.0	28.7	25.5	18.8	16.1	12.1	11.8	14.5	14.1
of which:										
Liabilities to banks	5.2	4.6	22.9	19.6	14.0	12.2	6.8	6.5	4.8	4.2
Liabilities to affiliated companies	6.6	7.2	3.6	3.9	3.0	2.5	4.3	4.3	7.0	7.6
Provisions	16.0	16.1	6.5	6.8	8.7	8.4	12.8	12.6	16.6	16.6
of which: Provisions for pensions	6.0	6.0	1.8	1.8	2.0	1.9	4.0	4.1	6.3	6.3
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	4.4	4.1	5.3	7.0	4.1	4.4	3.9	4.0	4.4	4.1
Annual result and depreciation	6.2	6.0	9.4	10.2	6.6	6.7	5.7	5.8	6.3	6.0
Trade receivables	7.7	8.1	9.1	9.5	9.3	9.1	10.6	11.1	7.3	7.7
	Percentage of the balance sheet total									
Sales	131.7	131.4	120.7	125.1	131.2	132.3	140.6	139.4	130.8	130.6
Annual result and interest paid	5.7	5.5	6.9	8.5	5.3	5.4	5.1	5.1	5.8	5.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.1	12.4	18.6	21.5	16.4	17.4	14.9	15.1	12.9	12.1
	Percentage of fixed assets									
Long-term equity and liabilities	102.3	99.4	113.8	117.1	132.5	131.4	143.2	146.3	98.9	95.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	96.4	91.9	94.2	96.8	97.5	94.1	112.4	112.6	94.7	89.7
Cash resources, short-term receivables and inventories	132.3	127.6	131.4	134.3	153.9	149.7	163.9	164.5	128.5	123.3
	Percentage of cost of materials									
Trade payables	6.2	6.5	17.4	16.6	11.5	11.5	9.8	10.0	5.8	6.1
<b>Memo item:</b>										
Balance sheet total in € billion	236.97	251.25	0.86	0.91	4.77	5.03	20.75	21.91	210.60	223.40
Sales in € billion	311.99	330.07	1.04	1.14	6.26	6.65	29.18	30.55	275.52	291.73
Number of enterprises	4 720	4 720	1 280	1 280	1 294	1 294	1 307	1 307	839	839

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

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.1	26.8	7.5	7.2	28.5	29.2	35.1	34.7	44.8	44.4
	50	49.4	49.7	32.2	32.2	50.2	50.0	55.9	56.2	65.5	66.1
	75	70.8	71.0	52.2	52.5	69.6	69.8	74.4	74.3	82.6	82.9
Personnel expenses	25	10.8	11.2	13.7	14.7	14.1	14.4	10.4	10.7	6.1	6.1
	50	22.9	23.5	29.5	29.7	25.8	25.5	21.2	21.3	14.8	14.6
	75	38.5	38.2	44.3	44.2	39.5	39.3	35.7	35.4	28.5	28.2
Depreciation	25	0.6	0.6	0.7	0.8	0.7	0.7	0.5	0.6	0.4	0.4
	50	1.6	1.6	2.1	2.0	1.5	1.6	1.4	1.4	1.4	1.3
	75	3.8	3.8	4.8	4.8	3.5	3.4	3.3	3.3	3.4	3.4
Annual result	25	0.6	0.6	0.5	1.0	0.7	0.9	0.6	0.6	0.5	0.4
	50	2.7	2.8	4.3	4.7	2.6	2.7	2.5	2.3	2.2	2.0
	75	7.0	7.1	11.1	11.5	6.2	6.5	5.8	5.7	5.7	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.2	3.1	3.7	3.6	3.8	3.9	2.8	2.7	2.2	2.1
	50	13.0	12.4	15.9	15.2	13.1	12.7	11.8	11.0	12.0	10.7
	75	35.4	34.4	43.2	41.0	33.8	34.2	33.2	33.1	30.6	30.1
Inventories	25	0.7	0.6	0.0	0.0	1.3	1.5	1.4	1.3	2.0	1.8
	50	12.3	12.4	3.5	3.4	16.6	17.6	16.6	16.8	13.3	13.9
	75	36.5	36.7	25.6	25.4	44.7	43.7	40.0	39.2	31.4	32.3
Equity	25	9.6	10.4	1.3	4.1	9.2	11.1	13.4	13.7	13.0	12.9
	50	27.9	29.2	23.4	25.9	26.4	28.5	32.2	32.1	28.8	28.3
	75	51.1	51.9	50.2	51.2	51.1	51.8	54.5	54.7	48.1	48.9
Short-term liabilities	25	19.9	19.8	19.1	18.3	21.7	21.4	18.6	18.9	20.2	20.5
	50	40.9	40.8	42.6	42.8	42.8	43.0	39.5	37.6	38.3	39.5
	75	67.1	66.4	75.1	71.9	70.9	69.1	62.5	63.2	60.2	62.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.3	2.1	7.2	7.2	6.7	5.7	0.5	0.4	0.0	0.0
	75	24.7	23.9	40.0	35.9	27.7	27.3	18.1	17.9	9.5	9.1
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	0.7	1.4	1.0	1.1	0.9	0.8	0.7	0.6
	50	3.6	3.7	5.0	5.8	3.4	3.6	3.2	3.2	2.9	2.5
	75	8.7	8.7	12.8	13.9	7.7	8.2	7.5	7.4	6.8	6.2
Annual result and depreciation	25	2.4	2.4	2.9	3.6	2.7	2.7	2.4	2.2	1.7	1.5
	50	6.1	6.2	8.6	9.2	5.9	6.2	5.4	5.3	5.0	4.6
	75	12.5	12.4	18.8	19.3	11.5	11.8	10.7	10.5	10.0	9.2
Trade receivables	25	3.1	3.2	1.7	2.1	3.4	3.7	3.8	3.9	3.4	3.4
	50	7.4	7.5	6.3	6.1	7.6	7.7	8.0	8.3	7.5	7.7
	75	13.0	13.1	12.4	12.4	12.7	12.7	13.8	14.1	13.0	13.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.5	2.6	3.3	2.7	2.7	2.6	2.3	2.0	1.8
	50	6.6	6.6	9.1	10.5	6.8	7.0	5.9	5.5	5.6	5.1
	75	14.3	14.5	23.8	23.8	14.2	14.2	11.6	11.1	11.4	10.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	4.5	0.5	3.5	3.9	4.5	5.5	4.6	4.8	4.8
	50	16.2	16.5	18.2	20.3	15.8	15.9	15.7	15.2	15.2	14.2
	75	41.8	41.8	54.0	57.1	43.3	43.0	39.6	37.4	33.4	29.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	90.0	92.7	61.0	73.9	93.1	93.5	99.5	99.3	96.9	97.4
	50	169.4	178.8	137.2	159.4	178.2	190.8	184.5	184.0	172.3	173.7
	75	496.9	512.5	457.7	507.8	514.5	539.7	541.4	525.1	483.4	451.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	55.1	57.2	47.3	53.2	48.1	48.2	61.7	61.3	71.1	71.6
	50	112.3	114.4	107.7	120.1	103.4	104.1	114.6	116.1	126.9	125.1
	75	239.5	241.7	252.4	270.0	220.7	229.2	242.7	247.2	236.0	226.5
		Percentage of cost of materials									
Trade payables	25	3.9	4.0	4.4	4.5	4.6	4.8	4.0	3.8	2.7	2.8
	50	8.9	8.9	11.8	12.1	9.6	9.7	8.1	7.9	6.9	7.2
	75	18.2	17.6	29.2	27.3	18.6	18.0	15.0	15.4	11.8	12.1

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



IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors\*

Ratios	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
	...	Of the enterprises captured ... had a ratio of less than ...									
	...	Percentage of gross revenue									
Cost of materials	25	26.3	27.0	7.6	7.4	28.8	29.3	33.4	33.1	44.1	43.4
	50	49.7	50.1	31.9	32.2	50.1	50.0	54.8	55.3	64.5	65.8
	75	71.2	71.4	53.0	54.0	69.8	69.8	74.4	74.3	82.8	82.9
Personnel expenses	25	11.4	11.6	17.0	17.7	15.0	15.2	10.5	10.8	5.5	5.7
	50	24.3	24.6	33.5	33.7	27.2	26.4	21.8	21.9	14.9	14.6
	75	40.8	40.5	48.6	48.4	41.7	41.8	37.2	36.6	28.5	28.3
Depreciation	25	0.5	0.5	0.7	0.7	0.6	0.6	0.5	0.5	0.3	0.3
	50	1.5	1.5	1.8	1.7	1.5	1.4	1.3	1.3	1.4	1.3
	75	3.5	3.5	4.2	4.1	3.1	3.1	3.3	3.3	3.5	3.5
Annual result	25	0.4	0.4	0.0	0.4	0.4	0.6	0.5	0.5	0.4	0.3
	50	2.2	2.4	2.6	3.1	2.0	2.3	2.3	2.3	2.1	2.0
	75	5.9	5.9	7.4	7.8	5.3	5.4	5.7	5.7	5.6	4.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.5	2.5	2.4	2.7	3.1	3.1	2.4	2.4	1.8	1.9
	50	10.8	10.1	11.9	11.3	10.6	10.1	9.9	9.8	10.6	9.5
	75	30.8	30.1	35.5	30.7	28.6	27.6	31.1	31.3	29.5	29.0
Inventories	25	0.5	0.5	0.0	0.0	0.9	1.0	1.1	1.0	1.7	1.6
	50	11.3	11.4	3.5	3.4	15.5	15.9	15.1	14.7	11.7	12.1
	75	35.6	35.6	25.8	25.9	44.7	42.7	38.1	37.7	31.0	31.8
Equity	25	12.5	13.5	4.1	7.9	12.7	14.0	16.2	17.6	14.4	14.0
	50	31.5	32.5	26.3	30.6	30.4	32.7	35.1	36.1	30.1	29.6
	75	53.7	54.6	50.5	53.2	53.3	54.3	57.4	58.1	50.1	51.1
Short-term liabilities	25	18.3	18.1	18.7	17.9	19.3	19.4	16.3	17.0	19.2	19.5
	50	38.1	37.4	41.6	39.9	39.8	39.2	34.5	34.2	36.6	37.4
	75	64.1	62.8	71.3	68.2	66.0	65.1	59.1	59.7	58.8	59.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.2	0.2	3.0	2.5	3.8	3.7	0.0	0.0	0.0	0.0
	75	19.0	18.6	31.8	27.5	21.8	21.7	15.9	16.3	5.4	6.4
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.0	0.5	0.6	0.8	0.8	0.7	0.6	0.5
	50	3.0	3.2	3.3	4.0	2.8	3.1	3.2	3.0	2.8	2.5
	75	7.6	7.6	9.3	9.7	7.0	7.6	7.6	7.5	6.7	6.0
Annual result and depreciation	25	1.9	2.0	1.8	2.5	2.1	2.3	2.1	2.0	1.6	1.4
	50	5.4	5.6	5.9	6.9	5.2	5.7	5.2	5.2	4.8	4.4
	75	10.9	11.1	13.4	13.4	10.5	11.0	10.7	10.7	9.8	9.0
Trade receivables	25	3.3	3.3	1.9	2.2	3.6	4.0	3.9	4.0	3.6	3.8
	50	7.8	7.9	6.8	7.1	7.9	7.9	8.1	8.5	8.0	8.1
	75	13.7	13.7	13.3	13.3	13.3	12.8	14.3	14.6	13.6	13.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.0	1.0	2.3	2.1	2.2	2.1	2.0	1.7	1.7
	50	5.8	5.7	6.5	7.5	5.9	6.1	5.6	5.1	5.2	4.9
	75	12.3	12.6	15.4	17.7	12.2	12.9	11.2	10.7	10.9	9.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.8	3.2	- 5.0	0.5	2.4	3.6	4.2	3.5	4.5	4.1
	50	14.4	14.8	13.6	16.7	13.9	14.8	15.5	14.9	13.9	13.5
	75	38.5	38.8	40.3	47.6	40.7	42.0	42.4	39.2	33.4	28.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.9	103.1	75.8	94.5	105.2	105.8	107.3	111.3	102.7	102.4
	50	198.1	209.8	171.4	204.2	218.4	231.1	212.6	210.8	186.6	183.2
	75	594.1	613.3	585.7	650.0	591.7	633.3	624.7	610.4	554.6	515.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	63.0	65.1	53.7	62.6	55.2	54.5	69.2	68.4	77.3	79.9
	50	125.1	129.1	117.9	136.1	117.5	120.4	129.4	129.2	138.0	134.0
	75	270.7	272.6	273.0	310.5	271.9	257.4	280.5	283.4	248.7	242.6
		Percentage of cost of materials									
Trade payables	25	3.9	4.0	5.1	4.8	4.7	5.0	3.9	3.8	2.6	2.7
	50	9.0	8.9	12.3	12.6	9.7	9.9	8.2	8.1	6.7	7.1
	75	18.2	17.9	30.0	27.8	19.2	19.0	15.4	16.0	11.9	12.3

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

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors\*

Ratios	Non-corporations									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.5	100.0	99.4	98.9	98.3	100.0	99.2	98.7	99.6	100.2
Change in finished goods	0.5	0.0	0.6	1.1	1.7	0.0	0.8	1.3	0.4	-0.2
Interest and similar income	0.1	0.2	0.4	0.3	0.1	0.1	0.2	0.2	0.1	0.2
Other income	1.9	2.0	3.5	3.8	2.4	2.6	2.2	1.8	1.8	2.0
of which: Income from long-term equity investments	0.2	0.3	0.3	0.1	0.3	0.3	0.2	0.2	0.2	0.3
Total income	102.0	102.2	103.9	104.2	102.5	102.7	102.3	102.0	101.9	102.2
Expenses	Percentage of gross revenue									
Cost of materials	72.5	72.1	36.5	36.4	49.7	49.1	57.4	57.6	76.1	75.6
Personnel expenses	13.2	13.7	24.6	24.4	23.5	23.9	20.7	20.8	11.6	12.1
Depreciation	2.4	2.4	6.7	6.8	4.8	5.0	3.1	3.1	2.2	2.2
of which: Depreciation of tangible fixed assets	2.3	2.3	6.6	6.8	4.8	4.9	2.9	2.9	2.0	2.1
Interest and similar expenses	0.6	0.7	1.9	1.9	1.2	1.1	1.0	1.0	0.5	0.6
Operating taxes	0.1	0.1	0.3	0.2	0.2	0.1	0.2	0.3	0.0	0.0
Other expenses	10.0	10.1	20.6	20.6	16.2	16.7	14.9	14.6	9.0	9.0
Total expenses before taxes on income	98.9	99.0	90.5	90.3	95.6	96.0	97.2	97.4	99.3	99.5
Annual result before taxes on income	3.1	3.1	13.3	13.9	6.8	6.7	5.2	4.6	2.6	2.7
Taxes on income	0.5	0.5	1.4	1.5	0.9	1.0	0.7	0.8	0.4	0.5
Annual result	2.6	2.6	11.9	12.3	5.9	5.7	4.4	3.8	2.1	2.2
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.4	0.3	0.0	0.0	0.2	0.1
Profit and loss transfers (subsidiary)	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Profit for the year	2.8	2.6	11.8	12.3	6.3	6.1	4.4	3.8	2.3	2.2
<b>Balance sheet</b>	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.2	0.2	0.2	0.2	0.3	0.8	0.7	1.5	1.4
Tangible fixed assets	27.3	25.0	57.5	56.0	46.9	45.8	30.0	28.4	24.6	22.3
of which: Land and buildings	8.9	7.4	22.4	21.5	8.9	9.3	10.7	10.1	8.2	6.5
Inventories	21.6	23.6	10.1	11.4	20.0	20.4	26.8	27.6	20.9	23.3
of which: Finished goods and merchandise	8.0	8.6	4.8	5.0	7.0	7.6	9.8	10.0	7.8	8.4
Cash	7.1	6.3	9.6	9.7	10.1	11.1	10.6	10.8	6.2	5.1
Receivables	34.1	34.7	20.7	20.9	18.4	18.0	28.1	28.8	36.8	37.3
Short-term	33.0	33.2	18.1	18.3	18.0	17.1	27.2	27.5	35.7	35.8
of which:										
Trade receivables	11.1	11.4	8.2	7.9	9.9	10.1	14.2	14.1	10.6	11.0
Receivables from affiliated companies	17.6	17.7	6.5	6.8	5.0	4.3	9.8	10.3	20.4	20.4
Long-term	1.1	1.4	2.6	2.7	0.3	0.8	1.0	1.3	1.2	1.5
of which: Loans to affiliated companies	0.9	1.2	2.2	2.2	0.1	0.6	0.8	1.1	1.0	1.2
Securities	0.2	0.3	0.0	0.0	0.6	0.6	0.3	0.3	0.1	0.3
Other long-term equity investments	7.5	7.8	1.0	0.9	2.9	2.8	3.1	3.1	8.8	9.2
of which: Goodwill	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.4	0.4	0.3
Capital	Percentage of the balance sheet total									
Equity	22.9	22.3	21.7	22.6	26.4	28.6	21.6	21.2	22.9	22.0
Liabilities	60.9	61.7	73.6	72.7	67.9	65.7	64.8	64.8	59.3	60.6
Short-term	48.9	49.7	36.2	39.8	40.9	42.7	51.4	52.0	49.3	49.9
of which:										
Liabilities to banks	7.4	7.6	12.4	15.2	10.4	12.8	9.4	8.9	6.7	6.9
Trade payables	9.6	10.2	6.3	6.1	6.5	6.6	8.4	8.1	10.1	10.9
Liabilities to affiliated companies	20.8	19.5	7.7	7.4	10.1	9.7	18.8	18.8	22.4	20.6
Long-term	12.0	12.0	37.4	32.9	27.0	23.0	13.4	12.8	10.0	10.7
of which:										
Liabilities to banks	6.9	6.8	34.1	29.6	22.9	19.6	9.6	8.9	4.6	5.1
Liabilities to affiliated companies	4.1	4.5	1.3	1.8	1.5	1.1	2.8	2.7	4.6	5.2
Provisions	15.4	15.1	4.3	4.3	5.5	5.3	11.9	12.2	17.1	16.6
of which: Provisions for pensions	6.6	6.6	0.4	0.2	0.5	0.5	4.4	4.4	7.6	7.6
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	3.2	3.1	13.4	14.0	7.0	6.8	5.2	4.7	2.6	2.7
Annual result and depreciation	5.1	5.0	18.7	19.4	10.9	10.8	7.6	7.1	4.4	4.3
Trade receivables	5.4	5.7	8.0	7.7	8.3	8.1	8.6	8.5	4.7	5.1
Percentage of the balance sheet total										
Sales	207.0	201.0	101.5	103.3	119.7	125.2	164.8	165.7	224.5	215.4
Annual result and interest paid	6.7	6.5	14.1	14.9	8.6	8.6	9.1	8.1	6.0	5.9
Percentage of liabilities and provisions less cash										
Annual result and depreciation	15.1	14.1	27.6	29.6	20.6	22.4	18.5	17.2	13.8	12.8
Percentage of fixed assets										
Long-term equity and liabilities	111.4	114.6	97.0	93.2	106.1	103.7	112.6	113.5	112.2	116.7
Percentage of short-term liabilities										
Cash resources and short-term receivables	82.3	80.0	76.4	70.4	68.8	66.4	73.7	73.8	85.1	82.3
Cash resources, short-term receivables and inventories	126.5	127.5	104.5	98.9	117.7	114.1	125.9	126.8	127.5	128.9
Percentage of cost of materials										
Trade payables	6.4	7.0	16.9	16.2	10.8	10.7	8.8	8.3	5.9	6.7
Memo item:										
Balance sheet total in € billion	20.55	21.87	0.29	0.30	1.26	1.27	3.25	3.36	15.76	16.95
Sales in € billion	42.52	43.97	0.29	0.30	1.50	1.59	5.35	5.57	35.38	36.51
Number of enterprises	1 031	1 031	354	354	305	305	246	246	126	126

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

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors\*

	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.5	26.0	7.1	6.8	28.4	29.2	41.5	41.1	47.0	48.0
	50	48.4	47.9	33.8	32.3	50.5	49.8	59.1	59.5	69.1	68.8
	75	69.8	69.6	51.1	50.5	69.3	70.7	73.9	74.8	80.4	81.2
Personnel expenses	25	9.5	9.9	7.4	8.3	11.8	12.7	10.0	10.2	8.4	8.5
	50	20.0	20.0	21.1	22.2	21.2	21.7	18.1	18.5	13.9	14.5
	75	32.2	32.6	32.4	33.2	33.9	34.6	30.6	30.1	26.0	28.0
Depreciation	25	0.9	1.0	1.1	1.3	1.0	1.0	0.8	0.8	0.7	0.8
	50	2.2	2.2	3.1	3.0	2.1	2.0	1.7	1.6	1.6	1.5
	75	4.8	4.8	7.1	6.7	4.9	4.9	3.3	3.3	3.1	3.1
Annual result	25	1.9	1.8	5.1	5.5	2.1	1.9	1.3	1.0	0.9	0.6
	50	5.2	5.2	11.0	11.8	4.7	4.6	2.8	2.8	2.6	2.1
	75	12.0	11.9	22.2	22.1	8.7	8.6	6.0	6.0	6.2	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.8	7.5	8.9	9.8	9.5	7.3	5.6	6.3	7.0	7.0
	50	24.1	23.8	29.7	31.0	24.6	24.4	19.0	17.3	20.2	19.6
	75	50.4	49.1	65.1	66.1	50.8	47.6	40.9	39.4	34.6	34.9
Inventories	25	1.4	1.3	0.0	0.0	3.3	3.5	6.6	5.9	8.5	7.6
	50	15.3	15.5	3.7	3.4	21.9	23.8	23.3	24.0	20.3	19.6
	75	38.2	39.3	24.8	22.7	44.5	47.2	45.3	45.9	35.7	35.4
Equity	25	3.1	3.7	- 6.9	- 1.0	4.1	5.0	5.2	4.8	8.0	6.9
	50	16.4	17.2	16.6	16.3	14.5	16.3	18.0	17.8	17.3	18.0
	75	38.7	38.8	46.4	41.8	34.3	38.6	34.3	34.2	40.1	37.9
Short-term liabilities	25	29.0	28.6	19.6	20.2	31.6	31.0	38.5	33.5	29.0	28.8
	50	52.8	53.2	45.4	47.5	56.3	55.8	56.4	54.5	49.6	50.5
	75	77.4	76.7	83.8	79.3	78.3	77.4	72.9	74.4	72.7	71.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.1	1.6	0.0	0.0	0.0	0.0
	50	16.0	17.1	25.1	26.1	20.6	19.9	8.5	7.9	4.7	3.4
	75	45.3	44.4	63.4	64.5	45.2	44.5	31.9	30.2	29.3	27.6
		Percentage of sales									
Annual result before taxes on income	25	2.4	2.2	5.9	6.2	2.6	2.3	1.6	1.4	1.2	0.9
	50	6.0	6.0	12.1	13.0	5.2	5.4	3.5	3.4	3.2	2.8
	75	13.7	13.3	23.9	25.0	11.0	10.1	6.9	7.2	7.2	7.5
Annual result and depreciation	25	4.4	4.4	9.5	10.3	4.5	4.3	3.3	3.2	2.5	2.2
	50	9.3	9.6	18.8	18.0	7.9	8.0	5.8	6.0	5.5	5.0
	75	19.4	18.7	33.0	32.3	15.8	14.8	11.1	10.2	12.8	10.8
Trade receivables	25	2.4	2.7	1.4	1.5	2.9	2.9	3.5	3.6	2.3	2.7
	50	6.1	6.2	4.6	4.8	6.6	6.7	7.7	7.3	5.5	6.0
	75	10.7	10.8	9.7	9.5	11.4	10.9	11.9	12.1	9.0	9.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	5.2	5.0	8.8	10.4	5.0	5.0	4.5	4.2	3.6	2.9
	50	11.1	11.1	23.4	23.6	10.9	10.4	7.5	7.0	6.6	6.6
	75	26.6	25.7	60.9	51.7	20.4	18.2	13.9	13.0	13.1	13.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	10.0	9.8	11.8	14.0	10.0	9.4	9.0	8.9	8.9	9.1
	50	21.9	22.9	32.9	36.5	21.0	18.9	17.1	17.7	19.0	19.0
	75	56.9	51.2	100.0	95.4	51.0	47.1	31.0	32.8	32.8	34.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	54.2	56.0	30.0	37.1	61.2	62.8	57.6	61.4	67.8	69.4
	50	106.6	108.2	99.1	99.0	109.4	111.7	118.7	116.2	121.1	118.5
	75	233.2	230.0	205.3	217.1	233.5	245.5	239.3	236.7	246.0	240.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	36.7	37.9	33.7	33.9	33.6	36.4	38.7	42.0	43.0	46.6
	50	75.0	74.1	77.5	86.5	69.7	64.7	72.4	70.9	87.9	76.0
	75	143.1	145.7	188.5	190.8	126.4	119.7	116.8	127.1	144.5	138.7
		Percentage of cost of materials									
Trade payables	25	4.0	3.9	3.1	3.4	4.3	4.7	4.2	3.9	3.6	3.6
	50	8.9	8.9	10.9	11.7	9.5	9.3	7.7	7.3	7.7	7.9
	75	17.6	16.4	26.8	25.8	16.3	16.3	13.3	12.5	11.7	11.7

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

IV. Enterprises by federal state and economic sector

7. Hesse

b) Manufacturing

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindere sample 2016/2017		2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	<b>Income statement</b>									
<b>Income</b>	Percentage of gross revenue									
Sales	98.4	98.4	98.0	99.2	99.0	99.8	99.4	99.1	98.3	98.3
Change in finished goods	1.6	1.6	2.0	0.8	1.0	0.2	0.6	0.9	1.7	1.7
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.1	0.3	0.3	0.4	0.3
Other income	5.2	5.6	2.8	2.2	2.0	2.0	2.7	2.5	5.6	6.0
of which: Income from long-term equity investme	1.6	2.5	0.0	0.0	0.1	0.2	0.3	0.4	1.8	2.8
Total income	105.6	105.9	103.1	102.4	102.2	102.1	102.9	102.7	106.0	106.3
<b>Expenses</b>	<b>Expenses</b>									
Cost of materials	54.2	54.6	38.4	37.8	46.4	46.5	51.0	51.1	54.8	55.3
Personnel expenses	19.9	19.8	34.5	33.2	31.3	31.2	26.5	26.2	18.8	18.8
Depreciation	3.2	3.3	3.9	3.5	2.8	2.8	2.8	2.9	3.3	3.4
of which: Depreciation of tangible fixed assets	2.9	3.1	3.6	3.4	2.7	2.7	2.7	2.6	3.0	3.2
Interest and similar expenses	1.3	1.4	1.2	1.2	0.7	0.7	0.8	0.9	1.4	1.5
Operating taxes	0.1	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	18.3	17.8	19.2	18.8	17.4	16.9	17.3	16.6	18.4	18.0
Total expenses before taxes on income	96.9	97.1	97.5	94.8	98.7	98.3	98.4	97.7	96.7	97.0
Annual result before taxes on income	8.6	8.8	5.6	7.6	3.4	3.8	4.5	5.0	9.3	9.4
Taxes on income	1.6	1.5	0.6	1.3	1.0	1.1	1.3	1.2	1.7	1.5
Annual result	7.0	7.3	5.0	6.3	2.4	2.7	3.1	3.8	7.6	7.8
Profit and loss transfers (parent company)	1.9	0.8	0.0	-0.1	0.4	0.3	0.1	0.1	2.2	0.9
Profit and loss transfers (subsidiary)	6.6	5.7	0.3	0.3	0.5	0.5	0.3	0.7	7.5	6.4
Profit for the year	2.3	2.4	4.7	5.9	2.3	2.5	2.9	3.2	2.2	2.3
<b>Balance sheet</b>	<b>Balance sheet</b>									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	2.2	4.8	0.8	0.8	0.8	0.8	1.3	1.2	2.3	5.1
Tangible fixed assets	15.2	14.3	30.5	45.6	24.6	24.7	20.4	20.1	14.7	13.7
of which: Land and buildings	5.0	4.7	14.0	13.0	11.4	10.9	9.0	9.0	4.6	4.2
Inventories	14.6	14.8	26.1	25.5	33.7	33.6	28.9	28.6	13.2	13.5
of which: Finished goods and merchandise	4.7	4.5	11.2	10.2	9.3	9.4	7.7	7.8	4.4	4.2
Cash	3.8	3.2	12.0	13.2	11.1	12.4	9.5	10.2	3.3	2.5
Receivables	32.9	31.1	25.5	26.3	26.2	25.4	33.1	32.8	33.0	31.1
Short-term	29.5	27.7	24.3	25.6	24.9	23.9	31.6	31.2	29.4	27.4
of which:										
Trade receivables	6.3	6.0	12.5	12.7	14.6	14.6	13.9	14.3	5.6	5.3
Receivables from affiliated companies	21.4	20.0	4.3	6.2	7.7	6.7	15.0	14.5	22.1	20.6
Long-term	3.3	3.5	1.2	0.6	1.3	1.5	1.6	1.6	3.5	3.7
of which: Loans to affiliated companies	2.3	2.3	0.8	0.3	0.7	0.8	1.3	1.3	2.4	2.3
Securities	0.4	0.4	0.8	0.8	0.8	0.8	0.4	0.4	0.4	0.4
Other long-term equity investments	30.7	31.2	3.1	2.9	2.3	1.9	6.1	6.4	33.0	33.4
of which: Goodwill	0.6	2.8	1.0	0.9	0.7	0.7	0.9	0.9	0.6	3.0
<b>Capital</b>	<b>Capital</b>									
Equity	31.1	29.3	26.3	29.8	35.1	35.8	37.3	37.8	30.6	28.6
Liabilities	52.0	53.6	62.6	58.7	54.0	53.8	47.1	47.3	52.3	54.1
Short-term	42.2	41.8	43.4	41.5	42.0	42.7	38.6	38.2	42.5	42.0
of which:										
Liabilities to banks	1.7	2.1	12.2	13.1	6.5	6.7	5.5	5.7	1.3	1.8
Trade payables	4.5	4.5	9.5	8.3	7.7	8.3	6.7	6.6	4.3	4.3
Liabilities to affiliated companies	30.4	29.0	8.0	7.7	10.4	10.5	13.7	13.7	31.9	30.4
Long-term	9.8	11.9	19.2	17.3	12.0	11.1	8.5	9.1	9.8	12.1
of which:										
Liabilities to banks	5.0	4.1	11.4	10.2	8.1	7.8	4.5	4.5	5.0	4.0
Liabilities to affiliated companies	2.0	5.9	5.3	5.1	2.5	2.2	3.4	4.0	1.9	6.1
Provisions	16.7	16.8	11.0	11.2	10.7	10.2	15.4	14.8	16.8	17.0
of which: Provisions for pensions	8.6	8.5	5.7	5.7	3.4	3.4	5.9	6.2	8.9	8.8
<b>Other ratios</b>	<b>Other ratios</b>									
Annual result before taxes on income	8.8	8.9	5.7	7.7	3.4	3.8	4.5	5.0	9.4	9.5
Annual result and depreciation	10.4	10.8	9.1	9.9	5.3	5.6	6.0	6.8	11.0	11.4
Trade receivables	7.0	6.9	8.2	8.1	9.6	9.4	10.3	10.6	6.5	6.4
Sales	90.4	87.6	152.0	157.2	151.6	154.9	134.7	134.9	86.1	83.2
Annual result and interest paid	7.6	7.7	9.7	12.0	4.8	5.3	5.4	6.4	7.8	7.9
Annual result and depreciation	14.4	14.0	22.3	27.2	14.9	16.7	15.2	17.5	14.4	13.8
Long-term equity and liabilities	95.9	92.3	143.1	156.3	170.7	170.6	175.4	179.7	92.0	88.3
Cash resources and short-term receivables	79.7	74.5	85.4	95.4	86.3	85.4	106.9	108.7	77.7	72.1
Cash resources, short-term receivables and invent	114.3	109.9	145.5	157.0	166.5	163.9	181.8	183.7	108.8	104.2
Trade payables	9.0	9.2	15.9	13.8	10.8	11.5	9.7	9.4	8.9	9.1
Memo item:										
Balance sheet total in € billion	90.77	99.26	0.10	0.11	1.03	1.07	6.47	6.81	83.17	91.27
Sales in € billion	82.06	86.95	0.16	0.17	1.56	1.66	8.72	9.19	71.63	75.93
Number of enterprises	1 093	1 093	170	170	296	296	373	373	254	254



IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

b) Manufacturing

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	36.0	36.2	22.9	23.4	33.1	33.2	39.9	40.2	45.4	46.4
	50	47.6	48.0	36.4	35.9	45.0	45.0	49.0	49.8	55.5	56.4
	75	60.9	60.4	46.8	46.3	57.8	57.9	60.9	60.5	67.5	70.0
Personnel expenses	25	18.0	17.9	22.6	22.2	22.2	21.7	18.3	18.5	12.3	12.3
	50	27.4	27.1	33.4	32.5	30.1	31.6	27.6	27.4	19.9	19.3
	75	36.9	36.6	45.1	43.8	41.2	40.4	35.6	35.0	28.5	28.2
Depreciation	25	1.1	1.1	1.3	1.3	1.1	1.0	1.1	1.1	1.1	1.1
	50	2.2	2.2	2.6	2.3	1.9	1.9	2.2	2.3	2.3	2.3
	75	3.7	3.8	4.2	4.6	3.6	3.7	3.7	3.8	3.7	3.7
Annual result	25	0.9	0.9	0.7	1.5	0.8	1.1	0.9	0.7	1.1	1.0
	50	3.2	3.4	4.0	4.7	2.8	2.9	3.0	3.1	3.7	3.6
	75	7.3	7.3	9.8	11.1	5.7	5.7	6.6	7.0	9.4	8.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.9	6.0	5.7	5.2	6.4	6.0	5.8	6.9	5.9	5.9
	50	17.0	16.5	18.0	18.5	16.5	15.4	17.3	16.5	16.7	16.5
	75	35.1	33.0	41.1	40.0	36.8	34.0	33.9	31.8	30.6	30.1
Inventories	25	12.4	12.8	6.4	5.9	14.6	15.0	15.6	15.2	10.6	11.5
	50	25.5	25.6	22.0	21.9	30.0	31.7	28.1	28.0	19.4	18.9
	75	42.3	42.6	45.7	43.0	50.0	51.0	43.2	42.6	31.7	32.9
Equity	25	12.4	13.5	2.2	6.4	10.1	13.3	15.9	16.8	15.1	15.5
	50	31.4	32.3	20.9	25.3	30.3	33.6	35.4	36.5	30.0	28.5
	75	53.8	55.1	50.4	50.5	53.8	55.2	57.2	58.4	48.2	53.1
Short-term liabilities	25	18.9	19.5	19.6	20.3	21.5	22.9	16.3	17.7	19.1	18.7
	50	36.9	36.0	45.2	41.3	39.2	38.6	34.4	34.4	33.7	32.4
	75	58.8	58.9	67.9	68.1	63.3	62.0	55.7	56.7	52.8	54.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.0	4.0	12.8	15.1	8.9	9.0	3.6	3.6	0.0	0.0
	75	22.1	21.4	44.0	39.6	26.3	25.2	18.6	17.2	10.4	9.9
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.2	0.8	1.7	0.9	1.3	1.3	1.0	1.6	1.1
	50	4.1	4.1	4.5	5.7	3.6	3.6	4.0	4.2	5.0	4.2
	75	9.2	9.1	10.7	11.9	7.3	7.6	8.9	8.8	10.7	9.2
Annual result and depreciation	25	3.2	3.4	2.4	3.8	3.1	3.0	3.5	3.4	3.3	3.1
	50	6.9	7.2	8.2	8.8	6.3	6.2	6.9	7.2	7.8	7.2
	75	12.3	12.1	14.9	16.1	10.4	10.8	11.3	11.3	14.6	13.0
Trade receivables	25	4.1	4.1	2.9	2.7	4.2	4.7	5.1	5.2	3.8	3.2
	50	7.9	8.1	6.5	6.5	7.8	8.0	8.6	8.8	7.5	7.6
	75	12.5	12.3	11.2	11.1	13.1	11.9	13.3	12.9	11.5	11.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	3.0	2.5	4.4	2.8	2.9	2.9	2.6	2.8	2.8
	50	6.9	6.9	8.8	11.6	6.4	6.6	6.4	6.4	7.3	6.6
	75	13.5	13.6	22.1	22.0	12.2	12.5	11.9	11.9	14.1	12.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.3	6.5	3.3	8.0	3.5	6.7	6.6	5.9	6.7	6.6
	50	17.6	19.2	16.3	22.5	15.6	17.6	18.8	18.3	18.2	19.2
	75	39.3	41.9	44.7	48.3	36.2	46.8	45.7	41.5	35.9	33.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.2	102.7	72.7	85.8	98.6	101.6	118.4	119.0	100.2	102.0
	50	177.3	183.3	147.6	176.8	185.3	201.1	188.4	187.3	167.4	167.0
	75	387.8	396.4	377.8	406.5	515.2	539.7	379.6	390.4	294.6	296.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.9	54.4	41.5	43.6	40.4	43.5	55.2	57.8	70.8	67.5
	50	103.7	103.4	93.2	98.9	94.8	92.6	104.7	103.4	122.7	111.3
	75	208.8	216.0	178.7	193.2	183.9	188.1	241.5	223.4	222.4	230.5
		Percentage of cost of materials									
Trade payables	25	4.5	4.3	4.5	3.3	4.7	4.9	4.5	4.2	3.8	3.9
	50	8.2	8.1	10.6	10.0	8.3	8.4	7.4	7.4	7.7	7.8
	75	14.1	14.2	21.2	19.3	15.5	16.0	12.6	12.2	11.2	12.6

IV. Enterprises by federal state and economic sector

8. Mecklenburg-West Pomerania

All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
Cylindred sample 2016/2017										
<b>Income statement</b>	Percentage of gross revenue									
Income	99.8	99.2	98.0	97.7	98.2	97.2	99.8	98.7	100.2	100.0
Sales	99.8	99.2	98.0	97.7	98.2	97.2	99.8	98.7	100.2	100.0
Change in finished goods	0.2	0.8	2.0	2.3	1.8	2.8	0.2	1.3	- 0.2	0.0
Interest and similar income	0.2	0.2	0.3	0.3	0.1	0.1	0.2	0.1	0.3	0.3
Other income	4.2	4.4	13.3	13.3	4.0	4.6	4.3	3.9	3.8	4.2
of which: Income from long-term equity investme	0.2	0.2	0.1	0.2	0.1	0.1	0.3	0.1	0.2	0.3
Total income	104.4	104.6	113.6	113.6	104.1	104.8	104.4	104.0	104.1	104.5
Expenses	Percentage of the balance sheet total									
Cost of materials	62.1	62.6	42.2	41.8	49.1	49.1	54.8	55.0	70.1	70.9
Personnel expenses	19.0	18.8	32.2	32.3	25.7	25.9	24.5	24.4	13.8	13.5
Depreciation	5.0	4.9	8.0	8.4	5.6	5.9	5.3	4.8	4.6	4.7
of which: Depreciation of tangible fixed assets	4.8	4.7	7.9	8.3	5.6	5.5	5.1	4.5	4.4	4.5
Interest and similar expenses	1.4	1.3	2.4	2.3	1.5	1.5	1.2	1.0	1.5	1.4
Operating taxes	0.2	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.1
Other expenses	13.0	12.8	22.4	22.8	17.6	17.2	14.0	13.7	11.0	10.9
Total expenses before taxes on income	100.7	100.6	107.4	107.8	99.6	99.7	99.8	99.0	101.2	101.4
Annual result before taxes on income	3.7	4.0	6.1	5.8	4.5	5.0	4.7	5.0	3.0	3.1
Taxes on income	0.8	0.9	1.1	1.4	1.0	1.1	1.0	1.0	0.7	0.7
Annual result	2.9	3.2	5.0	4.4	3.5	3.9	3.6	4.0	2.3	2.4
Profit and loss transfers (parent company)	0.3	0.2	0.1	- 0.1	0.0	0.0	0.0	0.0	0.4	0.4
Profit and loss transfers (subsidiary)	0.7	0.6	- 0.3	- 0.4	0.1	- 0.2	0.8	0.9	0.9	0.7
Profit for the year	2.4	2.8	5.3	4.7	3.4	4.1	2.8	3.2	1.8	2.2
<b>Balance sheet</b>	Percentage of sales									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.1	2.2	0.5	0.4	0.5	0.6	0.6	0.6	3.4	3.6
Tangible fixed assets	51.4	50.0	60.6	45.6	59.1	57.3	52.6	51.4	48.0	46.5
of which: Land and buildings	22.0	21.5	32.4	31.9	23.0	22.2	24.7	24.2	19.6	19.2
Inventories	13.5	14.0	10.0	10.8	15.1	16.5	15.5	16.8	12.2	12.0
of which: Finished goods and merchandise	5.0	4.6	3.2	3.0	4.2	4.1	6.4	6.2	4.5	4.1
Cash	6.7	7.4	9.3	8.9	8.2	8.5	8.0	8.2	5.5	6.6
Receivables	19.2	19.4	16.2	17.1	14.0	14.2	20.2	19.7	20.3	21.0
Short-term	16.7	17.0	14.2	15.1	13.0	13.3	18.7	18.3	16.8	17.6
of which:										
Trade receivables	7.1	7.6	5.1	5.1	6.7	6.8	7.7	8.5	7.1	7.5
Receivables from affiliated companies	7.1	7.2	6.7	7.5	4.3	4.3	7.9	7.5	7.6	7.9
Long-term	2.5	2.4	2.0	2.0	1.0	0.9	1.5	1.4	3.5	3.4
of which: Loans to affiliated companies	2.3	2.2	0.7	0.7	0.5	0.4	1.3	1.2	3.5	3.4
Securities	0.2	0.2	0.4	0.4	0.3	0.3	0.4	0.4	0.1	0.1
Other long-term equity investments	6.4	6.2	2.1	2.0	2.0	1.6	2.3	2.4	10.0	9.9
of which: Goodwill	0.3	0.3	0.3	0.2	0.3	0.2	0.1	0.1	0.4	0.4
Capital	Percentage of liabilities and provisions less cash									
Equity	40.3	40.4	37.9	36.7	39.9	38.3	42.3	42.6	39.6	40.0
Liabilities	53.3	53.1	57.7	59.0	55.7	57.3	50.0	50.2	54.1	53.0
Short-term	26.3	28.1	27.3	28.0	28.1	29.6	29.8	31.3	24.0	26.0
of which:										
Liabilities to banks	5.3	5.2	7.7	6.5	7.1	6.7	7.9	7.2	3.3	3.6
Trade payables	5.5	5.8	5.2	5.0	5.4	5.3	5.6	6.1	5.4	5.9
Liabilities to affiliated companies	7.3	7.6	7.9	8.4	5.0	5.4	6.1	6.3	8.5	9.0
Long-term	27.0	25.0	30.4	30.9	27.5	27.7	20.2	18.9	30.1	27.0
of which:										
Liabilities to banks	14.5	14.8	25.3	26.4	22.2	22.4	15.4	15.7	11.2	11.2
Liabilities to affiliated companies	5.2	4.3	3.1	2.9	4.2	4.2	3.6	2.0	6.5	5.6
Provisions	5.8	6.1	3.5	3.4	4.1	3.9	6.7	6.5	5.9	6.6
of which: Provisions for pensions	0.6	0.6	0.3	0.3	0.5	0.5	0.8	0.9	0.5	0.5
<b>Other ratios</b>	Percentage of fixed assets									
Annual result before taxes on income	3.8	4.0	6.2	5.9	4.6	5.2	4.7	5.1	3.0	3.1
Annual result and depreciation	7.9	8.2	13.2	13.1	9.2	10.1	9.0	8.9	6.8	7.1
Trade receivables	6.8	7.2	8.0	8.2	7.5	7.9	6.7	7.5	6.7	6.8
Sales	104.4	106.4	64.2	61.9	88.5	86.0	113.9	114.4	106.4	111.1
Annual result and interest paid	4.5	4.8	4.8	4.2	4.5	4.8	5.5	5.9	4.0	4.3
Annual result and depreciation	15.7	16.6	16.0	14.9	15.7	16.3	20.5	20.7	13.3	14.9
Long-term equity and liabilities	108.8	108.3	104.7	106.3	108.0	109.7	111.1	111.6	108.0	106.4
Cash resources and short-term receivables	89.5	87.4	86.5	86.3	75.7	73.7	90.6	85.7	93.1	93.3
Cash resources, short-term receivables and invent	140.8	137.3	123.0	125.0	129.3	129.5	142.6	139.6	144.2	139.4
Trade payables	8.4	8.7	18.7	18.7	12.2	12.2	9.0	9.6	7.3	7.5
Memo item:	Percentage of cost of materials									
Balance sheet total in € billion	17.52	18.01	0.60	0.64	2.60	2.81	4.97	5.10	9.35	9.46
Sales in € billion	18.29	19.16	0.39	0.40	2.30	2.42	5.66	5.84	9.95	10.51
Number of enterprises	1 243	1 243	409	409	485	485	269	269	80	80

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

IV. Enterprises by federal state and economic sector

cont'd: 8. Mecklenburg-West Pomerania

All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
		Cylindered sample 2016/2017									
		Of the enterprises captured ...									
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	25.4	25.9	15.6	14.3	27.7	27.7	32.3	32.9	58.8	60.3
	50	50.7	50.4	39.1	39.4	50.9	51.7	58.3	58.6	72.9	72.6
	75	69.4	69.3	60.5	60.7	67.4	67.9	75.5	76.1	82.5	82.0
Personnel expenses	25	10.8	11.0	10.8	11.5	13.0	12.7	10.7	10.5	5.6	6.1
	50	22.7	22.2	25.5	26.1	24.3	24.2	18.6	18.5	10.5	10.4
	75	36.2	36.6	39.9	41.9	36.3	35.9	31.2	31.5	17.9	18.5
Depreciation	25	1.1	1.2	1.3	1.4	1.0	1.0	1.0	1.0	1.3	1.4
	50	3.1	3.0	3.7	4.2	3.0	2.8	2.5	2.4	2.9	2.9
	75	7.3	7.6	9.9	11.3	6.8	6.6	6.4	6.2	6.0	4.9
Annual result	25	0.4	0.5	0.1	0.3	0.4	0.7	0.7	0.2	0.5	0.4
	50	2.8	3.1	3.5	4.5	2.7	3.1	2.4	2.4	2.3	2.0
	75	7.6	8.0	11.2	10.8	6.2	6.9	5.6	5.8	4.4	4.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.0	11.1	10.1	9.2	10.4	10.4	12.5	12.8	16.3	17.6
	50	34.2	32.4	40.5	31.8	32.1	32.7	31.3	30.5	35.2	34.8
	75	66.8	65.2	68.8	68.7	65.5	64.8	64.1	62.5	62.1	56.4
Inventories	25	0.7	0.7	0.0	0.0	1.3	1.1	1.0	1.0	2.0	2.1
	50	9.0	8.7	4.9	3.7	10.9	10.6	13.2	14.6	14.0	13.7
	75	32.3	32.1	19.5	20.1	37.3	37.9	38.4	38.4	31.7	33.5
Equity	25	11.6	12.8	6.5	7.7	11.1	11.7	17.3	18.5	21.8	22.0
	50	32.5	33.4	32.0	32.5	29.3	30.6	35.9	35.5	42.3	42.8
	75	55.6	56.4	57.2	58.9	53.9	54.3	56.3	55.0	55.4	61.4
Short-term liabilities	25	14.3	14.7	12.5	13.1	16.5	15.4	15.8	17.0	13.7	14.4
	50	32.9	32.6	31.3	29.0	35.7	34.8	34.8	36.8	30.3	32.1
	75	60.5	59.8	59.6	57.6	62.4	61.3	61.1	60.5	47.0	49.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.8	0.2	0.0	0.1	0.0	0.0
	50	14.6	13.6	14.6	13.1	17.7	16.3	12.0	11.9	7.4	3.3
	75	38.7	38.7	43.5	45.8	41.3	40.1	35.9	34.8	22.2	22.6
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.1	0.4	0.5	1.0	1.0	0.5	0.6	0.6
	50	3.6	4.1	4.6	5.3	3.6	4.0	3.1	3.2	2.8	2.2
	75	9.3	9.6	13.7	14.3	8.2	8.7	7.1	7.3	5.9	6.4
Annual result and depreciation	25	3.0	3.4	3.3	4.6	3.0	3.5	3.0	3.1	2.9	2.7
	50	7.7	8.3	10.6	11.5	7.3	8.1	6.3	6.3	7.0	6.4
	75	16.2	17.3	23.5	23.5	14.6	16.1	13.6	13.6	10.6	9.8
Trade receivables	25	2.1	2.0	0.9	1.0	2.9	2.8	2.3	2.9	1.9	1.7
	50	5.5	5.7	4.8	4.8	5.8	6.3	5.6	6.4	5.0	4.8
	75	10.2	10.9	10.3	10.9	10.0	11.0	11.0	11.3	9.0	9.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.8	1.6	1.7	2.0	2.3	2.3	2.0	2.1	1.5
	50	5.3	5.5	6.2	6.0	5.2	5.7	4.9	4.6	4.8	4.6
	75	11.1	11.5	13.9	14.2	10.9	11.1	9.0	9.9	9.3	8.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.4	4.8	0.2	-1.6	4.8	7.2	6.9	5.7	6.8	7.0
	50	15.9	16.5	12.5	12.2	16.5	17.8	18.0	17.2	19.4	18.5
	75	39.5	40.0	40.2	40.7	41.4	44.5	40.1	38.3	30.9	31.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.4	89.2	77.7	81.9	93.6	91.1	90.7	90.2	96.5	96.6
	50	118.9	121.5	115.4	115.5	125.8	126.7	119.1	122.0	112.0	114.1
	75	232.1	227.0	211.0	224.9	257.3	260.7	239.8	223.2	165.8	166.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	44.3	42.7	44.7	41.7	42.0	42.1	45.5	43.7	54.9	61.9
	50	92.7	95.5	93.7	99.5	97.3	94.6	85.9	86.6	110.5	102.3
	75	197.5	198.7	242.6	254.3	182.1	178.3	185.3	184.8	162.1	171.5
		Percentage of cost of materials									
Trade payables	25	4.8	4.6	4.7	4.5	5.1	4.9	4.2	4.5	3.7	3.5
	50	9.7	9.6	11.4	11.1	9.4	9.8	8.5	9.0	7.5	7.0
	75	19.5	18.9	27.9	24.8	19.9	18.5	15.1	15.4	12.6	11.8

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

IV. Enterprises by federal state and economic sector

9. Lower Saxony

a) All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.7	98.9	97.5	98.9	98.5	99.5	99.3	99.8	99.8
Change in finished goods	0.3	0.3	1.1	2.5	1.1	1.5	0.5	0.7	0.2	0.2
Interest and similar income	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3
Other income	6.9	5.7	5.7	4.8	3.6	3.5	3.1	2.8	7.6	6.1
of which: Income from long-term equity investments	2.3	1.8	0.1	0.1	0.1	0.2	0.4	0.4	2.7	2.1
Total income	107.2	105.9	106.0	105.1	103.9	103.8	103.3	102.9	107.8	106.4
<b>Expenses</b>										
Cost of materials	69.7	70.7	37.0	36.6	48.9	48.8	57.0	57.5	72.4	73.5
Personnel expenses	14.6	14.5	33.1	32.8	27.7	27.9	23.3	23.1	12.9	12.8
Depreciation	3.2	2.8	6.6	6.4	3.8	3.9	3.5	3.3	3.1	2.6
of which: Depreciation of tangible fixed assets	2.9	2.6	6.5	6.3	3.7	3.7	3.2	3.2	2.8	2.4
Interest and similar expenses	1.3	1.5	1.9	1.7	1.0	1.0	0.8	0.8	1.3	1.7
Operating taxes	0.0	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	16.4	14.3	21.3	20.5	18.2	17.8	14.2	13.9	16.5	14.2
Total expenses before taxes on income	105.1	103.9	100.0	98.1	99.7	99.5	98.9	98.7	106.2	104.8
Annual result before taxes on income	2.1	2.0	6.0	7.0	4.1	4.3	4.4	4.3	1.7	1.6
Taxes on income	0.9	0.7	1.5	1.5	1.1	1.1	1.1	1.0	0.8	0.6
Annual result	1.2	1.3	4.5	5.4	3.0	3.1	3.3	3.3	0.8	1.0
Profit and loss transfers (parent company)	2.1	2.5	0.5	0.5	0.2	0.2	0.0	0.0	2.5	2.9
Profit and loss transfers (subsidiary)	0.7	0.8	0.0	0.1	0.1	0.3	0.5	0.6	0.7	0.8
Profit for the year	2.7	3.1	4.9	5.8	3.1	3.0	2.8	2.7	2.6	3.1
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.5	0.5	0.8	0.8	1.0	1.0	0.5	0.6
Tangible fixed assets	17.2	16.0	50.4	45.6	37.7	36.5	37.3	36.6	14.8	13.6
of which: Land and buildings	5.6	5.5	14.9	14.8	14.1	13.6	12.9	12.9	4.7	4.6
Inventories	11.3	11.1	12.7	15.1	22.3	23.3	21.2	21.8	10.2	9.9
of which: Finished goods and merchandise	4.5	4.5	5.0	5.3	9.2	8.9	8.9	9.0	4.0	4.0
Cash	6.7	5.2	12.2	10.3	10.2	10.2	8.9	8.9	6.4	4.7
Receivables	24.9	26.7	21.0	22.5	23.8	24.2	24.2	24.1	25.1	27.0
Short-term	23.0	23.9	20.4	21.8	22.8	23.2	22.5	22.6	23.1	24.0
of which:										
Trade receivables	5.3	5.4	9.0	9.4	12.2	12.5	10.7	11.2	4.7	4.7
Receivables from affiliated companies	15.4	16.2	6.5	7.6	6.9	7.0	8.8	8.4	16.2	17.2
Long-term	1.9	2.8	0.6	0.6	1.0	1.0	1.7	1.5	1.9	3.0
of which: Loans to affiliated companies	1.6	2.5	0.3	0.2	0.4	0.4	1.0	0.9	1.6	2.7
Securities	3.8	3.7	0.2	0.3	0.9	0.8	1.4	1.6	4.1	4.0
Other long-term equity investments	35.2	36.4	2.4	2.3	3.8	3.8	5.6	5.7	38.7	40.0
of which: Goodwill	0.4	0.3	0.8	0.7	0.6	0.4	0.4	0.4	0.4	0.3
<b>Capital</b>										
Equity	28.0	27.7	27.1	28.5	31.3	31.3	40.3	39.6	26.9	26.6
Liabilities	47.4	51.7	66.1	64.9	60.7	60.7	48.7	49.4	46.9	51.6
Short-term	31.8	33.2	38.3	41.1	38.9	41.1	35.6	36.3	31.2	32.7
of which:										
Liabilities to banks	2.3	2.9	12.8	14.0	9.6	10.5	6.4	6.3	1.7	2.3
Trade payables	4.8	4.9	7.6	6.6	7.7	7.7	7.0	7.4	4.5	4.6
Liabilities to affiliated companies	19.2	20.2	6.3	6.7	7.6	7.9	10.0	9.9	20.3	21.4
Long-term	15.6	18.5	27.8	23.8	21.8	19.6	13.0	13.1	15.6	18.9
of which:										
Liabilities to banks	3.3	3.9	22.6	19.5	16.2	13.7	8.2	8.1	2.4	3.2
Liabilities to affiliated companies	11.2	13.6	3.8	3.1	4.1	4.4	4.4	4.4	12.0	14.6
Provisions	24.1	20.0	6.3	6.3	7.2	7.2	10.2	10.1	25.8	21.2
of which: Provisions for pensions	7.3	7.2	0.8	0.7	1.6	1.6	3.1	3.1	7.9	7.7
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.1	2.0	6.0	7.1	4.1	4.3	4.4	4.3	1.7	1.6
Annual result and depreciation	4.4	4.1	11.3	12.1	6.9	7.1	6.8	6.6	3.9	3.6
Trade receivables	5.5	5.6	9.0	9.2	8.6	8.9	7.8	8.0	5.0	5.1
Percentage of the balance sheet total										
Sales	97.7	96.5	99.7	101.5	142.4	141.4	137.8	138.9	93.1	91.8
Annual result and interest paid	2.4	2.8	6.4	7.4	5.8	5.9	5.7	5.7	2.0	2.4
Percentage of liabilities and provisions less cash										
Annual result and depreciation	6.5	5.9	18.5	20.0	16.7	17.2	18.5	18.0	5.5	4.8
Percentage of fixed assets										
Long-term equity and liabilities	87.3	90.1	103.2	102.0	124.1	122.8	120.9	121.2	84.3	87.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	94.6	88.6	85.5	78.6	85.1	81.4	89.0	87.6	95.5	89.0
Cash resources, short-term receivables and inventories	130.3	122.2	118.5	115.3	142.5	138.2	148.6	147.5	128.2	119.4
Percentage of cost of materials										
Trade payables	7.0	7.2	20.5	17.2	10.9	11.0	8.9	9.1	6.7	6.9
<b>Memo item:</b>										
Balance sheet total in € billion	293.07	313.45	1.58	1.68	6.27	6.65	22.93	23.93	262.28	281.18
Sales in € billion	286.25	302.58	1.58	1.71	8.93	9.40	31.60	33.25	244.14	258.23
Number of enterprises	5 930	5 930	1 846	1 846	1 912	1 912	1 380	1 380	792	792

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

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

a) All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.5	26.3	11.0	10.6	27.6	27.2	41.4	40.9	51.8	52.4
	50	49.0	49.3	32.5	32.3	48.3	48.6	59.2	59.0	69.1	69.2
	75	69.8	69.6	51.5	51.1	68.4	68.1	75.8	76.1	84.1	84.3
Personnel expenses	25	10.9	11.0	15.5	15.9	13.4	13.7	9.9	9.6	6.0	6.1
	50	23.3	23.8	30.0	30.4	26.1	26.1	18.9	18.9	12.7	12.8
	75	37.7	37.7	44.9	44.9	38.1	38.5	32.1	31.9	23.0	23.2
Depreciation	25	0.8	0.8	1.1	1.1	0.8	0.8	0.8	0.7	0.7	0.7
	50	2.0	1.9	2.6	2.5	1.8	1.9	1.8	1.7	1.5	1.6
	75	4.4	4.3	6.2	6.2	4.1	4.1	3.9	3.7	3.4	3.4
Annual result	25	0.6	0.6	0.5	1.0	0.7	0.6	0.6	0.5	0.5	0.4
	50	2.7	2.6	4.1	4.2	2.5	2.5	2.3	2.2	1.9	1.9
	75	6.7	6.9	10.9	11.2	5.7	5.9	5.2	5.2	4.9	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.4	6.2	6.9	6.6	6.1	6.0	6.1	5.9	7.1	6.7
	50	19.8	19.7	21.1	21.1	18.0	17.5	21.4	22.0	18.8	18.7
	75	44.8	44.4	51.5	52.1	42.0	42.4	43.4	43.7	36.5	36.7
Inventories	25	1.1	1.1	0.0	0.0	1.8	1.6	3.0	2.9	4.1	3.8
	50	15.1	14.9	5.6	6.2	18.0	18.1	22.1	22.7	19.0	19.7
	75	39.5	40.5	28.1	29.1	44.4	45.3	43.7	44.1	37.8	39.1
Equity	25	9.5	10.4	3.4	5.2	8.9	9.7	13.8	14.1	16.5	16.4
	50	27.5	28.1	24.4	25.0	25.4	26.0	31.3	31.5	31.8	31.8
	75	50.4	51.0	51.4	53.0	48.3	48.9	52.4	52.5	50.4	50.1
Short-term liabilities	25	21.0	21.0	20.0	19.6	21.7	22.2	21.0	20.4	21.8	22.4
	50	42.9	42.3	43.3	42.0	42.8	43.1	42.8	41.3	42.7	42.3
	75	68.6	67.8	73.2	74.6	69.6	68.0	65.3	64.1	62.8	62.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	9.6	9.3	13.1	12.8	12.4	11.5	8.9	8.1	2.1	2.4
	75	33.7	32.6	43.3	41.3	36.6	36.4	27.8	26.2	19.2	18.6
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.8	0.7	1.2	0.9	0.8	0.9	0.7	0.6	0.6
	50	3.4	3.4	4.9	5.4	3.3	3.3	3.0	2.9	2.5	2.4
	75	8.4	8.7	13.6	14.0	7.5	7.4	6.9	6.5	6.2	6.0
Annual result and depreciation	25	2.6	2.7	3.4	3.7	2.8	2.7	2.5	2.4	1.9	1.6
	50	6.4	6.4	9.4	9.8	6.0	6.2	5.5	5.3	4.7	4.5
	75	12.8	13.2	20.4	20.7	11.7	11.8	10.7	10.1	9.1	9.2
Trade receivables	25	2.7	2.9	2.0	2.1	3.1	3.1	3.1	3.3	3.1	3.0
	50	6.5	6.7	6.1	6.2	6.8	6.8	6.6	6.9	6.7	6.7
	75	11.2	11.4	11.5	12.0	11.0	11.3	11.2	11.4	11.1	11.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.7	2.4	3.3	3.0	2.8	2.5	2.3	2.3	2.3
	50	6.6	6.5	8.1	8.7	6.7	6.4	6.0	5.6	5.6	5.1
	75	13.8	13.7	20.3	20.0	13.5	13.3	11.0	10.9	10.4	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.5	5.8	2.0	5.0	6.1	5.9	6.5	6.4	6.3	6.0
	50	17.7	17.4	17.6	19.3	18.9	17.4	16.9	16.2	16.3	15.5
	75	41.9	41.2	49.0	53.1	41.8	42.1	38.9	37.3	33.3	31.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	84.7	86.7	64.8	67.9	87.4	90.3	92.1	94.2	94.0	94.1
	50	148.6	152.4	132.8	137.7	164.6	170.8	146.2	150.9	143.8	146.4
	75	347.8	361.2	350.0	353.3	402.0	406.1	324.8	333.5	280.1	268.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.1	45.9	38.6	39.7	45.3	44.0	48.7	49.4	56.1	55.6
	50	96.1	96.9	100.0	100.4	95.7	94.1	92.7	94.6	97.3	99.6
	75	193.7	201.0	229.4	226.5	190.1	199.6	176.8	188.4	167.3	166.4
		Percentage of cost of materials									
Trade payables	25	4.1	4.1	4.3	4.4	4.4	4.3	4.0	4.3	3.7	3.6
	50	8.6	8.7	11.1	10.9	9.2	9.1	7.6	7.8	6.7	6.9
	75	16.4	16.5	26.7	25.3	17.3	17.1	12.5	13.2	11.3	11.4

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

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

a) All economic sectors\*

Ratios	Corporations									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2016/2017		2016		2017		2016		2017	
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.8	99.9	98.8	97.1	98.5	98.4	99.8	99.5	99.8	100.0
Change in finished goods	0.2	0.1	1.2	2.9	1.5	1.6	0.2	0.5	0.2	0.0
Interest and similar income	0.3	0.3	0.4	0.3	0.2	0.3	0.2	0.2	0.3	0.4
Other income	8.3	6.7	6.1	5.2	3.9	3.8	3.6	3.2	8.9	7.2
of which: Income from long-term equity investments	2.9	2.2	0.2	0.1	0.1	0.1	0.4	0.5	3.3	2.5
Total income	108.5	107.1	106.5	105.5	104.1	104.0	103.9	103.4	109.2	107.6
Expenses	Percentage of gross revenue									
Cost of materials	69.2	70.3	38.4	37.8	48.3	48.1	55.8	56.4	71.6	72.9
Personnel expenses	15.1	15.1	37.0	36.5	29.5	29.7	24.8	24.6	13.3	13.3
Depreciation	3.3	2.8	4.5	4.4	3.7	3.9	3.7	3.4	3.2	2.7
of which: Depreciation of tangible fixed assets	2.9	2.6	4.4	4.3	3.6	3.6	3.4	3.3	2.9	2.5
Interest and similar expenses	1.4	1.7	1.4	1.3	1.0	0.9	0.8	0.8	1.5	1.9
Operating taxes	0.0	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	18.0	15.5	20.6	20.3	18.0	17.8	14.3	13.8	18.4	15.6
Total expenses before taxes on income	107.0	105.5	102.1	100.4	100.6	100.5	99.4	99.1	108.1	106.4
Annual result before taxes on income	1.6	1.6	4.4	5.1	3.5	3.5	4.4	4.4	1.2	1.2
Taxes on income	0.9	0.7	1.6	1.6	1.2	1.2	1.2	1.1	0.9	0.7
Annual result	0.6	0.9	2.8	3.5	2.3	2.3	3.2	3.3	0.3	0.5
Profit and loss transfers (parent company)	2.7	3.2	0.7	0.7	0.3	0.3	0.0	0.0	3.1	3.6
Profit and loss transfers (subsidiary)	0.8	1.0	0.0	0.1	0.1	0.4	0.7	0.8	0.8	1.0
Profit for the year	2.5	3.0	3.5	4.0	2.4	2.2	2.5	2.5	2.5	3.1
<b>Balance sheet</b>	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.6	0.5	0.8	0.8	1.0	0.9	0.5	0.5
Tangible fixed assets	15.0	13.9	41.0	39.4	36.8	35.6	38.1	37.9	12.8	11.7
of which: Land and buildings	5.1	4.9	15.9	15.0	14.2	13.5	14.1	14.1	4.2	4.1
Inventories	10.0	9.6	15.7	18.1	22.0	22.8	18.4	18.6	9.1	8.6
of which: Finished goods and merchandise	4.0	4.0	5.7	5.9	8.2	7.8	8.2	8.3	3.6	3.6
Cash	6.6	5.0	13.6	11.6	10.4	10.4	9.3	9.3	6.3	4.5
Receivables	23.8	26.3	25.4	26.8	24.6	24.9	24.7	24.6	23.7	26.4
Short-term	21.8	23.2	24.6	25.9	23.5	23.8	23.1	23.1	21.6	23.2
of which:										
Trade receivables	4.7	4.7	10.8	10.9	12.6	12.9	10.4	10.9	4.1	4.0
Receivables from affiliated companies	14.8	16.4	7.7	8.8	7.0	7.3	9.9	9.0	15.4	17.1
Long-term	2.0	3.0	0.8	0.8	1.1	1.1	1.6	1.5	2.0	3.2
of which: Loans to affiliated companies	1.7	2.8	0.4	0.3	0.4	0.4	1.1	1.0	1.8	3.0
Securities	4.3	3.9	0.4	0.4	1.0	0.9	1.6	1.7	4.5	4.1
Other long-term equity investments	39.6	40.6	2.8	2.7	3.9	4.0	6.6	6.7	42.9	44.0
of which: Goodwill	0.4	0.3	0.9	0.7	0.6	0.5	0.5	0.4	0.4	0.3
Capital	Percentage of the balance sheet total									
Equity	27.4	27.1	31.6	32.3	35.3	35.2	44.6	44.2	25.9	25.7
Liabilities	46.9	51.5	59.4	59.4	56.1	56.1	44.1	44.6	46.8	51.9
Short-term	30.4	31.8	36.8	39.1	37.1	38.6	31.4	31.9	30.2	31.6
of which:										
Liabilities to banks	1.9	2.5	8.7	8.8	9.0	9.5	5.7	5.6	1.5	2.1
Trade payables	4.1	4.3	7.8	7.3	7.4	7.5	6.8	7.2	3.8	4.0
Liabilities to affiliated companies	19.5	20.6	7.0	7.3	6.4	6.9	8.8	8.6	20.6	21.8
Long-term	16.5	19.8	22.6	20.3	19.0	17.5	12.8	12.7	16.7	20.3
of which:										
Liabilities to banks	2.8	3.6	16.3	15.4	14.6	12.7	8.4	8.5	2.1	3.1
Liabilities to affiliated companies	12.4	15.0	4.7	3.4	3.0	3.4	3.8	3.5	13.3	16.1
Provisions	25.2	20.6	8.5	8.0	7.6	7.6	10.3	10.2	26.7	21.7
of which: Provisions for pensions	7.8	7.6	1.2	1.1	1.8	1.8	3.4	3.4	8.3	8.1
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	1.6	1.6	4.4	5.2	3.6	3.6	4.4	4.4	1.2	1.2
Annual result and depreciation	3.9	3.7	7.4	8.1	6.1	6.3	6.9	6.7	3.5	3.2
Trade receivables	5.3	5.4	9.4	9.7	9.2	9.4	7.9	8.2	4.8	4.9
	Percentage of the balance sheet total									
Sales	88.6	87.0	114.6	112.7	137.6	136.8	130.9	131.9	84.3	82.6
Annual result and interest paid	1.8	2.2	4.9	5.5	4.6	4.5	5.2	5.3	1.5	2.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	5.2	4.7	15.4	16.2	15.5	15.8	19.5	19.1	4.3	3.8
	Percentage of fixed assets									
Long-term equity and liabilities	84.5	88.3	122.2	123.1	128.6	128.6	125.1	124.6	81.4	85.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	94.5	89.7	104.4	96.5	91.4	88.8	104.2	102.3	93.8	88.8
Cash resources, short-term receivables and inventories	127.3	119.8	147.0	142.8	150.7	147.9	162.8	160.5	123.8	116.1
	Percentage of cost of materials									
Trade payables	6.7	7.0	17.5	16.7	10.9	11.2	9.3	9.6	6.3	6.7
Memo item:										
Balance sheet total in € billion	255.09	275.31	0.95	1.06	4.68	4.99	17.25	18.02	232.21	251.25
Sales in € billion	225.89	239.40	1.08	1.19	6.44	6.82	22.59	23.77	195.78	207.62
Number of enterprises	4 168	4 168	1 239	1 239	1 378	1 378	988	988	563	563

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

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

a) All economic sectors\*

Ratios	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
	...	Of the enterprises captured ... had a ratio of less than ...									
	...	Percentage of gross revenue									
Cost of materials	25	26.6	26.5	14.3	13.4	26.7	26.5	38.1	38.1	49.5	49.2
	50	48.4	48.8	33.7	33.6	47.1	46.9	58.6	57.9	68.0	67.9
	75	69.7	69.2	52.3	52.1	67.8	67.0	75.8	76.0	84.3	84.2
Personnel expenses	25	12.1	12.2	20.1	20.1	14.6	14.8	9.9	9.5	6.2	6.6
	50	26.0	26.2	34.3	34.3	27.9	28.4	20.1	20.0	13.2	13.7
	75	41.2	40.9	49.2	48.5	40.7	40.8	33.6	33.7	24.0	25.2
Depreciation	25	0.8	0.7	0.9	0.9	0.7	0.7	0.7	0.7	0.7	0.7
	50	1.8	1.8	2.1	2.0	1.7	1.8	1.8	1.8	1.5	1.6
	75	4.1	4.0	4.6	4.4	3.9	3.9	4.1	3.8	3.7	3.7
Annual result	25	0.3	0.4	0.0	0.5	0.5	0.5	0.4	0.4	0.3	0.3
	50	2.1	2.2	2.5	2.7	2.1	2.0	2.1	2.1	1.8	1.8
	75	5.4	5.6	7.0	7.6	5.0	5.0	5.0	5.0	4.7	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.5	5.4	4.9	4.8	5.2	5.3	5.8	5.6	7.3	6.8
	50	17.2	16.7	15.9	15.0	15.8	15.1	21.4	21.1	18.9	18.9
	75	39.7	39.3	38.6	38.5	38.2	36.5	44.3	44.3	37.6	37.2
Inventories	25	1.1	1.1	0.0	0.0	1.5	1.2	1.9	1.7	3.4	3.2
	50	14.9	14.7	7.5	8.1	17.6	17.4	19.8	20.2	16.7	17.2
	75	39.1	39.9	31.5	31.1	44.4	45.3	42.4	41.9	36.7	36.8
Equity	25	14.1	15.2	8.5	10.3	13.0	14.5	18.8	19.1	19.7	19.0
	50	32.8	33.7	29.6	32.4	30.7	31.4	37.6	37.1	35.5	36.2
	75	55.5	56.0	55.8	58.2	53.3	54.1	57.2	58.3	52.9	52.6
Short-term liabilities	25	18.9	18.6	19.4	18.9	19.6	19.2	16.8	16.6	19.4	19.5
	50	38.7	38.4	40.5	39.5	39.4	39.2	34.3	35.1	38.3	38.2
	75	63.5	62.7	68.9	68.1	65.6	64.5	59.4	58.9	57.2	57.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.2	6.0	6.1	5.8	9.2	8.3	5.6	5.8	2.2	2.3
	75	27.3	26.6	29.9	28.5	31.5	30.3	24.1	24.1	18.8	18.1
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	0.1	0.7	0.7	0.6	0.6	0.6	0.4	0.5
	50	2.9	2.9	3.2	3.7	2.9	2.8	2.9	2.8	2.3	2.3
	75	7.4	7.3	9.4	10.1	6.8	6.9	6.9	6.4	6.2	6.2
Annual result and depreciation	25	2.2	2.2	2.1	2.7	2.4	2.3	2.3	2.2	1.9	1.6
	50	5.6	5.7	6.6	6.8	5.5	5.6	5.4	5.3	4.4	4.6
	75	11.5	11.5	13.5	14.2	10.9	10.8	11.0	10.2	9.3	9.7
Trade receivables	25	2.9	3.1	2.3	2.5	3.2	3.3	3.0	3.2	3.4	3.3
	50	6.8	6.9	6.5	7.0	7.1	7.0	6.6	6.8	6.9	6.9
	75	11.5	12.0	12.3	12.7	11.3	11.9	11.4	11.7	11.0	11.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.2	1.2	2.2	2.5	2.3	2.1	1.9	1.9	2.0
	50	5.6	5.5	6.0	6.7	5.9	5.5	5.4	5.0	4.7	4.6
	75	11.1	11.4	13.7	14.7	10.9	11.1	9.9	9.8	9.9	9.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.6	4.2	-2.5	1.6	4.4	4.9	5.6	5.2	6.1	5.7
	50	15.7	15.6	13.7	15.7	17.2	15.5	16.4	15.6	15.7	15.9
	75	39.9	39.6	41.5	43.0	40.5	41.3	42.0	39.0	35.0	33.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.5	99.3	88.9	92.5	99.3	103.4	100.1	100.1	97.2	96.9
	50	175.7	179.3	185.4	185.6	196.9	208.9	163.7	161.0	149.0	149.2
	75	410.6	415.4	470.3	475.0	470.2	479.2	361.9	380.9	280.1	282.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	54.2	54.9	51.8	54.2	50.7	50.2	54.3	56.8	63.9	63.6
	50	112.8	113.0	123.2	126.2	112.2	111.2	107.7	108.3	106.5	108.3
	75	230.5	231.7	287.8	266.1	225.2	234.5	224.9	221.4	180.4	181.0
		Percentage of cost of materials									
Trade payables	25	4.1	4.2	4.1	4.2	4.4	4.4	4.0	4.4	3.6	3.6
	50	8.7	8.8	10.9	10.6	9.2	9.0	7.9	8.2	6.9	7.2
	75	16.4	16.6	25.8	23.8	16.7	17.2	12.9	13.7	11.6	11.8

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

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

a) All economic sectors\*

Ratios	Non-corporations									
	Total		Enterprises with balance sheet total of ... € million							
	2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
	Cylindred sample 2016/2017									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.6	99.1	99.0	98.2	99.7	98.8	98.8	98.7	99.8	99.2
Change in finished goods	0.4	0.9	1.0	1.8	0.3	1.2	1.2	1.3	0.2	0.8
Interest and similar income	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.1	1.6	4.8	3.9	3.0	2.9	1.7	1.6	2.1	1.5
of which: Income from long-term equity investments	0.3	0.3	0.0	0.1	0.2	0.3	0.2	0.2	0.4	0.3
Total income	102.2	101.8	104.9	104.1	103.1	103.0	101.8	101.7	102.2	101.7
<b>Expenses</b>										
Cost of materials	71.7	72.2	34.0	33.9	50.6	50.7	60.1	60.4	75.3	76.0
Personnel expenses	12.8	12.4	24.3	24.3	23.1	23.1	19.6	19.4	10.9	10.4
Depreciation	2.8	2.5	11.4	10.9	3.9	3.8	3.0	3.0	2.6	2.2
of which: Depreciation of tangible fixed assets	2.7	2.4	11.2	10.8	3.8	3.7	2.9	2.9	2.5	2.1
Interest and similar expenses	0.7	0.9	2.9	2.6	1.1	1.0	0.7	0.7	0.7	0.8
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	10.2	10.1	22.7	20.9	18.6	18.0	13.9	14.1	8.9	8.8
Total expenses before taxes on income	98.3	98.1	95.4	92.8	97.5	96.8	97.4	97.7	98.5	98.4
Annual result before taxes on income	4.0	3.6	9.5	11.3	5.6	6.2	4.4	4.1	3.7	3.3
Taxes on income	0.6	0.5	1.2	1.3	0.8	0.9	0.8	0.7	0.6	0.5
Annual result	3.4	3.1	8.3	10.0	4.8	5.4	3.6	3.4	3.2	2.9
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Profit and loss transfers (subsidiary)	0.2	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.2	0.1
Profit for the year	3.3	3.2	8.2	9.9	4.8	5.4	3.5	3.3	3.2	3.0
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	0.3	0.3	0.6	0.6	1.2	1.2	0.7	0.8
Tangible fixed assets	32.0	31.4	64.5	63.6	40.4	39.0	34.6	32.6	30.3	30.1
of which: Land and buildings	9.0	9.7	13.2	14.6	13.8	13.7	9.4	9.4	8.6	9.4
Inventories	20.6	22.5	8.2	10.1	23.2	24.7	29.8	31.4	19.0	20.9
of which: Finished goods and merchandise	8.2	8.4	4.1	4.4	12.3	12.2	11.2	11.1	7.5	7.7
Cash	7.1	7.0	10.2	8.2	9.8	9.4	7.8	7.9	6.7	6.6
Receivables	32.8	29.6	14.5	15.2	21.6	21.9	22.6	22.7	35.7	31.7
Short-term	31.6	28.4	14.1	14.9	20.9	21.2	20.8	21.3	34.5	30.5
of which:										
Trade receivables	9.9	10.3	6.3	6.7	11.0	11.5	11.9	12.1	9.6	10.0
Receivables from affiliated companies	18.8	15.3	4.7	5.5	6.7	6.3	5.6	6.6	22.3	17.8
Long-term	1.2	1.2	0.4	0.3	0.7	0.7	1.7	1.4	1.2	1.3
of which: Loans to affiliated companies	0.5	0.6	0.2	0.0	0.5	0.4	0.7	0.7	0.5	0.6
Securities	0.9	2.7	0.0	0.1	0.4	0.5	0.8	1.2	1.0	3.2
Other long-term equity investments	5.6	5.7	1.7	1.8	3.3	3.2	2.7	2.7	6.3	6.6
of which: Goodwill	0.4	0.3	0.8	0.7	0.3	0.3	0.2	0.1	0.5	0.4
<b>Capital</b>										
Equity	32.3	31.8	20.4	22.1	19.8	19.6	27.4	25.6	34.1	34.0
Liabilities	51.1	52.6	76.1	74.2	74.1	74.3	62.4	64.2	47.2	48.7
Short-term	41.1	43.2	40.6	44.4	44.3	48.5	48.6	49.8	39.5	41.6
of which:										
Liabilities to banks	4.5	5.7	19.0	22.5	11.3	13.5	8.7	8.3	3.1	4.4
Trade payables	9.3	9.5	7.4	5.3	8.6	8.3	7.7	7.8	9.7	9.9
Liabilities to affiliated companies	17.0	16.8	5.3	5.6	11.3	11.0	13.7	13.8	18.2	18.0
Long-term	10.0	9.5	35.5	29.8	29.8	25.9	13.8	14.4	7.7	7.1
of which:										
Liabilities to banks	6.2	5.5	31.9	26.3	20.9	16.8	7.5	6.9	4.7	4.2
Liabilities to affiliated companies	3.0	3.2	2.5	2.4	7.1	7.7	6.0	7.2	2.2	2.2
Provisions	16.4	15.3	3.1	3.5	6.0	5.8	9.8	9.9	18.4	17.1
of which: Provisions for pensions	4.1	4.2	0.2	0.2	0.9	0.8	2.1	2.1	4.8	4.9
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.0	3.7	9.6	11.5	5.7	6.3	4.4	4.1	3.7	3.4
Annual result and depreciation	6.2	5.6	19.8	21.3	8.7	9.3	6.7	6.5	5.8	5.1
Trade receivables	6.2	6.2	8.1	8.1	7.0	7.4	7.5	7.5	6.0	5.9
	Percentage of the balance sheet total									
Sales	158.9	165.6	77.4	82.6	156.5	155.1	158.5	160.1	160.9	169.0
Annual result and interest paid	6.5	6.6	8.7	10.6	9.3	10.1	6.9	6.6	6.3	6.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.1	15.3	22.1	25.2	19.4	20.3	16.4	15.6	15.7	14.6
	Percentage of fixed assets									
Long-term equity and liabilities	116.1	109.9	83.9	78.7	111.5	105.7	106.0	108.3	119.6	111.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	95.2	83.0	59.8	52.0	69.8	63.6	59.3	59.0	105.8	90.6
Cash resources, short-term receivables and inventories	145.3	135.1	80.0	74.8	122.3	114.7	120.7	122.1	153.9	140.8
	Percentage of cost of materials									
Trade payables	8.1	7.8	27.9	18.6	10.8	10.5	8.0	7.9	8.0	7.7
<b>Memo item:</b>										
Balance sheet total in € billion	37.97	38.14	0.63	0.63	1.59	1.66	5.68	5.92	30.06	29.94
Sales in € billion	60.36	63.18	0.49	0.52	2.49	2.58	9.01	9.48	48.36	50.60
Number of enterprises	1 762	1 762	607	607	534	534	392	392	229	229

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



IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

a) All economic sectors\*

Ratios	Quartile value	cont'd: Non-corporations									
		Enterprises with sales of ... € million									
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindred sample 2016/2017		2016		2017		2016		2017	
	...	Of the enterprises captured ... had a ratio of less than ...									
	...	Percentage of gross revenue									
Cost of materials	25	26.2	25.6	3.1	3.2	31.3	29.8	46.5	46.2	55.5	56.6
	50	50.0	50.4	30.0	29.8	53.5	53.8	60.6	61.7	72.9	72.5
	75	70.3	70.5	48.9	49.3	69.9	70.6	75.8	76.4	83.7	84.9
Personnel expenses	25	8.9	8.6	5.2	5.0	11.5	11.7	9.9	10.2	4.7	4.9
	50	18.8	18.9	21.9	22.8	20.6	21.1	17.9	17.4	12.0	11.5
	75	30.2	30.8	33.9	34.5	32.7	32.7	27.0	28.0	20.5	19.7
Depreciation	25	1.0	1.0	1.8	1.7	1.0	0.9	0.8	0.8	0.6	0.6
	50	2.2	2.2	4.0	4.1	2.0	2.0	1.7	1.7	1.4	1.3
	75	5.3	5.4	13.5	13.6	4.5	4.6	3.5	3.3	2.6	2.7
Annual result	25	1.4	1.4	3.6	3.7	1.4	1.4	1.1	1.1	0.9	0.6
	50	4.3	4.3	9.5	9.8	3.8	3.9	2.9	2.5	2.2	2.1
	75	9.8	10.4	19.3	18.4	7.6	8.1	5.6	5.7	5.3	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.8	9.2	15.0	14.7	9.8	8.5	7.4	6.7	6.7	6.6
	50	28.6	28.9	47.0	45.7	26.3	26.0	21.3	22.7	17.9	18.1
	75	55.3	54.8	73.8	73.6	52.0	51.0	42.6	43.0	33.0	35.6
Inventories	25	1.1	1.2	0.0	0.0	3.0	3.1	8.4	9.3	9.2	9.4
	50	15.3	15.2	3.4	3.8	18.5	19.9	27.8	28.0	25.3	25.6
	75	40.3	41.1	20.9	22.2	44.9	44.5	47.1	46.5	41.0	42.0
Equity	25	3.6	3.9	- 7.0	- 2.4	2.6	3.7	7.3	7.7	11.6	12.1
	50	15.2	16.1	11.8	13.7	12.3	12.6	17.6	19.0	22.9	23.9
	75	35.0	34.8	39.2	39.5	29.2	31.2	33.5	33.7	38.0	38.8
Short-term liabilities	25	28.2	27.8	21.1	21.3	28.5	28.3	36.2	35.0	31.8	33.3
	50	54.5	54.0	50.2	49.8	57.4	55.1	57.1	56.3	54.7	53.6
	75	78.0	78.8	84.1	85.4	78.0	78.9	75.3	77.0	72.0	69.8
Liabilities to banks	25	0.0	0.0	5.8	6.4	1.1	0.4	0.0	0.0	0.0	0.0
	50	20.1	19.5	34.9	35.8	21.8	22.8	14.7	13.9	1.9	2.5
	75	47.5	46.7	67.8	65.4	47.2	46.8	33.7	32.6	23.1	21.5
		Percentage of sales									
Annual result before taxes on income	25	1.7	1.7	4.2	4.2	1.7	1.8	1.4	1.3	1.1	0.9
	50	4.9	5.1	10.5	11.2	4.4	4.6	3.5	3.1	2.9	2.5
	75	11.3	11.7	20.9	21.2	9.0	9.3	6.8	6.6	6.4	5.7
Annual result and depreciation	25	4.1	3.9	9.3	9.4	4.1	4.0	3.1	2.8	2.0	1.9
	50	8.4	8.6	19.0	19.5	7.1	7.9	5.7	5.3	5.0	4.1
	75	17.6	18.6	35.6	34.7	13.4	13.6	10.0	9.9	8.9	8.0
Trade receivables	25	2.2	2.3	1.1	1.2	2.6	2.6	3.6	3.6	2.5	2.5
	50	6.0	5.9	5.0	4.9	6.2	6.4	6.6	7.0	6.2	6.3
	75	10.2	10.2	9.8	9.7	10.0	10.0	10.5	10.5	11.1	10.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.6	4.3	6.1	6.3	4.6	4.4	3.9	3.5	3.7	3.2
	50	10.2	9.8	15.9	16.0	10.3	10.5	7.9	7.2	6.9	6.2
	75	21.2	21.2	38.0	36.2	19.5	20.2	13.7	13.6	12.2	10.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.2	9.4	10.7	11.8	9.7	9.9	8.5	8.3	7.1	7.2
	50	21.2	21.1	28.5	28.6	21.5	21.4	18.2	17.5	17.0	15.1
	75	45.2	45.3	67.5	68.6	43.3	43.3	34.1	34.0	30.8	26.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	54.1	54.6	25.0	21.7	52.7	58.8	71.7	70.5	86.1	82.7
	50	103.1	105.9	90.6	89.3	107.0	110.9	117.9	121.9	132.5	135.4
	75	211.3	209.0	155.8	151.2	234.5	227.5	231.9	249.3	281.8	254.4
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	33.4	33.5	23.3	22.6	36.4	35.9	37.8	39.1	46.3	43.5
	50	66.0	65.6	55.8	55.1	66.7	66.4	64.8	68.3	77.8	77.4
	75	122.7	123.0	140.0	134.3	120.8	121.8	111.3	115.4	124.1	121.1
		Percentage of cost of materials									
Trade payables	25	4.2	4.0	4.7	4.7	4.5	4.0	3.9	4.0	3.9	3.5
	50	8.5	8.5	11.4	11.8	9.1	9.2	7.1	7.2	6.3	6.4
	75	16.7	16.4	30.2	31.6	18.4	17.1	11.6	12.2	10.6	10.1

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

IV. Enterprises by federal state and economic sector

9. Lower Saxony

b) Manufacturing

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindered sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	100.0	99.7	99.1	97.8	98.7	98.8	100.0	99.4	100.0	99.7
Change in finished goods	0.0	0.3	0.9	2.2	1.3	1.2	0.0	0.6	0.0	0.3
Interest and similar income	0.3	0.4	0.2	0.2	0.1	0.1	0.2	0.2	0.3	0.4
Other income	9.7	7.7	3.2	2.4	2.5	2.3	1.9	1.8	10.4	8.2
of which: Income from long-term equity investments	3.5	2.7	0.0	0.0	0.1	0.0	0.2	0.2	3.8	2.9
Total income	110.0	108.1	103.4	102.6	102.6	102.4	102.1	102.0	110.7	108.7
Expenses	Percentage of gross revenue									
Cost of materials	68.9	70.6	38.9	38.8	48.0	47.7	53.0	53.7	70.4	72.2
Personnel expenses	14.3	14.4	34.2	34.1	29.8	30.0	24.6	24.4	13.4	13.4
Depreciation	3.0	2.7	4.1	3.9	2.9	2.9	3.3	3.1	3.0	2.7
of which: Depreciation of tangible fixed assets	2.7	2.5	4.1	3.8	2.8	2.8	3.1	3.0	2.7	2.5
Interest and similar expenses	1.7	2.1	1.1	1.1	0.9	0.8	0.8	0.8	1.7	2.3
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	21.2	17.5	18.1	17.6	17.4	17.2	16.5	16.1	21.6	17.6
Total expenses before taxes on income	109.2	107.4	96.6	95.7	99.0	98.8	98.2	98.1	110.2	108.2
Annual result before taxes on income	0.8	0.8	6.9	6.9	3.6	3.6	3.8	3.8	0.5	0.5
Taxes on income	0.9	0.7	1.4	1.6	1.0	1.1	1.0	1.0	0.9	0.6
Annual result	-0.1	0.1	5.4	5.3	2.6	2.5	2.8	2.9	-0.4	-0.1
Profit and loss transfers (parent company)	3.6	4.4	0.2	0.1	0.1	0.1	0.0	0.0	4.0	4.7
Profit and loss transfers (subsidiary)	0.6	0.6	-0.1	-0.1	0.2	0.3	0.7	0.6	0.6	0.6
Profit for the year	2.9	3.8	5.7	5.5	2.5	2.3	2.1	2.3	3.0	4.0
<b>Balance sheet</b>	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.5	0.6	0.8	0.6	0.6	0.9	0.8	0.5	0.5
Tangible fixed assets	9.7	8.8	35.8	45.6	30.2	29.3	29.2	29.2	8.9	7.9
of which: Land and buildings	3.0	2.8	15.6	15.7	11.5	10.7	11.3	11.2	2.6	2.5
Inventories	9.7	9.5	19.7	21.6	30.4	30.9	25.1	25.9	9.0	8.8
of which: Finished goods and merchandise	2.9	3.0	8.0	8.1	9.7	9.6	8.2	8.5	2.7	2.8
Cash	6.9	4.7	13.4	13.3	11.2	11.4	8.5	8.0	6.8	4.5
Receivables	22.4	25.1	27.2	26.1	24.1	24.7	27.1	26.8	22.2	25.0
Short-term	20.7	22.3	25.2	24.1	23.5	24.1	24.9	24.6	20.5	22.2
of which:										
Trade receivables	3.5	3.5	12.2	11.8	13.7	13.9	12.5	12.8	3.1	3.1
Receivables from affiliated companies	15.3	17.0	7.6	7.4	6.4	6.4	9.7	9.2	15.5	17.4
Long-term	1.7	2.8	2.0	2.0	0.6	0.5	2.3	2.2	1.7	2.8
of which: Loans to affiliated companies	1.5	2.5	1.1	0.4	0.4	0.3	1.4	1.5	1.5	2.6
Securities	5.1	4.6	0.2	0.2	0.8	0.6	1.4	1.5	5.3	4.7
Other long-term equity investments	45.5	46.8	2.4	3.0	2.2	2.1	7.5	7.5	47.2	48.4
of which: Goodwill	0.1	0.1	0.9	0.7	1.1	1.0	0.7	0.7	0.1	0.1
Capital	Percentage of the balance sheet total									
Equity	24.0	23.9	34.2	34.7	33.2	31.4	40.6	41.1	23.4	23.3
Liabilities	47.2	53.1	59.2	59.0	58.2	60.5	48.7	48.3	47.1	53.2
Short-term	29.9	31.9	40.6	39.8	42.8	42.5	36.6	35.8	29.6	31.7
of which:										
Liabilities to banks	1.5	2.1	11.7	11.1	9.8	9.4	7.7	7.4	1.2	1.9
Trade payables	3.3	3.5	7.1	6.9	9.2	9.2	7.1	7.5	3.2	3.4
Liabilities to affiliated companies	21.1	22.8	7.2	5.9	9.3	8.9	14.0	12.2	21.5	23.3
Long-term	17.3	21.2	18.6	19.2	15.4	18.0	12.1	12.5	17.5	21.5
of which:										
Liabilities to banks	1.5	2.3	13.7	14.2	10.0	10.2	7.5	7.2	1.2	2.1
Liabilities to affiliated companies	14.7	17.7	3.5	3.2	3.9	6.1	4.2	4.7	15.1	18.2
Provisions	28.3	22.4	6.6	6.3	8.5	8.1	10.6	10.5	29.1	22.9
of which: Provisions for pensions	8.8	8.5	1.7	1.4	2.4	2.3	3.8	3.8	9.0	8.7
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	0.8	0.8	6.9	7.1	3.6	3.6	3.8	3.9	0.5	0.5
Annual result and depreciation	2.9	2.8	9.6	9.4	5.5	5.5	6.2	6.0	2.6	2.5
Trade receivables	4.6	4.7	8.3	8.3	8.2	8.5	8.3	8.4	4.2	4.3
	Percentage of the balance sheet total									
Sales	77.7	75.6	146.9	142.9	166.2	163.2	150.9	151.8	74.5	72.4
Annual result and interest paid	1.2	1.7	9.7	9.4	5.8	5.6	5.4	5.6	1.0	1.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	3.3	3.0	27.0	25.8	16.6	15.8	18.3	17.9	2.8	2.5
	Percentage of fixed assets									
Long-term equity and liabilities	80.4	84.9	132.8	136.5	149.4	157.5	138.3	140.6	78.8	83.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.2	85.5	95.2	94.0	81.7	84.4	92.0	92.0	93.4	85.3
Cash resources, short-term receivables and inventories	125.6	115.3	143.9	148.3	152.6	157.2	160.6	164.3	123.8	113.1
	Percentage of cost of materials									
Trade payables	6.2	6.6	12.3	12.2	11.4	11.6	8.9	9.1	6.0	6.4
Memo item:										
Balance sheet total in € billion	202.74	220.24	0.18	0.20	1.30	1.38	6.80	7.06	194.46	211.61
Sales in € billion	157.54	166.55	0.26	0.28	2.16	2.25	10.26	10.72	144.86	153.31
Number of enterprises	1 449	1 449	277	277	442	442	434	434	296	296

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony

b) Manufacturing

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.0	37.2	23.4	23.9	35.4	35.7	43.2	43.4	49.9	50.4
	50	49.1	49.7	35.7	35.5	45.3	45.6	52.2	53.1	62.1	61.7
	75	62.1	62.4	49.0	49.2	57.5	57.5	61.9	63.6	74.6	74.7
Personnel expenses	25	17.0	17.0	22.3	23.7	21.4	21.8	16.7	16.7	10.2	10.3
	50	26.2	26.2	33.8	32.7	30.5	30.8	25.2	24.6	17.3	16.8
	75	36.3	35.8	45.5	46.4	39.3	39.2	33.0	32.3	24.1	24.3
Depreciation	25	1.1	1.2	1.2	1.2	1.1	1.2	1.2	1.1	1.0	1.1
	50	2.2	2.1	2.6	2.5	2.1	2.2	2.2	2.1	2.0	2.0
	75	3.9	3.8	4.7	5.0	3.8	3.7	3.9	3.5	3.6	3.5
Annual result	25	0.5	0.4	0.7	0.8	0.7	0.6	0.3	0.3	0.5	0.4
	50	2.8	2.5	4.0	3.6	2.7	2.5	2.6	2.3	2.7	2.1
	75	6.4	6.6	10.4	10.7	5.7	5.6	5.3	5.7	5.9	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.9	8.8	7.2	8.2	9.8	8.8	8.9	8.7	10.1	9.5
	50	22.5	22.3	22.0	22.3	23.0	21.2	25.4	24.5	20.6	20.3
	75	40.9	41.1	50.7	47.7	39.8	40.0	41.0	41.3	36.3	36.2
Inventories	25	12.2	12.1	4.2	4.8	13.5	12.4	15.7	16.0	13.1	13.7
	50	25.4	25.3	14.8	13.9	28.9	29.2	27.3	27.6	23.4	24.2
	75	40.9	41.1	34.4	33.9	46.6	46.5	41.9	42.0	36.9	37.4
Equity	25	12.5	13.3	7.4	8.4	9.8	10.0	14.8	16.5	17.5	17.0
	50	30.5	31.4	27.3	32.6	28.7	29.3	32.8	33.2	30.2	30.6
	75	52.1	53.2	57.1	59.7	53.0	54.9	53.9	56.8	47.5	47.3
Short-term liabilities	25	20.5	19.8	17.1	16.9	20.2	19.3	20.3	19.5	23.8	24.5
	50	41.1	40.1	38.5	37.5	42.0	41.3	39.9	38.6	41.5	42.0
	75	61.5	62.1	68.9	68.2	65.1	65.2	58.3	59.7	57.5	56.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	9.0	8.3	12.9	12.8	13.7	13.2	9.6	8.8	0.9	0.8
	75	29.9	27.9	42.0	45.2	33.0	30.7	28.8	26.4	16.9	17.3
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.6	1.0	1.2	0.9	0.8	0.4	0.4	0.7	0.5
	50	3.6	3.2	5.4	5.1	3.3	3.3	3.3	2.9	3.2	2.8
	75	8.1	8.1	11.9	12.8	7.8	7.5	7.4	7.3	7.5	7.4
Annual result and depreciation	25	2.8	2.8	3.7	3.5	3.1	3.1	2.6	2.5	2.3	2.2
	50	6.4	6.2	9.2	8.2	6.2	6.5	5.9	5.5	5.9	5.2
	75	11.7	11.9	17.2	17.5	10.8	11.3	11.2	10.4	9.9	9.9
Trade receivables	25	3.2	3.4	3.0	3.3	3.9	3.8	3.0	3.4	2.8	2.9
	50	6.9	6.8	6.6	5.9	7.0	7.1	6.9	7.1	6.9	6.6
	75	11.2	11.4	10.8	11.4	10.7	11.1	11.7	11.8	11.1	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.1	2.9	2.9	2.6	2.0	1.7	1.8	2.2	2.0
	50	6.8	6.1	7.9	8.6	6.6	6.1	6.5	5.8	6.3	5.7
	75	12.7	12.9	20.0	19.4	12.7	13.3	11.1	12.0	11.1	10.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.9	5.3	0.8	1.5	6.0	5.1	5.5	6.7	5.4	5.6
	50	17.3	16.7	17.3	18.0	18.1	16.4	18.3	17.1	16.3	16.6
	75	39.1	38.4	46.9	46.9	39.0	41.2	42.0	42.2	30.8	31.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.4	94.4	75.1	80.1	92.4	98.6	94.5	97.6	96.9	95.0
	50	159.8	162.0	154.8	160.2	172.8	181.5	160.9	161.5	143.8	141.7
	75	318.9	325.0	420.3	408.0	345.0	379.8	295.0	313.1	248.0	237.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.3	48.9	46.0	43.6	43.6	42.6	50.1	51.1	56.1	55.3
	50	92.5	91.4	107.9	120.1	84.1	88.6	91.8	88.0	94.5	94.3
	75	189.7	198.5	277.4	282.6	192.4	207.9	176.1	175.3	165.7	154.8
		Percentage of cost of materials									
Trade payables	25	4.3	4.3	3.9	3.6	4.6	5.0	4.3	4.6	4.4	4.0
	50	8.2	8.5	10.4	9.8	9.1	9.1	7.5	7.8	7.0	7.5
	75	14.5	14.5	21.1	19.2	15.5	15.9	12.6	13.2	11.4	11.4

IV. Enterprises by federal state and economic sector

10. North Rhine-Westphalia

a) All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.7	99.6	98.7	98.8	99.2	98.8	98.9	99.5	99.8	99.7
Change in finished goods	0.3	0.4	1.3	1.2	0.8	1.2	1.1	0.5	0.2	0.3
Interest and similar income	0.4	0.4	0.2	0.2	0.2	0.1	0.2	0.2	0.4	0.4
Other income	4.4	3.9	3.7	3.5	4.1	4.0	2.7	2.5	4.6	4.1
of which: Income from long-term equity investments	0.6	0.8	0.1	0.1	0.2	0.2	0.3	0.4	0.7	0.9
Total income	104.8	104.3	103.9	103.7	104.3	104.1	102.9	102.7	105.0	104.5
Expenses	Percentage of gross revenue									
Cost of materials	69.8	70.0	37.7	37.7	48.9	49.3	57.5	57.7	72.0	72.3
Personnel expenses	14.5	14.3	33.1	32.8	29.4	29.0	23.4	23.4	12.9	12.6
Depreciation	3.8	3.2	4.5	4.2	3.4	3.2	2.8	2.8	3.9	3.3
of which: Depreciation of tangible fixed assets	3.3	2.9	4.4	4.1	3.2	3.1	2.6	2.5	3.4	2.9
Interest and similar expenses	1.2	1.3	1.3	1.1	0.9	0.8	0.8	0.8	1.3	1.3
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.6	12.1	21.7	21.2	17.3	17.0	14.2	13.9	12.2	11.7
Total expenses before taxes on income	101.9	101.0	98.4	97.3	100.0	99.6	98.9	98.6	102.4	101.3
Annual result before taxes on income	2.9	3.3	5.4	6.4	4.3	4.5	4.0	4.1	2.7	3.2
Taxes on income	0.7	0.8	1.4	1.5	1.2	1.3	1.1	1.1	0.6	0.7
Annual result	2.1	2.6	4.0	4.9	3.1	3.2	2.9	3.0	2.0	2.5
Profit and loss transfers (parent company)	0.7	1.2	0.1	0.1	0.1	0.1	0.1	0.2	0.8	1.4
Profit and loss transfers (subsidiary)	0.7	1.3	- 0.4	- 0.2	0.1	0.2	0.4	0.4	0.7	1.4
Profit for the year	2.2	2.5	4.6	5.3	3.1	3.2	2.6	2.8	2.1	2.5
<b>Balance sheet</b>	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.4	2.3	0.8	0.8	0.7	0.7	1.2	1.2	2.6	2.4
Tangible fixed assets	21.0	20.5	39.2	45.6	34.6	33.5	29.9	29.2	19.8	19.3
of which: Land and buildings	6.1	5.8	11.1	10.7	11.7	11.2	12.5	12.3	5.3	5.1
Inventories	9.2	9.3	16.6	17.5	22.1	22.9	21.9	22.2	7.7	7.8
of which: Finished goods and merchandise	4.7	4.6	6.9	6.7	9.3	9.2	9.2	9.3	4.1	4.1
Cash	5.1	4.9	13.4	13.5	12.4	12.5	10.4	10.5	4.4	4.2
Receivables	34.5	35.2	25.4	26.3	25.3	25.7	29.6	29.9	35.2	36.0
Short-term	27.0	27.0	24.3	25.2	24.3	24.8	27.5	27.7	27.0	27.0
of which:										
Trade receivables	7.6	7.6	11.5	12.2	12.9	13.4	12.6	12.8	7.1	7.0
Receivables from affiliated companies	16.5	16.6	7.3	7.2	7.5	7.4	11.6	11.5	17.2	17.3
Long-term	7.5	8.2	1.1	1.1	1.0	0.9	2.0	2.1	8.1	9.0
of which: Loans to affiliated companies	6.5	7.3	0.7	0.7	0.7	0.6	1.4	1.5	7.1	8.0
Securities	1.4	1.3	0.4	0.5	1.0	1.0	1.3	1.3	1.4	1.3
Other long-term equity investments	26.1	26.1	3.2	3.1	3.3	3.2	5.3	5.5	28.6	28.6
of which: Goodwill	1.1	0.7	0.8	0.7	0.7	0.6	0.3	0.4	1.2	0.7
Capital	Percentage of the balance sheet total									
Equity	32.9	32.7	28.5	29.6	33.7	33.6	36.6	36.8	32.6	32.3
Liabilities	49.7	51.3	64.2	63.1	56.8	57.0	50.8	50.6	49.4	51.2
Short-term	30.3	32.1	40.6	40.4	39.4	40.0	37.8	38.2	29.4	31.4
of which:										
Liabilities to banks	2.2	2.3	9.8	9.1	8.4	8.2	6.0	6.4	1.7	1.8
Trade payables	5.8	5.9	8.4	8.5	8.2	8.4	7.2	7.3	5.6	5.7
Liabilities to affiliated companies	17.2	18.9	8.5	7.2	9.8	9.6	12.9	12.6	17.8	19.7
Long-term	19.4	19.2	23.6	22.7	17.4	17.0	13.0	12.4	20.0	19.9
of which:										
Liabilities to banks	4.9	5.0	16.3	15.6	13.0	12.3	9.2	8.6	4.2	4.4
Liabilities to affiliated companies	11.9	11.6	3.9	3.9	3.1	3.3	2.9	3.0	12.9	12.6
Provisions	16.8	15.4	6.6	6.6	8.7	8.6	11.6	11.6	17.5	15.9
of which: Provisions for pensions	5.3	5.0	1.2	1.2	2.5	2.4	4.3	4.2	5.5	5.1
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.9	3.4	5.5	6.5	4.3	4.6	4.1	4.1	2.7	3.2
Annual result and depreciation	5.9	5.8	8.6	9.2	6.5	6.5	5.8	5.8	5.9	5.8
Trade receivables	6.8	6.8	8.8	9.1	8.8	9.1	8.8	8.9	6.5	6.5
Percentage of the balance sheet total										
Sales	112.1	111.7	130.8	133.2	146.1	147.1	143.1	144.5	108.5	107.9
Annual result and interest paid	3.8	4.3	7.0	8.2	5.8	6.1	5.4	5.5	3.6	4.2
Percentage of liabilities and provisions less cash										
Annual result and depreciation	10.7	10.5	19.4	21.6	17.6	17.9	15.7	15.8	10.2	9.9
Percentage of fixed assets										
Long-term equity and liabilities	99.7	98.2	119.5	125.2	133.1	136.1	137.1	138.1	96.9	95.3
Percentage of short-term liabilities										
Cash resources and short-term receivables	107.4	100.6	93.2	96.1	94.1	94.1	101.8	101.2	108.5	100.7
Cash resources, short-term receivables and inventories	137.6	129.5	133.9	139.5	150.2	151.4	159.6	159.4	134.6	125.5
Percentage of cost of materials										
Trade payables	7.4	7.5	16.7	16.8	11.3	11.5	8.6	8.8	7.2	7.3
Memo item:										
Balance sheet total in € billion	745.77	788.99	2.81	3.03	14.39	15.27	61.29	64.25	667.28	706.45
Sales in € billion	836.17	881.58	3.68	4.03	21.03	22.46	87.71	92.84	723.75	762.26
Number of enterprises	14 806	14 806	4 360	4 360	4 415	4 415	3 783	3 783	2 248	2 248

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

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

a) All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Enterprises with sales of ... € million									
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindred sample 2016/2017		2016		2017		2016		2017	
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	27.1	26.9	7.8	7.7	28.3	28.6	41.2	41.4	48.5	48.9
	50	50.0	50.1	32.5	31.8	48.9	49.0	59.8	60.1	67.1	67.2
	75	71.1	71.4	53.4	53.0	68.9	69.3	76.8	76.7	82.2	82.7
Personnel expenses	25	10.9	11.0	14.4	15.0	13.6	13.7	9.9	9.7	6.4	6.5
	50	23.3	23.2	30.7	30.7	26.6	26.5	19.3	19.3	13.9	14.0
	75	38.4	38.6	45.9	45.5	39.6	39.5	33.2	33.0	25.4	25.1
Depreciation	25	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.5	0.5	0.5
	50	1.6	1.6	1.9	1.9	1.5	1.5	1.4	1.3	1.6	1.6
	75	3.6	3.5	4.4	4.3	3.4	3.3	3.1	3.0	3.5	3.4
Annual result	25	0.5	0.6	0.4	0.7	0.6	0.6	0.6	0.6	0.6	0.4
	50	2.6	2.7	3.7	4.1	2.4	2.5	2.4	2.3	2.1	2.0
	75	6.4	6.7	10.1	10.6	5.6	5.8	5.4	5.3	5.1	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.7	3.6	3.4	3.3	3.9	3.7	3.8	3.5	3.9	3.8
	50	13.9	13.4	14.0	13.3	13.3	12.8	13.4	13.0	15.5	15.6
	75	35.3	34.5	38.0	38.3	35.3	34.6	32.2	31.6	34.2	33.3
Inventories	25	0.9	0.9	0.0	0.0	1.6	1.5	3.2	3.0	2.8	2.9
	50	15.6	15.5	5.6	5.6	19.2	18.6	23.9	24.5	17.2	17.7
	75	39.9	40.0	29.8	29.7	45.1	44.9	44.0	43.8	35.5	35.2
Equity	25	9.4	10.3	2.9	5.1	9.1	9.9	12.8	13.5	14.3	14.2
	50	27.0	28.0	23.7	25.9	25.4	26.4	29.5	30.1	29.9	29.7
	75	49.4	50.4	50.6	52.6	48.2	49.3	50.5	50.8	48.0	48.3
Short-term liabilities	25	21.6	21.2	20.6	19.5	22.9	22.6	21.3	21.2	20.7	21.3
	50	43.5	43.0	44.0	42.5	45.3	44.4	43.5	44.0	39.1	39.6
	75	68.9	67.9	74.4	71.1	70.0	68.6	66.7	67.2	62.2	62.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.5	4.5	5.4	5.6	7.4	7.3	3.7	3.7	0.3	0.3
	75	27.5	26.7	33.3	32.3	30.4	29.5	24.7	23.9	17.8	17.4
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	0.6	1.0	0.8	1.0	0.9	0.8	0.8	0.7
	50	3.4	3.5	4.8	5.2	3.2	3.4	3.2	3.1	2.8	2.6
	75	8.3	8.6	12.7	13.1	7.5	7.8	7.1	7.0	6.3	6.3
Annual result and depreciation	25	2.3	2.4	2.6	3.1	2.4	2.5	2.3	2.2	2.1	1.9
	50	5.8	5.9	7.9	8.4	5.6	5.6	5.2	5.1	5.0	4.7
	75	11.9	12.1	17.7	18.2	11.0	11.2	9.9	9.7	9.7	9.4
Trade receivables	25	2.9	3.0	1.8	1.9	3.3	3.4	3.5	3.6	3.2	3.2
	50	6.9	7.0	6.0	6.1	6.9	7.1	7.2	7.4	7.3	7.4
	75	11.7	11.9	11.6	12.1	11.7	12.0	11.8	11.8	11.4	11.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.6	2.4	2.8	2.7	2.8	2.7	2.6	2.3	2.1
	50	6.7	6.7	8.7	9.3	6.6	6.7	6.3	6.0	5.6	5.4
	75	14.3	14.4	23.0	23.3	13.8	13.6	11.8	11.7	10.6	10.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	4.9	0.0	2.3	4.6	4.7	6.0	5.8	6.2	6.0
	50	16.7	17.0	17.8	19.7	16.3	16.5	16.8	16.7	16.1	15.3
	75	41.6	41.9	53.7	57.1	40.7	40.6	39.5	38.5	33.2	31.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.2	93.0	72.3	78.8	93.6	95.3	98.9	99.0	94.9	94.1
	50	171.2	177.9	160.0	174.2	183.0	197.0	184.5	187.5	154.4	149.6
	75	461.3	475.6	477.9	518.3	534.2	548.1	449.8	462.6	319.3	326.9
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	52.4	53.7	48.3	52.4	47.2	48.6	55.1	54.7	63.6	62.0
	50	104.3	105.2	110.9	114.8	96.8	99.6	101.7	101.6	110.0	107.0
	75	216.5	220.9	256.3	276.7	204.8	211.9	201.5	203.8	194.1	190.2
		Percentage of cost of materials									
Trade payables	25	4.1	4.2	4.4	4.3	4.6	4.6	3.9	4.0	3.4	3.6
	50	8.7	8.7	10.9	10.7	9.6	9.5	7.8	7.8	7.1	7.1
	75	16.4	16.6	25.6	25.5	18.0	18.1	13.0	13.3	11.7	11.8

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

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

a) All economic sectors\*

Ratios	Corporations									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.7	99.7	98.4	98.7	99.3	98.9	98.7	99.5	99.8	99.7
Change in finished goods	0.3	0.3	1.6	1.3	0.7	1.1	1.3	0.5	0.2	0.3
Interest and similar income	0.4	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.5
Other income	4.9	4.3	3.7	3.6	4.8	4.6	3.0	2.9	5.1	4.5
of which: Income from long-term equity investme	0.7	0.8	0.1	0.1	0.2	0.2	0.3	0.3	0.7	0.9
Total income	105.3	104.8	103.9	103.8	105.0	104.7	103.3	103.1	105.5	104.9
Expenses	Percentage of gross revenue									
Cost of materials	70.4	70.7	38.1	38.0	48.6	48.9	56.9	56.9	72.6	72.9
Personnel expenses	14.4	14.2	36.4	35.9	31.1	30.7	24.5	24.6	12.8	12.5
Depreciation	4.1	3.5	3.6	3.3	3.1	3.0	2.8	2.8	4.3	3.5
of which: Depreciation of tangible fixed assets	3.6	3.1	3.4	3.2	3.0	2.8	2.6	2.6	3.7	3.1
Interest and similar expenses	1.3	1.4	1.0	0.9	0.8	0.8	0.8	0.8	1.4	1.5
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.4	11.8	21.6	21.0	17.5	17.3	14.4	14.1	12.0	11.4
Total expenses before taxes on income	102.7	101.6	100.9	99.3	101.3	100.8	99.4	99.2	103.1	101.9
Annual result before taxes on income	2.6	3.2	3.0	4.4	3.7	3.9	3.8	3.9	2.4	3.1
Taxes on income	0.7	0.8	1.3	1.4	1.3	1.3	1.2	1.2	0.6	0.7
Annual result	1.9	2.4	1.7	3.0	2.4	2.6	2.7	2.7	1.8	2.4
Profit and loss transfers (parent company)	0.8	1.5	0.2	0.2	0.2	0.1	0.2	0.2	0.9	1.6
Profit and loss transfers (subsidiary)	0.8	1.5	-0.6	-0.3	0.1	0.2	0.6	0.5	0.8	1.7
Profit for the year	1.9	2.3	2.5	3.5	2.5	2.5	2.3	2.4	1.9	2.3
<b>Balance sheet</b>	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.5	2.4	0.8	0.8	0.8	0.7	1.0	1.0	2.7	2.5
Tangible fixed assets	20.4	20.0	30.8	29.2	32.8	31.7	30.9	30.2	19.3	18.9
of which: Land and buildings	5.8	5.6	10.7	9.7	11.6	11.0	13.5	13.3	5.0	4.9
Inventories	7.7	7.8	19.3	19.9	21.1	21.8	20.1	20.4	6.5	6.5
of which: Finished goods and merchandise	3.9	3.8	7.9	7.6	8.8	8.7	8.1	8.1	3.5	3.4
Cash	4.7	4.5	15.5	15.6	13.2	13.2	10.3	10.5	4.0	3.8
Receivables	34.7	35.5	28.6	29.4	26.7	27.3	30.6	30.7	35.2	36.0
Short-term	26.8	26.7	27.5	28.2	25.5	26.2	28.4	28.4	26.7	26.6
of which:										
Trade receivables	7.0	6.9	13.5	14.1	13.3	14.0	12.0	12.2	6.4	6.4
Receivables from affiliated companies	17.1	17.1	7.8	7.5	8.2	8.0	13.0	12.8	17.6	17.6
Long-term	7.9	8.8	1.1	1.2	1.2	1.0	2.2	2.3	8.5	9.4
of which: Loans to affiliated companies	6.9	7.8	0.6	0.7	0.8	0.7	1.5	1.6	7.4	8.4
Securities	1.4	1.3	0.5	0.7	1.2	1.2	1.2	1.2	1.4	1.3
Other long-term equity investments	28.2	28.2	3.6	3.6	3.6	3.7	5.5	5.7	30.5	30.5
of which: Goodwill	1.2	0.8	0.7	0.5	0.7	0.6	0.3	0.5	1.3	0.8
Capital	Percentage of the balance sheet total									
Equity	33.6	33.4	31.6	32.8	37.5	37.4	40.3	40.4	33.0	32.8
Liabilities	48.5	50.3	60.0	58.9	52.1	52.3	46.4	46.4	48.6	50.5
Short-term	28.6	30.5	42.7	41.3	36.3	36.8	33.7	34.2	28.0	30.0
of which:										
Liabilities to banks	1.8	1.9	8.2	7.3	7.3	7.0	5.1	5.4	1.4	1.5
Trade payables	5.2	5.2	9.3	9.4	8.1	8.4	6.9	7.0	5.0	5.0
Liabilities to affiliated companies	16.8	18.7	8.8	6.9	8.1	7.9	10.4	10.5	17.5	19.6
Long-term	20.0	19.8	17.3	17.6	15.8	15.5	12.7	12.2	20.6	20.5
of which:										
Liabilities to banks	4.4	4.5	10.3	10.4	11.3	10.9	9.0	8.6	3.9	4.1
Liabilities to affiliated companies	12.7	12.4	4.0	4.2	3.2	3.2	2.8	2.8	13.7	13.3
Provisions	17.3	15.7	7.7	7.7	9.5	9.4	12.3	12.3	17.9	16.1
of which: Provisions for pensions	5.4	5.1	1.7	1.6	3.1	3.0	4.7	4.6	5.6	5.2
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	2.6	3.2	3.1	4.5	3.7	4.0	3.9	3.9	2.4	3.1
Annual result and depreciation	6.0	5.9	5.4	6.4	5.6	5.6	5.6	5.6	6.1	5.9
Trade receivables	6.7	6.7	9.5	9.9	9.1	9.6	8.9	8.9	6.4	6.4
	Percentage of the balance sheet total									
Sales	103.2	102.7	141.7	143.0	145.4	146.5	135.1	136.3	99.8	99.2
Annual result and interest paid	3.3	3.9	3.9	5.7	4.8	5.0	4.7	4.7	3.2	3.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.0	9.7	14.4	17.6	16.6	16.7	15.3	15.4	9.6	9.3
	Percentage of fixed assets									
Long-term equity and liabilities	98.6	96.9	138.0	147.4	143.6	147.5	142.7	143.2	95.7	94.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	111.8	103.6	101.0	106.5	108.0	108.4	116.0	114.9	111.5	102.5
Cash resources, short-term receivables and invent	138.9	129.3	146.2	154.8	166.1	167.7	175.8	174.5	134.6	124.2
	Percentage of cost of materials									
Trade payables	7.2	7.2	16.9	17.0	11.4	11.5	8.8	9.0	7.0	6.9
Memo item:										
Balance sheet total in € billion	667.50	707.34	1.86	2.05	10.72	11.41	47.89	50.35	607.03	643.52
Sales in € billion	688.76	726.52	2.64	2.93	15.59	16.72	64.71	68.61	605.82	638.26
Number of enterprises	10 839	10 839	3 102	3 102	3 281	3 281	2 779	2 779	1 677	1 677

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

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

a) All economic sectors\*

	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
		Cylindred sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.4	26.1	9.1	9.1	27.4	27.2	39.1	38.6	47.5	47.3
	50	49.9	49.8	33.1	32.3	48.4	48.3	59.9	60.2	67.0	66.9
	75	71.2	71.4	53.7	53.1	68.4	68.6	77.0	76.8	83.3	83.9
Personnel expenses	25	11.6	11.7	19.1	19.3	14.7	14.9	9.8	9.6	5.9	5.9
	50	25.0	25.1	34.9	35.3	27.8	27.8	19.7	19.7	13.8	13.8
	75	41.4	41.5	50.3	50.2	41.6	41.4	34.7	34.4	26.2	26.3
Depreciation	25	0.6	0.5	0.7	0.6	0.6	0.6	0.5	0.5	0.4	0.4
	50	1.5	1.5	1.7	1.7	1.4	1.4	1.3	1.3	1.6	1.6
	75	3.4	3.3	3.8	3.6	3.2	3.1	3.2	3.1	3.8	3.7
Annual result	25	0.4	0.4	0.0	0.3	0.4	0.5	0.5	0.5	0.5	0.4
	50	2.2	2.2	2.3	2.6	2.0	2.0	2.3	2.2	2.1	2.0
	75	5.5	5.7	6.7	7.1	4.8	4.9	5.4	5.3	5.3	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.1	2.9	2.7	2.6	3.4	3.2	3.1	2.9	3.2	3.1
	50	11.7	11.4	10.8	10.5	11.3	11.1	11.8	11.4	14.4	14.4
	75	31.5	30.8	30.1	29.7	31.4	30.5	31.2	30.2	34.5	33.4
Inventories	25	0.7	0.7	0.0	0.0	1.3	1.0	1.7	1.6	1.9	1.9
	50	13.9	13.5	6.2	6.4	17.8	16.8	20.5	20.0	13.4	13.5
	75	38.9	38.6	31.2	31.0	44.1	43.8	42.1	42.4	32.5	32.4
Equity	25	13.0	14.4	6.8	10.2	13.2	14.1	16.5	16.9	17.3	17.1
	50	31.5	33.0	28.5	30.8	30.2	31.6	35.0	35.5	33.6	33.8
	75	53.9	55.1	54.5	55.9	52.3	54.3	55.8	56.0	53.2	52.8
Short-term liabilities	25	18.6	18.5	18.7	18.4	20.4	20.0	17.4	17.2	17.6	18.4
	50	38.8	38.1	41.8	39.7	40.4	39.4	37.5	37.4	34.1	34.6
	75	64.1	63.0	70.6	67.3	64.9	63.5	61.1	61.5	57.6	57.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.8	1.8	2.3	2.0	4.8	4.4	1.0	1.0	0.0	0.0
	75	22.4	21.4	23.4	21.9	26.5	25.4	20.8	19.9	15.6	14.7
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.6	0.1	0.4	0.6	0.7	0.8	0.7	0.8	0.7
	50	3.0	3.0	3.1	3.5	2.8	2.9	3.2	3.0	2.8	2.7
	75	7.3	7.5	8.5	9.2	6.8	6.8	7.2	7.1	6.5	6.4
Annual result and depreciation	25	2.0	2.1	1.6	2.2	2.0	2.2	2.0	1.9	2.0	1.9
	50	5.3	5.3	5.8	6.1	4.9	5.0	5.2	5.0	5.2	4.9
	75	10.5	10.8	12.1	12.8	10.1	10.2	10.1	9.9	9.9	9.8
Trade receivables	25	3.1	3.2	2.1	2.2	3.4	3.6	3.3	3.5	3.4	3.6
	50	7.2	7.4	6.7	6.8	7.3	7.5	7.2	7.5	7.8	7.8
	75	12.3	12.6	12.7	13.2	12.4	12.5	12.2	12.2	11.9	12.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.1	1.1	1.8	2.3	2.4	2.4	2.3	2.2	2.0
	50	5.8	5.8	6.3	6.9	5.7	5.8	5.8	5.4	5.2	5.2
	75	11.9	12.0	15.1	16.1	11.7	11.5	11.1	10.9	10.0	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.9	3.0	-5.9	-0.8	3.0	3.1	5.0	4.4	5.9	5.4
	50	14.9	15.2	12.7	14.5	14.6	14.8	16.3	15.9	16.1	15.8
	75	39.3	39.3	40.4	43.8	39.3	38.3	42.0	42.2	33.8	32.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	102.9	105.5	91.3	100.0	108.7	113.3	110.5	110.3	99.5	98.8
	50	203.6	215.4	208.3	234.0	224.6	240.0	213.6	218.0	161.9	160.4
	75	556.3	580.6	610.3	633.3	637.5	658.4	532.1	544.7	353.9	368.6
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	60.3	62.8	54.5	60.6	55.4	57.0	64.9	65.3	71.7	71.9
	50	121.0	123.1	128.3	132.7	112.6	117.0	120.5	122.6	123.4	121.7
	75	256.6	266.9	302.0	320.6	250.4	258.4	245.9	251.3	222.7	224.5
		Percentage of cost of materials									
Trade payables	25	4.1	4.1	4.4	4.3	4.6	4.6	3.8	4.0	3.3	3.4
	50	8.8	8.8	10.6	10.7	9.7	9.6	7.8	8.1	7.0	7.1
	75	16.7	16.9	25.0	25.2	18.7	18.4	13.5	13.8	12.0	12.0

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

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

a) All economic sectors\*

Ratios	Non-corporations									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindred sample 2016/2017		2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	99.7	99.5	99.3	99.0	98.9	98.5	99.4	99.5	99.8	99.5
Change in finished goods	0.3	0.5	0.7	1.0	1.1	1.5	0.6	0.5	0.2	0.5
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.1	2.1	3.7	3.2	2.1	2.3	1.7	1.6	2.2	2.2
of which: Income from long-term equity investments	0.4	0.6	0.1	0.1	0.1	0.1	0.3	0.4	0.5	0.7
Total income	102.3	102.3	103.8	103.4	102.2	102.3	101.8	101.8	102.4	102.4
<b>Expenses</b>										
Cost of materials	66.7	67.1	36.7	37.1	49.7	50.4	59.3	59.9	69.1	69.6
Personnel expenses	15.1	14.8	24.4	24.5	24.8	24.4	20.4	20.2	13.6	13.2
Depreciation	2.3	2.1	6.8	6.6	3.9	4.0	2.8	2.6	2.0	1.9
of which: Depreciation of tangible fixed assets	2.1	2.0	6.8	6.6	3.8	3.7	2.6	2.4	1.8	1.8
Interest and similar expenses	0.7	0.7	2.0	1.7	1.0	1.0	0.9	0.8	0.7	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.4	13.3	22.1	21.7	16.7	16.2	13.8	13.4	13.0	13.0
Total expenses before taxes on income	98.2	98.2	92.2	91.7	96.3	96.1	97.3	97.0	98.5	98.5
Annual result before taxes on income	4.1	4.1	11.7	11.7	6.0	6.2	4.5	4.8	3.8	3.8
Taxes on income	0.7	0.7	1.8	1.6	1.1	1.1	0.9	0.9	0.7	0.6
Annual result	3.4	3.4	9.9	10.1	4.9	5.1	3.6	3.8	3.2	3.2
Profit and loss transfers (parent company)	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.2
Profit and loss transfers (subsidiary)	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Profit for the year	3.4	3.6	9.9	10.0	4.9	5.1	3.6	4.1	3.3	3.3
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.3	0.7	0.7	0.6	0.6	1.9	1.8	1.2	1.3
Tangible fixed assets	25.9	24.8	55.8	54.2	39.8	38.9	26.4	25.5	24.4	23.4
of which: Land and buildings	8.6	7.7	11.9	12.6	12.2	12.1	9.0	8.9	8.2	7.2
Inventories	21.3	22.1	11.2	12.5	25.1	26.1	28.2	28.9	19.7	20.6
of which: Finished goods and merchandise	11.4	11.7	4.8	5.0	10.9	10.7	13.1	13.5	11.2	11.5
Cash	9.0	8.6	9.4	9.3	10.2	10.3	10.9	10.3	8.6	8.1
Receivables	32.5	33.3	19.0	19.7	21.0	20.9	26.1	27.0	34.8	35.7
Short-term	28.8	29.7	18.0	18.8	20.5	20.5	24.5	25.4	30.5	31.3
of which:										
Trade receivables	13.5	13.8	7.8	8.1	11.7	11.6	14.7	15.2	13.4	13.7
Receivables from affiliated companies	11.9	12.3	6.5	6.6	5.6	5.5	6.2	6.9	13.7	14.0
Long-term	3.7	3.7	1.0	0.9	0.4	0.4	1.6	1.7	4.4	4.4
of which: Loans to affiliated companies	3.1	3.1	0.8	0.7	0.2	0.2	1.1	1.2	3.7	3.8
Securities	1.5	1.4	0.3	0.2	0.4	0.3	1.6	1.5	1.5	1.4
Other long-term equity investments	8.1	8.0	2.3	2.2	2.3	2.0	4.6	4.7	9.4	9.1
of which: Goodwill	0.2	0.2	1.1	1.0	0.6	0.5	0.4	0.3	0.2	0.1
<b>Capital</b>										
Equity	27.0	26.4	22.4	22.8	22.6	22.3	23.1	23.8	28.2	27.3
Liabilities	60.0	60.6	72.4	72.0	70.5	70.8	66.7	66.1	57.7	58.6
Short-term	45.6	46.5	36.6	38.7	48.4	49.4	52.6	52.8	44.0	45.1
of which:										
Liabilities to banks	6.1	6.0	12.8	12.7	11.4	11.6	9.3	10.0	4.9	4.7
Trade payables	10.8	11.4	6.6	6.7	8.4	8.6	8.2	8.5	11.5	12.3
Liabilities to affiliated companies	20.4	20.5	7.7	7.8	15.0	14.5	21.6	20.3	20.7	21.1
Long-term	14.4	14.1	35.8	33.3	22.1	21.4	14.1	13.3	13.7	13.5
of which:										
Liabilities to banks	8.9	8.7	28.2	26.6	17.8	16.6	10.0	8.7	7.8	8.0
Liabilities to affiliated companies	4.6	4.6	3.7	3.5	3.0	3.5	3.1	3.7	5.1	4.8
Provisions	12.2	12.2	4.4	4.3	6.4	6.4	9.1	9.2	13.4	13.4
of which: Provisions for pensions	4.2	4.2	0.3	0.2	0.9	0.9	2.9	2.8	4.7	4.8
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.1	4.2	11.8	11.8	6.0	6.3	4.6	4.8	3.9	3.9
Annual result and depreciation	5.6	5.6	16.9	16.8	8.9	9.2	6.5	6.4	5.2	5.2
Trade receivables	7.2	7.2	7.1	7.2	7.9	7.8	8.6	8.7	6.8	6.9
Percentage of the balance sheet total										
Sales	188.3	189.9	109.5	112.5	148.3	148.9	171.7	174.3	195.7	197.1
Annual result and interest paid	7.8	7.9	13.2	13.4	8.9	9.3	7.8	8.1	7.6	7.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	16.6	16.4	27.1	27.9	19.6	20.4	16.8	16.9	16.2	15.8
Percentage of fixed assets										
Long-term equity and liabilities	114.4	115.6	97.3	96.8	105.3	105.7	114.1	116.8	115.5	116.5
Percentage of short-term liabilities										
Cash resources and short-term receivables	84.2	83.3	75.1	72.8	63.8	62.7	69.1	69.3	89.7	88.4
Cash resources, short-term receivables and inventories	130.9	130.9	105.7	105.0	115.5	115.5	122.7	124.1	134.5	134.1
Percentage of cost of materials										
Trade payables	8.5	8.9	16.3	16.0	11.2	11.2	8.0	8.1	8.5	8.9
<b>Memo item:</b>										
Balance sheet total in € billion	78.27	81.65	0.95	0.97	3.67	3.85	13.40	13.90	60.26	62.93
Sales in € billion	147.41	155.06	1.04	1.09	5.44	5.74	23.00	24.23	117.93	124.00
Number of enterprises	3 967	3 967	1 258	1 258	1 134	1 134	1 004	1 004	571	571

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



IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

a) All economic sectors\*

Ratios	Quartile value	cont'd: Non-corporations									
		Enterprises with sales of ... € million									
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2016/2017		2016		2017		2016		2017	
Of the enterprises captured ... %	...	had a ratio of less than ...									
Percentage of gross revenue											
Cost of materials	25	29.6	29.2	5.0	4.8	31.0	32.1	44.4	44.3	51.6	52.8
	50	50.5	51.1	30.8	29.9	50.1	49.7	59.7	60.1	67.4	68.8
	75	70.8	71.5	52.2	52.6	70.0	70.6	76.1	76.6	79.8	80.0
Personnel expenses	25	9.3	9.3	6.3	6.6	11.7	11.8	10.0	9.9	7.9	7.8
	50	19.4	19.4	20.3	21.2	23.2	23.2	18.3	18.1	14.6	14.3
	75	32.4	32.1	34.3	35.1	35.3	35.1	29.8	29.4	23.0	22.8
Depreciation	25	0.8	0.8	1.0	1.0	0.8	0.8	0.7	0.7	0.7	0.7
	50	1.9	1.8	2.6	2.6	1.8	1.8	1.4	1.4	1.5	1.5
	75	4.1	4.0	6.7	6.8	4.0	3.9	3.0	2.9	2.9	2.9
Annual result	25	1.3	1.4	3.9	4.2	1.4	1.6	1.0	0.9	0.6	0.4
	50	4.2	4.3	10.1	10.4	4.1	4.1	2.5	2.6	2.0	1.8
	75	9.8	10.1	19.6	18.8	7.6	8.1	5.4	5.4	4.8	4.7
Percentage of the balance sheet total											
Tangible fixed assets	25	6.8	6.5	7.2	7.3	6.8	6.3	6.4	6.3	6.8	7.0
	50	20.7	20.3	27.1	26.2	20.3	18.8	17.2	17.2	19.5	20.0
	75	43.7	43.0	59.7	58.8	46.0	46.0	34.2	33.7	33.9	33.2
Inventories	25	2.1	2.3	0.0	0.0	3.2	3.4	12.6	13.8	12.6	12.9
	50	19.8	20.5	4.2	4.1	23.2	23.2	30.9	31.8	25.3	25.1
	75	42.1	43.0	25.9	26.8	47.4	48.2	46.8	47.4	42.0	42.4
Equity	25	3.4	3.8	- 1.2	0.1	3.3	3.4	7.3	8.2	8.1	7.9
	50	15.7	16.0	11.7	13.7	13.0	12.8	18.3	18.2	20.7	21.8
	75	34.0	33.4	39.0	39.6	29.6	30.0	33.5	32.7	35.0	35.0
Short-term liabilities	25	32.5	33.0	25.0	23.7	35.6	36.6	40.0	39.9	32.9	34.3
	50	55.8	55.6	52.1	51.1	58.8	58.9	57.8	57.8	53.5	54.0
	75	78.1	78.2	81.8	79.8	78.3	79.2	76.3	76.8	73.5	73.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	14.0	14.4	20.6	21.9	17.0	17.0	12.2	11.8	5.2	5.5
	75	40.0	40.0	57.8	55.9	40.7	40.3	34.0	32.8	23.0	24.7
Percentage of sales											
Annual result before taxes on income	25	1.7	1.8	4.5	4.8	1.9	2.0	1.3	1.2	0.8	0.6
	50	5.0	5.2	11.6	11.9	4.9	5.0	3.2	3.2	2.5	2.3
	75	11.5	12.1	21.8	21.7	9.1	9.9	6.7	6.8	5.8	5.7
Annual result and depreciation	25	3.6	3.6	8.0	8.6	4.0	4.0	2.7	2.8	2.1	1.9
	50	8.0	8.0	16.7	17.3	7.6	7.8	5.2	5.2	4.4	4.3
	75	16.3	16.5	31.7	31.0	13.3	13.8	9.7	9.5	8.6	8.2
Trade receivables	25	2.5	2.5	1.1	0.9	3.1	3.0	4.1	4.1	2.5	2.6
	50	6.1	6.1	4.8	4.6	6.2	6.3	7.0	7.4	6.5	6.6
	75	10.1	10.3	9.3	9.5	9.9	10.3	10.9	10.9	10.3	10.3
Percentage of the balance sheet total											
Annual result and interest paid	25	4.4	4.6	7.7	8.0	4.3	4.9	3.9	3.8	3.0	2.5
	50	10.4	10.3	23.4	23.7	10.5	9.9	7.6	7.3	6.7	6.5
	75	23.1	23.6	49.4	48.8	19.2	20.7	13.7	13.6	12.6	11.3
Percentage of liabilities and provisions less cash											
Annual result and depreciation	25	8.9	9.3	11.1	12.0	8.9	9.6	8.4	8.4	7.2	7.0
	50	21.9	21.9	35.4	36.3	20.8	21.0	18.5	17.8	16.2	14.3
	75	48.1	48.7	90.1	87.2	43.9	44.2	34.4	32.7	31.6	28.0
Percentage of fixed assets											
Long-term equity and liabilities	25	62.9	61.3	36.7	41.5	62.1	59.4	76.2	73.4	78.3	75.9
	50	112.6	114.0	100.9	102.6	107.8	106.7	130.5	131.4	133.1	128.9
	75	238.5	250.0	213.7	233.3	247.7	266.1	254.6	269.6	231.8	232.5
Percentage of short-term liabilities											
Cash resources and short-term receivab	25	38.7	39.0	36.8	37.6	34.7	34.6	41.5	41.2	49.8	49.2
	50	72.6	70.5	81.9	82.3	65.0	66.9	66.6	67.1	77.9	77.8
	75	125.9	125.2	171.2	170.0	114.9	113.7	109.1	105.9	117.8	112.4
Percentage of cost of materials											
Trade payables	25	4.2	4.3	4.1	4.2	4.7	4.5	4.1	4.0	3.9	4.2
	50	8.5	8.5	11.3	10.8	9.5	9.5	7.4	7.1	7.2	7.1
	75	15.7	15.3	27.7	26.7	17.0	17.3	12.1	12.0	11.2	11.5

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

IV. Enterprises by federal state and economic sector

10. North Rhine-Westphalia

b) Manufacturing

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	Cylindered sample 2016/2017		Less than 2	2 but less than 10		10 but less than 50		50 and more		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Percentage of gross revenue									
Income	Percentage of gross revenue									
Sales	99.7	99.4	98.5	99.0	98.6	98.8	99.0	99.5	99.9	99.4
Change in finished goods	0.3	0.6	1.5	1.0	1.4	1.2	1.0	0.5	0.1	0.6
Interest and similar income	0.4	0.5	0.2	0.1	0.1	0.1	0.2	0.2	0.5	0.6
Other income	4.4	3.5	2.9	2.7	2.0	1.8	2.3	2.1	4.8	3.8
of which: Income from long-term equity investments	1.2	1.3	0.0	0.0	0.1	0.1	0.3	0.4	1.4	1.5
Total income	104.8	104.0	103.0	102.9	102.2	102.0	102.5	102.3	105.3	104.3
Expenses	Percentage of gross revenue									
Cost of materials	61.4	62.5	37.0	37.2	45.9	46.9	52.5	53.0	63.4	64.5
Personnel expenses	18.5	18.0	36.7	36.1	31.4	30.5	26.5	26.2	16.8	16.3
Depreciation	2.9	2.9	3.2	3.1	2.9	2.7	2.7	2.5	3.0	3.0
of which: Depreciation of tangible fixed assets	2.7	2.5	3.1	3.1	2.6	2.5	2.5	2.4	2.7	2.5
Interest and similar expenses	0.9	1.2	1.2	1.0	0.9	0.9	0.8	0.8	0.9	1.3
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	15.6	14.9	19.5	19.0	16.6	16.0	15.7	15.2	15.5	14.8
Total expenses before taxes on income	99.4	99.5	97.7	96.5	97.8	97.1	98.3	97.8	99.6	99.9
Annual result before taxes on income	5.4	4.5	5.4	6.3	4.3	4.8	4.2	4.4	5.7	4.5
Taxes on income	0.9	0.9	1.3	1.3	1.3	1.4	1.2	1.2	0.9	0.8
Annual result	4.5	3.6	4.1	5.0	3.1	3.4	3.0	3.2	4.8	3.7
Profit and loss transfers (parent company)	0.6	0.6	0.0	0.0	0.1	0.0	0.1	0.4	0.7	0.6
Profit and loss transfers (subsidiary)	2.3	1.6	0.0	0.2	0.3	0.3	0.4	0.4	2.6	1.8
Profit for the year	2.9	2.6	4.0	4.8	2.9	3.1	2.7	3.2	2.9	2.5
<b>Balance sheet</b>	Percentage of the balance sheet total									
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.7	0.7	0.8	0.7	0.8	0.9	0.9	1.4	1.8
Tangible fixed assets	19.0	19.0	27.2	45.6	24.6	23.9	21.3	20.9	18.6	18.6
of which: Land and buildings	5.7	5.5	10.0	9.7	10.1	9.6	8.5	8.2	5.2	5.0
Inventories	17.1	17.4	26.1	27.0	30.6	31.7	28.9	28.8	15.2	15.6
of which: Finished goods and merchandise	5.8	5.7	10.1	9.9	10.2	10.0	8.4	8.0	5.4	5.2
Cash	6.2	6.1	13.2	12.7	12.9	12.8	10.7	10.7	5.5	5.4
Receivables	33.0	32.0	30.0	29.2	26.2	26.2	31.1	31.6	33.4	32.1
Short-term	30.6	28.2	29.3	28.6	25.1	25.1	28.8	28.9	31.0	28.2
of which:										
Trade receivables	8.7	8.8	15.0	15.4	14.5	15.0	13.5	13.9	7.9	8.0
Receivables from affiliated companies	19.3	16.6	8.3	7.0	7.2	6.6	12.2	11.9	20.5	17.4
Long-term	2.4	3.8	0.7	0.7	1.1	1.1	2.3	2.7	2.4	4.0
of which: Loans to affiliated companies	2.1	3.4	0.3	0.2	0.7	0.6	2.0	2.3	2.1	3.7
Securities	0.9	0.7	0.9	0.7	0.9	0.9	0.9	0.9	0.9	0.7
Other long-term equity investments	22.2	22.9	1.3	1.2	3.5	3.2	5.8	5.9	24.7	25.6
of which: Goodwill	0.7	0.7	0.4	0.4	1.1	1.0	0.3	0.6	0.8	0.7
Capital	Percentage of the balance sheet total									
Equity	33.1	33.1	25.7	27.8	35.2	34.8	36.8	37.7	32.5	32.5
Liabilities	49.2	49.2	66.1	64.0	54.7	55.1	49.5	48.7	49.0	49.1
Short-term	38.5	38.8	46.7	45.6	42.3	42.6	40.3	39.7	38.2	38.6
of which:										
Liabilities to banks	2.3	2.4	9.6	9.0	9.1	8.8	5.8	5.8	1.7	1.8
Trade payables	7.0	7.3	9.1	9.5	8.1	8.6	7.0	7.5	7.0	7.2
Liabilities to affiliated companies	23.0	22.9	11.9	9.6	13.0	12.3	15.9	14.9	24.2	24.2
Long-term	10.6	10.4	19.3	18.4	12.4	12.5	9.1	9.1	10.8	10.5
of which:										
Liabilities to banks	3.7	3.7	12.3	12.0	7.8	7.7	5.2	5.2	3.4	3.4
Liabilities to affiliated companies	4.3	4.4	5.0	4.1	3.0	3.2	3.0	3.2	4.5	4.6
Provisions	17.5	17.4	8.1	7.9	10.1	10.1	13.6	13.5	18.2	18.1
of which: Provisions for pensions	8.8	8.8	2.8	2.6	3.4	3.4	5.9	5.7	9.3	9.4
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	5.4	4.5	5.4	6.4	4.4	4.9	4.3	4.4	5.7	4.5
Annual result and depreciation	7.5	6.5	7.4	8.2	6.0	6.2	5.8	5.8	7.8	6.7
Trade receivables	6.9	6.8	9.5	9.7	8.9	9.0	9.2	9.3	6.4	6.4
	Percentage of the balance sheet total									
Sales	126.9	128.7	157.0	158.7	162.8	165.7	147.9	148.6	123.3	125.2
Annual result and interest paid	6.9	6.2	8.4	9.7	6.6	7.3	5.8	6.0	7.0	6.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.6	13.9	19.2	21.9	18.9	19.6	16.3	16.5	15.5	13.4
	Percentage of fixed assets									
Long-term equity and liabilities	115.7	109.7	156.4	157.4	168.4	172.4	169.0	171.3	110.4	104.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	96.7	89.2	91.2	90.8	91.3	90.4	99.4	101.2	96.5	87.5
Cash resources, short-term receivables and inventories	140.9	134.0	147.1	150.2	163.7	164.8	171.1	174.0	136.2	127.8
	Percentage of cost of materials									
Trade payables	9.0	9.0	15.5	15.9	10.6	11.0	8.9	9.4	8.9	8.9
Memo item:										
Balance sheet total in € billion	182.40	191.39	0.40	0.43	3.27	3.46	20.68	21.79	158.06	165.71
Sales in € billion	231.40	246.25	0.62	0.68	5.31	5.74	30.57	32.38	194.89	207.46
Number of enterprises	3 759	3 759	630	630	1 067	1 067	1 266	1 266	796	796

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia

b) Manufacturing

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindrical sample 2016/2017		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	...	Of the enterprises captured ...	...	...	...	...	...	...	...	...
Cost of materials	25	36.4	36.6	22.8	23.4	32.9	34.1	41.5	42.2	48.3	48.9
	50	48.3	49.1	34.9	34.9	43.6	44.8	51.1	52.3	57.8	58.7
	75	60.7	61.4	47.2	47.0	55.7	56.2	62.7	63.1	68.2	68.9
Personnel expenses	25	18.9	18.3	24.9	24.0	24.1	23.2	18.2	18.2	13.3	13.1
	50	28.0	27.6	36.2	36.4	32.5	31.9	26.7	26.1	20.2	19.8
	75	37.5	37.3	46.7	45.7	40.8	40.2	35.1	34.5	27.6	27.5
Depreciation	25	1.1	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.3	1.3
	50	2.1	2.1	2.1	2.1	2.0	1.9	2.1	2.0	2.3	2.3
	75	3.7	3.5	4.1	4.1	3.5	3.3	3.5	3.4	3.9	3.6
Annual result	25	0.5	0.7	0.3	0.9	0.3	0.7	0.6	0.6	1.0	0.6
	50	2.8	2.9	3.5	4.0	2.5	2.7	2.8	2.7	3.0	3.0
	75	6.5	6.5	8.5	9.3	6.2	6.4	6.0	6.0	6.7	6.2
Tangible fixed assets	25	7.3	7.4	5.0	6.3	6.6	6.9	7.8	7.3	9.6	9.4
	50	18.5	18.2	16.9	16.7	18.3	17.1	18.7	18.4	20.3	20.3
	75	35.3	34.5	34.3	35.0	36.9	35.4	35.4	34.7	33.7	33.0
Inventories	25	13.8	14.0	6.1	6.5	14.3	15.3	17.6	17.7	13.2	13.4
	50	26.7	27.0	19.0	20.2	28.2	29.4	30.1	30.8	22.8	23.6
	75	42.5	42.7	40.0	39.6	46.8	47.0	43.8	44.0	35.4	35.7
Equity	25	12.2	12.9	2.2	5.2	10.5	11.3	15.4	16.0	17.1	16.9
	50	30.1	30.5	22.6	25.1	28.9	29.0	32.4	32.4	32.4	32.9
	75	53.2	53.6	49.7	51.4	53.2	54.4	53.5	52.7	55.0	54.8
Short-term liabilities	25	20.4	20.5	22.2	21.6	19.5	19.7	21.6	21.1	19.0	19.8
	50	39.9	39.8	45.4	42.8	41.2	41.7	40.5	40.3	34.0	34.9
	75	63.2	62.4	72.9	71.9	66.6	64.3	60.3	62.3	55.7	56.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.7	6.6	11.8	10.5	11.9	11.2	6.3	6.6	0.6	0.7
	75	26.3	25.0	35.5	32.3	30.8	30.0	23.9	22.9	15.3	14.7
Annual result before taxes on income	25	0.8	0.9	0.4	1.3	0.6	0.9	1.0	0.8	1.3	0.9
	50	3.8	3.8	4.4	5.2	3.4	3.7	3.8	3.6	3.9	3.7
	75	8.4	8.5	10.8	11.3	8.5	8.6	7.9	8.1	8.0	7.6
Annual result and depreciation	25	2.9	3.0	2.4	3.4	2.7	3.0	3.0	2.8	3.7	3.2
	50	6.5	6.4	7.5	8.1	6.2	6.2	6.3	6.0	6.6	6.5
	75	11.6	11.6	15.0	14.9	11.6	11.6	10.9	10.8	11.2	10.7
Trade receivables	25	4.0	4.1	3.4	3.3	4.1	4.1	4.4	4.7	3.8	3.8
	50	7.4	7.5	6.9	6.7	7.3	7.3	7.7	8.0	7.3	7.5
	75	11.8	11.8	12.0	12.1	11.6	11.5	12.2	12.4	10.9	11.3
Annual result and interest paid	25	2.5	2.8	2.4	3.4	2.3	3.1	2.6	2.5	2.9	2.7
	50	6.9	6.9	8.6	9.3	6.8	7.2	6.4	6.2	6.7	6.4
	75	12.9	13.0	18.3	19.9	14.0	13.8	11.7	11.8	11.3	11.0
Annual result and depreciation	25	5.0	5.8	0.8	4.0	3.2	5.1	7.0	6.2	7.4	6.8
	50	17.0	17.6	14.6	18.8	15.6	16.6	18.0	18.2	18.2	17.1
	75	40.3	39.8	43.3	57.4	40.7	40.4	42.1	38.8	35.2	33.4
Long-term equity and liabilities	25	100.7	102.3	86.5	91.7	98.1	104.1	105.6	103.7	104.4	107.3
	50	175.3	177.2	190.4	189.1	184.8	189.5	178.7	179.4	157.9	158.9
	75	353.5	352.4	477.9	468.4	424.3	427.4	345.5	341.6	247.2	260.7
Cash resources and short-term receivab	25	51.0	51.3	46.2	49.3	44.2	44.7	52.4	51.6	60.8	60.1
	50	94.5	93.1	95.1	98.8	89.1	88.7	92.3	89.3	105.0	102.9
	75	200.3	200.0	232.7	238.2	201.7	205.8	179.3	181.4	212.7	200.3
Trade payables	25	4.6	4.6	4.7	4.4	4.7	4.4	4.7	4.8	4.5	4.7
	50	8.3	8.4	10.5	10.7	8.6	8.6	7.8	8.1	7.7	8.0
	75	14.2	14.3	24.4	23.9	16.1	15.5	12.3	13.0	12.2	12.3

IV. Enterprises by federal state and economic sector

11. Rhineland-Palatinate

All economic sectors\*

Ratios	All legal forms										
	Total		Enterprises with balance sheet total of ... € million								
			Less than 2	2 but less than 10		10 but less than 50		50 and more			
Cylindred sample 2016/2017											
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
Income											
Percentage of gross revenue											
Sales	99.9	99.4	98.7	98.8	99.2	98.1	99.0	99.1	100.0	99.5	
Change in finished goods	0.1	0.6	1.3	1.2	0.8	1.9	1.0	0.9	0.0	0.5	
Interest and similar income	0.7	0.6	0.1	0.1	0.2	0.1	0.2	0.1	0.8	0.7	
Other income	6.2	10.3	3.3	3.4	3.6	3.3	2.4	2.4	6.9	11.7	
of which: Income from long-term equity investments	0.6	1.3	0.0	0.2	0.2	0.2	0.4	0.4	0.6	1.5	
Total income	106.9	110.9	103.5	103.6	103.7	103.4	102.7	102.6	107.7	112.4	
Expenses											
Cost of materials	59.1	60.1	39.0	39.2	49.7	50.1	57.3	57.3	59.7	61.0	
Personnel expenses	18.8	18.8	29.7	28.9	27.0	26.7	22.7	22.9	17.9	17.9	
Depreciation	3.1	3.6	6.8	6.6	3.6	3.5	3.1	3.0	3.0	3.7	
of which: Depreciation of tangible fixed assets	2.8	2.8	6.6	6.6	3.5	3.4	2.8	2.9	2.8	2.7	
Interest and similar expenses	1.2	1.4	2.3	2.0	1.0	0.9	0.7	0.7	1.3	1.6	
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	
Other expenses	19.2	18.4	21.8	20.6	17.6	17.1	14.7	14.6	19.9	19.1	
Total expenses before taxes on income	101.5	102.6	99.8	97.5	99.1	98.4	98.6	98.5	102.1	103.3	
Annual result before taxes on income	5.4	8.3	3.7	6.0	4.6	5.0	4.1	4.0	5.6	9.1	
Taxes on income	0.7	1.0	1.3	1.7	1.1	1.2	1.0	1.0	0.7	1.0	
Annual result	4.7	7.3	2.4	4.4	3.5	3.8	3.1	3.0	5.0	8.1	
Profit and loss transfers (parent company)	2.7	2.3	1.1	1.1	0.1	0.1	0.2	0.0	3.2	2.7	
Profit and loss transfers (subsidiary)	2.3	3.0	-0.5	-0.4	0.1	0.1	0.5	0.5	2.6	3.4	
Profit for the year	5.1	6.7	4.1	5.9	3.6	3.7	2.8	2.5	5.5	7.4	
<b>Balance sheet</b>											
Assets											
Percentage of the balance sheet total											
Intangible fixed assets	0.6	0.6	1.6	1.6	0.6	0.6	0.9	0.8	0.6	0.6	
Tangible fixed assets	16.1	14.7	53.0	45.6	36.1	34.7	29.7	29.4	14.6	13.1	
of which: Land and buildings	5.0	4.3	11.3	12.1	12.1	11.6	12.3	12.6	4.3	3.6	
Inventories	8.8	8.6	12.6	13.7	21.0	22.9	24.3	25.0	7.4	7.1	
of which: Finished goods and merchandise	3.1	2.8	5.6	5.8	10.2	10.3	9.9	9.5	2.4	2.2	
Cash	8.2	8.0	11.7	11.6	12.4	12.8	11.5	10.4	7.9	7.7	
Receivables	34.4	38.1	16.2	18.3	23.7	23.2	25.4	26.5	35.4	39.3	
Short-term	32.3	32.3	15.5	17.5	23.1	22.6	24.1	25.2	33.1	33.0	
of which:											
Trade receivables	5.7	5.5	7.2	8.8	12.3	12.6	13.0	13.6	5.0	4.8	
Receivables from affiliated companies	24.9	25.3	4.9	5.6	7.4	6.6	7.9	8.3	26.6	26.9	
Long-term	2.2	5.8	0.7	0.8	0.6	0.6	1.3	1.3	2.3	6.2	
of which: Loans to affiliated companies	1.3	5.0	0.5	0.5	0.4	0.3	0.5	0.6	1.4	5.4	
Securities	3.7	2.9	0.2	0.2	0.4	0.3	0.9	1.0	4.0	3.1	
Other long-term equity investments	27.7	26.7	3.3	3.3	5.2	4.9	6.9	6.4	29.7	28.6	
of which: Goodwill	0.4	0.3	0.5	0.4	0.3	0.3	0.5	0.3	0.4	0.3	
Capital											
Equity	35.2	32.3	23.1	25.3	35.6	35.8	34.4	34.8	35.3	32.0	
Liabilities	51.5	54.4	71.3	69.2	55.6	55.2	55.0	54.6	51.1	54.3	
Short-term	40.5	41.5	34.8	34.1	37.3	38.6	42.1	43.2	40.4	41.5	
of which:											
Liabilities to banks	1.6	1.9	10.8	10.3	8.6	7.9	6.6	6.3	1.0	1.4	
Trade payables	3.4	3.4	6.0	6.0	8.0	7.9	8.3	8.5	3.0	2.9	
Liabilities to affiliated companies	30.4	32.8	7.0	6.3	7.9	9.0	13.5	14.2	32.2	34.7	
Long-term	11.1	12.9	36.5	35.1	18.3	16.6	12.9	11.4	10.7	12.8	
of which:											
Liabilities to banks	2.6	2.3	31.7	29.7	14.7	13.3	7.6	7.5	1.9	1.7	
Liabilities to affiliated companies	2.0	1.5	3.4	4.1	2.8	2.7	4.0	2.7	1.8	1.4	
Provisions	12.5	12.7	4.5	4.5	8.0	8.0	10.0	10.0	12.8	13.0	
of which: Provisions for pensions	6.2	6.1	0.8	0.8	2.1	2.1	3.1	3.1	6.6	6.4	
<b>Other ratios</b>											
Percentage of sales											
Annual result before taxes on income	5.4	8.4	3.8	6.1	4.6	5.1	4.1	4.1	5.6	9.1	
Annual result and depreciation	7.8	11.0	9.4	11.2	7.1	7.4	6.2	6.1	8.0	11.9	
Trade receivables	7.0	7.3	8.6	9.7	9.1	9.4	9.0	9.4	6.7	6.9	
Percentage of the balance sheet total											
Sales	80.5	75.1	84.1	91.0	135.6	134.3	144.5	144.8	74.6	69.1	
Annual result and interest paid	4.8	6.6	4.0	5.9	6.2	6.4	5.6	5.5	4.7	6.7	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	11.1	13.9	12.1	16.1	18.6	19.4	16.6	16.1	10.5	13.6	
Percentage of fixed assets											
Long-term equity and liabilities	106.6	101.7	102.6	109.5	130.8	132.5	128.7	128.4	104.9	99.8	
Percentage of short-term liabilities											
Cash resources and short-term receivables	102.4	97.9	78.0	85.3	95.6	92.0	85.8	83.8	103.9	99.1	
Cash resources, short-term receivables and inventories	124.2	118.6	114.3	125.3	152.0	151.2	143.5	141.6	122.2	116.3	
Percentage of cost of materials											
Trade payables	7.2	7.4	18.1	16.5	11.7	11.6	9.9	10.2	6.7	6.9	
Memo item:											
Balance sheet total in € billion	133.43	148.15	0.54	0.56	2.18	2.34	9.22	9.64	121.48	135.62	
Sales in € billion	107.35	111.25	0.46	0.51	2.96	3.14	13.33	13.96	90.61	93.65	
Number of enterprises	2 096	2 096	561	561	618	618	597	597	320	320	

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

IV. Enterprises by federal state and economic sector

cont'd: 11. Rhineland-Palatinate

All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	27.6	27.9	7.3	9.2	26.8	27.6	41.3	40.0	47.4	47.9
	50	51.5	51.6	33.0	32.6	49.5	50.1	59.6	58.6	61.8	62.1
	75	71.5	71.1	55.3	56.1	71.5	70.7	75.8	76.4	77.7	77.9
Personnel expenses	25	11.2	11.0	11.7	10.9	14.2	13.3	10.4	10.5	8.9	8.6
	50	21.6	22.0	27.5	26.8	24.6	24.9	19.6	19.3	16.1	16.2
	75	35.9	35.6	42.5	42.0	37.0	37.2	31.2	32.1	26.6	26.5
Depreciation	25	0.8	0.8	1.0	1.0	0.7	0.6	0.7	0.7	0.9	0.9
	50	1.9	1.9	2.6	2.6	1.8	1.8	1.6	1.6	2.0	2.2
	75	4.5	4.5	5.9	6.3	4.0	4.1	3.7	3.7	4.1	4.2
Annual result	25	0.6	0.7	0.2	1.0	0.6	0.7	0.6	0.5	0.7	0.5
	50	2.8	2.7	3.8	4.5	2.8	2.7	2.2	2.2	2.6	2.1
	75	6.4	6.9	9.4	11.2	6.2	6.1	5.1	4.9	5.9	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.3	5.6	4.5	4.2	4.5	4.6	6.0	6.1	8.8	9.3
	50	17.5	17.4	17.6	17.1	15.3	16.1	17.0	17.6	20.4	19.5
	75	42.1	41.2	52.6	52.6	40.7	40.1	38.6	36.6	41.6	39.2
Inventories	25	1.2	1.0	0.0	0.0	1.5	1.6	4.1	3.4	3.0	3.2
	50	16.3	16.2	5.0	4.4	20.8	18.7	23.5	23.5	18.1	18.3
	75	41.2	40.0	32.2	31.7	45.2	43.8	44.5	42.4	37.2	37.0
Equity	25	9.1	10.1	1.0	2.9	9.3	10.2	13.2	13.3	16.2	16.6
	50	27.2	29.2	18.0	22.2	27.2	30.4	28.9	29.5	35.4	34.0
	75	50.8	52.8	49.1	55.2	53.7	53.6	50.0	50.8	50.2	50.8
Short-term liabilities	25	20.0	19.5	18.5	15.2	19.3	19.7	23.8	22.2	18.9	19.3
	50	41.8	41.3	43.6	37.3	42.7	41.9	45.4	46.0	34.7	35.9
	75	68.7	67.6	75.5	74.4	70.0	67.2	67.4	67.0	60.9	60.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	8.0	6.8	13.9	13.6	10.7	9.4	5.1	5.0	3.0	1.8
	75	30.1	29.6	42.9	40.5	31.3	29.9	24.0	24.3	19.6	18.2
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.9	0.2	1.1	0.8	1.1	0.8	0.8	0.8	0.6
	50	3.4	3.6	4.6	5.6	3.4	3.4	2.8	2.9	3.2	2.8
	75	8.1	8.4	11.6	14.1	7.9	7.7	7.0	6.6	7.7	7.2
Annual result and depreciation	25	2.5	2.6	2.6	3.6	2.5	2.6	2.3	2.3	2.5	1.9
	50	6.1	6.2	8.1	9.3	5.9	5.9	5.2	5.0	5.7	5.4
	75	12.3	13.4	21.4	20.7	11.8	12.1	10.2	9.8	11.2	10.4
Trade receivables	25	2.9	3.0	1.4	1.2	3.4	3.5	3.4	3.9	3.0	3.3
	50	7.0	7.1	5.7	5.8	7.3	7.5	7.6	7.6	7.1	7.2
	75	11.9	12.2	11.0	12.1	12.0	11.7	12.6	12.7	12.2	12.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.5	1.8	3.1	2.7	2.9	2.4	2.1	2.7	2.0
	50	6.2	6.4	7.3	8.0	6.8	6.8	5.7	5.4	5.5	5.4
	75	13.1	13.0	18.3	20.9	13.5	12.8	11.2	10.4	10.6	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.9	4.7	-0.9	3.0	3.6	4.3	5.7	5.2	7.2	5.9
	50	14.6	15.5	12.1	15.8	15.7	16.7	14.7	14.0	16.6	15.9
	75	38.1	40.1	39.7	52.3	43.2	48.3	33.2	31.7	35.8	33.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	87.4	90.0	66.9	76.0	88.4	96.8	95.8	95.3	92.9	90.2
	50	146.4	152.3	128.8	143.0	165.7	170.8	156.7	157.2	132.0	131.5
	75	368.5	388.6	413.4	464.6	493.2	534.2	341.9	351.7	245.0	248.7
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	45.5	48.4	35.4	39.7	46.1	48.9	48.2	49.1	54.1	52.9
	50	97.5	100.9	93.4	110.2	101.4	104.4	92.8	90.9	109.1	102.5
	75	210.6	221.1	238.2	282.2	216.6	217.4	188.3	183.2	208.6	216.7
		Percentage of cost of materials									
Trade payables	25	4.1	4.0	3.4	3.0	4.4	4.2	4.2	4.3	4.1	4.4
	50	8.7	8.8	10.3	9.3	9.4	9.0	8.5	8.9	7.9	8.1
	75	16.6	16.5	23.7	21.0	18.8	17.7	14.8	14.7	12.9	12.3

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

IV. Enterprises by federal state and economic sector

12. Saarland

All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindred sample 2016/2017		2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>	Percentage of gross revenue									
Sales	100.4	99.7	98.8	97.0	99.5	100.2	100.7	99.3	100.4	99.8
Change in finished goods	-0.4	0.3	1.2	3.0	0.5	-0.2	-0.7	0.7	-0.4	0.2
Interest and similar income	0.3	0.4	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.5
Other income	3.6	3.2	11.1	11.5	2.7	3.5	3.8	3.3	3.5	3.0
of which: Income from long-term equity investme	0.5	0.5	0.0	0.1	0.2	0.3	0.4	0.4	0.6	0.6
Total income	103.9	103.6	111.2	111.7	102.8	103.6	104.0	103.5	103.8	103.5
<b>Expenses</b>										
Cost of materials	65.7	66.3	41.7	41.8	51.5	50.0	57.7	58.1	68.7	69.4
Personnel expenses	19.5	18.7	38.7	38.8	29.2	29.5	25.7	25.7	17.2	16.2
Depreciation	3.1	3.0	5.1	5.2	3.8	3.9	3.1	3.0	3.1	2.9
of which: Depreciation of tangible fixed assets	3.0	2.8	5.1	5.2	3.7	3.8	3.0	2.9	2.9	2.7
Interest and similar expenses	1.0	1.1	1.6	1.5	1.2	1.1	0.7	0.7	1.1	1.2
Operating taxes	0.1	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	12.4	11.5	21.8	20.7	16.5	16.5	13.4	12.6	11.9	10.8
Total expenses before taxes on income	101.8	100.6	109.1	108.2	102.2	101.1	100.6	100.1	102.0	100.5
Annual result before taxes on income	2.1	3.0	2.1	3.4	0.7	2.5	3.4	3.3	1.8	2.9
Taxes on income	0.7	0.7	0.8	1.0	1.1	1.3	1.1	1.1	0.6	0.6
Annual result	1.4	2.3	1.3	2.4	-0.4	1.2	2.4	2.3	1.2	2.3
Profit and loss transfers (parent company)	0.2	0.1	0.3	0.3	0.0	0.0	0.1	-0.2	0.2	0.1
Profit and loss transfers (subsidiary)	0.7	0.6	-1.2	-0.9	-0.2	0.1	0.1	-0.1	0.9	0.8
Profit for the year	0.9	1.8	2.9	3.7	-0.2	1.2	2.3	2.2	0.6	1.7
<b>Balance sheet</b>										
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.8	0.4	0.4	0.3	0.3	1.0	0.9	0.9	0.8
Tangible fixed assets	33.3	33.0	46.6	45.6	43.1	43.2	33.6	32.2	32.6	32.5
of which: Land and buildings	10.5	10.2	9.5	8.8	12.6	13.0	11.1	10.5	10.3	10.1
Inventories	15.1	16.2	15.6	17.9	17.1	17.4	21.3	22.5	13.9	14.9
of which: Finished goods and merchandise	6.0	6.1	6.6	6.1	6.4	7.2	7.3	8.1	5.8	5.7
Cash	7.6	6.0	13.1	13.9	13.7	12.0	10.8	9.9	6.6	4.9
Receivables	27.1	27.9	19.7	19.9	21.7	23.1	25.8	26.7	27.7	28.5
Short-term	23.3	24.1	19.3	19.4	20.8	21.8	24.7	25.7	23.2	24.0
of which:										
Trade receivables	8.4	9.5	8.8	8.5	10.2	11.5	11.8	12.1	7.7	9.0
Receivables from affiliated companies	11.5	11.2	4.7	4.7	5.8	5.4	10.2	10.7	12.2	11.7
Long-term	3.8	3.8	0.4	0.5	0.9	1.3	1.0	1.0	4.5	4.5
of which: Loans to affiliated companies	1.7	1.8	0.0	0.0	0.6	0.9	0.7	0.7	2.0	2.1
Securities	2.3	1.9	0.5	0.4	0.8	0.6	0.3	0.5	2.8	2.3
Other long-term equity investments	13.5	13.8	3.5	3.2	2.7	2.8	6.7	6.7	15.4	15.9
of which: Goodwill	0.5	0.4	0.2	0.1	0.7	0.7	0.5	0.4	0.5	0.4
<b>Capital</b>										
Equity	40.7	40.9	22.3	23.1	28.6	30.7	39.1	38.6	41.8	42.0
Liabilities	44.6	45.0	71.8	71.1	62.7	60.5	49.6	49.9	42.5	43.0
Short-term	28.6	29.7	50.6	46.1	34.9	34.0	38.1	39.2	26.3	27.4
of which:										
Liabilities to banks	4.3	4.9	21.2	15.7	7.0	7.5	7.3	7.7	3.5	4.0
Trade payables	6.2	6.6	8.6	7.3	7.4	8.0	7.5	7.7	5.8	6.3
Liabilities to affiliated companies	12.0	11.7	8.0	6.7	7.7	7.4	11.3	11.4	12.4	12.0
Long-term	16.0	15.3	21.2	24.9	27.9	26.5	11.5	10.7	16.2	15.6
of which:										
Liabilities to banks	11.5	11.3	15.3	19.2	19.5	18.9	9.1	8.8	11.5	11.3
Liabilities to affiliated companies	2.6	2.4	4.4	4.1	6.0	5.5	1.8	1.4	2.6	2.4
Provisions	14.1	13.4	5.6	5.5	8.4	8.5	10.4	10.6	15.2	14.3
of which: Provisions for pensions	5.7	5.2	0.9	0.8	1.8	1.9	2.8	2.7	6.5	6.0
<b>Other ratios</b>										
	Percentage of sales									
Annual result before taxes on income	2.1	3.0	2.1	3.6	0.7	2.5	3.4	3.3	1.8	2.9
Annual result and depreciation	4.5	5.3	6.5	7.9	3.4	5.1	5.4	5.3	4.3	5.2
Trade receivables	7.1	7.7	7.6	7.6	8.1	8.9	8.0	8.3	6.8	7.5
	Percentage of the balance sheet total									
Sales	118.5	124.1	115.4	111.8	125.7	129.1	148.2	145.4	112.6	119.7
Annual result and interest paid	2.8	4.2	3.4	4.5	1.0	3.0	4.5	4.3	2.6	4.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.2	12.3	11.6	13.9	7.4	11.5	16.0	15.1	9.3	11.8
	Percentage of fixed assets									
Long-term equity and liabilities	116.4	115.5	86.8	101.7	122.1	123.1	125.5	126.3	115.1	113.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	108.1	101.9	64.7	72.8	99.3	100.0	93.3	91.0	113.7	105.7
Cash resources, short-term receivables and invent	161.0	156.5	95.5	111.5	148.2	151.2	149.2	148.4	166.4	160.0
	Percentage of cost of materials									
Trade payables	7.9	8.0	17.6	15.2	11.4	12.3	8.9	9.0	7.5	7.6
<b>Memo item:</b>										
Balance sheet total in € billion	25.05	25.02	0.22	0.24	0.98	1.01	3.79	3.95	20.06	19.82
Sales in € billion	29.68	31.04	0.25	0.27	1.23	1.30	5.62	5.75	22.58	23.72
Number of enterprises	926	926	307	307	263	263	250	250	106	106

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

IV. Enterprises by federal state and economic sector

cont'd: 12. Saarland  
All economic sectors\*

Ratios	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
Of the enterprises captured ... %	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
		Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	28.7	28.9	13.6	13.7	30.1	29.6	40.3	41.4	44.1	46.1
	50	50.3	49.9	37.5	35.2	52.0	50.1	60.4	60.8	63.5	63.9
	75	70.2	70.9	54.8	55.8	70.1	70.8	75.0	75.2	77.5	77.1
Personnel expenses	25	12.3	12.5	16.0	14.5	13.1	13.2	11.1	11.6	8.9	9.1
	50	24.2	24.0	32.8	33.7	25.7	25.2	19.9	20.6	14.2	14.8
	75	41.6	41.4	48.0	47.9	39.2	39.7	35.4	34.6	24.9	25.0
Depreciation	25	0.9	0.9	0.9	1.0	0.8	0.9	0.8	0.9	1.0	0.9
	50	2.0	1.9	2.4	2.3	1.9	1.9	1.5	1.6	2.2	2.2
	75	4.6	4.8	5.7	5.9	4.4	4.3	3.9	3.8	4.5	4.8
Annual result	25	0.3	0.5	0.0	0.3	0.4	0.7	0.3	0.5	0.8	0.5
	50	2.0	2.4	2.1	3.0	1.9	2.5	1.8	2.1	2.8	2.3
	75	5.6	6.3	7.5	8.3	5.1	6.0	4.9	4.7	5.6	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.0	6.1	5.2	4.8	4.9	5.0	7.5	7.6	9.6	9.7
	50	19.3	18.5	19.1	18.3	18.2	16.6	18.3	18.5	23.6	23.9
	75	47.1	46.5	54.8	53.3	48.2	49.5	36.4	37.4	46.4	44.7
Inventories	25	1.0	1.0	0.0	0.0	1.1	1.0	1.7	1.7	2.6	2.5
	50	14.1	13.7	9.0	9.5	14.8	14.2	19.2	20.2	13.9	15.0
	75	36.1	38.1	32.9	35.7	40.7	40.2	38.2	40.8	29.3	30.3
Equity	25	8.4	9.7	0.0	2.7	10.4	11.6	13.7	13.7	16.6	18.3
	50	25.1	26.7	16.7	18.3	23.3	26.2	31.2	31.2	36.0	37.3
	75	47.5	49.0	37.3	40.8	48.0	52.1	52.3	50.4	52.7	52.7
Short-term liabilities	25	19.9	19.6	22.1	20.5	18.5	17.2	21.0	20.9	17.2	16.7
	50	43.2	41.9	55.1	51.7	37.5	36.5	39.5	39.8	32.8	32.3
	75	69.9	68.9	80.0	79.9	68.5	64.6	63.5	61.9	59.3	62.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	9.6	10.3	17.1	19.6	12.1	10.5	6.3	6.0	2.1	1.0
	75	35.2	36.2	45.2	45.7	40.2	38.7	27.4	27.1	18.2	17.5
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	0.1	0.4	0.5	0.9	0.6	0.7	1.2	0.7
	50	2.7	3.1	2.8	3.6	2.7	3.2	2.6	2.7	3.3	2.7
	75	7.4	8.0	9.3	10.3	6.7	8.0	5.9	6.2	7.9	7.5
Annual result and depreciation	25	2.3	2.5	2.0	2.5	2.2	2.5	2.1	2.3	3.3	2.9
	50	5.4	6.0	6.3	7.4	5.3	6.3	4.4	4.4	5.7	5.5
	75	12.0	12.6	16.2	17.2	10.4	11.4	9.4	9.5	10.3	10.3
Trade receivables	25	2.6	3.2	1.4	1.9	2.8	3.6	3.7	3.8	3.5	3.4
	50	6.3	6.7	5.2	5.6	7.5	8.2	6.9	6.9	6.8	7.6
	75	11.1	11.6	9.5	10.1	12.5	13.4	11.2	11.7	11.8	12.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.3	1.1	2.2	2.5	3.0	2.1	2.1	2.6	2.0
	50	5.5	5.7	5.9	6.5	5.6	6.0	5.1	5.0	5.7	5.4
	75	11.4	12.0	14.6	16.6	10.4	12.2	9.9	8.8	10.3	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.6	4.8	1.2	4.6	3.0	4.2	5.8	4.1	7.3	7.3
	50	14.0	15.2	12.6	14.6	13.4	15.2	15.6	15.9	17.3	13.5
	75	32.3	35.0	33.9	44.2	30.1	36.1	34.1	33.7	31.2	27.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	84.2	86.1	45.7	56.1	94.9	98.8	95.1	95.1	78.9	74.6
	50	143.7	140.2	126.2	131.0	162.3	166.7	165.8	160.2	114.3	112.9
	75	361.9	380.4	344.0	382.4	427.6	431.2	344.4	344.2	202.5	214.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.7	47.3	35.2	36.9	51.3	47.4	57.0	59.0	53.3	53.4
	50	96.9	100.0	79.4	86.1	99.7	107.9	108.6	102.1	101.3	100.4
	75	206.5	217.6	194.7	250.6	226.0	254.6	206.9	207.3	195.6	177.6
		Percentage of cost of materials									
Trade payables	25	5.0	4.8	5.3	4.7	5.3	4.7	4.3	4.7	4.6	5.3
	50	9.8	9.8	13.5	13.0	10.9	10.6	7.4	8.1	7.7	8.9
	75	18.9	18.6	28.4	29.2	20.5	21.0	14.3	13.8	12.0	12.9

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

IV. Enterprises by federal state and economic sector

13. Saxony

All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
	2016	2017	Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
Cylindred sample 2016/2017										
<b>Income statement</b>	Percentage of gross revenue									
<b>Income</b>	99.3	99.2	98.9	97.6	98.9	97.8	98.7	99.1	99.7	99.4
Sales	99.3	99.2	98.9	97.6	98.9	97.8	98.7	99.1	99.7	99.4
Change in finished goods	0.7	0.8	1.1	2.4	1.1	2.2	1.3	0.9	0.3	0.6
Interest and similar income	0.2	0.2	0.2	0.1	0.2	0.1	0.2	0.2	0.3	0.2
Other income	3.3	3.0	4.6	4.4	4.9	4.4	3.4	3.2	3.0	2.7
of which: Income from long-term equity investments	0.3	0.3	0.1	0.0	0.1	0.1	0.2	0.2	0.3	0.3
Total income	103.6	103.2	104.8	104.5	105.1	104.6	103.6	103.4	103.3	103.0
<b>Expenses</b>	65.9	67.6	39.8	39.5	49.8	49.8	55.1	55.3	73.5	75.7
Cost of materials	65.9	67.6	39.8	39.5	49.8	49.8	55.1	55.3	73.5	75.7
Personnel expenses	18.1	17.4	33.5	33.4	28.3	28.3	25.7	25.8	12.9	12.2
Depreciation	4.0	3.6	5.0	5.0	4.6	4.6	4.4	4.3	3.6	3.2
of which: Depreciation of tangible fixed assets	3.7	3.4	4.9	4.9	4.4	4.3	4.3	4.1	3.3	3.0
Interest and similar expenses	0.7	0.6	1.2	1.0	1.0	0.8	0.7	0.7	0.6	0.5
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	10.9	10.1	20.6	19.9	16.5	16.2	13.3	12.9	8.9	7.8
Total expenses before taxes on income	99.6	99.3	100.3	99.0	100.3	99.9	99.4	99.0	99.5	99.4
Annual result before taxes on income	4.0	3.9	4.5	5.6	4.8	4.7	4.2	4.4	3.8	3.5
Taxes on income	0.9	0.9	1.2	1.3	1.2	1.2	1.1	1.1	0.8	0.7
Annual result	3.1	3.0	3.3	4.3	3.5	3.5	3.1	3.3	3.0	2.8
Profit and loss transfers (parent company)	0.2	0.3	0.1	0.1	0.1	0.0	0.2	0.1	0.2	0.4
Profit and loss transfers (subsidiary)	1.1	1.0	0.1	0.1	0.3	0.4	0.6	0.7	1.4	1.2
Profit for the year	2.2	2.3	3.3	4.2	3.3	3.1	2.7	2.7	1.8	2.0
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	1.0	1.0	0.5	0.5	0.8	0.8	0.7	0.8	1.1	1.2
Intangible fixed assets	1.0	1.0	0.5	0.5	0.8	0.8	0.7	0.8	1.1	1.2
Tangible fixed assets	45.0	43.3	47.0	45.6	43.3	41.5	44.4	43.0	45.6	43.6
of which: Land and buildings	16.6	15.9	15.6	14.5	20.6	19.6	19.6	18.8	14.6	13.9
Inventories	15.2	15.8	15.5	17.6	21.1	23.2	20.4	20.8	11.7	12.2
of which: Finished goods and merchandise	4.7	4.5	4.4	4.2	5.7	5.5	6.1	6.0	3.8	3.7
Cash	6.9	7.1	13.7	14.1	12.1	12.1	10.5	10.7	4.2	4.3
Receivables	22.4	23.4	19.2	18.9	19.4	19.2	19.6	20.1	24.4	25.7
Short-term	18.7	19.9	18.3	17.8	17.8	17.7	18.3	18.8	19.1	20.8
of which:										
Trade receivables	10.2	11.0	9.5	9.8	9.2	9.4	9.6	9.9	10.7	11.9
Receivables from affiliated companies	6.5	6.7	4.7	4.1	5.8	5.4	6.1	6.3	6.8	7.2
Long-term	3.7	3.5	0.9	1.1	1.5	1.5	1.3	1.4	5.2	4.9
of which: Loans to affiliated companies	2.6	2.5	0.5	0.8	1.2	1.2	0.7	0.8	3.8	3.5
Securities	3.8	3.7	0.9	1.0	0.9	0.9	1.2	1.1	5.6	5.5
Other long-term equity investments	5.4	5.4	2.3	2.3	2.1	1.9	2.9	3.1	7.2	7.3
of which: Goodwill	0.3	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.5	0.4
<b>Capital</b>	47.4	46.7	33.3	32.5	42.0	41.5	47.8	47.7	48.4	47.5
Equity	47.4	46.7	33.3	32.5	42.0	41.5	47.8	47.7	48.4	47.5
Liabilities	41.7	42.4	57.9	58.7	51.2	51.6	43.6	43.8	38.7	39.8
Short-term	29.6	31.1	32.6	35.6	33.9	35.5	30.8	31.3	28.2	30.2
of which:										
Liabilities to banks	4.3	4.2	7.1	6.9	8.0	7.3	6.0	5.7	2.7	2.8
Trade payables	7.3	8.3	7.0	7.0	6.5	6.6	6.5	6.7	7.9	9.4
Liabilities to affiliated companies	9.4	8.9	4.6	5.6	4.6	5.0	6.8	6.9	11.5	10.7
Long-term	12.1	11.3	25.4	23.1	17.3	16.1	12.8	12.5	10.5	9.7
of which:										
Liabilities to banks	7.1	6.5	20.7	18.5	14.2	13.2	9.2	9.1	4.5	3.8
Liabilities to affiliated companies	3.7	3.9	2.9	2.7	1.9	2.2	2.6	2.5	4.5	4.8
Provisions	9.8	9.7	5.4	5.5	6.1	6.1	7.9	7.8	11.4	11.3
of which: Provisions for pensions	2.0	1.9	0.7	0.7	0.7	0.8	0.7	0.7	2.8	2.7
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.0	3.9	4.5	5.7	4.8	4.8	4.2	4.4	3.8	3.6
Annual result and depreciation	7.1	6.7	8.4	9.6	8.2	8.2	7.6	7.6	6.7	6.0
Trade receivables	7.9	8.2	8.5	8.8	7.7	7.9	7.9	8.1	7.8	8.3
Percentage of the balance sheet total										
Sales	129.6	134.8	112.2	110.9	119.7	119.3	120.9	122.4	135.9	143.9
Annual result and interest paid	4.9	4.9	5.1	6.1	5.5	5.2	4.7	4.9	4.9	4.8
Percentage of liabilities and provisions less cash										
Annual result and depreciation	20.1	19.5	17.8	19.9	21.4	21.1	22.1	22.5	19.1	18.0
Percentage of fixed assets										
Long-term equity and liabilities	104.9	105.8	116.5	114.9	124.8	126.8	122.3	124.3	95.7	96.1
Percentage of short-term liabilities										
Cash resources and short-term receivables	87.7	87.3	100.4	91.4	89.6	85.1	94.5	95.1	83.3	83.7
Cash resources, short-term receivables and inventories	139.0	138.1	148.1	140.8	151.7	150.5	160.7	161.4	124.9	124.1
Percentage of cost of materials										
Trade payables	8.5	9.1	15.5	15.7	10.9	10.9	9.6	9.8	7.9	8.6
<b>Memo item:</b>	Balance sheet total in € billion									
Balance sheet total in € billion	51.34	54.13	0.89	0.97	4.96	5.23	14.93	15.56	30.56	32.37
Sales in € billion	66.52	72.95	1.00	1.07	5.94	6.25	18.04	19.04	41.54	46.59
Number of enterprises	3 398	3 398	1 121	1 121	1 218	1 218	814	814	245	245

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



IV. Enterprises by federal state and economic sector

cont'd: 13. Saxony

All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more	2016		2017	
Of the enterprises captured ...	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
<b>Ratios</b>	<b>... %</b>	<b>Of the enterprises captured ... had a ratio of less than ...</b>									
		<b>Percentage of gross revenue</b>									
Cost of materials	25	28.1	28.3	15.4	14.6	31.8	31.5	39.6	39.7	48.8	48.7
	50	48.4	48.3	36.2	35.9	50.0	49.1	56.3	56.0	67.8	68.1
	75	66.1	65.9	54.0	52.7	65.6	64.9	72.9	73.1	79.3	79.2
Personnel expenses	25	14.2	14.6	19.5	19.8	16.3	16.6	11.8	12.2	8.1	8.0
	50	26.7	26.7	33.0	33.3	27.2	27.3	21.5	22.2	14.2	14.9
	75	39.5	39.7	46.3	46.1	37.8	38.1	34.1	33.6	24.4	24.4
Depreciation	25	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.0	1.1
	50	2.5	2.5	2.5	2.5	2.4	2.4	2.8	2.8	2.3	2.3
	75	5.7	5.5	5.3	5.5	5.9	5.5	5.8	5.7	5.2	4.8
Annual result	25	0.5	0.6	0.2	0.4	0.8	0.7	0.6	0.6	0.6	0.4
	50	2.7	2.7	3.1	3.2	2.6	2.6	2.6	2.5	2.6	2.3
	75	6.3	6.4	8.5	8.5	5.9	5.8	5.5	5.6	5.7	5.3
		<b>Percentage of the balance sheet total</b>									
Tangible fixed assets	25	9.1	8.8	5.7	5.8	9.0	8.7	13.2	13.3	16.5	17.7
	50	26.7	26.0	20.9	20.3	27.5	26.0	30.2	29.9	33.1	31.5
	75	51.9	50.7	50.2	48.6	53.6	52.3	52.2	51.5	46.6	45.7
Inventories	25	1.7	1.6	0.0	0.0	2.9	2.6	4.0	3.8	5.7	4.9
	50	15.1	15.2	8.0	8.3	15.9	15.6	21.6	21.4	20.1	22.1
	75	36.9	37.8	28.3	29.9	38.3	39.8	41.1	40.2	37.4	37.6
Equity	25	14.0	14.3	9.4	10.1	14.7	15.4	18.2	18.3	17.5	16.6
	50	34.3	34.8	29.7	30.7	33.5	34.3	39.5	39.3	37.5	38.4
	75	57.3	58.4	55.0	56.1	57.1	57.9	60.5	62.1	58.7	57.7
Short-term liabilities	25	18.0	18.0	18.4	18.8	17.9	17.4	17.3	17.7	20.1	19.2
	50	35.9	37.0	37.3	38.7	36.0	37.6	33.2	34.4	37.3	36.4
	75	62.5	62.1	65.6	66.5	61.9	61.5	59.3	59.4	61.7	61.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0
	50	8.8	8.4	6.8	7.1	12.1	10.6	9.3	9.0	1.6	2.5
	75	29.7	28.7	30.7	29.7	33.0	31.6	26.3	26.9	15.9	15.6
		<b>Percentage of sales</b>									
Annual result before taxes on income	25	0.7	0.9	0.3	0.6	1.0	1.0	0.8	1.0	0.8	0.5
	50	3.6	3.6	3.9	4.4	3.5	3.5	3.5	3.2	3.2	2.9
	75	8.1	8.2	10.6	10.9	7.8	7.7	7.2	7.5	6.8	6.5
Annual result and depreciation	25	3.2	3.2	2.6	3.0	3.6	3.5	3.4	3.2	2.7	2.4
	50	7.2	7.3	7.2	7.9	7.5	7.3	7.1	6.8	6.8	6.2
	75	13.3	13.8	16.8	16.5	12.7	13.3	11.9	12.4	11.9	11.3
Trade receivables	25	3.0	3.1	2.7	2.8	3.3	3.4	3.1	3.4	1.9	1.9
	50	6.4	6.7	6.3	6.4	6.5	6.9	6.5	7.0	5.8	5.5
	75	11.0	11.2	11.8	11.8	10.6	10.7	11.1	10.9	10.4	10.9
		<b>Percentage of the balance sheet total</b>									
Annual result and interest paid	25	2.3	2.2	1.8	2.0	2.6	2.4	2.3	2.1	2.1	1.9
	50	5.8	5.8	6.6	6.7	5.8	5.6	5.5	5.4	5.4	5.1
	75	12.2	12.3	15.1	15.9	11.8	11.5	10.1	10.2	10.9	10.1
		<b>Percentage of liabilities and provisions less cash</b>									
Annual result and depreciation	25	5.5	5.5	0.0	2.6	6.1	6.2	8.4	7.2	9.5	7.5
	50	19.4	19.2	15.3	17.6	20.1	18.4	20.9	21.3	22.0	20.8
	75	45.2	45.7	46.9	49.7	43.3	43.9	48.1	45.2	38.7	40.3
		<b>Percentage of fixed assets</b>									
Long-term equity and liabilities	25	92.3	94.6	85.5	90.0	98.0	98.0	93.4	96.4	83.0	85.3
	50	142.5	145.6	153.9	158.5	144.8	148.6	136.3	136.7	122.2	125.2
	75	296.7	300.0	415.9	428.6	308.9	332.0	228.4	230.2	191.6	184.4
		<b>Percentage of short-term liabilities</b>									
Cash resources and short-term receivables	25	48.8	47.7	51.0	51.1	48.2	44.7	48.1	48.2	49.2	47.4
	50	103.8	104.5	118.2	112.5	102.2	100.8	98.6	99.2	87.7	91.9
	75	221.1	227.8	267.6	256.7	215.3	228.5	185.2	191.8	185.3	179.7
		<b>Percentage of cost of materials</b>									
Trade payables	25	4.9	5.0	4.7	5.0	4.8	5.1	5.1	5.2	4.7	4.5
	50	9.3	9.4	11.4	11.0	9.4	9.3	8.4	8.8	7.6	7.9
	75	17.2	17.4	25.9	25.4	16.5	16.4	14.0	14.5	12.1	12.4

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

IV. Enterprises by federal state and economic sector

14. Saxony-Anhalt

All economic sectors\*

	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
Ratios	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>	Cylindred sample 2016/2017									
<b>Income</b>	Percentage of gross revenue									
Sales	99.5	99.4	98.9	98.5	99.2	99.0	99.6	98.8	99.6	99.6
Change in finished goods	0.5	0.6	1.1	1.5	0.8	1.0	0.4	1.2	0.4	0.4
Interest and similar income	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1
Other income	2.8	3.2	9.0	10.3	5.1	4.9	3.1	2.8	2.3	3.0
of which: Income from long-term equity investments	0.2	0.2	0.4	0.3	0.1	0.1	0.1	0.2	0.2	0.2
Total income	102.9	103.3	109.2	110.5	105.4	105.1	103.2	103.0	102.4	103.1
<b>Expenses</b>	Percentage of gross revenue									
Cost of materials	67.8	67.9	40.8	40.5	49.8	49.7	56.1	56.7	74.0	74.1
Personnel expenses	15.1	15.0	31.7	31.3	27.6	27.7	23.1	23.0	10.8	10.7
Depreciation	4.0	3.9	7.1	7.1	4.9	4.8	4.9	5.0	3.6	3.4
of which: Depreciation of tangible fixed assets	3.8	3.8	6.9	6.9	4.7	4.7	4.8	4.8	3.4	3.3
Interest and similar expenses	0.8	0.8	2.0	1.8	1.2	1.1	1.0	0.9	0.7	0.7
Operating taxes	0.1	0.1	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	10.7	10.4	22.7	22.5	16.9	16.6	13.5	13.0	8.9	8.7
Total expenses before taxes on income	98.5	98.1	104.7	103.6	100.5	100.0	98.9	98.7	98.1	97.6
Annual result before taxes on income	4.4	5.2	4.5	6.9	4.9	5.1	4.4	4.3	4.3	5.5
Taxes on income	0.9	0.7	1.1	1.2	1.1	1.2	0.9	1.0	0.9	0.6
Annual result	3.4	4.5	3.4	5.7	3.7	3.8	3.5	3.3	3.4	4.9
Profit and loss transfers (parent company)	0.2	0.3	- 0.1	0.0	0.0	0.2	0.1	0.0	0.2	0.4
Profit and loss transfers (subsidiary)	0.9	2.0	0.4	0.2	0.1	0.2	0.7	0.5	1.1	2.7
Profit for the year	2.7	2.8	2.9	5.5	3.6	3.8	2.8	2.9	2.5	2.6
<b>Balance sheet</b>	Percentage of the balance sheet total									
<b>Assets</b>	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.8	0.2	0.2	0.5	0.5	0.7	0.6	1.0	0.9
Tangible fixed assets	46.0	44.4	59.0	45.6	48.7	47.3	49.7	47.2	43.7	42.5
of which: Land and buildings	15.8	15.2	27.5	26.0	21.8	21.7	17.1	16.3	14.1	13.5
Inventories	12.6	12.7	10.4	11.5	17.2	18.0	15.4	16.1	10.8	10.5
of which: Finished goods and merchandise	5.0	4.7	3.4	3.6	5.6	5.3	5.6	5.4	4.7	4.4
Cash	6.4	6.0	9.6	10.1	12.3	10.7	8.0	8.3	4.8	4.2
Receivables	27.1	29.1	15.3	17.8	17.4	19.7	23.0	24.4	30.6	32.8
Short-term	26.2	28.2	14.9	17.5	15.7	18.1	21.3	23.0	30.1	32.2
of which:										
Trade receivables	7.8	7.8	6.7	7.0	8.5	8.8	8.2	8.4	7.5	7.5
Receivables from affiliated companies	16.0	16.7	5.1	5.6	4.5	5.0	10.4	11.0	20.4	21.1
Long-term	0.9	0.9	0.4	0.4	1.7	1.6	1.7	1.4	0.5	0.5
of which: Loans to affiliated companies	0.5	0.5	0.1	0.1	1.0	0.6	0.8	0.7	0.3	0.4
Securities	0.5	0.6	0.2	0.2	0.5	0.6	1.1	1.2	0.3	0.3
Other long-term equity investments	6.0	6.1	4.5	4.3	2.7	2.7	1.8	1.9	8.2	8.3
of which: Goodwill	0.1	0.1	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.1
<b>Capital</b>	Percentage of the balance sheet total									
Equity	46.5	45.8	35.3	35.8	39.9	40.9	42.1	41.3	49.6	48.7
Liabilities	44.0	44.9	59.6	58.9	52.0	51.2	49.6	50.6	40.1	41.2
Short-term	25.9	27.9	31.4	32.1	30.1	30.8	28.4	32.3	24.0	25.6
of which:										
Liabilities to banks	4.4	4.5	11.0	10.9	7.3	7.6	5.4	5.2	3.3	3.5
Trade payables	6.4	6.6	6.0	6.1	5.9	5.8	6.0	6.4	6.7	6.9
Liabilities to affiliated companies	8.8	10.2	5.6	5.5	6.1	5.8	8.3	10.0	9.5	11.1
Long-term	18.2	17.0	28.2	26.8	21.9	20.4	21.2	18.3	16.1	15.6
of which:										
Liabilities to banks	11.1	10.8	22.3	21.1	17.6	16.2	13.5	12.4	8.7	9.0
Liabilities to affiliated companies	5.5	4.8	4.1	4.1	2.9	2.9	5.1	3.6	6.2	5.5
Provisions	8.1	8.0	4.7	4.8	7.5	7.3	7.1	7.0	8.8	8.6
of which: Provisions for pensions	0.9	0.9	0.5	0.5	0.6	0.6	0.7	0.7	1.0	1.1
<b>Other ratios</b>	Percentage of sales									
Annual result before taxes on income	4.4	5.3	4.5	7.0	4.9	5.1	4.4	4.4	4.3	5.5
Annual result and depreciation	7.5	8.4	10.6	13.0	8.7	8.7	8.4	8.4	7.0	8.3
Trade receivables	6.0	6.0	8.3	8.4	8.3	8.6	7.2	7.5	5.3	5.3
	Percentage of the balance sheet total									
Sales	129.5	129.3	80.4	82.9	101.4	102.7	112.8	112.6	142.1	141.6
Annual result and interest paid	5.5	6.8	4.4	6.3	5.0	5.1	5.1	4.8	5.8	7.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	20.6	22.6	15.5	20.0	18.4	18.4	19.1	18.8	21.8	25.1
	Percentage of fixed assets									
Long-term equity and liabilities	120.9	121.4	99.6	104.6	115.7	118.2	117.2	116.3	124.1	124.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	126.7	123.2	78.5	86.0	94.1	94.8	104.7	98.3	145.5	142.4
Cash resources, short-term receivables and inventories	175.4	168.6	111.5	121.7	151.4	153.3	158.7	148.3	190.6	183.5
	Percentage of cost of materials									
Trade payables	7.3	7.5	17.9	17.9	11.5	11.2	9.4	9.8	6.4	6.5
Memo item:										
Balance sheet total in € billion	31.42	33.09	0.60	0.64	3.01	3.11	8.04	8.51	19.76	20.83
Sales in € billion	40.68	42.80	0.49	0.53	3.05	3.19	9.08	9.59	28.07	29.48
Number of enterprises	1 748	1 748	555	555	628	628	414	414	151	151

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

IV. Enterprises by federal state and economic sector

cont'd: 14. Saxony-Anhalt

All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindred sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more	2016	2017	2016	2017
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	... %	Of the enterprises captured ... had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.3	26.0	11.8	11.4	28.9	28.3	35.7	35.8	52.0	53.5
	50	49.9	49.4	37.8	37.5	49.4	49.6	58.4	57.3	69.4	69.3
	75	69.6	68.8	57.5	54.9	66.6	66.1	74.7	75.1	80.6	80.2
Personnel expenses	25	11.7	11.6	13.8	14.0	14.4	14.3	10.5	10.2	6.8	6.6
	50	23.9	24.1	29.3	29.4	25.9	26.0	20.1	20.1	10.8	11.3
	75	37.4	37.4	43.7	45.0	36.1	36.6	33.6	33.8	20.9	20.6
Depreciation	25	1.2	1.2	1.2	1.2	1.1	1.1	1.2	1.2	1.5	1.4
	50	2.9	2.8	3.1	3.1	2.5	2.5	2.8	3.0	3.0	2.9
	75	6.8	6.6	8.4	8.6	5.9	5.8	6.6	6.7	6.1	5.8
Annual result	25	0.6	0.5	0.5	0.9	0.5	0.5	0.7	0.5	0.4	0.4
	50	2.9	2.8	3.7	4.4	2.4	2.4	2.5	2.6	3.1	2.5
	75	6.9	7.2	10.9	10.7	5.7	6.2	5.7	5.3	6.7	6.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.2	11.8	10.1	10.0	11.3	10.8	14.1	12.4	21.6	20.0
	50	34.0	32.7	36.0	35.4	31.9	29.4	35.1	33.8	41.5	37.8
	75	60.4	59.2	68.4	66.6	55.2	53.1	60.0	57.8	62.5	62.3
Inventories	25	0.6	0.6	0.0	0.0	1.2	1.7	1.0	1.0	2.2	2.2
	50	9.5	9.3	3.7	3.6	14.6	15.1	14.0	13.0	12.6	12.1
	75	31.0	30.8	18.9	19.7	36.2	36.9	33.8	33.2	29.3	28.2
Equity	25	12.4	13.5	5.8	9.0	13.9	14.9	15.8	15.4	22.9	23.0
	50	32.9	34.0	30.2	31.2	31.0	33.3	34.5	35.2	40.3	41.0
	75	56.3	56.1	56.4	55.8	55.9	56.3	56.7	55.1	57.1	58.5
Short-term liabilities	25	16.7	17.2	15.6	15.9	18.2	17.2	17.6	18.3	15.4	16.8
	50	34.5	35.4	34.3	34.3	34.5	35.6	35.1	38.4	31.4	30.8
	75	60.8	60.3	63.3	61.2	60.7	60.7	61.1	61.7	54.6	51.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0
	50	11.6	11.4	15.5	14.9	14.3	14.3	7.5	6.1	6.3	2.8
	75	34.6	33.3	41.5	39.7	35.1	33.1	29.6	27.8	24.8	20.6
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.8	0.7	1.2	0.7	0.7	0.8	0.6	0.4	0.6
	50	3.5	3.7	4.6	5.4	2.9	3.2	3.3	3.4	4.0	3.1
	75	8.5	8.8	12.5	13.3	7.5	7.9	6.9	7.2	8.5	8.1
Annual result and depreciation	25	3.2	3.2	3.5	4.0	3.2	3.2	3.0	2.8	2.8	2.6
	50	7.7	8.0	9.8	10.6	6.7	6.6	7.2	7.3	8.5	7.8
	75	15.5	15.6	20.2	21.8	13.5	13.7	13.4	13.4	14.1	13.1
Trade receivables	25	2.5	2.6	1.6	1.8	3.3	3.3	2.8	3.3	2.4	1.9
	50	6.4	6.4	5.6	5.3	6.6	6.7	6.6	6.7	6.3	6.5
	75	10.8	11.2	11.2	11.6	10.7	11.3	10.6	11.1	10.3	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.0	2.2	2.6	2.5	2.0	2.3	2.0	1.5	1.4
	50	5.7	5.9	6.8	7.6	5.5	5.4	5.0	5.0	5.6	5.0
	75	11.6	11.8	18.1	18.7	10.1	10.5	10.0	9.8	10.4	9.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.5	6.1	1.1	3.1	5.9	5.8	7.8	7.3	8.6	8.7
	50	18.1	18.5	16.4	19.0	17.6	17.0	19.5	18.5	21.2	21.3
	75	42.2	44.7	49.0	50.2	37.9	42.5	40.6	40.0	46.2	39.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	87.0	88.0	75.6	77.1	94.7	95.7	86.9	86.1	89.5	91.2
	50	124.7	126.8	117.2	123.0	139.0	145.6	121.6	122.9	111.8	116.6
	75	237.5	250.9	282.4	292.2	260.0	281.1	215.9	210.4	163.0	167.3
		Percentage of short-term liabilities									
Cash resources and short-term receivab	25	46.7	48.2	42.3	45.4	47.5	46.1	51.2	54.2	54.6	57.7
	50	100.0	105.2	105.0	109.3	97.4	100.6	97.7	100.3	103.5	110.1
	75	212.5	208.3	263.5	241.6	190.4	202.3	212.1	201.9	177.3	171.9
		Percentage of cost of materials									
Trade payables	25	4.8	5.0	4.3	4.6	5.3	5.4	4.5	5.2	4.3	4.7
	50	9.7	9.6	11.7	11.3	10.1	10.0	9.1	8.9	7.9	8.1
	75	19.1	18.9	31.2	28.0	19.0	18.5	15.0	16.2	12.6	12.4

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

IV. Enterprises by federal state and economic sector

15. Schleswig-Holstein

All economic sectors\*

Ratios	All legal forms										
	Total		Enterprises with balance sheet total of ... € million								
			Less than 2	2 but less than 10		10 but less than 50		50 and more			
	Cylindered sample 2016/2017										
2016		2017		2016		2017		2016		2017	
<b>Income statement</b>											
Income											
Percentage of gross revenue											
Sales	99.9	100.5	98.7	98.3	98.4	98.6	99.0	97.8	100.1	101.1	
Change in finished goods	0.1	- 0.5	1.3	1.7	1.6	1.4	1.0	2.2	- 0.1	- 1.1	
Interest and similar income	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.2	0.2	0.2	
Other income	3.1	2.5	4.5	3.8	2.5	2.4	2.5	2.4	3.2	2.4	
of which: Income from long-term equity investme	0.4	0.3	0.1	0.1	0.2	0.2	0.3	0.3	0.4	0.3	
Total income	103.3	102.6	104.7	103.9	102.7	102.6	102.8	102.7	103.4	102.6	
Expenses											
Cost of materials	70.3	70.2	38.7	38.4	51.3	51.0	59.6	60.1	73.6	73.5	
Personnel expenses	13.8	14.0	29.9	29.7	25.4	25.3	20.9	21.2	11.7	11.8	
Depreciation	2.6	2.4	6.0	6.0	3.6	3.6	3.3	3.0	2.4	2.2	
of which: Depreciation of tangible fixed assets	2.4	2.2	5.9	5.7	3.6	3.5	2.9	2.9	2.2	2.0	
Interest and similar expenses	0.6	0.7	1.6	1.4	1.1	1.2	1.2	1.0	0.5	0.6	
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	
Other expenses	11.7	11.4	21.5	20.5	15.5	15.7	13.2	12.7	11.1	10.8	
Total expenses before taxes on income	99.0	98.7	97.8	96.2	97.0	96.9	98.2	98.1	99.3	98.9	
Annual result before taxes on income	4.3	3.9	6.8	7.7	5.6	5.7	4.6	4.6	4.1	3.7	
Taxes on income	1.0	0.9	1.2	1.4	1.1	1.1	1.1	1.0	0.9	0.9	
Annual result	3.3	3.0	5.6	6.3	4.5	4.6	3.5	3.6	3.2	2.8	
Profit and loss transfers (parent company)	0.5	0.6	0.1	0.1	0.0	0.0	0.3	0.2	0.5	0.7	
Profit and loss transfers (subsidiary)	1.0	0.9	- 0.5	- 0.5	0.3	0.3	0.4	0.5	1.2	1.0	
Profit for the year	2.7	2.7	6.3	6.9	4.2	4.3	3.4	3.3	2.5	2.5	
<b>Balance sheet</b>											
Assets											
Percentage of the balance sheet total											
Intangible fixed assets	0.9	1.0	1.0	0.4	1.9	1.7	0.7	0.7	0.9	1.0	
Tangible fixed assets	31.2	30.0	54.0	45.6	38.5	37.0	34.9	33.7	29.2	28.0	
of which: Land and buildings	11.0	10.5	20.4	21.5	15.0	14.1	14.9	14.2	9.5	9.0	
Inventories	16.9	17.5	12.7	13.7	22.1	23.0	21.8	23.7	15.4	15.6	
of which: Finished goods and merchandise	9.4	9.3	5.5	5.4	10.0	9.8	10.7	10.7	9.1	9.0	
Cash	7.0	7.2	10.8	9.6	10.2	10.4	9.2	8.8	6.2	6.5	
Receivables	32.5	32.6	17.6	19.1	24.3	24.9	28.1	27.8	34.6	34.7	
Short-term	30.2	30.3	17.1	18.3	23.1	23.1	23.1	22.8	32.8	33.0	
of which:											
Trade receivables	11.9	12.4	7.3	7.7	11.9	12.1	11.5	11.8	12.1	12.7	
Receivables from affiliated companies	15.4	14.9	6.4	7.2	8.5	8.1	8.3	7.8	17.9	17.4	
Long-term	2.3	2.3	0.5	0.9	1.2	1.9	5.1	5.0	1.8	1.7	
of which: Loans to affiliated companies	1.0	1.0	0.0	0.0	0.6	1.4	0.8	0.6	1.2	1.1	
Securities	0.3	0.4	0.1	0.2	0.2	0.2	0.5	0.4	0.2	0.4	
Other long-term equity investments	10.7	11.0	2.5	2.6	2.3	2.2	4.3	4.6	13.2	13.5	
of which: Goodwill	1.6	1.3	0.6	0.8	0.3	0.3	0.3	0.3	2.0	1.6	
Capital											
Equity	38.7	37.3	33.4	33.3	32.2	32.0	38.1	37.2	39.5	37.8	
Liabilities	47.8	48.8	61.7	61.4	60.5	60.4	50.0	51.2	45.8	47.0	
Short-term	32.8	34.6	29.8	30.6	40.1	40.7	33.6	37.0	32.1	33.6	
of which:											
Liabilities to banks	5.1	5.4	8.1	8.3	11.4	11.7	7.1	10.0	4.0	3.7	
Trade payables	8.9	8.7	5.8	5.7	8.3	7.7	7.0	7.3	9.5	9.1	
Liabilities to affiliated companies	12.3	13.0	7.8	8.0	8.2	7.7	9.9	9.7	13.3	14.3	
Long-term	14.9	14.2	31.9	30.8	20.3	19.7	16.5	14.2	13.7	13.4	
of which:											
Liabilities to banks	10.1	9.2	26.9	26.3	15.1	12.5	13.1	11.1	8.6	8.1	
Liabilities to affiliated companies	3.0	2.6	3.3	2.8	3.8	3.9	2.7	2.4	3.0	2.5	
Provisions	13.1	13.2	4.3	4.4	6.9	7.1	11.2	11.0	14.3	14.5	
of which: Provisions for pensions	3.6	3.6	0.5	0.4	1.9	2.0	2.0	2.0	4.2	4.2	
<b>Other ratios</b>											
Percentage of sales											
Annual result before taxes on income	4.3	3.9	6.9	7.9	5.7	5.8	4.7	4.7	4.1	3.6	
Annual result and depreciation	5.9	5.4	11.8	12.6	8.3	8.3	6.9	6.7	5.5	4.9	
Trade receivables	6.6	7.1	7.7	8.2	8.6	8.7	8.6	9.0	6.2	6.6	
Percentage of the balance sheet total											
Sales	179.0	175.2	94.2	94.6	138.2	139.1	134.6	131.0	195.1	190.8	
Annual result and interest paid	7.1	6.4	6.9	7.5	7.9	8.1	6.4	6.1	7.2	6.3	
Percentage of liabilities and provisions less cash											
Annual result and depreciation	19.5	17.0	19.9	20.8	19.9	20.0	17.6	16.3	19.9	16.9	
Percentage of fixed assets											
Long-term equity and liabilities	126.3	123.9	113.0	112.8	123.9	125.3	125.0	121.0	127.3	124.8	
Percentage of short-term liabilities											
Cash resources and short-term receivables	113.8	109.1	93.6	91.3	83.2	82.5	96.8	86.0	121.8	118.4	
Cash resources, short-term receivables and invent	165.4	159.7	136.4	136.1	138.3	139.1	161.8	150.0	169.7	164.8	
Percentage of cost of materials											
Trade payables	7.1	7.1	15.6	15.6	11.5	10.7	8.7	9.1	6.6	6.6	
Memo item:											
Balance sheet total in € billion	45.87	49.07	0.77	0.82	2.81	2.96	8.32	8.90	33.96	36.38	
Sales in € billion	82.10	85.98	0.72	0.78	3.89	4.12	11.21	11.66	66.28	69.42	
Number of enterprises	2 484	2 484	857	857	830	830	513	513	284	284	

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

IV. Enterprises by federal state and economic sector

cont'd: 15. Schleswig-Holstein

All economic sectors\*

	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ratios	...	Of the enterprises captured ...									
	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.8	26.7	9.1	9.2	32.2	31.4	43.8	43.5	50.6	49.9
	50	49.6	49.4	32.8	33.3	50.9	50.7	61.8	62.8	71.1	70.9
	75	70.6	69.7	53.0	52.9	69.3	68.9	76.1	75.8	84.4	84.8
Personnel expenses	25	9.9	9.7	10.0	9.7	11.8	12.0	10.2	9.8	4.8	4.8
	50	21.0	21.4	26.2	26.6	24.3	24.0	17.2	17.6	11.8	12.1
	75	37.0	36.8	41.5	42.7	37.1	38.0	29.4	30.4	21.3	21.6
Depreciation	25	0.8	0.8	1.2	1.1	0.8	0.7	0.7	0.7	0.6	0.6
	50	2.0	2.0	2.8	2.7	1.8	1.8	1.6	1.8	1.4	1.5
	75	4.7	4.7	7.2	7.4	4.2	4.0	3.7	3.7	3.4	3.2
Annual result	25	0.6	0.7	0.4	1.0	0.6	0.8	0.7	0.6	0.5	0.4
	50	3.1	3.2	5.0	5.5	2.8	2.9	2.6	2.4	2.3	2.0
	75	8.0	8.5	13.6	14.5	7.1	7.1	5.7	5.6	5.8	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.3	6.5	6.9	7.1	5.7	5.5	7.4	7.6	7.9	7.2
	50	20.9	20.6	26.2	26.6	19.2	18.7	18.8	19.6	17.2	18.5
	75	50.1	49.3	66.0	65.5	44.6	44.0	43.5	42.8	40.3	40.4
Inventories	25	1.2	1.1	0.0	0.0	3.3	3.3	2.9	2.8	3.9	4.2
	50	14.6	14.7	5.1	5.3	19.9	20.4	23.5	23.7	17.9	18.0
	75	39.1	39.1	27.4	26.4	44.1	45.5	46.2	44.8	34.7	35.0
Equity	25	10.3	10.8	3.4	4.8	11.0	11.3	14.5	15.8	17.4	15.2
	50	28.5	28.6	25.2	26.8	26.9	26.8	31.5	30.9	33.1	33.1
	75	50.5	51.6	56.1	57.7	46.9	49.2	50.0	49.8	50.2	50.2
Short-term liabilities	25	19.4	19.3	14.6	13.9	23.3	22.3	23.2	23.9	22.7	21.3
	50	41.0	40.8	32.6	31.8	45.1	43.8	44.4	46.3	41.8	41.2
	75	66.4	67.1	65.9	66.3	66.9	68.9	67.7	67.0	64.3	63.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	12.4	11.8	15.2	14.1	14.0	14.0	9.1	10.5	4.0	2.8
	75	37.7	37.3	45.4	46.5	37.6	37.6	31.2	32.3	25.0	24.4
		Percentage of sales									
Annual result before taxes on income	25	0.8	1.0	0.6	1.1	0.8	1.1	1.1	0.9	0.7	0.7
	50	4.0	4.2	6.0	6.7	3.8	3.9	3.4	3.2	3.1	2.8
	75	9.9	10.5	16.3	17.2	8.6	9.1	7.3	7.1	6.7	7.2
Annual result and depreciation	25	2.8	2.9	3.4	4.7	2.9	2.9	2.6	2.3	1.9	1.8
	50	7.1	7.3	10.1	10.9	6.6	6.9	5.9	5.2	5.3	5.2
	75	14.7	15.0	25.5	24.8	13.3	13.0	11.3	11.2	11.3	11.2
Trade receivables	25	2.5	2.8	1.7	1.7	3.0	3.3	3.3	3.7	3.0	3.0
	50	6.2	6.4	5.2	5.7	6.4	6.4	7.1	7.2	6.5	6.3
	75	11.1	11.6	10.6	11.0	11.3	11.6	11.5	12.4	11.2	11.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	2.9	2.3	3.3	3.0	3.2	2.8	2.4	2.8	2.0
	50	7.2	7.2	9.0	9.7	7.0	7.0	6.5	5.8	6.4	5.6
	75	15.3	15.5	21.8	23.0	15.1	14.5	12.0	11.6	12.0	12.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.9	6.2	2.7	5.2	6.4	6.4	7.4	5.9	8.8	8.5
	50	18.6	18.4	19.7	19.8	17.5	18.0	18.1	16.8	19.0	18.8
	75	42.9	43.8	47.6	53.7	43.9	46.3	36.7	36.4	39.5	37.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.4	89.2	77.7	81.5	89.6	91.4	95.4	94.4	84.1	85.0
	50	142.6	146.3	123.6	126.9	155.6	164.0	155.4	157.8	132.8	125.5
	75	333.6	354.2	330.9	356.6	407.5	432.6	318.8	320.3	247.4	242.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	43.6	43.8	38.9	40.0	40.9	40.2	45.8	46.7	59.4	60.5
	50	93.9	94.1	100.0	103.6	84.1	89.8	91.7	91.0	100.0	99.6
	75	195.5	200.0	259.4	275.0	186.2	188.4	161.7	159.6	156.8	161.1
		Percentage of cost of materials									
Trade payables	25	4.1	4.2	3.3	3.5	4.7	4.9	3.7	4.2	4.0	3.6
	50	8.5	8.9	10.2	10.1	8.9	8.9	7.4	7.8	7.3	7.5
	75	16.4	16.4	23.9	22.5	16.2	15.8	13.3	13.6	11.5	12.0

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

IV. Enterprises by federal state and economic sector

16. Thuringia

All economic sectors\*

Ratios	All legal forms									
	Total		Enterprises with balance sheet total of ... € million							
			Less than 2	2 but less than 10		10 but less than 50		50 and more		
	Cylindred sample 2016/2017		2016	2017	2016	2017	2016	2017	2016	2017
<b>Income statement</b>										
<b>Income</b>										
Percentage of gross revenue										
Sales	99.4	99.0	97.1	96.8	99.4	98.3	99.0	98.9	99.7	99.3
Change in finished goods	0.6	1.0	2.9	3.2	0.6	1.7	1.0	1.1	0.3	0.7
Interest and similar income	0.2	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2
Other income	2.9	3.0	8.5	8.2	4.6	5.0	3.1	2.8	2.3	2.6
of which: Income from long-term equity investme	0.3	0.4	0.0	0.0	0.1	0.2	0.1	0.1	0.5	0.7
Total income	103.1	103.2	108.7	108.4	104.8	105.2	103.2	102.9	102.5	102.7
<b>Expenses</b>										
Cost of materials	62.0	62.4	38.9	38.4	47.4	47.7	57.0	56.7	68.6	69.3
Personnel expenses	19.3	19.2	35.5	35.4	29.2	29.4	23.6	23.6	14.2	14.0
Depreciation	4.5	4.2	6.5	6.3	5.4	5.1	4.6	4.5	4.2	3.7
of which: Depreciation of tangible fixed assets	4.2	4.0	6.4	6.3	5.2	5.0	4.4	4.4	3.9	3.4
Interest and similar expenses	0.8	0.8	1.4	1.2	1.0	0.9	0.7	0.7	0.8	0.8
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.0	0.1
Other expenses	12.1	12.0	21.3	20.5	17.7	17.5	13.1	13.0	10.1	10.0
Total expenses before taxes on income	98.8	98.5	103.8	102.2	100.9	100.8	99.0	98.6	98.0	97.9
Annual result before taxes on income	4.3	4.6	5.0	6.2	3.9	4.4	4.2	4.3	4.5	4.8
Taxes on income	1.0	1.1	1.4	1.6	1.0	1.1	1.0	0.9	1.0	1.2
Annual result	3.3	3.5	3.6	4.6	2.9	3.3	3.2	3.4	3.5	3.6
Profit and loss transfers (parent company)	-0.2	-0.1	0.7	0.9	0.2	0.3	0.0	0.0	-0.3	-0.2
Profit and loss transfers (subsidiary)	0.6	0.8	-0.3	-0.3	0.1	0.1	0.7	0.9	0.6	0.9
Profit for the year	2.6	2.7	4.6	5.7	3.0	3.5	2.5	2.5	2.6	2.5
<b>Balance sheet</b>										
<b>Assets</b>										
Percentage of the balance sheet total										
Intangible fixed assets	1.2	1.1	1.3	1.2	0.4	0.4	1.0	0.9	1.5	1.4
Tangible fixed assets	47.3	45.3	43.1	45.6	47.7	46.2	48.4	47.5	46.7	44.0
of which: Land and buildings	18.0	17.0	15.7	14.9	25.9	24.8	20.2	18.8	14.9	14.1
Inventories	15.4	15.8	15.9	17.4	19.2	20.5	18.9	19.3	12.3	12.5
of which: Finished goods and merchandise	5.2	5.0	5.6	5.6	6.3	6.2	5.7	5.5	4.5	4.3
Cash	6.6	6.8	14.0	13.9	10.8	10.7	8.9	9.5	3.8	3.9
Receivables	21.6	23.1	17.1	18.8	17.1	17.5	18.4	18.5	24.9	27.6
Short-term	18.9	20.5	16.3	18.0	15.9	16.4	17.0	17.2	20.9	23.7
of which:										
Trade receivables	8.0	8.3	7.2	6.6	8.3	8.5	8.7	9.0	7.6	7.8
Receivables from affiliated companies	8.5	9.8	5.6	7.4	5.1	5.3	5.6	5.7	11.3	13.6
Long-term	2.7	2.6	0.9	0.8	1.2	1.0	1.4	1.3	4.0	3.9
of which: Loans to affiliated companies	2.3	2.2	0.5	0.5	0.5	0.4	0.6	0.5	3.9	3.7
Securities	0.5	0.5	1.0	0.9	0.8	0.8	0.5	0.6	0.3	0.3
Other long-term equity investments	7.1	7.0	6.5	6.2	3.6	3.6	3.5	3.3	10.3	10.2
of which: Goodwill	1.0	0.9	0.3	0.4	0.3	0.3	0.3	0.3	1.7	1.4
<b>Capital</b>										
Equity	51.7	51.8	37.0	36.0	45.6	45.7	48.0	46.9	56.1	57.1
Liabilities	41.1	40.8	57.8	58.9	48.9	48.7	45.5	46.2	35.7	34.7
Short-term	25.3	25.6	34.0	35.2	30.5	31.0	31.4	31.3	19.8	20.2
of which:										
Liabilities to banks	5.2	5.3	8.5	7.2	7.4	7.2	5.3	5.4	4.5	4.6
Trade payables	6.0	6.0	5.4	5.3	6.2	6.1	5.8	6.2	6.0	5.8
Liabilities to affiliated companies	7.3	7.5	7.3	8.3	6.2	5.8	9.9	9.2	6.0	6.8
Long-term	15.8	15.3	23.8	23.8	18.3	17.7	14.1	14.8	15.9	14.5
of which:										
Liabilities to banks	9.4	8.6	18.0	18.3	14.4	14.2	9.9	9.3	7.6	6.4
Liabilities to affiliated companies	5.0	6.0	4.1	4.2	3.1	2.7	3.6	4.7	6.4	7.6
Provisions	7.0	7.1	5.0	4.7	5.2	5.3	6.1	6.6	8.0	8.0
of which: Provisions for pensions	0.6	0.6	0.8	0.8	0.6	0.6	0.5	0.5	0.7	0.7
<b>Other ratios</b>										
Percentage of sales										
Annual result before taxes on income	4.4	4.7	5.1	6.4	3.9	4.5	4.3	4.4	4.5	4.9
Annual result and depreciation	7.9	7.8	10.4	11.3	8.3	8.6	7.9	8.0	7.7	7.4
Trade receivables	6.6	6.8	8.4	8.0	7.5	7.9	7.4	7.6	5.9	6.0
Percentage of the balance sheet total										
Sales	121.5	122.1	85.3	82.9	110.3	108.5	117.3	117.6	128.5	129.9
Annual result and interest paid	5.1	5.3	4.4	5.0	4.3	4.7	4.7	4.9	5.5	5.7
Percentage of liabilities and provisions less cash										
Annual result and depreciation	22.9	22.9	18.1	18.7	21.0	21.5	21.4	21.5	24.7	24.5
Percentage of fixed assets										
Long-term equity and liabilities	116.2	120.0	117.2	122.5	121.8	124.6	114.6	116.4	115.9	121.0
Percentage of short-term liabilities										
Cash resources and short-term receivables	101.9	107.7	89.7	91.4	89.4	89.7	83.4	86.1	125.3	136.7
Cash resources, short-term receivables and invent	162.8	169.6	136.4	140.9	152.4	155.6	143.8	147.7	187.3	198.3
Percentage of cost of materials										
Trade payables	7.9	7.8	15.8	16.1	11.8	11.7	8.6	9.2	6.8	6.4
Memo item:										
Balance sheet total in € billion	22.62	23.66	0.54	0.59	2.84	2.97	7.36	7.74	11.87	12.36
Sales in € billion	27.49	28.88	0.46	0.49	3.13	3.22	8.64	9.11	15.25	16.07
Number of enterprises	1 641	1 641	506	506	641	641	389	389	105	105

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

IV. Enterprises by federal state and economic sector

cont'd: 16. Thuringia  
 All economic sectors\*

Ratios	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2016/2017		Less than 2	2 but less than 10	10 but less than 50	50 and more				
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
	...	Of the enterprises captured ... had a ratio of less than ...									
	...	Percentage of gross revenue									
Cost of materials	25	28.0	28.4	9.8	10.0	30.1	31.5	40.9	41.8	51.2	53.7
	50	48.4	48.3	35.5	35.5	48.5	48.3	57.4	57.9	67.7	69.8
	75	64.8	65.1	53.5	53.7	61.5	61.3	73.5	73.6	79.1	79.1
Personnel expenses	25	14.2	14.1	17.1	16.8	18.0	17.8	11.1	10.7	7.1	6.7
	50	25.4	25.6	28.9	30.4	27.2	27.5	20.2	20.1	13.6	13.9
	75	38.7	38.2	43.9	44.0	38.5	38.3	32.5	33.1	21.9	22.1
Depreciation	25	1.3	1.4	1.5	1.4	1.3	1.3	1.3	1.3	1.2	1.5
	50	3.1	3.1	3.5	3.3	3.1	3.1	2.8	2.6	3.0	2.8
	75	7.1	7.0	8.9	8.7	7.2	7.2	5.8	5.6	6.3	5.5
Annual result	25	0.5	0.5	0.2	0.5	0.5	0.6	0.7	0.3	0.5	0.3
	50	2.5	2.8	3.5	3.7	2.0	2.4	2.4	2.4	2.7	2.5
	75	6.4	6.7	9.8	10.6	5.2	5.9	5.5	6.0	6.0	5.8
	...	Percentage of the balance sheet total									
Tangible fixed assets	25	13.4	12.6	8.8	9.0	14.0	13.4	16.2	15.6	18.9	16.9
	50	32.4	32.2	30.1	29.8	31.2	31.6	36.0	34.4	31.0	32.9
	75	57.8	56.8	60.2	58.7	58.5	58.3	54.5	53.3	48.2	47.3
Inventories	25	1.7	1.8	0.0	0.0	3.7	4.4	2.6	2.5	9.5	8.1
	50	15.0	14.8	6.9	7.7	16.9	17.4	19.9	19.5	19.4	19.8
	75	34.9	35.7	26.5	28.4	38.1	40.8	36.4	37.1	33.3	30.7
Equity	25	12.3	13.0	5.5	5.6	15.6	15.1	17.8	18.5	19.9	21.2
	50	33.9	33.9	25.2	27.1	35.5	36.3	40.7	37.8	32.8	34.4
	75	58.9	58.5	55.7	55.1	57.2	58.9	62.2	59.6	62.1	58.9
Short-term liabilities	25	16.2	16.4	16.2	16.4	15.9	15.9	17.4	17.3	14.5	15.6
	50	34.4	35.5	34.0	36.8	34.7	33.9	34.8	35.5	34.1	34.6
	75	61.7	62.9	67.4	67.3	60.0	61.4	60.5	61.4	57.4	58.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.7	1.4	0.0	0.0	0.0	0.0
	50	12.6	11.7	12.8	12.1	14.5	14.4	9.8	8.6	5.9	6.2
	75	33.5	31.9	41.8	39.5	33.6	32.7	24.5	24.6	35.1	31.5
	...	Percentage of sales									
Annual result before taxes on income	25	0.7	0.7	0.3	0.8	0.7	0.8	0.8	0.5	0.7	0.4
	50	3.2	3.5	4.5	4.9	2.7	3.1	3.0	3.3	3.4	3.2
	75	8.1	8.5	12.7	13.3	6.9	7.6	7.1	7.1	6.8	7.1
Annual result and depreciation	25	3.1	3.2	3.1	3.3	3.2	3.6	3.0	2.7	3.0	3.1
	50	7.7	7.9	9.1	9.6	7.2	7.8	7.0	6.9	7.3	7.4
	75	15.7	15.4	21.8	21.3	13.9	13.8	12.5	13.2	12.1	11.5
Trade receivables	25	2.9	2.9	2.2	2.0	3.5	3.8	3.0	3.5	2.3	2.7
	50	6.3	6.6	5.8	5.7	6.9	7.0	6.4	6.7	5.1	5.2
	75	10.6	10.5	11.0	10.4	10.1	10.6	11.2	10.5	9.7	9.8
	...	Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.9	1.2	1.9	1.9	2.1	2.3	1.8	3.2	2.1
	50	5.4	5.4	6.4	6.9	4.7	4.7	5.3	5.1	5.9	5.4
	75	11.8	11.7	15.2	14.6	10.3	10.5	10.4	10.6	10.9	11.5
	...	Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.1	6.8	2.5	3.8	6.9	7.5	7.1	6.9	11.8	8.7
	50	18.9	18.8	17.4	17.7	20.6	19.8	19.1	19.2	20.3	22.1
	75	42.2	45.0	44.9	45.9	41.8	45.9	40.5	43.8	45.4	42.6
	...	Percentage of fixed assets									
Long-term equity and liabilities	25	88.6	90.7	77.8	78.6	95.9	96.7	90.3	90.2	87.0	88.4
	50	128.1	133.0	121.2	125.7	136.6	140.9	122.4	125.4	118.6	125.6
	75	252.3	249.9	270.4	272.0	278.4	276.0	218.0	225.5	193.5	226.5
	...	Percentage of short-term liabilities									
Cash resources and short-term receivab	25	45.9	45.2	49.9	46.5	48.3	45.8	42.9	43.7	40.7	43.3
	50	94.9	96.0	99.5	95.0	95.0	93.9	91.1	97.3	93.2	101.0
	75	217.5	215.9	262.6	265.4	202.5	202.2	183.4	178.2	240.9	224.2
	...	Percentage of cost of materials									
Trade payables	25	5.0	5.0	4.6	4.5	5.3	5.3	5.0	5.1	4.8	5.0
	50	9.2	9.0	10.4	10.8	9.7	9.5	8.1	8.0	7.1	7.6
	75	17.6	17.0	25.0	25.1	18.1	17.3	13.2	12.8	11.4	10.5

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