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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[1] as well as Statistical series – Financial statement statistics (Extrapolated results)[2] in which representative aggregates, which were extrapolated using the ratio estimation procedure, are presented.

Data sources

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

Scope and form of the analysis

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

There are around 120,000 financial statements available for the 2018 financial year, although it should be noted that the inflow of data, for small and medium-sized enterprises, in particular, is not yet complete. However, only a little less than two-thirds of the data (77,000 statements) are suitable for the analysis presented here. About 9% of the financial statements are filtered out because information has not been differentiated sufficiently or there are extreme values that might distort the results. Under 1% of the financial statements belong to economic sectors that are not included in the analysis for various reasons. A little more than one-quarter of the financial statements are not included in the analysis because the ratios shown in the tables are calculated on the basis of "cylindered samples", which take into account only the financial statements of firms for which data are available in the relevant enterprise category for both reporting years. This means that, in the case of changes in economic sector or size category, too, the financial statements of that enterprise will not be used. The advantage of this procedure is that changes in ratios between the two reporting years are not affected by changes in the composition of the data (sample effect). As results from two different samples are available for each reporting year, the impact of the sample effect on the results can also be determined.

The data pool contains a disproportionately large number of financial statements from large firms whereas medium-sized and, in particular, small firms are represented much less prominently. The financial statements of enterprises with sales of more than €50 million included in this publication represent 78% of the total sales of this size category – measured in terms of figures from the Federal Statistical Office's business register which, to a certain extent, reflect the underlying reporting population[5]. In the case of financial statements with sales of between €10 million and €50 million, or between €2 million and €10 million, the percentage is no more than 44% and 14% respectively; in

1 Last published in Deutsche Bundesbank, German enterprises' profitability and financing in 2019, Monthly Report, December 2020, pp. 65 ff.
2 Deutsche Bundesbank, Statistical series – Financial statement statistics (extrapolated results). Figures can also be downloaded as an Excel file at https://www.bundesbank.de/en/statistics/enterprises-and-households/-/corporate-financial-statements-829196
3 Financial statements are sent to the Bundesbank to enable it to verify the eligibility of securitised non-marketable assets in the form of bank loans to enterprises, which credit institutions use as collateral to cover their liabilities to the Bundesbank. Pursuant to Article 18.1 of the Statute of the European System of Central Banks and of the European Central Bank, it must ensure that all lending to credit institutions is backed by adequate collateral. See Deutsche Bundesbank, The Common Credit Assessment System for assessing the eligibility of enterprises, Monthly Report, January 2015, pp. 33 ff.
4 See Deutsche Bundesbank, German enterprises' profitability and financing – an analysis based on a new dataset, Monthly Report, October 2005, pp. 31 ff.
5 Due, in particular, to divergent classifications of economic sectors for individual enterprises in the two sets of statistics, it cannot be ruled out that, in some sectors, the sales figures in the Financial Statement Data Pool exceed those in the business register.

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

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

Statistical preparation

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

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

Corporations include public limited companies, partnerships limited by shares, private limited companies, cooperative societies and public-law institutions, foundations, etc. Non-corporations include partnerships which take the form of limited partnerships, including partnerships designated Kapitalgesellschaft & Co, general partnerships and civil-law associations as well as sole proprietorships which take the form of registered traders, craftsmen, self-employed persons, etc.

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

Calculation and interpretation of the ratios

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

For the weighted averages of the ratios, the weights of the individual enterprises are calculated from their relative shares in the reference variable (e.g. balance sheet total, gross revenue, sales, etc.). In the categories not broken down by size, these averages are therefore very strongly influenced by the ratios of large enterprises which, as already explained, are overrepresented in the data pool. For example, enterprises with sales of €50 million or more represent about 87% of the total sales in the data evaluated here, compared with a weight of only 66% of the total population according to the business register. It therefore makes sense to differentiate the analysis by size category. If aggregate results are required for an economic sector or for the totality of all small, medium-sized and large enterprises, use of the Bundesbank's extrapolated results[8] is

6 Commission Recommendation of 6 May 2003 (2003/361/EC).
7 Owing to the problems of differentiating between west and east Berlin, Berlin is excluded.
8 See publication references in footnotes 1 and 2.

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

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

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

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

Designation	Enterprises			Sales		
	Balance sheet statistics[1]	Business register[2]	Coverage by balance sheet statistics	Balance sheet statistics[1]	Business register[2]	Coverage by balance sheet statistics
	Number		%	€ billion		%
still: by economic sector						
Information and communication	2 815	134 666	2.1	157.8	305.2	51.7
of which:						
Publishing activities	237	9 455	2.5	7.8	32.1	24.4
Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities	238	11 311	2.1	18.2	30.3	60.1
Telecommunications	200	3 196	6.3	55.1	84.8	64.9
Computer programming, consultancy and related activities; information service activities	2 140	110 704	1.9	76.6	157.9	48.5
Business services[3]	6 921	708 360	1.0	125.7	467.6	26.9
of which:						
Legal and accounting activities; management consultancy activities	1 262	212 929	0.6	22.0	93.0	23.7
Architectural and engineering activities; technical testing and analysis	1 496	138 610	1.1	22.1	88.6	24.9
Scientific research and development	264	8 604	3.1	12.8	14.9	85.7
Advertising and market research	536	36 880	1.5	6.5	33.4	19.4
Rental and leasing activities	969	25 656	3.8	16.4	36.5	45.0
Employment activities	420	12 005	3.5	10.4	39.7	26.1
Travel agency, tour operator and other reservation service and related activities	272	13 823	2.0	12.9	27.5	46.9
Services to buildings and landscape activities	926	111 111	0.8	8.6	50.4	17.2
Personal service activities[4]	4 087	672 166	0.6	122.0	206.8	59.0
of which:						
Education	394	77 637	0.5	5.9	16.5	35.5
Human health activities	1 193	.	.	64.6	.	.
Residential care activities	715	.	.	15.4	.	.
Social work activities without accommodation	509	.	.	12.6	.	.
Gambling and betting activities	163	10 118	1.6	6.0	14.3	41.9
Sports activities and amusement and recreation activities	457	45 148	1.0	6.9	16.5	42.0
By sales size categories						
less than €2 million	17 586	3 076 963	0.6	16.2	715.0	2.3
€2 million but less €10 million	19 297	168 139	11.5	99.7	711.5	14.0
€10 million but less €50 million	16 698	43 731	38.2	399.2	910.0	43.9
€50 million and more	9 727	13 677	71.1	3 473.3	4 484.5	77.5
By legal form						
Corporations	46 401	844 928	5.5	3 277.2	4 927.1	66.5
Non-corporations	16 907	2 457 582	0.7	711.1	1 894.0	37.5
Memo item:						
Real estate activities	9 149	345 520	2.6	55.9	138.9	40.3
Activities of head offices	4 906	40 436	12.1	51.1	101.9	50.2
East German enterprises[5]						
All economic sectors	9 135	452 467	2.0	204.5	420.7	48.6
of which:						
Manufacturing	2 344	31 933	7.3	82.7	112.0	73.8
Construction	1 422	83 789	1.7	10.5	39.4	26.7
Wholesale and retail trade; repair of motor vehicles and motorcycles	1 705	78 520	2.2	38.4	92.3	41.6

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

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

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

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

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

The quartile data are distribution parameters and may be used to analyse the dispersion of ratios within a given enterprise category. To determine the quartile data, the ratios calculated for the individual firms in a specific enterprise category are first placed in ascending order. The next step is to determine the threshold values which are not exceeded by one-quarter, half and three-quarters of the firms in a given category (referred to as the 25th, 50th and 75th percentiles). It must be remembered here that for quartiles – in contrast to aggregate data (sum totals or average data) – the arithmetical relationship between the individual items in the balance sheet or the income statement no longer exists. Only the ranking of the enterprises is relevant for the individual ratios. The advantage of quartile data is that they are not affected by extreme values and they show the typical figures for the sector concerned. A comparison of the weighted average and the median figure clearly shows, amongst other things, the extent to which the weighted average is dominated by fairly large enterprises.

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

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

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

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

Notes on individual items

Selected ratios from the income statement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Selected balance sheet ratios

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

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

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

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

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

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

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

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

Definitions of items

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

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

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Definitions of items (cont'd)

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

Definitions of items (cont'd)

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

Definitions of items (cont'd)

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

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

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

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

Other ratios

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

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

I. Enterprises by economic sector

1. All economic sectors*

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

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

I. Enterprises by economic sector

cont'd: 1. All economic sectors*

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

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

I. Enterprises by economic sector

cont'd: 1. All economic sectors*

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.5	98.1	97.6	98.5	98.3	99.2	98.9	99.6	99.6
Change in finished goods	0.5	0.5	1.9	2.4	1.5	1.7	0.8	1.1	0.4	0.4
Interest and similar income	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.5	0.4
Other income	4.6	4.6	5.9	5.8	4.2	4.2	3.1	3.0	4.8	4.7
of which: Income from long-term equity investments	1.1	1.4	0.1	0.2	0.2	0.2	0.3	0.3	1.2	1.5
Total income	105.1	104.9	106.2	106.1	104.4	104.3	103.3	103.2	105.3	105.1
Expenses										
Cost of materials	69.0	69.8	37.5	37.4	47.8	47.8	54.6	54.5	71.2	72.1
Personnel expenses	15.2	15.3	37.0	36.9	30.3	30.4	25.7	26.0	13.6	13.7
Depreciation	3.0	2.9	4.3	4.3	3.5	3.5	3.2	3.2	3.0	2.8
of which: Depreciation of tangible fixed assets	2.7	2.6	4.2	4.2	3.4	3.4	3.0	3.0	2.6	2.6
Interest and similar expenses	1.2	1.5	1.1	1.1	0.8	0.8	0.7	0.7	1.2	1.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	12.5	12.3	22.3	22.3	17.6	17.6	14.8	14.8	12.1	11.9
Total expenses before taxes on income	101.0	101.8	102.5	102.2	100.2	100.2	99.2	99.3	101.2	102.1
Annual result before taxes on income	4.1	3.1	3.7	3.9	4.2	4.2	4.2	3.9	4.1	3.0
Taxes on income	1.0	0.8	1.4	1.6	1.3	1.3	1.1	1.1	0.9	0.8
Annual result	3.2	2.3	2.2	2.3	2.9	2.9	3.0	2.8	3.2	2.2
Profit and loss transfers (parent company)	1.3	1.2	0.3	0.3	0.1	0.1	0.1	0.1	1.4	1.3
Profit and loss transfers (subsidiary)	1.6	1.4	- 0.2	- 0.2	0.3	0.2	0.9	0.8	1.7	1.5
Profit for the year	2.8	2.1	2.8	2.9	2.8	2.8	2.3	2.1	2.9	2.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.9	0.9	0.7	0.7	1.0	1.0	1.6	1.6
Tangible fixed assets	20.8	20.7	37.6	36.0	34.8	33.7	32.7	32.2	19.5	19.3
of which: Land and buildings	7.2	7.0	15.5	14.5	14.2	13.7	14.0	13.5	6.4	6.3
Inventories	11.2	11.3	16.1	17.6	21.4	22.6	20.0	20.9	10.2	10.2
of which: Finished goods and merchandise	4.8	4.8	6.1	6.0	7.2	7.3	7.4	7.7	4.5	4.5
Cash	5.3	5.6	13.9	14.2	12.9	12.7	10.8	10.3	4.6	5.0
Receivables	30.9	31.1	25.7	25.8	25.0	25.1	28.1	28.3	31.3	31.5
Short-term	26.6	26.6	24.4	24.6	23.7	23.8	26.2	26.3	26.7	26.7
of which:										
Trade receivables	7.1	7.0	10.8	11.1	12.2	12.1	12.3	12.2	6.5	6.4
Receivables from affiliated companies	17.1	17.1	8.2	8.2	7.8	8.0	10.7	10.8	17.9	17.9
Long-term	4.3	4.5	1.3	1.2	1.2	1.3	1.9	2.0	4.6	4.8
of which: Loans to affiliated companies	3.7	3.9	0.8	0.8	0.7	0.7	1.1	1.2	4.0	4.2
Securities	3.3	3.1	1.1	1.0	1.0	1.0	1.4	1.3	3.5	3.3
Other long-term equity investments	26.4	26.3	4.0	3.8	3.6	3.7	5.6	5.5	28.8	28.8
of which: Goodwill	0.7	0.5	0.7	0.6	0.5	0.4	0.5	0.4	0.7	0.5
Capital										
Equity	34.9	34.1	35.0	34.9	39.1	38.9	41.2	40.7	34.2	33.5
Liabilities	47.9	48.8	57.3	57.4	51.8	52.1	46.6	47.2	47.9	48.9
Short-term	32.4	33.0	36.9	37.6	36.0	36.4	34.4	35.3	32.1	32.7
of which:										
Liabilities to banks	2.2	2.2	7.7	7.2	7.1	7.0	5.3	5.3	1.8	1.8
Trade payables	5.5	5.6	7.2	7.1	7.3	7.3	7.4	7.4	5.3	5.4
Liabilities to affiliated companies	17.9	18.1	7.6	7.0	7.0	6.7	10.1	10.3	18.9	19.1
Long-term	15.5	15.8	20.4	19.8	15.8	15.7	12.2	11.9	15.8	16.2
of which:										
Liabilities to banks	4.2	4.4	13.5	13.2	11.6	11.3	8.2	7.9	3.7	3.9
Liabilities to affiliated companies	7.6	8.2	4.6	4.6	3.1	3.3	3.1	3.1	8.1	8.7
Provisions	16.5	16.2	7.0	7.0	8.3	8.3	11.1	11.1	17.1	16.8
of which: Provisions for pensions	5.8	6.1	1.4	1.4	2.2	2.2	3.3	3.4	6.1	6.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.1	3.1	3.7	4.0	4.3	4.3	4.2	3.9	4.1	3.0
Annual result and depreciation	6.2	5.2	6.7	6.8	6.6	6.4	6.3	6.1	6.2	5.0
Trade receivables	6.6	6.5	9.8	10.1	9.4	9.4	9.4	9.5	6.2	6.1
	Percentage of the balance sheet total									
Sales	107.9	108.1	110.2	109.4	129.6	128.2	130.3	128.7	105.5	105.8
Annual result and interest paid	4.7	4.1	3.8	3.8	4.9	4.7	4.9	4.6	4.6	4.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.2	9.3	14.4	14.5	17.7	17.1	17.2	16.0	10.7	8.7
	Percentage of fixed assets									
Long-term equity and liabilities	101.5	102.0	127.4	131.5	139.3	141.9	134.4	134.4	98.7	99.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	102.0	100.7	104.5	103.8	103.0	101.4	108.3	104.6	101.4	100.3
Cash resources, short-term receivables and inventories	136.8	135.0	148.2	150.7	162.5	163.4	166.4	163.9	133.3	131.5
	Percentage of cost of materials									
Trade payables	7.4	7.3	17.1	17.0	11.7	11.7	10.2	10.4	7.0	7.0
Memo item:										
Balance sheet total in € billion	2 877.85	3 031.69	9.13	10.08	54.69	58.80	227.21	240.68	2 586.81	2 722.12
Sales in € billion	3 106.25	3 277.22	10.06	11.03	70.88	75.41	296.03	309.68	2 729.29	2 881.11
Number of enterprises	46 401	46 401	11 481	11 481	14 495	14 495	12 930	12 930	7 495	7 495

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

I. Enterprises by economic sector

cont'd: 1 All economic sectors*

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

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

I. Enterprises by economic sector

cont'd: 1. All economic sectors*

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

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

I. Enterprises by economic sector

cont'd: 1. All economic sectors*

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

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

I. Enterprises by economic sector

2. Agriculture, forestry and fishing

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

I. Enterprises by economic sector

cont'd: 2. Agriculture, forestry and fishing

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

I. Enterprises by economic sector

3. Mining and quarrying

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	100.4	102.0	99.7	98.4	99.2	99.6	99.5	100.1	100.6	102.5
Change in finished goods	- 0.4	- 2.0	0.3	1.6	0.8	0.4	0.5	- 0.1	- 0.6	- 2.5
Interest and similar income	2.4	2.1	0.3	0.2	0.3	0.3	0.2	0.3	2.8	2.5
Other income	17.8	26.9	7.9	5.6	4.7	9.4	8.9	5.3	19.8	31.1
of which: Income from long-term equity investments	5.3	5.7	1.3	1.7	1.4	1.2	3.2	1.4	5.8	6.5
Total income	120.1	129.1	108.2	105.8	105.1	109.7	109.1	105.6	122.6	133.7
Expenses										
Cost of materials	47.4	47.7	35.4	33.7	33.1	33.3	42.3	44.1	49.0	49.1
Personnel expenses	22.6	22.8	18.2	18.5	24.5	24.6	22.6	22.9	22.5	22.7
Depreciation	10.6	8.3	11.5	11.8	9.3	8.0	9.8	9.7	10.8	8.1
of which: Depreciation of tangible fixed assets	8.2	7.9	11.4	11.8	9.3	7.9	8.2	8.6	8.1	7.7
Interest and similar expenses	7.1	8.8	2.0	1.9	1.8	1.9	1.6	1.6	8.2	10.3
Operating taxes	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.1	0.3	0.2
Other expenses	24.6	31.6	26.5	27.4	25.9	26.8	24.7	24.9	24.5	32.9
Total expenses before taxes on income	112.5	119.4	94.0	93.5	94.7	94.7	101.1	103.3	115.2	123.3
Annual result before taxes on income	7.7	9.6	14.2	12.2	10.3	14.9	8.0	2.3	7.4	10.4
Taxes on income	1.0	1.7	2.1	1.8	2.3	2.2	1.3	1.1	0.8	1.8
Annual result	6.7	7.9	12.1	10.5	8.0	12.7	6.8	1.2	6.6	8.6
Profit and loss transfers (parent company)	2.6	4.5	0.0	0.0	0.1	0.1	0.5	0.2	3.0	5.4
Profit and loss transfers (subsidiary)	6.3	10.2	0.4	0.2	0.6	0.5	2.8	0.3	7.1	12.2
Profit for the year	3.0	2.2	11.8	10.3	7.5	12.4	4.5	1.0	2.5	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.4	2.0	2.5	1.2	1.1	2.4	2.2	0.4	0.3
Tangible fixed assets	16.4	16.3	57.8	60.5	49.0	50.3	35.8	36.7	14.7	14.4
of which: Land and buildings	4.9	4.6	34.6	35.3	28.3	28.5	16.9	17.5	3.8	3.3
Inventories	2.8	2.2	7.7	7.9	7.5	7.6	5.8	6.9	2.5	1.8
of which: Finished goods and merchandise	1.3	0.7	5.0	5.1	3.0	3.4	2.3	2.6	1.2	0.5
Cash	4.5	4.4	10.6	10.1	13.1	13.0	7.6	8.3	4.2	4.0
Receivables	42.6	43.2	14.8	13.4	22.9	21.9	26.9	25.7	43.8	44.6
Short-term	23.1	24.1	14.5	13.3	20.9	20.6	25.6	24.3	23.0	24.2
of which:										
Trade receivables	2.0	2.0	5.0	5.3	4.7	4.8	5.1	5.0	1.8	1.8
Receivables from affiliated companies	15.5	16.7	7.6	5.9	13.6	13.4	18.1	16.9	15.4	16.8
Long-term	19.5	19.1	0.3	0.1	2.0	1.3	1.3	1.4	20.8	20.5
of which: Loans to affiliated companies	10.1	11.7	0.2	0.1	1.9	1.2	1.1	1.1	10.8	12.6
Securities	11.0	11.1	0.1	0.2	0.6	0.8	0.2	0.5	11.8	11.9
Other long-term equity investments	21.8	22.1	6.3	4.9	5.2	4.7	21.1	19.5	22.2	22.6
of which: Goodwill	0.0	0.0	1.0	0.0	0.4	0.4	0.2	0.1	0.0	0.0
Capital										
Equity	20.0	20.0	27.8	30.2	25.9	30.5	35.3	33.1	19.0	19.1
Liabilities	30.9	36.2	57.1	55.3	54.5	50.7	42.7	43.4	29.8	35.5
Short-term	22.3	27.2	36.7	32.7	35.2	34.2	36.0	36.1	21.3	26.5
of which:										
Liabilities to banks	0.4	0.3	7.4	6.1	5.8	4.4	5.0	2.7	0.1	0.1
Trade payables	1.7	2.0	3.1	3.5	4.2	4.4	3.3	3.2	1.5	1.8
Liabilities to affiliated companies	19.4	24.1	21.2	18.2	21.5	21.9	25.0	27.4	19.1	24.0
Long-term	8.6	9.1	20.4	22.6	19.3	16.5	6.7	7.2	8.5	9.0
of which:										
Liabilities to banks	4.2	4.6	13.8	15.4	12.7	12.1	4.6	4.2	4.0	4.5
Liabilities to affiliated companies	3.6	3.7	4.2	5.5	5.3	3.0	1.6	2.4	3.7	3.8
Provisions	49.1	43.8	14.9	14.4	19.5	18.7	21.9	23.5	51.2	45.4
of which: Provisions for pensions	14.0	14.2	0.1	0.1	1.0	1.0	3.2	3.8	14.9	15.0
Other ratios	Percentage of sales									
Annual result before taxes on income	7.6	9.4	14.2	12.4	10.4	15.0	8.1	2.3	7.4	10.1
Annual result and depreciation	17.2	15.9	23.7	22.6	17.5	20.9	16.6	10.9	17.2	16.3
Trade receivables	6.9	6.6	8.5	9.2	5.8	6.2	7.6	7.2	6.9	6.5
	Percentage of the balance sheet total									
Sales	29.3	30.5	59.1	57.3	79.8	77.5	67.8	70.1	26.2	27.4
Annual result and interest paid	4.0	5.0	8.4	7.2	7.9	11.4	5.7	1.9	3.8	5.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.7	6.4	22.8	21.7	22.9	28.6	19.8	13.1	5.9	5.8
	Percentage of fixed assets									
Long-term equity and liabilities	61.5	62.7	72.8	77.8	80.3	82.9	74.6	73.7	60.6	61.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	123.9	104.9	68.7	72.3	97.3	99.1	92.7	91.5	127.9	106.2
Cash resources, short-term receivables and inventories	136.3	113.1	89.5	96.3	118.7	121.4	108.9	110.5	139.6	113.1
	Percentage of cost of materials									
Trade payables	12.1	13.8	15.0	18.1	15.7	17.0	11.6	10.3	12.1	14.1
Memo item:										
Balance sheet total in € billion	34.64	34.69	0.11	0.12	0.54	0.58	1.77	1.78	32.23	32.21
Sales in € billion	10.14	10.58	0.06	0.07	0.43	0.45	1.20	1.25	8.44	8.81
Number of enterprises	236	236	70	70	85	85	54	54	27	27

I. Enterprises by economic sector

cont'd: 3. Mining and quarrying

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

I. Enterprises by economic sector

4. Manufacturing

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.3	98.1	97.4	98.9	98.4	99.0	98.8	99.5	99.4
Change in finished goods	0.6	0.7	1.9	2.6	1.1	1.6	1.0	1.2	0.5	0.6
Interest and similar income	0.5	0.4	0.2	0.2	0.1	0.1	0.2	0.1	0.5	0.5
Other income	5.4	5.8	2.9	2.9	2.3	2.1	2.2	2.1	5.7	6.2
of which: Income from long-term equity investments	1.6	2.2	0.0	0.0	0.1	0.1	0.3	0.3	1.8	2.5
Total income	105.9	106.3	103.1	103.1	102.4	102.3	102.3	102.2	106.3	106.7
Expenses										
Cost of materials	64.1	64.5	38.1	38.4	46.0	46.1	52.0	52.2	65.6	66.0
Personnel expenses	17.1	17.5	35.1	34.6	30.9	31.0	25.8	26.0	16.0	16.5
Depreciation	3.1	3.0	3.9	3.8	3.1	3.1	3.1	3.1	3.1	3.0
of which: Depreciation of tangible fixed assets	2.7	2.7	3.9	3.7	3.0	2.9	3.0	2.9	2.7	2.7
Interest and similar expenses	1.4	2.0	1.1	1.0	0.8	0.8	0.8	0.8	1.4	2.1
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.9	15.0	19.2	18.9	16.5	16.5	15.7	15.7	14.8	14.9
Total expenses before taxes on income	100.7	102.1	97.6	96.9	97.4	97.4	97.6	97.9	101.0	102.6
Annual result before taxes on income	5.2	4.2	5.5	6.2	5.0	4.8	4.7	4.3	5.3	4.2
Taxes on income	1.2	1.0	1.2	1.3	1.3	1.3	1.2	1.1	1.2	0.9
Annual result	4.0	3.2	4.3	4.9	3.7	3.6	3.6	3.2	4.1	3.2
Profit and loss transfers (parent company)	1.7	1.6	0.0	- 0.1	0.0	0.1	0.1	0.1	1.9	1.7
Profit and loss transfers (subsidiary)	1.7	1.5	0.0	0.0	0.3	0.2	0.8	0.7	1.8	1.6
Profit for the year	4.1	3.3	4.3	4.8	3.4	3.4	2.9	2.6	4.2	3.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.4	0.9	0.9	0.8	0.8	1.0	1.0	1.4	1.4
Tangible fixed assets	14.3	14.0	34.9	33.3	28.7	28.2	26.2	26.0	13.4	13.2
of which: Land and buildings	4.5	4.3	14.7	14.0	12.1	11.8	10.4	10.3	4.0	3.9
Inventories	14.4	14.1	24.3	26.4	29.0	30.7	28.1	29.3	13.4	13.0
of which: Finished goods and merchandise	4.9	4.7	8.8	8.7	8.7	8.9	7.6	7.9	4.7	4.5
Cash	5.0	5.2	12.1	12.2	12.4	11.6	9.6	9.1	4.6	4.9
Receivables	30.8	30.8	24.9	24.6	24.9	24.8	28.4	28.1	31.0	31.1
Short-term	28.1	27.0	23.7	23.5	23.8	23.7	26.6	26.3	28.3	27.1
of which:										
Trade receivables	5.8	5.5	12.1	12.5	13.4	13.4	13.0	12.8	5.3	5.0
Receivables from affiliated companies	20.3	19.5	6.8	6.7	7.3	7.1	10.9	10.7	21.0	20.2
Long-term	2.6	3.8	1.2	1.1	1.1	1.1	1.8	1.8	2.7	4.0
of which: Loans to affiliated companies	2.3	3.5	0.6	0.6	0.6	0.6	1.2	1.3	2.3	3.6
Securities	3.4	3.2	0.5	0.4	1.0	0.9	1.0	0.9	3.6	3.4
Other long-term equity investments	30.5	30.9	1.8	1.6	2.6	2.6	5.4	5.3	32.4	32.8
of which: Goodwill	0.5	0.5	0.7	0.6	0.4	0.4	0.5	0.4	0.5	0.5
Capital										
Equity	32.4	31.8	29.0	29.6	37.7	38.1	38.8	38.5	31.9	31.3
Liabilities	49.4	50.4	63.8	63.4	53.1	52.8	49.3	49.7	49.4	50.4
Short-term	35.5	36.2	42.7	44.2	39.0	39.1	38.8	39.0	35.3	35.9
of which:										
Liabilities to banks	1.9	1.9	9.8	9.7	8.0	7.9	6.0	6.1	1.6	1.5
Trade payables	5.4	5.3	8.6	8.4	7.6	7.6	7.2	7.1	5.3	5.2
Liabilities to affiliated companies	21.4	22.4	9.1	8.4	10.0	9.3	14.4	14.1	22.0	23.0
Long-term	13.9	14.3	21.2	19.2	14.1	13.7	10.5	10.6	14.1	14.5
of which:										
Liabilities to banks	2.9	3.0	14.3	13.0	9.7	9.2	6.2	6.2	2.6	2.8
Liabilities to affiliated companies	6.7	7.6	4.1	4.0	3.1	3.4	3.6	3.7	6.9	7.9
Provisions	17.6	17.2	7.0	6.9	9.0	8.9	11.8	11.6	18.1	17.7
of which: Provisions for pensions	7.2	7.5	2.0	2.0	2.7	2.7	4.3	4.5	7.5	7.7
Other ratios	Percentage of sales									
Annual result before taxes on income	5.2	4.2	5.6	6.4	5.1	4.9	4.8	4.4	5.3	4.2
Annual result and depreciation	7.2	6.3	8.4	8.9	6.9	6.7	6.8	6.4	7.2	6.3
Trade receivables	5.9	5.8	8.7	9.2	8.8	9.0	9.2	9.1	5.6	5.5
	Percentage of the balance sheet total									
Sales	98.4	95.1	139.0	136.1	151.7	149.8	142.4	141.3	95.1	91.7
Annual result and interest paid	5.4	5.0	7.7	8.3	6.9	6.6	6.3	5.7	5.3	4.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.3	9.5	19.7	20.9	20.9	20.1	18.6	17.4	10.8	9.0
	Percentage of fixed assets									
Long-term equity and liabilities	105.5	103.0	133.9	136.9	161.5	164.6	154.4	155.7	103.1	100.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	97.5	93.1	84.5	81.2	94.3	91.6	94.8	91.9	97.7	93.2
Cash resources, short-term receivables and inventories	138.0	132.1	141.4	140.9	168.8	170.0	167.3	167.0	135.7	129.4
	Percentage of cost of materials									
Trade payables	8.6	8.6	15.9	15.6	10.8	10.8	9.6	9.5	8.4	8.5
Memo item:										
Balance sheet total in € billion	1 547.11	1 652.19	1.57	1.72	14.73	15.67	87.89	92.49	1 442.92	1 542.32
Sales in € billion	1 522.04	1 570.46	2.17	2.34	22.34	23.48	125.14	130.71	1 372.38	1 413.94
Number of enterprises	15 482	15 482	2 232	2 232	4 298	4 298	5 271	5 271	3 681	3 681

I. Enterprises by economic sector

cont'd: 4. Manufacturing

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

I. Enterprises by economic sector

cont'd: 4 Manufacturing

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.4	97.6	96.9	98.8	98.3	99.0	98.6	99.6	99.5
Change in finished goods	0.5	0.6	2.4	3.1	1.2	1.7	1.0	1.4	0.4	0.5
Interest and similar income	0.6	0.5	0.2	0.2	0.2	0.1	0.2	0.2	0.6	0.5
Other income	5.6	6.3	2.9	3.0	2.3	2.1	2.3	2.2	5.9	6.7
of which: Income from long-term equity investments	1.8	2.6	0.0	0.0	0.1	0.1	0.4	0.3	2.0	2.8
Total income	106.1	106.8	103.1	103.1	102.5	102.3	102.5	102.4	106.5	107.2
Expenses										
Cost of materials	65.3	65.6	38.5	38.9	46.2	46.2	52.4	52.6	66.7	67.0
Personnel expenses	16.5	17.0	37.3	36.8	31.2	31.3	26.0	26.1	15.5	16.0
Depreciation	3.1	3.1	3.4	3.4	3.1	3.0	3.1	3.2	3.1	3.1
of which: Depreciation of tangible fixed assets	2.7	2.8	3.4	3.3	2.9	2.9	3.0	2.9	2.7	2.7
Interest and similar expenses	1.4	2.1	1.0	1.0	0.8	0.7	0.8	0.8	1.5	2.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.7	14.9	19.5	19.1	16.5	16.4	15.7	15.6	14.6	14.8
Total expenses before taxes on income	101.1	102.7	99.9	99.2	97.8	97.8	98.1	98.4	101.4	103.2
Annual result before taxes on income	5.0	4.0	3.2	3.9	4.7	4.5	4.4	4.0	5.1	4.0
Taxes on income	1.2	1.0	1.1	1.2	1.4	1.4	1.2	1.2	1.2	1.0
Annual result	3.8	3.0	2.1	2.7	3.3	3.1	3.2	2.8	3.9	3.0
Profit and loss transfers (parent company)	2.0	1.8	0.0	0.0	0.0	0.1	0.2	0.1	2.2	2.0
Profit and loss transfers (subsidiary)	2.0	1.7	0.0	0.0	0.4	0.3	1.0	1.0	2.1	1.8
Profit for the year	3.8	3.1	2.2	2.7	2.9	2.9	2.4	2.0	4.0	3.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.4	1.1	1.0	0.8	0.9	1.0	1.0	1.5	1.4
Tangible fixed assets	13.3	13.0	30.2	28.9	27.3	26.8	25.1	25.0	12.5	12.2
of which: Land and buildings	4.0	3.8	11.3	10.8	11.0	10.8	9.8	9.6	3.6	3.5
Inventories	13.4	13.1	26.1	28.4	29.4	31.1	27.7	29.0	12.5	12.1
of which: Finished goods and merchandise	4.8	4.5	9.5	9.4	8.5	8.7	7.3	7.5	4.6	4.3
Cash	4.5	4.9	13.3	13.1	12.9	12.0	9.3	8.7	4.2	4.6
Receivables	30.1	30.3	26.3	26.0	25.5	25.4	29.4	29.2	30.2	30.4
Short-term	27.4	26.3	24.9	24.8	24.3	24.2	27.4	27.2	27.5	26.3
of which:										
Trade receivables	5.3	5.0	12.8	13.1	13.6	13.6	12.7	12.6	4.8	4.5
Receivables from affiliated companies	20.2	19.4	6.7	6.9	7.5	7.4	12.0	11.8	20.8	19.9
Long-term	2.7	4.0	1.4	1.2	1.2	1.1	2.0	2.0	2.8	4.2
of which: Loans to affiliated companies	2.4	3.7	0.6	0.5	0.7	0.7	1.4	1.5	2.4	3.8
Securities	3.7	3.5	0.6	0.5	1.1	0.9	1.0	0.9	3.9	3.6
Other long-term equity investments	33.2	33.6	1.7	1.5	2.5	2.4	6.0	5.8	34.9	35.3
of which: Goodwill	0.5	0.5	0.6	0.4	0.5	0.4	0.6	0.5	0.5	0.5
Capital										
Equity	33.2	32.5	32.7	32.8	41.8	41.9	42.5	41.8	32.7	31.9
Liabilities	48.3	49.5	59.1	59.4	48.6	48.6	45.2	46.0	48.5	49.7
Short-term	34.1	34.9	40.1	41.8	35.5	35.7	35.6	36.3	34.0	34.8
of which:										
Liabilities to banks	1.6	1.6	8.8	8.6	7.4	7.3	5.6	5.8	1.4	1.3
Trade payables	5.3	5.2	8.9	8.5	7.5	7.5	7.2	7.1	5.2	5.0
Liabilities to affiliated companies	20.6	21.8	7.6	6.7	7.1	6.7	11.6	11.8	21.2	22.4
Long-term	14.2	14.6	19.0	17.6	13.1	12.9	9.6	9.6	14.5	14.9
of which:										
Liabilities to banks	2.6	2.7	11.6	11.0	9.0	8.5	5.8	5.6	2.3	2.5
Liabilities to affiliated companies	6.9	7.9	4.3	4.2	2.9	3.1	3.1	3.3	7.1	8.2
Provisions	17.8	17.4	8.0	7.7	9.3	9.3	12.2	12.0	18.2	17.7
of which: Provisions for pensions	7.2	7.5	2.8	2.7	3.1	3.1	4.5	4.7	7.4	7.7
Other ratios	Percentage of sales									
Annual result before taxes on income	5.1	4.0	3.3	4.1	4.7	4.6	4.5	4.1	5.1	4.0
Annual result and depreciation	7.0	6.1	5.7	6.3	6.4	6.3	6.4	6.1	7.0	6.1
Trade receivables	5.6	5.6	9.2	9.7	9.2	9.3	9.3	9.3	5.2	5.2
	Percentage of the balance sheet total									
Sales	94.0	90.1	139.8	135.3	148.7	147.0	137.6	136.4	91.2	87.2
Annual result and interest paid	5.0	4.7	4.5	5.1	6.1	5.8	5.5	5.0	4.9	4.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.6	8.8	14.8	15.7	21.0	20.0	18.3	16.8	10.2	8.4
	Percentage of fixed assets									
Long-term equity and liabilities	103.7	101.1	157.2	161.5	179.8	182.5	163.7	163.8	101.3	98.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	98.6	93.6	96.0	91.3	106.6	102.8	104.7	100.0	98.2	93.2
Cash resources, short-term receivables and inventories	138.0	131.2	161.0	159.2	189.4	189.9	182.7	179.8	135.1	128.0
	Percentage of cost of materials									
Trade payables	8.6	8.7	16.1	15.7	10.8	10.8	9.8	9.7	8.5	8.6
Memo item:										
Balance sheet total in € billion	1 376.68	1 473.31	1.10	1.23	11.47	12.23	67.57	71.27	1 296.53	1 388.57
Sales in € billion	1 293.83	1 327.72	1.54	1.67	17.07	17.98	92.96	97.19	1 182.26	1 210.89
Number of enterprises	11 449	11 449	1 532	1 532	3 286	3 286	3 913	3 913	2 718	2 718

I. Enterprises by economic sector

cont'd: 4. Manufacturing

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

I. Enterprises by economic sector

cont'd: 4. Manufacturing

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

I. Enterprises by economic sector

cont'd: 4 Manufacturing

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

I. Enterprises by economic sector

4.a) Manufacture of food products

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.6	99.9	100.0	100.0	99.6	100.0	99.7	99.7	99.6
Change in finished goods	0.3	0.4	0.1	0.0	0.0	0.4	0.0	0.3	0.3	0.4
Interest and similar income	0.1	0.1	0.0	0.2	0.1	0.0	0.1	0.1	0.1	0.1
Other income	1.7	1.8	2.4	2.4	1.7	1.7	1.2	1.4	1.7	1.9
of which: Income from long-term equity investments	0.4	0.5	0.0	0.0	0.0	0.0	0.3	0.3	0.4	0.5
Total income	101.8	101.9	102.4	102.5	101.8	101.8	101.3	101.5	101.8	102.0
Expenses										
Cost of materials	70.9	69.5	37.8	36.8	40.5	40.4	53.7	52.6	72.8	71.4
Personnel expenses	11.2	11.7	29.1	28.2	30.5	30.8	21.0	21.4	10.1	10.6
Depreciation	1.9	2.0	4.1	3.7	3.4	3.5	3.1	3.1	1.8	1.9
of which: Depreciation of tangible fixed assets	1.9	2.0	4.1	3.7	3.4	3.5	3.1	3.1	1.7	1.8
Interest and similar expenses	0.5	0.6	1.1	1.0	0.8	0.8	0.7	0.6	0.5	0.5
Operating taxes	0.1	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	13.8	14.4	22.3	22.8	20.5	21.1	19.3	19.8	13.2	13.8
Total expenses before taxes on income	98.4	98.2	94.7	92.7	96.0	96.8	97.8	97.6	98.5	98.3
Annual result before taxes on income	3.4	3.7	7.7	9.8	5.8	5.0	3.5	3.9	3.4	3.7
Taxes on income	0.5	0.5	0.9	1.3	0.9	0.8	0.7	0.7	0.5	0.5
Annual result	2.9	3.2	6.8	8.5	4.9	4.2	2.8	3.2	2.9	3.1
Profit and loss transfers (parent company)	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.0
Profit for the year	3.0	3.1	7.0	8.5	4.8	4.1	2.8	3.2	2.9	3.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.1	0.1	0.1	0.5	0.6	0.7	0.8	1.1	1.2
Tangible fixed assets	31.2	32.2	62.3	56.1	53.0	52.2	48.6	47.4	29.2	30.5
of which: Land and buildings	11.5	11.5	25.4	22.9	25.0	24.6	22.1	21.7	10.3	10.3
Inventories	19.1	19.4	7.9	7.3	14.5	15.0	17.4	18.4	19.3	19.6
of which: Finished goods and merchandise	8.0	8.3	5.5	5.2	7.4	8.0	6.8	7.9	8.1	8.4
Cash	5.6	4.9	8.4	8.3	7.4	6.7	5.8	6.8	5.6	4.7
Receivables	34.8	33.0	16.4	23.7	21.5	22.5	25.2	23.8	35.9	34.1
Short-term	33.1	30.9	16.2	23.5	21.4	22.4	23.7	22.4	34.2	31.8
of which:										
Trade receivables	16.2	15.3	6.2	9.9	13.2	13.5	15.0	13.5	16.4	15.5
Receivables from affiliated companies	13.4	12.2	3.9	4.2	5.2	5.3	4.6	4.8	14.3	13.0
Long-term	1.7	2.2	0.2	0.2	0.1	0.1	1.5	1.4	1.7	2.3
of which: Loans to affiliated companies	1.4	1.7	0.0	0.0	0.0	0.0	1.3	1.2	1.4	1.8
Securities	0.3	0.5	0.3	0.3	1.4	1.4	0.4	0.3	0.3	0.5
Other long-term equity investments	7.7	8.6	4.1	3.8	1.2	1.1	1.6	2.2	8.4	9.3
of which: Goodwill	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.1
Capital										
Equity	27.2	28.1	7.5	8.3	22.4	23.4	28.4	29.4	27.1	28.0
Liabilities	62.2	61.6	89.2	88.4	71.7	71.1	64.6	63.1	61.8	61.3
Short-term	46.6	45.0	41.1	47.3	44.1	45.6	47.0	43.3	46.6	45.1
of which:										
Liabilities to banks	5.2	6.2	10.7	10.0	11.9	13.6	10.8	9.8	4.6	5.7
Trade payables	11.0	10.5	10.2	9.5	10.4	10.6	11.2	10.9	11.0	10.5
Liabilities to affiliated companies	27.5	25.5	11.0	17.2	16.9	15.7	20.3	18.1	28.4	26.3
Long-term	15.6	16.6	48.1	41.1	27.6	25.5	17.6	19.9	15.2	16.2
of which:										
Liabilities to banks	7.7	8.6	45.4	38.6	22.6	19.0	11.1	13.5	7.1	7.9
Liabilities to affiliated companies	5.6	5.8	0.2	0.1	4.0	4.1	5.7	5.8	5.6	5.8
Provisions	10.6	10.3	3.3	3.2	5.8	5.4	7.0	7.4	11.0	10.7
of which: Provisions for pensions	3.1	3.0	0.0	0.0	0.9	0.8	1.6	1.6	3.2	3.2
Other ratios	Percentage of sales									
Annual result before taxes on income	3.4	3.7	7.8	9.8	5.8	5.0	3.5	3.9	3.4	3.7
Annual result and depreciation	4.8	5.2	11.0	12.3	8.4	7.7	5.9	6.3	4.7	5.0
Trade receivables	6.9	6.8	2.9	4.6	5.8	6.1	7.0	6.5	6.9	6.9
	Percentage of the balance sheet total									
Sales	236.4	224.6	215.8	216.0	227.6	223.4	213.9	208.5	238.7	226.2
Annual result and interest paid	8.1	8.4	17.2	20.6	13.0	11.1	7.4	8.0	8.1	8.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.9	17.4	28.2	31.8	27.1	24.8	19.2	20.7	16.6	16.9
	Percentage of fixed assets									
Long-term equity and liabilities	109.6	107.7	83.0	81.7	90.8	89.9	90.4	97.9	112.4	109.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	83.4	80.1	60.0	67.1	65.6	63.9	63.2	67.8	85.7	81.5
Cash resources, short-term receivables and inventories	124.4	123.3	79.2	82.5	98.4	96.8	100.3	110.4	127.2	124.8
	Percentage of cost of materials									
Trade payables	6.5	6.7	12.5	12.0	11.2	11.6	9.7	9.9	6.3	6.5
Memo item:										
Balance sheet total in € billion	14.49	15.41	0.02	0.02	0.15	0.16	1.28	1.33	13.04	13.91
Sales in € billion	34.25	34.62	0.04	0.04	0.34	0.35	2.74	2.77	31.12	31.46
Number of enterprises	358	358	42	42	68	68	106	106	142	142

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

4.b) Manufacture of beverages

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

I. Enterprises by economic sector

cont'd: 4.b) Manufacture of beverages

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

I. Enterprises by economic sector

4.c) Manufacture of textiles

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

I. Enterprises by economic sector

cont'd: 4.c) Manufacture of textiles

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

4.e) Manufacture of paper and paper products

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.2	96.6	100.8	99.8	99.5	99.8	99.5	99.7	99.1
Change in finished goods	0.3	0.8	3.4	- 0.8	0.2	0.5	0.2	0.5	0.3	0.9
Interest and similar income	0.2	0.2	0.0	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.1	2.2	1.5	1.5	2.4	2.3	1.9	1.7	2.1	2.3
of which: Income from long-term equity investments	0.4	0.3	0.0	0.0	0.2	0.1	0.2	0.3	0.4	0.3
Total income	102.3	102.4	101.6	101.6	102.5	102.4	102.0	101.8	102.3	102.5
Expenses										
Cost of materials	62.3	62.0	45.2	44.7	52.1	51.5	56.0	56.6	63.4	62.9
Personnel expenses	15.4	15.0	26.0	28.7	25.7	26.3	21.4	21.7	14.3	13.9
Depreciation	3.4	3.3	5.9	5.3	3.5	3.8	3.7	3.5	3.4	3.3
of which: Depreciation of tangible fixed assets	3.3	3.2	5.9	5.3	3.5	3.6	3.6	3.4	3.2	3.1
Interest and similar expenses	1.1	1.1	1.4	1.5	1.0	0.8	0.7	0.7	1.1	1.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.4	15.1	16.6	18.1	16.4	16.3	16.4	16.1	15.3	14.9
Total expenses before taxes on income	97.7	96.5	95.3	98.3	98.8	98.9	98.3	98.7	97.6	96.2
Annual result before taxes on income	4.6	5.9	6.2	3.2	3.7	3.5	3.7	3.2	4.7	6.3
Taxes on income	0.6	0.8	1.6	1.4	1.1	1.0	0.8	0.8	0.6	0.8
Annual result	4.0	5.1	4.7	1.8	2.6	2.5	3.0	2.4	4.1	5.5
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.1	0.0	0.3	0.3
Profit and loss transfers (subsidiary)	1.7	2.1	0.0	0.0	0.3	0.3	0.6	0.5	1.9	2.4
Profit for the year	2.4	3.2	4.7	1.8	2.3	2.2	2.5	2.0	2.4	3.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.9	0.9	0.9	0.5	0.5	0.7	0.6	0.9	0.9
Tangible fixed assets	32.2	31.5	47.0	38.9	41.0	41.8	32.0	31.0	32.1	31.4
of which: Land and buildings	10.9	10.2	19.9	17.3	17.6	18.9	12.4	12.1	10.6	9.8
Inventories	14.1	15.3	29.5	27.6	17.8	18.7	19.0	20.5	13.4	14.6
of which: Finished goods and merchandise	6.0	6.3	10.6	10.6	8.9	9.4	9.6	10.4	5.5	5.7
Cash	4.9	4.1	6.9	9.7	8.3	7.3	6.8	6.7	4.6	3.7
Receivables	34.0	33.8	14.9	21.5	25.4	24.8	24.7	24.5	35.4	35.1
Short-term	31.2	31.2	14.9	21.5	24.5	24.5	23.9	23.5	32.2	32.2
of which:										
Trade receivables	8.4	8.1	11.0	17.1	9.8	10.1	10.7	10.5	8.1	7.7
Receivables from affiliated companies	20.4	20.4	2.0	1.0	11.0	11.0	10.4	10.2	21.8	21.8
Long-term	2.9	2.7	0.1	0.1	0.9	0.3	0.8	1.1	3.1	2.9
of which: Loans to affiliated companies	2.5	2.4	0.0	0.0	0.7	0.0	0.4	0.6	2.8	2.6
Securities	0.4	0.4	0.0	0.0	1.4	1.4	0.2	0.3	0.4	0.4
Other long-term equity investments	13.2	13.7	0.1	0.1	5.2	5.1	16.4	16.2	12.9	13.5
of which: Goodwill	0.5	0.4	0.1	0.1	0.3	0.3	0.4	0.4	0.5	0.4
Capital										
Equity	38.5	37.9	29.0	27.6	30.9	34.7	46.9	45.7	37.5	37.0
Liabilities	48.0	48.9	67.5	68.4	60.1	56.5	42.7	44.1	48.5	49.4
Short-term	29.4	32.0	41.3	49.0	40.3	30.5	30.8	32.2	29.0	32.0
of which:										
Liabilities to banks	3.3	4.1	6.9	12.8	8.7	8.7	5.4	5.8	3.0	3.9
Trade payables	8.3	8.4	9.6	8.7	7.8	6.0	6.9	6.6	8.5	8.7
Liabilities to affiliated companies	15.1	16.9	10.1	10.6	16.5	10.8	16.1	17.0	14.9	17.0
Long-term	18.6	16.9	26.2	19.5	19.8	26.0	11.9	11.9	19.5	17.4
of which:										
Liabilities to banks	6.7	5.8	19.6	15.4	14.8	15.4	5.7	6.2	6.7	5.6
Liabilities to affiliated companies	9.1	8.4	4.1	3.3	3.4	7.8	5.4	5.0	9.7	8.9
Provisions	13.4	13.1	3.5	4.0	9.0	8.8	10.2	10.2	13.9	13.5
of which: Provisions for pensions	7.3	7.3	0.0	0.4	4.9	4.4	4.6	4.9	7.7	7.6
Other ratios	Percentage of sales									
Annual result before taxes on income	4.6	6.0	6.5	3.2	3.8	3.5	3.7	3.2	4.7	6.4
Annual result and depreciation	7.4	8.4	10.9	7.0	6.2	6.3	6.7	6.0	7.5	8.8
Trade receivables	6.2	6.1	8.4	13.3	6.2	6.3	7.1	6.9	6.0	5.9
	Percentage of the balance sheet total									
Sales	136.3	132.8	131.7	128.7	159.5	160.8	149.5	152.5	134.3	130.1
Annual result and interest paid	6.8	8.2	8.3	4.2	5.7	5.3	5.6	4.8	7.0	8.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.8	19.3	22.5	14.4	16.2	17.4	21.5	19.1	17.4	19.4
	Percentage of fixed assets									
Long-term equity and liabilities	130.7	127.0	114.7	118.9	115.7	135.2	126.8	127.4	131.5	126.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	123.3	110.9	52.7	63.6	83.8	107.9	99.7	93.9	127.4	113.1
Cash resources, short-term receivables and inventories	171.3	158.7	124.2	120.1	128.1	169.2	161.5	157.5	173.5	158.7
	Percentage of cost of materials									
Trade payables	9.8	10.1	15.6	15.3	9.4	7.2	8.3	7.6	10.0	10.5
Memo item:										
Balance sheet total in € billion	18.90	20.35	0.01	0.01	0.21	0.22	2.17	2.20	16.51	17.92
Sales in € billion	25.76	27.02	0.01	0.01	0.34	0.35	3.24	3.35	22.17	23.31
Number of enterprises	319	319	14	14	61	61	123	123	121	121

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

4.f) Printing and reproduction of recorded media

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

4.g) Manufacture of chemicals and chemical products

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.4	98.7	98.5	99.5	99.5	99.7	99.4	99.6	99.4
Change in finished goods	0.4	0.6	1.3	1.5	0.5	0.5	0.3	0.6	0.4	0.6
Interest and similar income	1.1	0.9	0.3	0.3	0.2	0.2	0.2	0.2	1.1	0.9
Other income	6.3	6.7	2.4	3.0	2.2	2.4	2.5	2.3	6.6	7.0
of which: Income from long-term equity investments	2.9	3.1	0.0	0.0	0.3	0.3	0.4	0.2	3.1	3.3
Total income	107.4	107.6	102.7	103.2	102.4	102.6	102.7	102.5	107.7	107.9
Expenses										
Cost of materials	61.4	64.1	38.0	39.5	47.5	48.5	52.5	52.8	62.1	64.9
Personnel expenses	15.8	16.1	28.0	27.4	24.8	24.8	21.1	21.7	15.4	15.7
Depreciation	3.5	3.7	3.9	4.4	2.8	2.9	3.4	3.5	3.5	3.7
of which: Depreciation of tangible fixed assets	3.1	3.4	3.9	4.3	2.8	2.8	3.2	3.3	3.1	3.4
Interest and similar expenses	1.8	3.0	1.3	1.4	0.8	0.8	0.9	1.1	1.9	3.1
Operating taxes	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	16.2	15.5	23.9	23.6	19.5	19.3	18.4	18.6	16.0	15.3
Total expenses before taxes on income	98.9	102.4	95.2	96.4	95.6	96.4	96.4	97.7	99.0	102.8
Annual result before taxes on income	8.5	5.2	7.6	6.8	6.8	6.2	6.4	4.8	8.7	5.2
Taxes on income	1.0	0.6	1.4	1.2	1.8	1.7	1.4	1.4	1.0	0.5
Annual result	7.6	4.6	6.1	5.6	5.0	4.5	5.0	3.4	7.7	4.6
Profit and loss transfers (parent company)	2.2	3.0	- 0.4	- 0.5	0.5	0.4	0.2	0.2	2.3	3.2
Profit and loss transfers (subsidiary)	4.1	3.3	0.2	0.3	0.8	0.7	1.3	1.3	4.2	3.5
Profit for the year	5.7	4.2	5.4	4.8	4.8	4.3	3.9	2.3	5.8	4.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.4	0.8	0.8	0.7	0.7	0.9	0.8	1.2	1.5
Tangible fixed assets	13.3	13.8	50.6	51.4	35.0	34.3	32.5	32.2	12.6	13.1
of which: Land and buildings	3.1	3.1	35.3	35.6	18.5	17.2	12.1	12.0	2.8	2.8
Inventories	8.4	9.4	15.4	15.9	20.7	22.0	18.1	18.5	8.0	9.1
of which: Finished goods and merchandise	2.9	3.2	6.0	5.9	10.0	9.9	7.9	8.1	2.7	3.0
Cash	5.1	2.8	4.6	4.7	11.7	10.4	10.6	8.3	5.0	2.6
Receivables	29.0	30.1	26.6	24.9	24.6	26.2	30.5	31.4	28.9	30.0
Short-term	25.8	27.4	19.4	18.4	23.6	25.5	29.0	29.9	25.7	27.4
of which:										
Trade receivables	4.9	4.7	8.6	7.8	10.5	12.1	11.8	11.8	4.7	4.5
Receivables from affiliated companies	18.9	21.0	3.1	6.1	10.0	10.9	14.4	15.1	19.1	21.3
Long-term	3.2	2.6	7.2	6.5	1.0	0.7	1.5	1.5	3.3	2.7
of which: Loans to affiliated companies	3.1	2.5	7.2	6.5	0.4	0.1	1.2	1.3	3.2	2.6
Securities	0.7	0.3	0.0	0.0	3.1	2.5	0.9	0.9	0.6	0.2
Other long-term equity investments	42.2	41.9	1.5	1.7	3.7	3.5	6.1	7.6	43.3	43.1
of which: Goodwill	0.6	1.0	0.0	0.4	0.5	0.5	0.6	0.7	0.6	1.1
Capital										
Equity	38.3	37.6	39.8	37.5	46.2	47.4	41.5	39.9	38.2	37.5
Liabilities	51.3	51.5	55.9	57.9	45.6	44.3	42.7	43.8	51.6	51.8
Short-term	35.2	35.9	32.4	31.3	31.4	29.8	34.0	33.4	35.3	36.0
of which:										
Liabilities to banks	1.3	1.6	7.0	6.7	8.1	7.1	4.4	4.3	1.2	1.5
Trade payables	3.5	3.7	6.2	6.2	7.6	8.3	7.0	7.0	3.4	3.6
Liabilities to affiliated companies	26.0	23.0	11.2	11.3	11.5	10.7	19.6	19.2	26.3	23.2
Long-term	16.1	15.5	23.4	26.6	14.2	14.6	8.7	10.4	16.3	15.7
of which:										
Liabilities to banks	2.0	1.9	5.4	10.1	12.4	12.0	4.4	5.1	1.9	1.8
Liabilities to affiliated companies	3.7	3.9	6.8	7.7	1.1	1.6	3.7	4.9	3.7	3.9
Provisions	10.2	10.7	4.3	4.6	8.2	8.2	15.4	16.0	10.0	10.5
of which: Provisions for pensions	4.8	5.6	1.5	1.5	3.4	3.4	7.4	8.4	4.8	5.5
Other ratios	Percentage of sales									
Annual result before taxes on income	8.6	5.2	7.6	6.9	6.9	6.2	6.4	4.8	8.7	5.2
Annual result and depreciation	11.1	8.3	10.1	10.1	7.9	7.5	8.4	6.9	11.3	8.4
Trade receivables	7.1	6.7	9.2	8.1	7.6	8.9	8.6	8.9	7.0	6.6
	Percentage of the balance sheet total									
Sales	69.2	69.7	93.8	96.6	137.7	136.1	136.6	132.8	67.0	67.6
Annual result and interest paid	6.5	5.3	7.1	6.9	8.1	7.3	8.0	5.9	6.5	5.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.6	9.7	17.1	16.9	25.8	24.2	23.8	17.7	13.3	9.5
	Percentage of fixed assets									
Long-term equity and liabilities	98.9	98.1	107.6	108.5	155.9	165.0	139.4	138.1	97.9	97.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	89.3	84.7	74.0	73.7	120.8	127.6	118.5	116.1	88.4	83.7
Cash resources, short-term receivables and inventories	113.1	111.0	121.6	124.7	186.9	201.5	171.7	171.4	111.2	109.0
	Percentage of cost of materials									
Trade payables	8.2	8.2	17.0	16.1	11.6	12.5	9.7	9.9	8.1	8.1
Memo item:										
Balance sheet total in € billion	176.62	177.99	0.04	0.05	0.56	0.60	4.96	5.27	171.05	172.07
Sales in € billion	122.21	124.11	0.04	0.05	0.77	0.82	6.78	7.00	114.61	116.24
Number of enterprises	734	734	41	41	135	135	274	274	284	284

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

4.i) Manufacture of rubber and plastic products

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	98.8	99.3	99.0	99.6	99.1	99.1	99.4	99.4	98.7	99.3
Change in finished goods	1.2	0.7	1.0	0.4	0.9	0.9	0.6	0.6	1.3	0.7
Interest and similar income	0.2	0.2	0.0	0.1	0.1	0.1	0.1	0.1	0.2	0.3
Other income	1.8	4.0	2.5	1.7	1.5	2.0	1.2	1.2	1.9	4.6
of which: Income from long-term equity investments	0.4	0.5	0.0	0.0	0.2	0.4	0.1	0.1	0.4	0.6
Total income	102.0	104.2	102.5	101.8	101.6	102.1	101.2	101.3	102.1	104.9
Expenses										
Cost of materials	55.6	55.5	30.5	34.2	46.9	46.9	51.4	51.4	56.8	56.7
Personnel expenses	22.8	23.2	29.9	28.5	29.2	29.5	24.0	24.5	22.3	22.7
Depreciation	3.6	3.5	5.5	5.3	2.9	2.9	3.3	3.4	3.7	3.6
of which: Depreciation of tangible fixed assets	3.3	3.4	5.5	5.3	2.9	2.9	3.2	3.4	3.3	3.4
Interest and similar expenses	0.8	0.8	1.4	1.4	0.8	0.8	0.8	0.8	0.8	0.8
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	13.8	14.5	22.0	18.7	16.3	16.4	15.6	15.9	13.4	14.2
Total expenses before taxes on income	96.8	97.7	89.5	88.3	96.2	96.6	95.2	96.1	97.2	98.1
Annual result before taxes on income	5.2	6.4	13.0	13.6	5.4	5.5	6.0	5.2	5.0	6.7
Taxes on income	0.7	0.6	1.8	1.9	0.8	0.8	0.9	0.8	0.7	0.5
Annual result	4.4	5.9	11.2	11.7	4.6	4.7	5.1	4.4	4.3	6.2
Profit and loss transfers (parent company)	0.3	0.2	0.0	0.0	0.0	- 0.1	0.1	0.1	0.3	0.2
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit for the year	4.7	6.0	11.2	11.7	4.6	4.5	5.2	4.5	4.6	6.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.3	0.5	0.8	0.8	0.7	0.6	0.7	1.2	1.4
Tangible fixed assets	31.5	31.9	45.8	44.7	34.1	32.3	38.8	39.6	30.0	30.4
of which: Land and buildings	11.0	11.0	16.5	15.7	14.5	12.8	16.4	17.4	9.8	9.7
Inventories	24.0	24.4	14.8	15.5	30.8	33.9	26.0	26.8	23.5	23.7
of which: Finished goods and merchandise	7.6	7.9	10.4	10.6	16.7	14.7	11.0	11.1	6.7	7.1
Cash	6.4	5.0	11.8	9.9	8.4	6.3	8.6	7.7	5.9	4.4
Receivables	24.7	25.3	21.0	23.5	23.7	24.7	23.2	22.7	25.0	25.8
Short-term	23.2	23.5	20.1	22.5	23.0	23.8	22.7	22.2	23.2	23.8
of which:										
Trade receivables	11.9	11.2	11.0	9.3	13.2	13.0	15.0	14.2	11.3	10.6
Receivables from affiliated companies	8.7	9.2	5.9	10.9	7.4	6.9	4.2	4.5	9.7	10.2
Long-term	1.6	1.8	0.9	1.0	0.7	0.9	0.5	0.5	1.8	2.0
of which: Loans to affiliated companies	1.2	1.4	0.0	0.0	0.6	0.4	0.4	0.5	1.4	1.7
Securities	3.0	2.9	0.0	0.0	0.0	0.0	0.1	0.0	3.7	3.6
Other long-term equity investments	9.0	8.9	5.5	4.9	1.7	1.4	2.4	2.1	10.4	10.4
of which: Goodwill	0.0	0.1	5.1	4.5	0.2	0.2	0.0	0.0	0.0	0.1
Capital										
Equity	26.8	27.2	26.0	29.5	21.3	20.9	26.8	27.6	26.9	27.3
Liabilities	59.4	58.9	69.1	65.1	72.7	73.6	65.3	64.5	57.9	57.4
Short-term	43.6	40.0	48.4	41.4	53.5	53.8	48.8	46.6	42.4	38.4
of which:										
Liabilities to banks	5.1	4.8	19.2	19.2	12.2	14.1	8.6	9.1	4.2	3.8
Trade payables	7.5	7.1	5.2	6.1	9.1	9.0	7.8	7.3	7.5	7.0
Liabilities to affiliated companies	23.8	21.9	11.9	10.4	20.1	17.1	24.1	22.8	23.9	21.8
Long-term	15.8	18.9	20.8	23.7	19.2	19.9	16.5	17.9	15.5	19.1
of which:										
Liabilities to banks	6.6	8.0	17.3	16.5	14.5	13.3	10.6	12.4	5.6	7.0
Liabilities to affiliated companies	8.7	10.3	0.9	4.7	3.5	5.8	5.4	4.7	9.5	11.6
Provisions	13.8	13.8	4.4	5.0	6.0	5.5	7.8	7.3	15.1	15.2
of which: Provisions for pensions	5.2	5.4	0.0	0.0	0.7	0.7	1.6	1.7	6.0	6.2
Other Ratios	Percentage of sales									
Annual result before taxes on income	5.2	6.5	13.1	13.6	5.4	5.6	6.1	5.2	5.0	6.8
Annual result and depreciation	8.2	9.5	16.8	17.1	7.5	7.7	8.4	7.8	8.1	9.9
Trade receivables	7.5	7.0	7.5	6.0	7.0	7.2	8.8	8.3	7.2	6.8
	Percentage of the balance sheet total									
Sales	159.0	158.9	147.8	153.6	190.0	179.4	171.1	170.4	155.9	156.1
Annual result and interest paid	8.4	10.7	18.8	20.2	10.4	9.9	10.2	8.8	8.0	11.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.4	22.2	40.0	43.4	20.3	18.9	22.3	20.6	18.8	22.5
	Percentage of fixed assets									
Long-term equity and liabilities	104.1	111.1	88.7	103.4	110.5	117.1	106.2	109.8	103.7	111.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	68.2	72.2	66.0	78.1	58.6	56.1	64.3	64.2	69.3	74.7
Cash resources, short-term receivables and inventories	123.2	133.1	96.5	115.6	116.1	119.2	117.6	121.6	124.7	136.3
	Percentage of cost of materials									
Trade payables	8.4	8.0	11.3	11.5	10.1	10.6	8.8	8.3	8.3	7.9
Memo item:										
Balance sheet total in € billion	10.16	10.66	0.01	0.02	0.20	0.22	1.62	1.69	8.32	8.73
Sales in € billion	16.15	16.94	0.02	0.02	0.38	0.39	2.77	2.89	12.97	13.64
Number of enterprises	279	279	27	27	69	69	117	117	66	66

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

4.k) Manufacture of basic metals

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.0	99.1	100.7	96.3	100.0	99.2	99.7	99.0	99.0	99.1
Change in finished goods	1.0	0.9	- 0.7	3.7	0.0	0.8	0.3	1.0	1.0	0.9
Interest and similar income	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.1
Other income	2.0	1.9	3.2	2.7	3.2	1.7	2.0	1.5	2.0	1.9
of which: Income from long-term equity investments	0.4	0.3	0.0	0.0	0.4	0.0	0.3	0.2	0.4	0.3
Total income	102.1	102.0	103.4	102.8	103.4	101.9	102.2	101.6	102.1	102.0
Expenses										
Cost of materials	74.2	74.2	41.2	38.0	48.6	48.7	56.5	57.7	75.5	75.5
Personnel expenses	13.5	13.5	34.7	36.7	30.5	29.8	25.1	24.5	12.6	12.6
Depreciation	2.5	2.5	5.3	5.3	3.1	3.1	3.1	3.1	2.4	2.5
of which: Depreciation of tangible fixed assets	2.4	2.3	5.3	5.3	2.9	2.9	2.9	2.8	2.3	2.3
Interest and similar expenses	0.8	0.9	1.5	1.3	0.8	0.9	0.9	0.8	0.8	0.9
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.9	8.8	17.3	17.1	15.5	16.2	13.5	13.0	8.5	8.4
Total expenses before taxes on income	99.9	99.8	100.0	98.5	98.6	98.7	99.2	99.1	100.0	99.9
Annual result before taxes on income	2.2	2.2	3.4	4.3	4.8	3.1	3.0	2.6	2.2	2.1
Taxes on income	0.5	0.5	0.8	1.1	1.0	1.0	0.8	0.7	0.5	0.5
Annual result	1.7	1.6	2.5	3.2	3.7	2.2	2.2	1.8	1.6	1.6
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	- 0.5	0.2	0.0	0.1	0.0	0.0
Profit and loss transfers (subsidiary)	0.4	0.6	0.0	0.0	0.3	0.3	0.2	0.1	0.4	0.7
Profit for the year	1.2	1.0	2.5	3.2	3.0	2.1	2.0	1.8	1.2	1.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.4	0.4	0.6	0.6	0.6	0.9	0.6	0.6
Tangible fixed assets	29.4	28.9	44.7	40.1	28.2	30.1	30.7	29.0	29.4	28.9
of which: Land and buildings	8.1	7.9	12.3	10.9	12.6	12.5	12.3	11.6	7.8	7.6
Inventories	26.0	27.5	18.5	23.3	26.4	27.5	28.3	29.8	25.8	27.3
of which: Finished goods and merchandise	7.3	8.0	7.5	8.1	11.8	12.5	8.7	9.6	7.2	7.8
Cash	4.8	4.7	13.2	13.5	11.2	10.7	9.9	9.7	4.3	4.3
Receivables	27.5	26.7	21.8	19.2	28.5	26.4	25.4	25.4	27.6	26.8
Short-term	25.0	24.2	21.4	18.8	25.8	24.3	23.7	23.7	25.1	24.2
of which:										
Trade receivables	9.4	8.7	12.0	11.1	10.6	10.6	10.9	10.8	9.3	8.5
Receivables from affiliated companies	12.5	12.5	3.9	3.0	12.2	10.7	9.7	9.5	12.7	12.7
Long-term	2.5	2.5	0.4	0.4	2.7	2.1	1.7	1.7	2.5	2.6
of which: Loans to affiliated companies	1.1	1.3	0.0	0.0	2.0	1.4	1.3	1.2	1.1	1.3
Securities	0.8	0.9	0.0	2.1	0.1	0.1	1.1	1.1	0.8	0.9
Other long-term equity investments	10.7	10.4	0.8	0.8	4.0	3.8	3.6	3.7	11.3	11.0
of which: Goodwill	0.1	0.1	0.1	0.1	0.3	0.3	0.6	0.5	0.1	0.0
Capital										
Equity	37.8	37.6	19.8	21.5	39.8	40.1	43.3	41.6	37.5	37.3
Liabilities	43.6	42.8	74.5	72.4	52.7	52.1	44.7	46.6	43.4	42.5
Short-term	32.8	31.6	46.1	48.9	37.5	36.4	34.7	35.2	32.6	31.3
of which:										
Liabilities to banks	3.7	2.9	10.9	11.5	8.1	8.0	6.0	6.8	3.5	2.6
Trade payables	10.6	10.8	9.9	9.1	8.1	8.1	8.4	8.6	10.8	11.0
Liabilities to affiliated companies	15.4	14.6	6.6	9.2	13.8	12.1	15.5	14.8	15.4	14.6
Long-term	10.8	11.2	28.4	23.5	15.2	15.7	10.0	11.3	10.8	11.1
of which:										
Liabilities to banks	5.4	4.8	22.0	16.1	10.3	11.0	6.0	5.0	5.3	4.8
Liabilities to affiliated companies	4.7	5.6	2.5	3.5	2.5	2.3	3.3	5.4	4.8	5.6
Provisions	18.5	19.5	5.6	5.9	7.4	7.8	12.0	11.8	19.1	20.2
of which: Provisions for pensions	9.5	10.2	1.1	1.2	2.8	2.9	5.5	5.6	9.9	10.6
Other ratios	Percentage of sales									
Annual result before taxes on income	2.2	2.2	3.3	4.5	4.8	3.2	3.0	2.6	2.2	2.2
Annual result and depreciation	4.2	4.2	7.8	8.8	6.8	5.3	5.3	4.9	4.1	4.1
Trade receivables	5.6	5.0	7.8	7.9	7.3	7.2	7.0	6.7	5.5	4.9
	Percentage of the balance sheet total									
Sales	168.3	173.5	153.5	141.6	144.7	148.5	155.4	161.4	169.5	174.6
Annual result and interest paid	4.3	4.4	6.2	6.6	6.6	4.6	4.8	4.3	4.2	4.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.3	12.6	17.9	19.2	20.1	16.1	17.4	16.3	11.9	12.3
	Percentage of fixed assets									
Long-term equity and liabilities	132.4	136.0	106.6	105.7	162.6	160.2	158.1	163.9	130.7	134.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	91.2	91.7	74.9	66.1	99.0	96.4	98.5	96.7	90.6	91.3
Cash resources, short-term receivables and inventories	170.6	178.5	115.1	113.7	169.5	172.0	180.0	181.3	170.0	178.4
	Percentage of cost of materials									
Trade payables	8.4	8.3	15.7	16.3	11.5	11.0	9.6	9.1	8.4	8.3
Memo item:										
Balance sheet total in € billion	44.76	45.76	0.02	0.02	0.37	0.39	2.89	3.01	41.47	42.34
Sales in € billion	75.34	79.39	0.03	0.03	0.54	0.58	4.49	4.85	70.28	73.93
Number of enterprises	509	509	31	31	99	99	177	177	202	202

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	98.8	98.9	97.0	97.3	97.9	98.1	98.8	98.0	99.0	99.4
Change in finished goods	1.2	1.1	3.0	2.7	2.1	1.9	1.2	2.0	1.0	0.6
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.3	0.3
Other income	2.6	2.6	2.9	3.1	2.1	1.9	1.7	1.6	3.0	3.1
of which: Income from long-term equity investments	0.6	0.8	0.0	0.1	0.2	0.1	0.3	0.2	0.8	1.2
Total income	102.8	102.8	103.1	103.3	102.3	102.1	101.9	101.7	103.3	103.3
Expenses										
Cost of materials	54.0	54.3	34.8	35.0	43.1	43.4	51.4	51.6	56.8	57.0
Personnel expenses	25.0	25.3	37.8	37.5	32.8	32.7	27.1	27.3	23.0	23.3
Depreciation	3.3	3.5	4.3	4.1	3.5	3.5	3.2	3.4	3.3	3.5
of which: Depreciation of tangible fixed assets	3.1	3.1	4.2	4.1	3.4	3.4	3.1	3.1	3.0	3.0
Interest and similar expenses	0.9	1.0	1.2	1.1	0.8	0.7	0.8	0.7	1.0	1.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.3	14.1	18.5	18.4	16.4	16.2	14.5	14.4	13.9	13.6
Total expenses before taxes on income	97.7	98.1	96.6	96.1	96.7	96.7	97.0	97.5	98.0	98.6
Annual result before taxes on income	5.2	4.6	6.4	7.2	5.5	5.4	4.8	4.2	5.2	4.7
Taxes on income	1.0	0.9	1.2	1.4	1.4	1.3	1.2	1.1	0.8	0.8
Annual result	4.2	3.7	5.2	5.8	4.2	4.0	3.7	3.2	4.4	3.9
Profit and loss transfers (parent company)	0.2	0.2	0.0	- 0.1	0.1	0.1	0.1	0.1	0.3	0.2
Profit and loss transfers (subsidiary)	1.2	1.0	0.0	0.0	0.2	0.3	0.6	0.4	1.6	1.4
Profit for the year	3.2	2.9	5.2	5.7	4.0	3.8	3.1	2.8	3.1	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	0.3	0.3	0.5	0.5	0.6	0.6	0.8	0.8
Tangible fixed assets	24.5	25.0	39.0	37.8	32.5	31.6	27.2	27.0	22.4	23.3
of which: Land and buildings	9.0	9.1	17.1	16.3	12.1	11.6	9.7	9.6	8.3	8.6
Inventories	26.5	28.0	25.4	27.6	29.1	31.0	32.0	34.0	24.2	25.3
of which: Finished goods and merchandise	7.2	7.6	5.5	5.3	6.3	6.6	7.3	7.6	7.3	7.8
Cash	6.8	6.1	10.4	10.4	12.3	12.1	9.0	8.1	5.4	4.6
Receivables	29.3	28.2	22.0	21.5	21.8	21.2	25.7	25.1	31.5	30.2
Short-term	27.4	26.1	21.2	20.6	21.0	20.3	23.6	23.1	29.6	27.9
of which:										
Trade receivables	10.1	10.0	11.2	11.3	12.6	12.4	13.3	12.7	8.7	8.7
Receivables from affiliated companies	15.0	13.8	6.0	5.3	5.3	4.8	7.9	8.0	18.8	17.2
Long-term	1.9	2.1	0.8	0.9	0.9	0.9	2.1	2.0	1.9	2.3
of which: Loans to affiliated companies	1.4	1.6	0.6	0.6	0.5	0.5	1.2	1.1	1.6	1.9
Securities	1.6	1.6	0.5	0.3	1.2	1.2	1.1	0.8	1.9	2.0
Other long-term equity investments	10.3	10.1	1.6	1.5	2.1	2.0	4.2	4.1	13.6	13.4
of which: Goodwill	0.7	0.5	0.3	0.2	0.2	0.2	0.3	0.2	0.9	0.7
Capital										
Equity	37.9	37.0	28.2	29.2	36.5	36.4	39.2	37.8	37.7	36.8
Liabilities	49.6	50.6	65.3	64.5	55.6	55.7	50.4	52.0	48.5	49.3
Short-term	37.3	37.6	46.2	47.3	40.7	41.9	39.3	41.0	36.0	35.6
of which:										
Liabilities to banks	4.7	5.3	10.9	10.3	7.9	7.7	6.4	7.1	3.6	4.3
Trade payables	6.7	6.7	7.5	7.5	7.3	7.3	7.3	6.9	6.4	6.5
Liabilities to affiliated companies	15.2	14.3	8.7	8.6	9.5	9.3	11.4	11.3	17.3	16.0
Long-term	12.3	13.0	19.1	17.3	14.9	13.8	11.1	11.0	12.5	13.7
of which:										
Liabilities to banks	6.9	7.2	13.9	12.9	10.4	9.4	7.7	7.4	6.2	6.8
Liabilities to affiliated companies	4.0	4.5	2.8	2.3	3.5	3.3	2.5	2.6	4.7	5.3
Provisions	12.4	12.4	6.4	6.1	7.8	7.8	10.3	10.1	13.8	13.8
of which: Provisions for pensions	5.6	5.7	1.6	1.5	2.3	2.3	4.0	4.1	6.6	6.8
Other ratios	Percentage of sales									
Annual result before taxes on income	5.2	4.7	6.6	7.4	5.7	5.5	4.9	4.3	5.3	4.7
Annual result and depreciation	7.6	7.3	9.8	10.2	7.9	7.7	7.0	6.6	7.8	7.5
Trade receivables	7.6	7.4	8.5	8.6	8.5	8.3	9.2	8.9	6.8	6.7
	Percentage of the balance sheet total									
Sales	133.1	134.4	131.5	131.8	148.9	149.7	144.0	142.0	127.4	129.9
Annual result and interest paid	6.9	6.4	8.7	9.3	7.6	7.3	6.4	5.6	7.0	6.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.3	17.3	21.0	22.2	22.8	22.5	19.4	17.4	17.4	16.6
	Percentage of fixed assets									
Long-term equity and liabilities	145.8	143.4	116.2	118.1	146.7	147.5	157.7	156.0	142.3	139.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.7	87.3	68.9	65.7	83.1	78.6	84.4	77.4	99.2	93.3
Cash resources, short-term receivables and inventories	164.8	161.9	123.9	124.2	154.6	152.7	165.7	160.4	166.3	164.4
	Percentage of cost of materials									
Trade payables	9.2	9.0	15.9	15.8	11.2	11.0	9.8	9.3	8.7	8.7
Memo item:										
Balance sheet total in € billion	50.37	52.13	0.47	0.50	3.46	3.65	12.74	13.43	33.70	34.54
Sales in € billion	67.04	70.07	0.61	0.66	5.15	5.47	18.35	19.07	42.93	44.88
Number of enterprises	2 755	2 755	593	593	1 029	1 029	809	809	324	324

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

4.n) Manufacture of electrical equipment

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.1	97.8	95.1	98.6	98.9	99.3	98.9	99.8	99.1
Change in finished goods	0.3	0.9	2.2	4.9	1.4	1.1	0.7	1.1	0.2	0.9
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.3	0.3
Other income	5.2	4.4	2.3	2.3	2.0	1.8	2.2	2.0	5.6	4.7
of which: Income from long-term equity investments	2.0	1.9	0.1	0.0	0.1	0.1	0.3	0.3	2.3	2.2
Total income	105.5	104.7	102.5	102.5	102.1	101.9	102.4	102.2	105.9	105.1
Expenses										
Cost of materials	60.2	60.6	42.9	43.3	48.4	48.7	53.8	53.4	61.3	61.9
Personnel expenses	21.7	22.1	33.5	32.4	31.6	31.1	26.7	26.9	20.8	21.3
Depreciation	3.1	2.8	3.3	2.9	2.0	1.8	2.4	2.5	3.2	2.9
of which: Depreciation of tangible fixed assets	2.4	2.4	3.3	2.9	1.9	1.8	2.2	2.3	2.4	2.5
Interest and similar expenses	1.0	1.3	1.0	1.0	0.6	0.6	0.7	0.7	1.1	1.4
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.9	14.0	18.9	17.8	13.8	13.7	13.6	13.9	13.9	14.0
Total expenses before taxes on income	99.9	100.9	99.6	97.4	96.4	96.0	97.3	97.5	100.3	101.5
Annual result before taxes on income	5.6	3.8	2.9	5.0	5.7	5.9	5.1	4.7	5.6	3.6
Taxes on income	0.9	0.8	1.1	1.3	1.4	1.4	1.3	1.2	0.9	0.8
Annual result	4.6	2.9	1.8	3.7	4.3	4.5	3.8	3.5	4.8	2.8
Profit and loss transfers (parent company)	0.9	0.6	0.0	0.0	0.0	0.0	0.1	0.1	1.1	0.7
Profit and loss transfers (subsidiary)	2.7	1.5	- 0.3	- 0.2	0.1	0.4	1.0	0.8	3.0	1.6
Profit for the year	2.9	2.0	2.1	3.9	4.2	4.1	2.9	2.9	2.8	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.1	0.6	0.4	1.1	1.2	0.8	0.9	1.1	1.1
Tangible fixed assets	13.0	13.3	18.3	15.9	17.0	16.5	20.2	19.6	12.3	12.7
of which: Land and buildings	4.5	4.4	5.7	4.9	7.8	7.4	8.6	8.0	4.1	4.0
Inventories	18.3	19.5	31.9	35.9	35.6	37.4	29.1	29.8	17.1	18.3
of which: Finished goods and merchandise	5.2	5.3	9.3	8.9	8.3	8.7	7.4	7.3	4.9	5.1
Cash	6.3	5.1	11.7	12.4	15.2	13.4	9.8	9.0	5.9	4.6
Receivables	39.8	40.0	31.5	30.3	28.1	28.5	33.3	32.9	40.5	40.9
Short-term	38.0	38.3	30.5	30.1	26.8	27.6	31.5	31.1	38.7	39.2
of which:										
Trade receivables	9.0	9.0	13.6	14.1	16.2	16.0	14.5	14.6	8.4	8.4
Receivables from affiliated companies	27.1	27.5	10.7	11.8	8.1	9.0	14.3	14.1	28.5	29.0
Long-term	1.8	1.7	1.1	0.2	1.2	0.9	1.7	1.8	1.8	1.7
of which: Loans to affiliated companies	1.4	1.4	0.7	0.1	0.8	0.6	0.6	0.8	1.4	1.5
Securities	2.6	3.2	0.8	0.8	0.4	0.4	1.2	2.0	2.8	3.4
Other long-term equity investments	18.5	17.4	4.6	3.8	2.3	2.2	5.3	5.3	20.0	18.8
of which: Goodwill	1.7	1.5	3.9	3.1	0.1	0.1	0.1	0.1	1.9	1.6
Capital										
Equity	35.2	34.1	25.5	25.5	39.0	41.0	41.4	42.2	34.6	33.3
Liabilities	45.3	45.8	63.6	63.3	49.3	48.0	45.2	44.7	45.2	45.9
Short-term	39.0	39.6	49.0	51.4	40.8	40.5	37.5	36.7	39.1	39.9
of which:										
Liabilities to banks	1.9	2.3	8.0	8.2	6.9	7.0	7.3	6.8	1.4	1.8
Trade payables	6.1	6.2	13.7	12.6	7.7	7.4	6.9	6.8	6.0	6.1
Liabilities to affiliated companies	21.4	21.0	9.4	10.4	8.3	8.0	13.5	14.0	22.3	21.9
Long-term	6.3	6.2	14.6	11.9	8.5	7.5	7.7	8.0	6.1	6.0
of which:										
Liabilities to banks	2.2	2.3	7.3	6.2	5.7	4.7	3.9	3.9	2.0	2.1
Liabilities to affiliated companies	2.8	2.7	5.2	4.0	2.2	2.2	3.2	3.3	2.8	2.6
Provisions	19.1	19.6	10.6	10.9	11.4	10.7	13.3	13.0	19.8	20.3
of which: Provisions for pensions	10.0	10.5	5.2	5.1	3.2	3.1	5.4	5.3	10.5	11.1
Other ratios	Percentage of sales									
Annual result before taxes on income	5.6	3.8	2.9	5.3	5.7	5.9	5.1	4.7	5.6	3.6
Annual result and depreciation	7.8	5.8	5.2	7.0	6.4	6.4	6.3	6.0	8.0	5.7
Trade receivables	8.0	8.1	9.5	10.5	9.8	9.6	9.6	9.9	7.8	7.9
	Percentage of the balance sheet total									
Sales	112.5	110.5	143.2	134.2	165.2	166.4	151.7	146.6	108.1	106.3
Annual result and interest paid	6.4	4.7	4.1	6.6	8.2	8.6	7.0	6.3	6.3	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.9	10.5	11.8	15.1	23.0	23.4	19.5	18.1	14.5	9.8
	Percentage of fixed assets									
Long-term equity and liabilities	142.3	141.5	179.5	202.0	232.2	244.3	187.7	188.5	138.3	137.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	116.0	111.7	86.4	82.9	103.3	101.3	110.7	110.1	116.7	112.1
Cash resources, short-term receivables and inventories	163.0	160.9	151.5	152.7	190.6	193.6	188.3	191.3	160.4	157.9
	Percentage of cost of materials									
Trade payables	9.0	9.1	21.8	20.6	9.5	9.1	8.4	8.6	9.0	9.1
Memo item										
Balance sheet total in € billion	50.81	52.95	0.05	0.06	0.67	0.71	4.12	4.45	45.97	47.73
Sales in € billion	57.14	58.52	0.07	0.08	1.11	1.18	6.26	6.53	49.71	50.73
Number of enterprises	736	736	73	73	203	203	259	259	201	201

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.0	98.6	98.0	96.5	99.1	96.6	97.7	97.8	99.3	98.8
Change in finished goods	1.0	1.4	2.0	3.5	0.9	3.4	2.3	2.2	0.7	1.2
Interest and similar income	0.3	0.2	0.3	0.2	0.1	0.1	0.2	0.1	0.3	0.2
Other income	3.3	3.5	3.0	2.6	2.1	2.1	2.2	2.1	3.6	3.8
of which: Income from long-term equity investments	1.0	1.0	0.0	0.0	0.1	0.1	0.2	0.3	1.2	1.1
Total income	103.6	103.8	103.3	102.8	102.2	102.2	102.3	102.2	103.9	104.1
Expenses										
Cost of materials	55.4	55.8	40.7	41.7	45.7	45.9	50.0	50.6	56.7	57.1
Personnel expenses	24.2	24.4	35.6	33.8	33.5	33.3	29.5	29.4	23.0	23.2
Depreciation	2.6	2.5	3.5	3.4	2.6	2.5	2.4	2.4	2.7	2.5
of which: Depreciation of tangible fixed assets	2.3	2.2	3.5	3.3	2.3	2.4	2.3	2.2	2.3	2.2
Interest and similar expenses	1.2	1.4	1.1	1.0	0.8	0.8	0.8	0.8	1.2	1.5
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.5	14.5	16.7	16.4	14.8	14.8	14.9	14.3	14.4	14.5
Total expenses before taxes on income	98.0	98.6	97.7	96.5	97.5	97.3	97.7	97.6	98.1	98.8
Annual result before taxes on income	5.6	5.2	5.5	6.3	4.8	4.9	4.7	4.7	5.8	5.3
Taxes on income	1.1	1.0	1.4	1.5	1.3	1.2	1.2	1.2	1.1	1.0
Annual result	4.5	4.2	4.1	4.8	3.5	3.7	3.5	3.5	4.7	4.3
Profit and loss transfers (parent company)	0.4	0.5	0.0	0.0	0.0	0.0	0.1	0.1	0.5	0.6
Profit and loss transfers (subsidiary)	1.6	1.8	0.1	0.1	0.4	0.3	0.8	0.7	1.8	2.1
Profit for the year	3.4	2.9	4.0	4.7	3.1	3.4	2.8	2.9	3.5	2.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.0	1.2	1.2	0.9	0.8	0.9	0.9	1.4	1.0
Tangible fixed assets	13.2	13.2	31.7	29.8	21.4	21.0	17.2	16.7	12.4	12.5
of which: Land and buildings	6.1	6.0	14.7	13.3	9.3	8.8	8.0	7.9	5.7	5.6
Inventories	26.7	27.4	23.2	26.0	36.3	39.0	36.4	37.8	25.2	25.7
of which: Finished goods and merchandise	4.6	4.8	8.0	8.9	7.7	7.7	5.0	5.2	4.5	4.7
Cash	7.5	6.3	15.1	15.0	12.8	11.4	11.3	11.0	6.9	5.5
Receivables	27.2	27.7	25.2	25.1	25.0	24.2	28.3	28.1	27.1	27.7
Short-term	25.6	25.9	24.4	24.5	24.4	23.4	26.5	26.4	25.5	25.9
of which:										
Trade receivables	9.6	9.1	12.3	13.3	15.4	14.8	14.5	14.4	8.8	8.3
Receivables from affiliated companies	14.3	15.0	6.4	6.0	5.9	5.9	9.7	9.5	15.1	15.9
Long-term	1.6	1.8	0.8	0.6	0.6	0.8	1.8	1.7	1.6	1.8
of which: Loans to affiliated companies	1.1	1.3	0.2	0.4	0.3	0.4	1.3	1.2	1.1	1.3
Securities	1.6	1.5	1.0	0.8	0.9	0.7	1.4	1.2	1.7	1.5
Other long-term equity investments	22.1	22.6	2.0	1.7	2.3	2.5	4.0	4.0	25.1	25.7
of which: Goodwill	0.5	0.4	0.2	0.2	0.3	0.3	0.6	0.5	0.5	0.4
Capital										
Equity	31.4	30.6	35.2	34.4	35.5	34.9	34.2	33.9	30.9	30.1
Liabilities	52.8	53.7	58.3	59.3	54.8	55.8	53.8	54.5	52.6	53.5
Short-term	36.4	37.2	37.9	41.5	43.7	44.9	46.5	47.0	34.9	35.7
of which:										
Liabilities to banks	2.2	2.4	8.2	9.5	7.5	7.6	5.1	5.1	1.6	1.9
Trade payables	5.9	5.9	7.4	7.5	7.4	7.2	6.4	6.3	5.8	5.8
Liabilities to affiliated companies	12.9	13.7	6.8	5.9	8.3	7.9	13.2	13.2	13.0	13.9
Long-term	16.4	16.5	20.4	17.7	11.1	10.9	7.3	7.4	17.7	17.9
of which:										
Liabilities to banks	3.6	3.6	14.2	12.1	7.1	7.1	4.1	4.1	3.5	3.5
Liabilities to affiliated companies	12.1	12.2	3.8	3.6	2.9	2.9	2.7	2.8	13.7	13.8
Provisions	15.6	15.4	6.3	6.2	9.6	9.2	12.0	11.5	16.2	16.1
of which: Provisions for pensions	6.6	6.9	1.4	1.2	2.7	2.7	3.8	3.8	7.0	7.4
Other ratios	Percentage of sales									
Annual result before taxes on income	5.7	5.3	5.7	6.6	4.8	5.1	4.8	4.8	5.9	5.4
Annual result and depreciation	7.2	6.7	7.8	8.5	6.2	6.4	6.0	6.0	7.5	6.8
Trade receivables	9.3	8.9	9.6	10.7	10.5	10.6	11.4	11.4	8.9	8.3
	Percentage of the balance sheet total									
Sales	103.6	103.1	128.1	124.5	146.6	139.5	127.0	126.4	99.4	99.0
Annual result and interest paid	5.9	5.8	6.8	7.6	6.3	6.4	5.5	5.5	6.0	5.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.3	11.0	20.2	20.9	17.5	16.5	14.1	13.8	12.0	10.5
	Percentage of fixed assets									
Long-term equity and liabilities	138.9	136.5	157.8	158.8	192.5	188.9	185.8	190.6	134.3	131.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.1	88.1	105.8	96.1	86.0	77.9	83.4	81.1	95.1	89.7
Cash resources, short-term receivables and inventories	166.4	161.7	166.9	158.7	169.1	164.7	161.8	161.4	167.2	161.7
	Percentage of cost of materials									
Trade payables	10.2	10.2	13.8	14.0	11.0	10.9	9.8	9.7	10.2	10.2
Memo item:										
Balance sheet total in € billion	164.04	173.69	0.23	0.26	2.82	3.09	19.72	21.13	141.27	149.21
Sales in € billion	169.93	179.03	0.29	0.32	4.14	4.31	25.04	26.71	140.46	147.69
Number of enterprises	2 803	2 803	286	286	780	780	1 052	1 052	685	685

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

		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	
	Quartile	Cylindered sample 2017/2018									
	value	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.7	38.9	28.9	27.5	34.1	34.2	40.9	40.8	45.1	45.5
	50	48.6	48.6	41.9	41.1	45.0	44.7	49.1	49.4	54.3	54.5
	75	59.2	59.4	54.0	52.8	55.4	56.1	59.4	60.0	62.7	62.9
Personnel expenses	25	22.2	22.0	23.7	23.2	25.3	25.9	22.7	22.8	18.2	18.1
	50	30.0	30.3	35.8	36.0	33.2	33.7	29.7	30.2	25.4	24.6
	75	37.9	38.0	46.2	45.1	42.3	42.3	36.0	36.7	32.2	32.4
Depreciation	25	1.0	1.0	0.9	0.9	1.0	1.0	1.0	1.0	1.2	1.1
	50	1.9	1.9	2.2	2.3	1.8	1.8	1.9	1.9	1.9	1.9
	75	3.2	3.3	4.2	4.2	3.3	3.3	3.1	3.1	3.1	3.2
Annual result	25	0.6	0.6	0.2	0.2	0.7	0.7	0.6	0.6	0.7	0.8
	50	2.9	3.0	2.2	2.5	2.6	2.6	2.8	2.9	4.0	3.6
	75	6.5	6.5	6.5	6.5	5.7	5.9	6.2	6.1	7.9	7.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.9	4.8	3.7	3.6	4.8	4.6	4.8	4.9	5.5	5.4
	50	13.0	12.4	13.1	12.0	14.0	12.4	12.6	12.3	12.6	12.9
	75	26.1	26.4	37.1	35.5	29.2	29.2	25.7	26.0	22.0	21.9
Inventories	25	19.6	20.2	9.7	10.3	19.0	20.3	22.0	23.3	19.4	19.9
	50	33.0	34.2	25.5	25.9	33.8	35.2	35.0	36.4	31.1	31.6
	75	48.2	50.1	43.1	44.8	50.3	53.5	49.7	50.6	44.9	45.7
Equity	25	16.7	17.2	7.6	7.7	17.9	17.9	18.4	18.7	16.9	17.3
	50	35.6	34.6	29.7	30.2	36.7	37.2	36.4	35.5	34.8	32.4
	75	56.6	57.2	56.7	59.4	56.0	56.8	56.3	56.9	57.9	59.2
Short-term liabilities	25	21.1	20.6	20.6	16.3	20.3	20.3	22.7	21.1	20.0	20.6
	50	38.2	39.2	39.3	42.2	39.0	38.4	38.0	39.9	37.0	37.5
	75	61.6	61.2	71.5	73.2	60.4	60.7	60.9	61.0	58.4	59.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.6	2.5	6.2	7.2	7.2	7.7	2.7	2.6	0.0	0.0
	75	17.7	17.5	27.7	28.3	24.3	24.5	16.2	16.3	5.7	5.7
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	0.2	0.3	1.0	1.0	0.7	0.7	1.0	1.3
	50	3.9	3.9	3.0	3.3	3.6	3.6	3.9	3.8	5.2	4.7
	75	8.8	8.6	8.7	8.5	8.1	8.4	8.4	8.2	9.7	9.9
Annual result and Depreciation	25	2.8	2.9	2.5	2.5	2.9	3.2	2.7	2.6	3.1	3.3
	50	6.4	6.5	5.9	6.6	6.3	6.3	6.0	6.0	7.9	7.4
	75	11.4	11.6	12.9	12.2	11.1	11.2	10.8	11.0	12.4	12.5
Trade receivables	25	5.4	5.5	3.6	3.4	5.4	5.8	6.4	6.4	5.1	5.0
	50	9.2	9.1	7.6	7.8	9.2	9.2	10.2	10.3	8.3	8.2
	75	14.6	14.3	12.9	14.5	14.6	14.6	15.5	15.2	13.8	12.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	1.9	1.6	1.6	2.4	2.2	1.9	1.7	2.0	2.0
	50	5.6	5.7	4.8	5.4	5.8	5.7	5.3	5.4	6.1	5.8
	75	10.6	10.6	10.7	10.8	11.3	10.8	10.2	9.9	10.7	10.9
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	3.7	3.1	1.0	- 0.2	4.3	3.2	3.9	3.4	3.8	3.4
	50	14.6	13.6	12.0	11.1	14.8	13.6	14.3	13.7	16.2	15.1
	75	34.8	34.9	31.7	32.3	41.0	39.2	33.1	34.5	34.6	33.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	126.9	126.9	95.6	100.4	131.1	135.2	130.4	134.7	120.2	122.9
	50	218.9	218.9	193.0	215.3	239.6	250.5	230.5	229.0	193.7	188.4
	75	422.2	442.6	490.6	494.9	512.8	520.9	433.4	454.4	331.6	326.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	54.7	52.0	44.4	44.6	51.2	46.1	56.7	53.0	59.9	58.8
	50	98.3	95.2	89.5	94.1	98.8	92.6	95.8	92.1	105.6	99.7
	75	202.2	204.5	214.5	241.1	203.8	203.9	192.9	195.2	216.7	211.5
		Percentage of cost of materials									
Trade payables	25	4.8	4.8	3.7	3.6	4.6	4.7	4.9	5.0	4.9	5.1
	50	8.2	8.3	9.3	8.6	8.4	8.7	8.3	8.2	7.9	7.9
	75	13.9	13.6	20.8	19.8	15.4	14.9	13.5	13.1	11.8	11.9

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

4.q) Manufacture of other transport equipment

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	98.9	97.5	84.0	92.0	100.7	100.4	98.4	97.8	98.9	97.5
Change in finished goods	1.1	2.5	16.0	8.0	- 0.7	- 0.4	1.6	2.2	1.1	2.5
Interest and similar income	0.5	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.4
Other income	6.8	6.8	2.9	3.3	7.4	4.1	2.8	3.5	7.0	6.9
of which: Income from long-term equity investments	1.2	0.9	0.0	0.0	0.0	0.0	0.1	0.1	1.2	0.9
Total income	107.3	107.2	103.1	103.5	107.6	104.2	103.0	103.6	107.5	107.3
Expenses										
Cost of materials	59.7	58.4	49.8	53.1	50.1	48.0	54.7	54.5	59.9	58.6
Personnel expenses	20.2	23.5	26.8	24.1	34.2	35.3	26.6	27.2	19.9	23.3
Depreciation	2.4	2.4	2.8	3.4	2.1	2.6	2.8	3.8	2.4	2.4
of which: Depreciation of tangible fixed assets	2.3	2.2	2.7	2.5	2.1	2.5	2.6	3.5	2.3	2.1
Interest and similar expenses	1.3	2.6	0.9	1.0	0.6	0.8	1.3	1.2	1.3	2.7
Operating taxes	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.0
Other expenses	17.7	19.8	17.7	16.1	16.6	17.4	16.6	16.7	17.8	19.9
Total expenses before taxes on income	101.4	106.7	98.1	97.8	103.7	104.1	102.0	103.4	101.4	106.9
Annual result before taxes on income	5.9	0.4	5.0	5.7	3.9	0.1	1.0	0.2	6.0	0.4
Taxes on income	1.7	1.1	1.8	1.5	1.9	1.6	1.1	0.4	1.7	1.1
Annual result	4.2	- 0.7	3.2	4.2	2.0	- 1.5	- 0.1	- 0.2	4.3	- 0.7
Profit and loss transfers (parent company)	0.4	0.5	0.0	0.0	0.0	0.0	0.1	0.0	0.4	0.5
Profit and loss transfers (subsidiary)	- 0.2	- 0.4	0.3	0.0	0.3	- 2.1	- 1.4	0.2	- 0.2	- 0.4
Profit for the year	4.8	0.2	2.9	4.2	1.7	0.7	1.4	- 0.4	4.9	0.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.7	2.9	2.3	1.8	0.8	1.4	2.4	1.8	2.7	3.0
Tangible fixed assets	9.4	9.6	11.5	9.1	15.7	18.0	14.8	14.2	9.3	9.5
of which: Land and buildings	2.5	2.6	3.2	2.8	7.2	8.1	6.6	5.9	2.3	2.5
Inventories	40.0	39.8	40.1	43.7	25.8	25.0	32.0	35.6	40.3	39.9
of which: Finished goods and merchandise	2.0	1.7	7.3	6.9	6.6	8.2	7.0	7.0	1.8	1.5
Cash	2.2	2.3	20.3	20.1	18.8	18.9	6.2	8.1	2.0	2.0
Receivables	34.4	33.8	25.1	24.6	36.4	34.1	29.8	29.3	34.5	33.9
Short-term	33.5	31.8	18.3	23.1	36.4	34.1	28.1	28.9	33.6	31.9
of which:										
Trade receivables	5.8	7.0	10.7	12.1	14.5	14.9	11.1	12.2	5.7	6.9
Receivables from affiliated companies	26.1	22.9	2.6	5.7	19.4	15.3	15.1	14.5	26.4	23.1
Long-term	0.9	2.0	6.8	1.5	0.0	0.0	1.7	0.4	0.9	2.0
of which: Loans to affiliated companies	0.5	1.7	5.0	0.6	0.0	0.0	1.2	0.3	0.5	1.7
Securities	0.2	0.2	0.0	0.0	0.6	0.7	0.5	0.2	0.2	0.2
Other long-term equity investments	10.9	11.2	0.4	0.3	1.3	1.3	13.9	10.1	10.8	11.2
of which: Goodwill	0.4	0.3	0.2	0.2	1.2	1.1	7.0	5.4	0.3	0.2
Capital										
Equity	16.2	14.6	40.5	37.1	33.9	33.5	31.1	30.5	15.8	14.1
Liabilities	60.1	62.1	55.9	59.5	54.4	55.6	51.9	53.6	60.3	62.3
Short-term	49.5	52.7	42.6	46.1	44.6	42.5	44.1	46.2	49.7	52.9
of which:										
Liabilities to banks	0.7	0.5	9.1	7.5	7.4	9.1	9.1	6.3	0.5	0.4
Trade payables	8.3	9.4	7.8	9.0	8.5	9.3	6.6	8.3	8.4	9.4
Liabilities to affiliated companies	9.5	11.9	2.0	2.0	11.8	8.0	18.3	20.8	9.2	11.7
Long-term	10.6	9.4	13.2	13.4	9.8	13.1	7.8	7.4	10.6	9.4
of which:										
Liabilities to banks	2.9	2.8	8.7	8.4	6.9	7.7	4.8	2.6	2.9	2.8
Liabilities to affiliated companies	4.6	4.8	2.4	3.3	1.9	5.0	2.6	4.5	4.7	4.9
Provisions	23.1	23.3	3.3	3.1	11.7	10.6	17.0	15.8	23.3	23.6
of which: Provisions for pensions	8.6	9.0	0.0	0.0	1.6	1.7	4.2	4.5	8.7	9.2
Other ratios	Percentage of sales									
Annual result before taxes on income	5.9	0.4	5.9	6.2	3.9	0.1	1.0	0.2	6.1	0.4
Annual result and depreciation	6.7	1.8	7.1	8.3	4.2	1.1	2.7	3.6	6.8	1.7
Trade receivables	6.8	8.3	12.5	12.3	11.3	11.3	9.8	10.8	6.7	8.2
	Percentage of the balance sheet total									
Sales	85.4	84.7	86.1	98.4	128.0	131.9	113.3	112.9	84.5	83.9
Annual result and interest paid	4.8	1.7	4.2	5.5	3.4	- 0.9	1.4	1.1	4.8	1.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.0	1.8	15.6	19.2	11.2	2.9	4.9	6.6	7.0	1.7
	Percentage of fixed assets									
Long-term equity and liabilities	147.0	127.4	256.0	399.9	244.8	225.2	131.5	159.5	147.2	126.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	72.2	64.8	90.4	93.9	123.6	124.6	79.0	80.4	71.8	64.3
Cash resources, short-term receivables and inventories	153.0	140.3	184.5	188.8	181.4	183.4	151.7	157.5	152.9	139.7
	Percentage of cost of materials									
Trade payables	16.2	18.4	15.4	15.8	13.4	14.7	10.5	13.1	16.4	18.6
Memo item:										
Balance sheet total in € billion	50.39	50.74	0.03	0.03	0.16	0.15	1.22	1.27	48.98	49.28
Sales in € billion	43.01	42.99	0.02	0.03	0.20	0.20	1.39	1.44	41.40	41.32
Number of enterprises	178	178	26	26	39	39	57	57	56	56

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

4.r) Manufacture of furniture

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

I. Enterprises by economic sector

cont'd: 4.r) Manufacture of furniture

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

I. Enterprises by economic sector

4.s) Other manufacturing

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

I. Enterprises by economic sector

cont'd: 4.s) Other manufacturing

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

I. Enterprises by economic sector

4.t) Repair and installation of machinery and equipment

	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	90.2	91.0	100.0	93.1	97.9	98.7	99.1	96.8	86.1	88.1
Change in finished goods	9.8	9.0	0.0	6.9	2.1	1.3	0.9	3.2	13.9	11.9
Interest and similar income	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Other income	2.5	2.6	2.9	2.3	2.9	2.4	2.8	2.8	2.3	2.6
of which: Income from long-term equity investments	0.2	0.2	0.0	0.1	0.3	0.2	0.4	0.6	0.0	0.1
Total income	102.5	102.7	103.1	102.5	103.1	102.6	102.9	102.9	102.4	102.6
Expenses										
Cost of materials	60.0	60.5	39.3	41.3	46.5	45.2	46.0	47.8	66.8	67.2
Personnel expenses	24.9	25.1	35.0	33.7	33.9	34.8	34.5	33.9	20.4	20.7
Depreciation	1.6	1.7	3.0	3.0	2.5	2.4	1.8	1.9	1.4	1.5
of which: Depreciation of tangible fixed assets	1.5	1.5	3.0	2.8	2.4	2.4	1.7	1.6	1.3	1.3
Interest and similar expenses	0.7	1.1	0.8	0.8	0.6	0.7	0.9	1.1	0.7	1.2
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	11.8	11.7	17.9	16.9	14.7	14.9	16.4	15.8	9.8	9.8
Total expenses before taxes on income	99.1	100.2	96.1	95.9	98.4	98.2	99.7	100.5	99.0	100.4
Annual result before taxes on income	3.4	2.5	7.0	6.6	4.7	4.4	3.2	2.4	3.3	2.2
Taxes on income	0.9	0.8	1.6	1.5	1.2	1.2	1.0	1.0	0.8	0.6
Annual result	2.5	1.7	5.4	5.1	3.5	3.2	2.1	1.4	2.5	1.6
Profit and loss transfers (parent company)	0.0	- 0.1	0.0	0.0	- 0.1	0.0	0.1	0.4	0.0	- 0.3
Profit and loss transfers (subsidiary)	0.4	0.2	0.1	0.0	0.4	0.3	0.3	0.0	0.4	0.3
Profit for the year	2.2	1.4	5.3	5.1	3.1	2.9	1.9	1.8	2.1	1.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.5	0.2	0.2	0.6	0.4	0.5	0.5	0.4	0.5
Tangible fixed assets	15.6	15.3	28.0	24.8	22.1	21.2	13.7	14.2	15.6	14.9
of which: Land and buildings	6.4	5.8	10.9	10.4	9.9	9.6	7.8	6.8	5.1	4.6
Inventories	36.4	38.8	20.9	29.6	28.6	29.7	32.4	33.4	39.9	42.8
of which: Finished goods and merchandise	6.3	6.4	9.1	8.3	6.1	6.6	2.1	2.7	8.5	8.1
Cash	7.5	6.0	14.1	12.8	14.7	14.3	10.9	8.4	4.6	3.6
Receivables	32.3	32.0	35.5	31.4	30.0	30.6	30.7	31.3	33.4	32.6
Short-term	31.3	31.0	35.0	31.0	27.7	28.8	28.6	28.8	33.1	32.4
of which:										
Trade receivables	10.2	10.2	17.4	15.7	18.3	17.7	11.1	11.5	8.6	8.5
Receivables from affiliated companies	18.7	18.2	12.9	11.0	6.0	7.1	13.5	13.1	23.2	22.3
Long-term	1.0	1.0	0.4	0.3	2.3	1.8	2.0	2.5	0.3	0.2
of which: Loans to affiliated companies	0.7	0.8	0.3	0.2	0.9	0.7	1.8	2.2	0.2	0.1
Securities	0.2	0.2	0.0	0.0	0.5	0.3	0.5	0.4	0.0	0.1
Other long-term equity investments	7.3	7.0	0.5	0.4	3.0	2.9	10.9	11.5	6.0	5.4
of which: Goodwill	0.2	0.2	0.3	0.2	0.3	0.5	0.2	0.2	0.2	0.1
Capital										
Equity	29.2	27.8	33.6	31.6	34.0	35.1	30.6	29.5	27.8	26.0
Liabilities	53.2	53.9	59.1	61.7	54.8	54.7	54.3	54.5	52.3	53.2
Short-term	42.8	42.7	41.9	50.1	47.3	46.9	48.3	48.9	39.3	38.9
of which:										
Liabilities to banks	3.8	2.8	10.3	11.1	8.0	7.9	1.7	2.3	4.2	2.2
Trade payables	7.0	7.0	11.4	9.9	10.2	9.7	5.6	6.6	7.2	6.7
Liabilities to affiliated companies	14.0	14.2	4.5	4.0	9.0	8.1	16.3	14.2	13.6	15.3
Long-term	10.4	11.2	17.2	11.6	7.4	7.8	6.0	5.6	13.0	14.3
of which:										
Liabilities to banks	2.3	3.9	12.9	9.4	5.3	5.8	2.2	2.6	1.8	4.2
Liabilities to affiliated companies	7.6	6.9	2.8	1.9	0.7	1.2	2.9	2.2	11.0	10.1
Provisions	17.1	17.8	7.1	6.6	11.1	10.2	15.0	16.0	19.2	20.0
of which: Provisions for pensions	5.9	7.3	1.3	1.4	2.9	2.7	6.5	7.7	6.1	7.8
Other ratios	Percentage of sales									
Annual result before taxes on income	3.8	2.8	7.0	7.1	4.8	4.4	3.2	2.5	3.9	2.5
Annual result and depreciation	4.5	3.8	8.4	8.7	6.2	5.7	4.0	3.4	4.5	3.5
Trade receivables	7.5	7.4	10.4	10.6	11.7	11.5	10.2	10.0	5.8	5.7
	Percentage of the balance sheet total									
Sales	136.6	138.9	167.0	148.1	157.0	154.0	109.0	114.7	148.3	148.9
Annual result and interest paid	4.9	4.4	10.3	9.4	6.7	6.0	3.4	2.9	5.4	4.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.8	7.9	27.0	23.2	19.0	17.3	7.4	6.3	9.8	7.5
	Percentage of fixed assets									
Long-term equity and liabilities	186.3	193.7	178.3	172.9	157.1	172.3	157.3	148.4	210.4	229.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	90.9	87.0	117.4	87.5	90.2	92.4	82.4	76.5	95.9	92.7
Cash resources, short-term receivables and inventories	175.9	177.8	167.4	146.7	150.6	155.7	149.4	144.9	197.4	202.9
	Percentage of cost of materials									
Trade payables	7.7	7.6	17.3	15.1	13.6	13.7	11.2	11.7	6.2	5.9
Memo item:										
Balance sheet total in € billion	5.79	6.02	0.08	0.09	0.42	0.45	1.85	1.83	3.44	3.64
Sales in € billion	7.91	8.36	0.13	0.14	0.66	0.70	2.02	2.10	5.10	5.42
Number of enterprises	394	394	136	136	140	140	92	92	26	26

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

5. Electricity, gas, steam and air conditioning supply

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.8	99.6	99.3	99.4	99.7	99.4	99.4	99.8	99.8
Change in finished goods	0.2	0.2	0.4	0.7	0.6	0.3	0.6	0.6	0.2	0.2
Interest and similar income	0.4	0.2	0.7	0.7	0.2	0.2	0.3	0.2	0.4	0.2
Other income	3.5	2.0	5.1	6.6	3.6	3.6	3.2	3.5	3.5	1.9
of which: Income from long-term equity investments	0.5	0.5	0.6	0.9	0.6	0.4	0.6	0.6	0.5	0.5
Total income	104.0	102.2	105.8	107.3	103.8	103.8	103.5	103.8	104.0	102.2
Expenses										
Cost of materials	89.6	91.1	21.3	20.8	49.4	49.8	66.6	67.0	90.6	92.0
Personnel expenses	3.3	3.1	3.8	4.1	6.3	6.4	10.3	10.9	3.1	2.9
Depreciation	2.3	2.0	33.0	34.5	18.2	18.4	7.7	8.0	2.0	1.8
of which: Depreciation of tangible fixed assets	2.0	1.8	32.8	34.1	18.0	18.2	7.4	7.8	1.8	1.6
Interest and similar expenses	1.2	1.1	11.5	10.7	6.0	5.4	1.7	1.7	1.1	1.1
Operating taxes	0.0	0.0	0.1	0.1	0.2	0.1	0.2	0.2	0.0	0.0
Other expenses	4.0	3.1	20.0	21.3	13.5	13.0	9.3	9.2	3.8	2.9
Total expenses before taxes on income	100.5	100.5	89.7	91.5	93.5	93.1	95.8	97.0	100.6	100.7
Annual result before taxes on income	3.5	1.7	16.0	15.8	10.3	10.7	7.7	6.8	3.3	1.5
Taxes on income	0.5	0.4	2.9	3.2	2.1	2.6	1.5	1.4	0.5	0.4
Annual result	2.9	1.3	13.1	12.6	8.2	8.2	6.2	5.4	2.8	1.1
Profit and loss transfers (parent company)	0.5	0.4	0.5	0.6	0.0	0.3	0.0	0.3	0.5	0.4
Profit and loss transfers (subsidiary)	2.0	1.0	1.2	0.6	0.2	0.9	2.4	2.5	2.0	1.0
Profit for the year	1.4	0.7	12.4	12.5	7.9	7.6	3.9	3.2	1.3	0.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	0.9	0.9	0.8	0.8	0.9	0.8	0.7	0.7
Tangible fixed assets	35.8	36.8	75.5	74.3	75.5	74.3	62.3	62.4	32.8	34.0
of which: Land and buildings	4.1	4.1	3.9	4.1	6.0	6.0	8.9	8.5	3.8	3.7
Inventories	1.8	1.9	0.9	1.1	1.4	1.4	1.3	1.3	1.9	2.0
of which: Finished goods and merchandise	0.6	0.8	0.2	0.2	0.2	0.2	0.1	0.1	0.6	0.8
Cash	4.4	4.2	8.6	9.0	7.9	8.5	8.7	8.0	4.0	3.9
Receivables	32.5	31.7	9.4	9.8	9.0	9.4	17.2	17.9	34.3	33.3
Short-term	26.4	27.2	8.5	8.9	8.6	8.8	16.1	16.7	27.7	28.5
of which:										
Trade receivables	9.9	10.3	1.8	1.7	3.4	3.3	7.3	7.4	10.3	10.7
Receivables from affiliated companies	14.0	13.4	5.0	5.7	3.6	3.8	6.4	6.8	14.8	14.1
Long-term	6.0	4.5	1.0	0.9	0.5	0.6	1.2	1.1	6.5	4.8
of which: Loans to affiliated companies	5.9	4.4	0.8	0.8	0.4	0.4	0.9	0.9	6.4	4.7
Securities	2.7	2.8	0.1	0.1	0.1	0.1	0.9	0.8	3.0	3.0
Other long-term equity investments	21.4	21.0	3.3	3.5	3.9	4.2	8.3	8.4	22.9	22.4
of which: Goodwill	0.2	0.2	0.3	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Capital										
Equity	32.3	32.2	26.3	28.2	31.0	32.3	45.8	45.6	31.5	31.3
Liabilities	45.1	45.7	69.0	66.6	64.8	63.0	45.0	44.9	44.4	45.2
Short-term	26.7	26.3	20.9	20.0	19.5	18.9	21.8	21.3	27.3	26.8
of which:										
Liabilities to banks	1.6	1.5	12.0	11.7	10.3	9.6	2.9	2.6	1.2	1.1
Trade payables	5.1	5.6	1.4	1.1	2.2	2.2	4.5	4.7	5.3	5.8
Liabilities to affiliated companies	16.4	13.5	5.8	5.0	5.1	5.0	6.9	6.6	17.4	14.2
Long-term	18.4	19.4	48.1	46.7	45.3	44.1	23.1	23.7	17.1	18.4
of which:										
Liabilities to banks	7.7	7.6	40.8	38.9	36.8	35.5	17.4	17.3	6.0	6.0
Liabilities to affiliated companies	8.8	10.0	6.2	6.8	7.7	7.8	4.5	5.2	9.1	10.4
Provisions	21.3	20.5	3.1	3.4	3.5	3.8	8.2	8.3	22.7	21.9
of which: Provisions for pensions	4.4	5.0	0.0	0.0	0.4	0.4	2.3	2.5	4.7	5.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.5	1.7	16.1	15.9	10.4	10.8	7.8	6.8	3.3	1.5
Annual result and depreciation	5.2	3.3	46.3	47.4	26.6	26.6	14.0	13.5	4.8	2.9
Trade receivables	7.0	6.6	10.3	9.5	10.7	9.9	10.6	11.0	6.9	6.4
	Percentage of the balance sheet total									
Sales	141.0	156.3	17.5	18.4	31.6	33.6	68.9	67.5	149.5	166.2
Annual result and interest paid	5.9	3.8	4.3	4.3	4.5	4.6	5.5	4.8	5.9	3.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.6	8.2	12.4	13.9	13.7	15.1	21.2	19.6	11.1	7.4
	Percentage of fixed assets									
Long-term equity and liabilities	83.0	86.7	92.3	93.9	95.1	96.1	97.1	97.8	81.5	85.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	116.7	121.4	81.9	89.7	85.0	91.5	113.8	116.7	117.7	122.3
Cash resources, short-term receivables and inventories	123.5	128.7	86.3	95.3	92.4	98.9	119.7	122.8	124.5	129.7
	Percentage of cost of materials									
Trade payables	4.1	3.9	36.7	29.2	14.0	13.3	9.7	10.4	3.9	3.8
Memo item:										
Balance sheet total in € billion	343.98	349.52	3.54	3.45	6.77	6.65	20.64	21.01	313.04	318.42
Sales in € billion	484.92	546.29	0.62	0.63	2.14	2.23	14.21	14.17	467.96	529.25
Number of enterprises	2 394	2 394	815	815	466	466	551	551	562	562

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

		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	Cylindered sample 2017/2018									
	value	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	17.9	19.9	5.5	2.0	25.7	21.0	38.3	33.1	41.1	40.9
	50	38.0	39.1	14.2	13.7	36.3	38.0	51.9	50.0	53.1	50.6
	75	56.4	59.1	28.1	39.1	55.8	55.7	65.9	65.5	73.8	74.4
Personnel expenses	25	8.7	8.8	8.9	9.1	9.6	10.4	7.5	8.2	5.8	5.4
	50	22.1	22.0	25.2	23.9	24.3	22.9	19.3	19.5	15.6	15.5
	75	30.3	31.3	36.4	35.1	31.3	33.1	28.0	28.7	22.9	25.6
Depreciation	25	2.6	2.8	4.9	4.6	2.6	2.9	2.2	2.0	1.6	1.4
	50	6.4	6.5	9.4	10.3	6.4	6.7	4.5	4.3	6.5	6.3
	75	10.9	11.0	15.0	17.1	9.9	10.9	7.3	7.4	8.9	7.9
Annual result	25	2.1	1.8	7.1	5.5	1.6	1.2	2.0	1.5	1.6	1.9
	50	6.3	6.2	13.0	10.5	4.8	4.6	4.1	4.0	5.9	6.2
	75	14.0	13.1	23.5	22.7	9.2	8.8	12.5	11.5	11.3	10.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	27.0	25.8	46.7	49.3	34.4	33.1	22.2	19.3	16.8	20.3
	50	53.8	53.4	67.1	64.7	59.2	59.4	42.8	37.3	26.9	26.8
	75	73.2	74.6	83.7	81.6	73.2	74.5	55.0	55.8	61.7	60.5
Inventories	25	0.1	0.1	0.0	0.0	0.2	0.2	0.6	0.5	0.4	0.5
	50	1.4	1.3	0.2	0.2	1.3	0.9	2.8	2.9	2.5	2.2
	75	8.1	6.9	3.1	3.1	5.7	5.8	13.1	9.0	17.2	19.7
Equity	25	4.8	5.6	2.0	2.9	4.8	3.5	3.4	4.4	11.6	11.5
	50	18.0	17.6	20.6	15.8	17.5	19.9	17.2	16.8	25.4	26.3
	75	41.8	41.9	44.7	43.9	42.0	43.4	31.0	33.3	41.3	45.0
Short-term liabilities	25	23.4	23.1	22.3	21.3	26.9	27.3	26.4	23.6	17.1	30.3
	50	44.1	41.2	39.5	35.1	44.6	41.1	50.4	44.7	46.3	46.5
	75	65.4	67.8	60.5	57.1	62.9	69.4	66.8	68.1	82.4	82.6
Liabilities to banks	25	0.0	0.0	0.0	11.6	1.9	1.0	0.0	0.0	0.0	0.0
	50	19.0	21.4	26.1	35.5	29.8	26.6	10.3	14.5	0.0	0.0
	75	43.6	42.2	61.5	59.4	48.3	47.1	30.4	31.8	15.4	17.8
		Percentage of sales									
Annual result before taxes on income	25	2.5	2.2	8.5	6.2	1.9	1.5	2.3	2.2	2.1	3.2
	50	7.1	6.8	14.3	12.6	5.4	5.2	5.6	5.5	6.6	7.4
	75	15.2	14.4	26.9	26.3	11.7	10.3	12.4	17.0	13.4	12.7
Annual result and Depreciation	25	7.5	7.2	15.0	13.3	7.4	7.6	6.1	5.9	6.5	6.0
	50	14.8	14.5	23.6	26.0	12.9	11.7	10.8	10.3	13.0	13.5
	75	24.3	26.0	40.3	43.1	18.9	18.0	19.8	22.7	21.4	19.8
Trade receivables	25	4.4	4.2	2.4	3.1	5.2	5.5	2.3	3.7	7.7	7.2
	50	7.7	8.3	7.0	6.3	7.2	8.3	8.7	8.3	10.3	10.2
	75	12.1	12.2	10.0	12.0	11.1	12.0	12.4	12.8	12.9	12.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.8	4.3	7.1	7.8	4.0	3.7	4.8	4.2	4.9	3.5
	50	10.7	9.3	16.1	13.6	8.7	7.9	10.2	9.6	10.2	7.1
	75	21.2	19.4	38.2	27.0	16.4	17.2	19.3	16.2	17.4	18.1
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	14.1	13.0	17.3	15.4	11.9	15.2	16.7	15.0	13.4	10.0
	50	28.2	25.3	44.8	33.6	25.2	24.4	28.9	26.2	18.8	17.0
	75	54.5	48.3	92.3	76.9	44.2	45.6	48.5	42.5	34.8	29.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	47.1	46.0	42.3	56.3	48.0	46.3	47.1	54.1	19.4	18.2
	50	79.1	82.1	82.9	83.8	76.7	78.7	87.9	90.8	69.8	75.3
	75	114.9	125.7	120.6	134.4	109.3	111.1	114.2	138.8	223.7	216.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	40.9	43.4	25.9	27.8	41.6	43.5	56.4	63.9	33.6	26.5
	50	76.1	82.6	70.0	83.6	74.7	74.8	89.8	93.7	80.2	74.7
	75	149.4	157.9	155.3	148.3	143.7	166.9	149.4	158.9	124.4	150.8
		Percentage of cost of materials									
Trade payables	25	7.2	6.8	11.3	9.0	7.4	6.7	6.4	6.9	5.3	6.6
	50	12.5	12.2	20.7	18.6	14.7	14.3	10.0	10.2	10.0	10.2
	75	22.0	21.8	83.3	42.7	26.5	25.1	15.0	14.2	12.9	13.8

I. Enterprises by economic sector

7. Construction

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	93.5	94.2	95.2	94.2	94.3	93.7	94.4	93.6	92.7	94.8
Change in finished goods	6.5	5.8	4.8	5.8	5.7	6.3	5.6	6.4	7.3	5.2
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.3
Other income	2.7	2.4	2.5	2.4	2.2	2.1	2.4	2.3	3.1	2.5
of which: Income from long-term equity investments	0.6	0.4	0.0	0.0	0.1	0.1	0.4	0.5	0.9	0.5
Total income	102.9	102.6	102.6	102.5	102.3	102.2	102.6	102.5	103.4	102.8
Expenses										
Cost of materials	62.0	62.0	43.4	43.9	52.7	52.9	61.0	61.0	66.4	66.4
Personnel expenses	22.8	22.6	34.0	33.3	28.5	28.1	22.8	22.6	20.5	20.2
Depreciation	2.3	2.2	2.7	2.8	2.3	2.3	2.0	2.1	2.4	2.3
of which: Depreciation of tangible fixed assets	1.9	1.9	2.7	2.8	2.2	2.2	1.9	1.9	1.7	1.7
Interest and similar expenses	0.7	0.7	0.7	0.7	0.6	0.5	0.6	0.6	0.8	0.8
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	10.8	10.6	15.2	14.8	12.8	12.8	10.7	10.4	9.9	9.8
Total expenses before taxes on income	98.6	98.1	96.3	95.6	97.0	96.7	97.3	96.7	100.0	99.6
Annual result before taxes on income	4.4	4.5	6.3	6.9	5.3	5.4	5.3	5.7	3.3	3.2
Taxes on income	1.0	1.2	1.2	1.4	1.3	1.3	1.2	1.3	0.8	1.0
Annual result	3.3	3.3	5.1	5.5	4.0	4.1	4.1	4.4	2.5	2.2
Profit and loss transfers (parent company)	0.3	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.1
Profit and loss transfers (subsidiary)	0.4	0.1	0.1	0.1	0.2	0.2	0.6	0.5	0.4	- 0.1
Profit for the year	3.2	3.2	5.0	5.4	3.8	3.9	3.7	4.0	2.5	2.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.2
Tangible fixed assets	11.2	10.9	22.8	20.7	16.3	15.2	12.9	12.5	9.0	9.0
of which: Land and buildings	5.0	4.8	8.0	6.8	5.9	5.5	6.7	6.3	3.9	3.9
Inventories	51.8	52.5	36.6	39.9	48.0	49.7	52.8	54.1	52.6	52.7
of which: Finished goods and merchandise	3.0	3.2	4.0	4.1	2.1	1.8	3.6	3.4	2.8	3.4
Cash	10.2	9.5	13.0	13.2	12.6	13.0	10.9	10.6	9.2	8.2
Receivables	21.4	21.9	25.4	24.2	21.5	20.6	20.8	20.2	21.5	22.9
Short-term	20.5	21.1	24.7	23.6	21.0	20.1	19.8	19.3	20.7	22.1
of which:										
Trade receivables	9.0	8.8	14.9	14.3	13.4	12.8	10.6	10.3	7.2	7.0
Receivables from affiliated companies	9.0	9.8	4.9	4.5	4.3	4.1	6.7	6.4	11.1	12.7
Long-term	0.8	0.8	0.7	0.6	0.5	0.5	1.0	0.9	0.8	0.8
of which: Loans to affiliated companies	0.6	0.6	0.3	0.2	0.2	0.2	0.7	0.6	0.6	0.6
Securities	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3
Other long-term equity investments	4.6	4.4	0.9	0.8	0.6	0.6	1.8	1.8	6.9	6.5
of which: Goodwill	0.1	0.1	0.2	0.2	0.1	0.1	0.0	0.0	0.1	0.1
Capital										
Equity	18.4	18.1	22.3	21.9	21.5	21.2	19.9	19.7	16.9	16.6
Liabilities	71.3	72.0	69.8	70.9	70.6	71.3	70.7	71.1	71.8	72.6
Short-term	66.1	66.7	57.0	58.4	62.3	63.3	64.5	65.5	67.9	68.3
of which:										
Liabilities to banks	4.1	3.8	8.5	7.7	6.7	6.8	5.7	4.9	2.7	2.6
Trade payables	6.4	6.1	9.5	8.9	7.8	7.4	6.3	6.0	6.2	5.9
Liabilities to affiliated companies	8.2	8.4	4.5	3.6	4.4	3.9	6.8	6.7	9.7	10.3
Long-term	5.3	5.3	12.8	12.5	8.4	8.1	6.2	5.6	3.9	4.3
of which:										
Liabilities to banks	3.8	3.7	9.2	9.1	5.5	5.3	4.7	4.3	2.9	2.9
Liabilities to affiliated companies	0.8	0.8	2.2	1.9	1.9	2.0	1.0	0.7	0.4	0.5
Provisions	10.2	9.8	7.7	7.2	7.8	7.4	9.3	9.1	11.2	10.8
of which: Provisions for pensions	2.0	2.0	1.4	1.3	1.1	1.0	1.3	1.3	2.6	2.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.7	4.7	6.6	7.3	5.6	5.8	5.7	6.1	3.6	3.4
Annual result and depreciation	6.0	5.9	8.2	8.8	6.7	6.8	6.5	6.9	5.3	4.8
Trade receivables	9.9	9.9	9.7	10.0	10.8	10.8	10.7	10.8	9.2	9.0
	Percentage of the balance sheet total									
Sales	90.6	88.8	153.4	143.1	124.6	118.6	99.0	95.3	78.1	78.0
Annual result and interest paid	3.9	3.8	9.3	9.4	6.1	5.8	5.0	5.1	2.8	2.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.6	7.2	19.4	19.4	12.8	12.3	9.4	9.5	5.6	4.9
	Percentage of fixed assets									
Long-term equity and liabilities	150.9	153.7	147.8	159.5	174.3	182.4	171.2	171.1	137.1	139.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	46.9	46.2	66.6	63.5	54.3	52.8	48.0	45.9	44.5	44.7
Cash resources, short-term receivables and inventories	125.3	124.9	130.8	131.9	131.4	131.3	129.8	128.5	122.0	121.8
	Percentage of cost of materials									
Trade payables	10.7	10.5	13.6	13.4	11.2	11.0	9.9	9.7	11.0	10.7
Memo item:										
Balance sheet total in € billion	91.12	101.86	1.76	2.07	9.77	11.18	26.45	29.49	53.14	59.11
Sales in € billion	82.56	90.42	2.70	2.97	12.18	13.26	26.20	28.09	41.48	46.10
Number of enterprises	7 207	7 207	2 938	2 938	2 713	2 713	1 252	1 252	304	304

I. Enterprises by economic sector

cont'd: 7. Construction

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

I. Enterprises by economic sector

cont'd: 7. Construction

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

I. Enterprises by economic sector

cont'd: 7. Construction

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

I. Enterprises by economic sector

cont'd: 7 Construction

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

I. Enterprises by economic sector

cont'd: 7 Construction

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

I. Enterprises by economic sector

7.a) Construction of buildings

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	92.0	90.2	89.6	88.5	91.4	88.9	92.4	92.2	92.0	89.5
Change in finished goods	8.0	9.8	10.4	11.5	8.6	11.1	7.6	7.8	8.0	10.5
Interest and similar income	0.3	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.4	0.4
Other income	2.6	2.3	2.7	2.6	2.4	2.1	2.2	2.2	2.8	2.4
of which: Income from long-term equity investments	0.6	0.5	0.1	0.1	0.4	0.4	0.4	0.5	0.7	0.5
Total income	102.9	102.6	103.0	102.8	102.6	102.3	102.5	102.5	103.1	102.7
Expenses										
Cost of materials	71.8	72.1	54.2	55.0	63.2	64.6	70.2	70.1	74.1	74.4
Personnel expenses	15.5	15.4	27.2	26.5	21.1	20.4	16.3	16.2	14.2	14.1
Depreciation	1.6	1.7	2.5	2.7	1.9	1.9	1.6	1.6	1.5	1.8
of which: Depreciation of tangible fixed assets	1.3	1.3	2.5	2.6	1.8	1.8	1.4	1.4	1.1	1.1
Interest and similar expenses	0.8	0.8	1.1	1.0	0.8	0.7	0.8	0.8	0.8	0.8
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	7.9	7.9	12.6	12.1	9.6	9.3	8.3	8.0	7.5	7.5
Total expenses before taxes on income	97.7	97.9	97.8	97.5	96.7	97.0	97.2	96.8	98.1	98.6
Annual result before taxes on income	5.2	4.7	5.2	5.3	5.9	5.4	5.3	5.7	5.1	4.1
Taxes on income	1.0	1.1	1.1	1.2	1.3	1.2	1.2	1.2	0.9	1.0
Annual result	4.2	3.6	4.1	4.1	4.6	4.1	4.1	4.4	4.1	3.1
Profit and loss transfers (parent company)	0.3	0.2	0.2	0.2	0.0	0.1	0.3	0.2	0.3	0.2
Profit and loss transfers (subsidiary)	0.6	0.1	0.3	0.2	0.2	0.1	0.4	0.2	0.8	0.1
Profit for the year	3.8	3.7	3.9	4.1	4.4	4.1	4.0	4.4	3.7	3.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	9.7	9.3	23.2	19.3	16.3	14.6	11.3	10.9	8.0	7.9
of which: Land and buildings	6.0	5.7	15.3	12.2	10.1	9.2	7.5	7.2	4.8	4.6
Inventories	58.3	59.9	45.7	49.4	53.3	55.5	57.9	59.7	59.1	60.6
of which: Finished goods and merchandise	4.5	4.9	6.6	7.8	2.2	1.7	5.2	4.9	4.4	5.2
Cash	11.5	9.9	11.3	12.6	12.8	13.1	11.7	10.8	11.2	9.1
Receivables	17.5	17.9	18.4	17.5	16.3	15.8	17.0	16.3	17.9	18.8
Short-term	16.7	16.9	18.1	17.0	16.0	15.4	15.9	15.3	17.0	17.8
of which:										
Trade receivables	5.8	5.5	7.1	6.8	7.1	6.8	6.5	6.3	5.3	5.0
Receivables from affiliated companies	8.5	9.3	6.2	5.7	5.8	5.7	7.1	6.8	9.5	10.8
Long-term	0.9	1.0	0.4	0.5	0.4	0.4	1.1	1.0	0.9	1.0
of which: Loans to affiliated companies	0.7	0.8	0.1	0.1	0.2	0.2	0.7	0.7	0.7	0.9
Securities	0.5	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.5	0.5
Other long-term equity investments	2.4	2.4	0.5	0.4	0.6	0.5	1.5	1.7	3.0	3.0
of which: Goodwill	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Capital										
Equity	16.2	15.6	18.1	17.3	19.3	18.5	17.3	17.3	15.3	14.6
Liabilities	75.3	76.4	75.0	77.0	73.8	75.3	74.3	74.5	75.9	77.4
Short-term	68.7	70.0	60.8	61.7	62.9	64.9	66.1	67.1	70.7	71.9
of which:										
Liabilities to banks	5.3	5.0	10.6	8.7	9.7	11.2	8.4	7.3	3.4	3.3
Trade payables	6.0	5.7	6.6	6.1	5.3	5.2	5.5	5.2	6.3	5.9
Liabilities to affiliated companies	7.7	7.7	6.5	4.5	4.2	3.5	6.9	6.6	8.5	8.6
Long-term	6.6	6.4	14.2	15.3	10.9	10.4	8.3	7.4	5.2	5.4
of which:										
Liabilities to banks	5.2	4.9	10.1	11.3	6.6	6.4	6.5	6.0	4.3	4.1
Liabilities to affiliated companies	0.6	0.6	1.9	1.5	3.2	3.3	1.0	0.7	0.1	0.2
Provisions	8.4	7.9	6.9	5.7	6.9	6.1	8.2	8.1	8.7	8.0
of which: Provisions for pensions	1.0	0.9	0.9	0.9	0.9	0.8	1.0	0.9	1.0	0.9
Other ratios	Percentage of sales									
Annual result before taxes on income	5.7	5.2	5.8	6.0	6.5	6.0	5.7	6.2	5.5	4.6
Annual result and depreciation	6.2	5.9	7.4	7.8	7.2	6.7	6.2	6.5	6.1	5.4
Trade receivables	7.5	7.7	7.6	7.9	7.8	8.2	7.9	8.0	7.3	7.5
	Percentage of the balance sheet total									
Sales	76.5	71.5	93.8	85.2	90.3	82.6	81.7	78.8	72.4	67.0
Annual result and interest paid	4.1	3.4	5.4	5.0	5.3	4.5	4.3	4.5	3.9	2.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.6	5.7	9.8	9.4	9.5	8.1	7.1	7.2	6.0	4.8
	Percentage of fixed assets									
Long-term equity and liabilities	180.4	178.5	136.7	163.5	178.0	189.8	189.1	187.1	177.5	173.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	41.4	38.7	48.7	48.3	46.0	44.1	42.1	39.2	40.6	37.8
Cash resources, short-term receivables and inventories	126.1	124.2	123.8	128.4	130.8	129.5	129.7	128.2	124.2	122.1
	Percentage of cost of materials									
Trade payables	10.1	9.9	11.6	11.5	8.5	8.7	8.9	8.7	10.9	10.6
Memo item;										
Balance sheet total in € billion	47.03	54.09	0.42	0.51	3.23	3.80	13.35	14.83	30.03	34.95
Sales in € billion	35.98	38.69	0.39	0.44	2.92	3.14	10.91	11.69	21.75	23.43
Number of enterprises	1 639	1 639	402	402	608	608	482	482	147	147

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

		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	
	Quartile	Cylindered sample 2017/2018									
	value	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	48.2	47.6	31.7	32.9	47.1	47.5	59.4	57.4	65.6	64.8
	50	63.9	62.8	47.5	45.7	62.3	61.3	69.8	69.5	75.0	74.6
	75	77.1	76.3	65.4	63.9	75.0	75.3	79.0	78.4	81.0	81.2
Personnel expenses	25	9.8	10.1	13.6	14.1	10.9	11.0	8.5	8.8	7.9	7.9
	50	20.2	20.1	31.7	31.5	21.5	21.5	16.3	15.7	13.5	13.3
	75	31.9	31.9	42.5	42.0	32.7	32.6	23.9	24.5	20.9	19.7
Depreciation	25	0.4	0.5	0.6	0.7	0.4	0.5	0.3	0.4	0.3	0.3
	50	1.2	1.3	1.7	1.8	1.2	1.3	1.0	1.0	1.0	1.3
	75	2.4	2.5	3.6	3.7	2.4	2.3	2.1	2.2	2.1	2.3
Annual result	25	1.1	1.1	0.8	0.7	1.2	1.2	1.3	1.3	1.3	1.6
	50	3.2	3.1	3.4	3.2	3.2	3.1	2.9	3.0	3.7	3.8
	75	6.4	6.6	7.2	7.4	6.7	6.3	5.7	6.3	6.6	6.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.6	1.6	3.0	2.8	1.9	1.9	1.3	1.1	0.6	0.7
	50	7.5	7.2	10.8	10.2	8.2	7.9	5.6	5.8	3.4	3.9
	75	18.5	17.7	31.1	28.9	18.8	19.1	13.3	13.0	11.8	10.4
Inventories	25	25.6	25.6	4.6	5.3	27.5	28.4	41.2	41.2	45.7	45.9
	50	54.5	55.4	31.4	29.3	55.7	55.9	59.7	60.2	62.5	62.9
	75	73.0	73.0	65.3	67.4	74.0	72.9	74.8	75.4	75.7	77.1
Equity	25	5.1	5.3	3.3	3.3	5.5	5.3	6.1	6.3	6.1	5.4
	50	13.4	13.5	13.8	13.6	14.1	14.5	13.0	13.0	11.9	12.3
	75	28.7	30.5	35.6	39.0	31.2	32.1	24.5	24.6	23.8	24.0
Short-term liabilities	25	48.4	45.1	35.5	32.6	46.5	45.3	54.1	52.3	55.9	55.5
	50	70.3	70.3	64.5	61.9	70.3	70.2	72.4	72.5	74.2	72.4
	75	84.7	84.5	85.6	85.0	84.6	84.1	84.5	84.1	84.6	85.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.2	3.1	7.5	7.6	4.2	3.9	1.6	1.5	0.3	0.5
	75	17.6	16.8	28.2	24.9	18.0	16.9	12.5	10.7	7.9	8.9
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.6	1.0	1.1	1.7	1.6	1.7	1.8	2.1	2.4
	50	4.4	4.5	4.5	4.4	4.5	4.6	4.1	4.4	5.5	4.9
	75	9.1	9.2	10.1	10.4	9.5	9.3	8.0	8.8	9.1	9.0
Annual result and depreciation	25	3.2	3.2	3.1	3.4	3.2	3.1	3.1	3.3	3.5	4.0
	50	6.4	6.5	7.3	6.9	6.4	6.3	5.9	6.3	7.1	6.9
	75	11.6	11.6	13.2	13.4	11.8	11.1	10.0	11.0	11.0	11.5
Trade receivables	25	2.4	2.4	1.4	1.9	2.3	2.3	3.2	2.9	3.2	3.4
	50	5.6	6.0	5.0	5.0	5.5	5.8	6.6	6.4	6.2	6.8
	75	10.8	11.5	11.3	12.1	10.6	11.4	11.1	10.7	9.2	11.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.0	1.9	2.0	2.3	1.9	2.0	2.3	2.0	1.9
	50	4.7	4.2	6.1	5.5	4.8	4.2	3.9	3.9	4.5	3.7
	75	9.2	8.9	14.5	13.4	9.9	8.8	7.3	7.1	6.7	7.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.9	3.4	3.0	1.8	4.3	3.5	3.8	3.8	4.5	3.9
	50	9.5	9.0	11.0	10.6	10.7	9.3	8.7	8.6	8.1	7.6
	75	22.0	21.2	30.6	27.5	26.2	23.0	16.9	17.9	15.4	16.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.3	102.2	70.7	83.1	101.5	112.2	106.1	112.0	107.5	105.0
	50	200.2	210.2	148.3	166.7	206.5	215.8	231.8	226.5	204.3	206.1
	75	558.4	555.8	479.4	505.2	569.8	555.1	605.0	617.2	585.6	661.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	23.7	23.8	26.1	27.2	20.8	21.1	24.5	23.8	26.9	25.4
	50	45.3	43.9	59.9	65.4	42.5	42.1	41.1	40.2	43.2	39.3
	75	93.4	98.3	142.3	156.1	96.7	100.1	75.6	74.1	62.6	63.1
		Percentage of cost of materials									
Trade payables	25	4.4	4.4	3.8	3.9	3.8	3.9	5.5	5.1	5.2	4.9
	50	7.6	7.9	7.7	8.8	6.9	7.3	8.1	7.8	8.2	8.2
	75	12.9	13.3	18.4	20.1	12.0	12.8	11.7	11.4	12.4	12.8

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	91.2	88.9	91.5	89.1	90.3	88.8	93.2	92.4	90.3	87.3
Change in finished goods	8.8	11.1	8.5	10.9	9.7	11.2	6.8	7.6	9.7	12.7
Interest and similar income	0.4	0.4	0.3	0.2	0.3	0.2	0.2	0.3	0.4	0.4
Other income	2.6	2.4	2.7	2.7	2.3	1.9	2.3	2.2	2.7	2.5
of which: Income from long-term equity investments	0.5	0.6	0.0	0.1	0.4	0.2	0.5	0.7	0.5	0.7
Total income	102.9	102.8	103.0	102.9	102.6	102.2	102.5	102.5	103.2	103.0
Expenses										
Cost of materials	74.0	74.4	54.1	55.6	64.6	66.2	71.9	71.5	76.9	77.4
Personnel expenses	14.4	14.2	27.7	27.1	20.3	19.4	15.0	15.0	13.0	12.8
Depreciation	1.4	1.6	2.2	2.5	1.8	1.7	1.4	1.4	1.3	1.6
of which: Depreciation of tangible fixed assets	1.1	1.1	2.2	2.5	1.6	1.6	1.2	1.3	0.9	0.9
Interest and similar expenses	0.9	0.9	0.9	0.8	0.8	0.7	0.9	0.9	0.9	0.9
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	7.2	7.2	12.9	12.1	9.5	9.1	8.1	7.9	6.3	6.5
Total expenses before taxes on income	97.9	98.4	98.1	98.3	97.1	97.2	97.3	96.8	98.4	99.3
Annual result before taxes on income	5.0	4.4	4.9	4.6	5.5	5.0	5.2	5.6	4.8	3.6
Taxes on income	1.2	1.3	1.3	1.3	1.5	1.4	1.3	1.4	1.0	1.2
Annual result	3.8	3.1	3.6	3.3	4.1	3.6	3.9	4.2	3.8	2.5
Profit and loss transfers (parent company)	0.2	0.3	0.2	0.3	0.0	0.1	0.4	0.3	0.2	0.3
Profit and loss transfers (subsidiary)	0.9	0.2	0.4	0.3	0.3	0.1	0.5	0.4	1.2	0.1
Profit for the year	3.2	3.2	3.4	3.3	3.8	3.5	3.7	4.2	2.8	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	9.1	8.7	21.8	18.3	16.8	14.8	12.0	11.6	6.7	6.7
of which: Land and buildings	6.2	5.9	14.1	11.4	11.3	10.2	8.9	8.6	4.3	4.2
Inventories	58.6	60.6	45.0	48.1	52.1	54.6	56.3	58.4	60.6	62.5
of which: Finished goods and merchandise	4.9	5.8	6.2	6.3	2.5	1.8	5.3	5.7	5.0	6.4
Cash	10.9	9.0	12.3	13.8	14.1	14.0	11.8	10.5	10.1	7.7
Receivables	18.4	18.7	19.4	18.5	15.7	15.5	17.5	16.9	19.1	19.8
Short-term	17.3	17.7	19.0	18.1	15.4	15.1	16.2	15.7	18.0	18.8
of which:										
Trade receivables	5.4	5.0	7.5	6.9	6.7	6.6	6.1	6.0	4.9	4.3
Receivables from affiliated companies	9.6	10.7	6.7	6.4	5.5	5.8	7.7	7.4	11.1	12.8
Long-term	1.1	1.0	0.4	0.5	0.4	0.3	1.3	1.3	1.1	1.0
of which: Loans to affiliated companies	0.9	0.8	0.1	0.1	0.1	0.2	0.9	1.0	1.0	0.9
Securities	0.3	0.3	0.4	0.4	0.4	0.3	0.5	0.5	0.2	0.2
Other long-term equity investments	2.5	2.5	0.5	0.4	0.6	0.5	1.7	1.9	3.1	3.0
of which: Goodwill	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Capital										
Equity	17.2	16.5	21.0	20.3	21.7	20.6	20.3	20.2	15.2	14.4
Liabilities	74.4	75.8	71.1	73.2	71.0	72.9	71.4	71.6	76.3	78.0
Short-term	67.2	68.6	59.6	61.7	59.1	61.7	61.4	62.6	70.9	72.1
of which:										
Liabilities to banks	5.8	5.6	11.0	8.4	10.6	11.9	9.2	8.8	3.6	3.5
Trade payables	6.2	5.8	6.6	6.3	5.0	5.0	5.5	5.1	6.6	6.1
Liabilities to affiliated companies	7.7	7.8	4.9	3.6	3.2	2.7	5.7	5.8	9.2	9.3
Long-term	7.2	7.2	11.5	11.5	11.8	11.2	10.0	9.0	5.4	5.9
of which:										
Liabilities to banks	5.6	5.3	7.6	8.2	6.9	6.7	8.1	7.5	4.2	4.2
Liabilities to affiliated companies	0.6	0.6	1.2	0.9	3.8	3.8	0.9	0.6	0.1	0.3
Provisions	8.3	7.7	7.8	6.3	7.2	6.4	8.1	8.2	8.5	7.6
of which: Provisions for pensions	0.9	0.9	1.2	1.1	1.1	1.0	1.0	0.9	0.9	0.8
Other ratios	Percentage of sales									
Annual result before taxes on income	5.5	4.9	5.3	5.2	6.1	5.6	5.6	6.1	5.3	4.2
Annual result and depreciation	5.7	5.3	6.4	6.5	6.5	6.0	5.7	6.1	5.6	4.7
Trade receivables	7.4	7.4	8.0	8.1	7.8	8.2	7.7	7.9	7.1	7.0
	Percentage of the balance sheet total									
Sales	72.9	67.0	94.7	84.9	86.4	80.2	79.0	75.4	68.3	61.7
Annual result and interest paid	3.7	3.0	4.7	4.0	4.6	3.9	4.0	4.1	3.5	2.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	5.8	4.7	9.1	8.4	8.7	7.3	6.7	6.7	5.1	3.7
	Percentage of fixed assets									
Long-term equity and liabilities	197.1	197.9	147.4	169.1	193.4	207.4	205.6	201.5	194.2	195.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	42.2	39.1	53.0	51.9	50.3	47.6	45.9	42.1	39.9	36.9
Cash resources, short-term receivables and inventories	129.4	127.4	128.6	129.9	138.4	136.2	137.5	135.4	125.3	123.6
	Percentage of cost of materials									
Trade payables	10.4	10.3	11.7	11.8	8.1	8.4	9.0	8.8	11.4	11.1
Memo item:										
Balance sheet total in € billion	33.31	38.93	0.32	0.39	2.48	2.94	9.49	10.48	21.02	25.11
Sales in € billion	24.29	26.08	0.31	0.33	2.14	2.36	7.50	7.91	14.35	15.49
Number of enterprises	1 195	1 195	306	306	455	455	335	335	99	99

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

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

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	93.8	93.1	83.6	86.7	94.4	89.0	90.6	91.8	95.4	94.2
Change in finished goods	6.2	6.9	16.4	13.3	5.6	11.0	9.4	8.2	4.6	5.8
Interest and similar income	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.3	0.3
Other income	2.6	2.1	2.8	2.3	2.5	2.6	2.1	2.3	2.9	2.0
of which: Income from long-term equity investments	0.9	0.3	0.2	0.0	0.5	0.8	0.3	0.2	1.2	0.3
Total income	102.8	102.3	102.9	102.4	102.7	102.8	102.3	102.4	103.1	102.3
Expenses										
Cost of materials	67.1	67.1	54.5	53.1	59.3	59.8	66.5	67.2	68.4	68.0
Personnel expenses	17.9	17.8	25.3	24.3	23.3	23.5	19.0	18.5	16.6	16.7
Depreciation	1.9	2.1	3.5	3.5	2.3	2.3	1.9	1.9	1.9	2.2
of which: Depreciation of tangible fixed assets	1.7	1.7	3.4	3.2	2.3	2.3	1.7	1.7	1.5	1.6
Interest and similar expenses	0.6	0.6	1.5	1.7	0.8	0.7	0.6	0.6	0.5	0.5
Operating taxes	0.1	0.1	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	9.6	9.3	11.7	12.0	9.8	9.9	8.7	8.3	9.9	9.6
Total expenses before taxes on income	97.2	96.9	96.7	94.9	95.6	96.3	96.9	96.6	97.5	97.2
Annual result before taxes on income	5.7	5.4	6.2	7.5	7.1	6.5	5.4	5.8	5.6	5.1
Taxes on income	0.8	0.8	0.7	0.8	0.9	0.8	0.8	0.8	0.7	0.7
Annual result	4.9	4.6	5.5	6.7	6.2	5.7	4.6	4.9	4.9	4.3
Profit and loss transfers (parent company)	0.4	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.6	0.2
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit for the year	5.3	4.7	5.5	6.7	6.2	5.7	4.6	5.0	5.5	4.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	11.0	10.7	27.9	22.4	14.7	13.8	9.6	9.1	11.1	10.9
of which: Land and buildings	5.5	5.2	19.3	14.7	6.0	5.5	4.2	3.9	5.9	5.6
Inventories	57.5	58.0	47.8	53.8	57.2	58.3	61.9	63.0	55.7	55.9
of which: Finished goods and merchandise	3.5	2.5	8.1	12.9	1.2	1.3	4.9	3.2	3.0	2.2
Cash	12.9	12.3	8.0	8.9	8.4	9.7	11.4	11.6	13.9	12.8
Receivables	15.4	15.8	15.2	14.1	18.3	17.0	15.6	14.8	15.1	16.2
Short-term	15.1	15.0	14.9	13.4	17.9	16.4	15.2	14.5	14.8	15.2
of which:										
Trade receivables	6.7	6.8	5.5	6.4	8.2	7.4	7.4	7.1	6.3	6.7
Receivables from affiliated companies	5.8	5.7	4.4	3.6	6.8	5.4	5.7	5.4	5.8	5.8
Long-term	0.3	0.8	0.3	0.7	0.5	0.5	0.4	0.3	0.3	1.0
of which: Loans to affiliated companies	0.1	0.6	0.1	0.1	0.4	0.2	0.2	0.1	0.1	0.8
Securities	0.9	0.8	0.1	0.1	0.1	0.1	0.2	0.2	1.3	1.1
Other long-term equity investments	2.1	2.3	0.5	0.4	0.6	0.5	1.1	1.1	2.7	3.0
of which: Goodwill	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital										
Equity	13.6	13.5	8.2	7.0	11.3	11.3	9.9	10.3	15.5	15.2
Liabilities	77.4	78.0	87.8	89.6	83.1	83.7	81.5	81.7	75.1	75.8
Short-term	72.5	73.6	64.8	61.7	75.1	76.1	77.4	78.0	70.2	71.5
of which:										
Liabilities to banks	4.2	3.5	9.3	9.7	6.5	8.5	6.5	3.9	3.0	2.9
Trade payables	5.7	5.5	6.7	5.5	6.2	5.8	5.6	5.5	5.7	5.5
Liabilities to affiliated companies	7.8	7.2	11.6	7.7	7.4	6.1	10.0	8.6	6.8	6.7
Long-term	5.0	4.5	23.0	27.9	8.0	7.6	4.1	3.6	4.9	4.3
of which:										
Liabilities to banks	4.1	3.9	18.4	21.6	5.6	5.5	2.5	2.6	4.5	4.1
Liabilities to affiliated companies	0.6	0.4	3.9	3.3	1.2	1.3	1.1	0.9	0.3	0.1
Provisions	8.8	8.4	4.0	3.4	5.6	5.0	8.6	8.1	9.2	8.8
of which: Provisions for pensions	1.1	1.1	0.0	0.0	0.1	0.1	1.0	1.0	1.3	1.2
Other Ratios	Percentage of sales									
Annual result before taxes on income	6.0	5.8	7.4	8.7	7.5	7.3	6.0	6.3	5.9	5.4
Annual result and depreciation	7.3	7.2	10.8	11.8	9.1	9.1	7.2	7.4	7.1	6.9
Trade receivables	7.9	8.2	6.1	7.4	8.0	8.2	8.4	8.1	7.6	8.3
	Percentage of the balance sheet total									
Sales	85.2	83.2	90.6	86.3	103.0	91.0	88.5	87.0	82.2	80.7
Annual result and interest paid	5.0	4.6	7.6	8.4	7.6	6.6	5.1	5.3	4.7	4.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.4	8.1	11.7	12.1	11.6	10.4	8.1	8.2	8.2	7.8
	Percentage of fixed assets									
Long-term equity and liabilities	142.6	134.8	108.2	147.7	121.1	126.2	134.0	138.7	148.1	134.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	39.4	37.7	35.5	36.2	35.0	34.4	34.6	33.6	42.2	40.0
Cash resources, short-term receivables and inventories	118.8	116.6	109.3	123.4	111.1	111.0	114.6	114.3	121.5	118.1
	Percentage of cost of materials									
Trade payables	9.4	9.1	11.3	10.5	9.6	9.5	8.6	8.6	9.7	9.4
Memo item:										
Balance sheet total in € billion	13.72	15.16	0.10	0.12	0.76	0.86	3.86	4.35	9.00	9.84
Sales in € billion	11.69	12.60	0.09	0.10	0.78	0.78	3.42	3.78	7.40	7.94
Number of enterprises	444	444	96	96	153	153	147	147	48	48

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

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

I. Enterprises by economic sector

7.b) Civil engineering

	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	93.3	98.1	97.0	96.2	93.3	94.1	94.7	93.5	92.5	101.2
Change in finished goods	6.7	1.9	3.0	3.8	6.7	5.9	5.3	6.5	7.5	- 1.2
Interest and similar income	0.3	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.4	0.3
Other income	3.9	3.2	3.4	2.7	2.9	2.3	3.8	3.3	4.1	3.4
of which: Income from long-term equity investments	1.3	0.8	0.0	0.1	0.1	0.1	1.1	1.0	1.6	0.9
Total income	104.2	103.5	103.5	102.8	103.0	102.3	104.0	103.5	104.5	103.7
Expenses										
Cost of materials	55.0	54.1	33.7	34.0	44.6	43.7	52.3	51.6	58.4	57.4
Personnel expenses	28.9	28.5	36.7	36.1	32.6	32.1	29.4	29.0	27.9	27.6
Depreciation	4.0	3.6	5.2	5.5	3.9	3.6	3.3	3.3	4.4	3.7
of which: Depreciation of tangible fixed assets	3.0	3.0	5.1	5.4	3.7	3.6	3.1	3.0	2.8	2.9
Interest and similar expenses	0.8	0.8	0.8	0.8	0.6	0.5	0.6	0.6	0.9	1.0
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	13.3	12.1	20.5	19.5	16.2	16.0	12.6	12.2	13.1	11.3
Total expenses before taxes on income	102.1	99.2	97.1	96.0	98.0	96.0	98.3	96.7	104.8	101.2
Annual result before taxes on income	2.0	4.2	6.4	6.8	5.0	6.3	5.6	6.8	- 0.4	2.5
Taxes on income	0.9	1.3	1.5	1.6	1.2	1.5	1.2	1.5	0.6	1.2
Annual result	1.2	2.9	4.9	5.2	3.8	4.8	4.4	5.3	- 1.0	1.3
Profit and loss transfers (parent company)	0.4	- 0.4	0.0	0.0	0.0	0.0	0.1	0.1	0.6	- 0.7
Profit and loss transfers (subsidiary)	- 0.5	- 0.2	0.0	0.0	0.1	0.2	0.5	0.6	- 1.1	- 0.7
Profit for the year	2.1	2.8	4.9	5.2	3.7	4.6	4.0	4.7	0.8	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.1	0.2	0.1	0.1	0.3	0.2	0.1	0.1
Tangible fixed assets	14.8	14.7	37.5	38.0	22.0	20.8	19.2	18.3	12.0	12.1
of which: Land and buildings	5.0	4.8	6.1	5.2	3.5	3.0	8.9	7.9	3.5	3.6
Inventories	42.9	41.0	23.7	25.7	44.6	45.3	45.9	46.2	41.7	38.3
of which: Finished goods and merchandise	1.2	1.3	1.2	1.7	1.1	1.8	2.6	2.6	0.6	0.7
Cash	8.2	8.5	14.3	13.4	11.6	12.4	9.9	10.6	7.1	7.0
Receivables	23.0	25.2	22.3	21.0	19.9	19.8	21.3	21.4	24.0	27.6
Short-term	22.3	24.7	21.7	20.5	19.3	19.2	20.0	20.4	23.5	27.3
of which:										
Trade receivables	9.5	9.8	13.2	13.4	13.3	13.7	12.2	12.2	8.0	8.3
Receivables from affiliated companies	10.0	11.6	3.5	3.0	2.9	2.5	5.0	4.7	12.8	15.8
Long-term	0.7	0.6	0.5	0.5	0.6	0.6	1.4	1.1	0.4	0.3
of which: Loans to affiliated companies	0.5	0.4	0.5	0.3	0.3	0.3	1.3	0.9	0.2	0.1
Securities	0.3	0.3	0.6	0.5	0.6	0.6	0.4	0.3	0.2	0.2
Other long-term equity investments	10.5	10.1	0.9	0.7	0.8	0.8	2.8	2.7	14.8	14.5
of which: Goodwill	0.0	0.0	0.6	0.5	0.1	0.1	0.0	0.0	0.0	0.0
Capital										
Equity	21.3	21.6	29.2	28.0	21.4	21.4	23.7	23.3	20.3	20.7
Liabilities	66.6	66.1	63.5	65.1	71.5	71.3	67.4	67.9	65.8	64.8
Short-term	63.7	63.2	47.6	50.0	62.7	63.2	62.9	63.9	64.3	63.0
of which:										
Liabilities to banks	2.3	1.8	7.7	8.3	5.1	4.3	2.8	2.1	1.7	1.3
Trade payables	5.5	5.5	7.9	8.3	7.6	7.5	5.7	5.5	5.3	5.2
Liabilities to affiliated companies	11.2	12.2	2.7	2.7	5.5	5.2	6.6	6.6	13.8	15.6
Long-term	2.9	3.0	15.9	15.1	8.9	8.2	4.4	3.9	1.5	1.8
of which:										
Liabilities to banks	2.0	2.0	12.7	12.8	6.0	5.6	3.0	2.7	1.0	1.1
Liabilities to affiliated companies	0.6	0.7	2.0	1.1	1.9	1.8	1.2	1.0	0.2	0.4
Provisions	12.0	12.2	6.7	6.5	7.0	7.1	8.8	8.7	13.9	14.4
of which: Provisions for pensions	3.6	3.5	1.0	0.9	0.9	0.7	1.7	1.6	4.6	4.7
Other ratios	Percentage of sales									
Annual result before taxes on income	2.2	4.3	6.6	7.1	5.4	6.7	5.9	7.2	- 0.4	2.5
Annual result and depreciation	5.6	6.6	10.4	11.1	8.2	9.0	8.2	9.2	3.7	4.9
Trade receivables	11.5	11.1	9.6	10.3	11.3	11.9	13.0	13.4	10.7	9.9
	Percentage of the balance sheet total									
Sales	83.1	88.1	138.1	130.1	117.5	114.7	94.2	90.9	74.3	83.4
Annual result and interest paid	1.7	3.4	8.1	8.1	5.5	6.4	5.0	5.7	- 0.1	2.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.6	8.4	25.5	24.6	14.4	15.6	11.6	12.6	3.8	5.7
	Percentage of fixed assets									
Long-term equity and liabilities	106.2	109.8	117.9	111.8	132.4	136.1	126.2	129.0	96.5	100.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	48.3	52.8	77.0	68.8	50.4	50.9	48.0	48.8	48.0	54.7
Cash resources, short-term receivables and inventories	115.7	117.6	126.8	120.1	121.5	122.6	121.0	121.0	112.8	115.5
	Percentage of cost of materials									
Trade payables	11.3	11.2	16.4	18.0	13.4	14.0	10.9	11.0	11.2	10.9
Memo item										
Balance sheet total in € billion	21.37	23.08	0.13	0.15	1.45	1.67	5.83	6.60	13.95	14.67
Sales in € billion	17.76	20.34	0.18	0.20	1.71	1.91	5.50	5.99	10.37	12.23
Number of enterprises	853	853	162	162	363	363	260	260	68	68

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

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

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

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

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

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

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

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

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

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

I. Enterprises by economic sector

7.c) Specialised construction activities

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	95.6	97.1	96.2	95.2	95.6	95.7	96.4	95.2	94.6	100.6
Change in finished goods	4.4	2.9	3.8	4.8	4.4	4.3	3.6	4.8	5.4	- 0.6
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.1	1.9	2.4	2.3	1.9	2.0	1.9	1.8	2.5	1.9
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.1	0.3	0.2
Total income	102.3	102.0	102.4	102.4	102.0	102.1	102.0	101.8	102.7	102.0
Expenses										
Cost of materials	53.6	53.5	42.1	42.5	50.3	50.3	55.4	55.9	57.1	56.4
Personnel expenses	28.4	28.2	35.2	34.4	30.6	30.4	26.7	26.3	27.0	27.1
Depreciation	2.1	2.1	2.6	2.6	2.2	2.2	1.9	1.9	2.1	2.1
of which: Depreciation of tangible fixed assets	1.9	1.9	2.5	2.6	2.0	2.1	1.7	1.7	1.7	1.7
Interest and similar expenses	0.5	0.5	0.6	0.6	0.5	0.4	0.4	0.4	0.7	0.8
Operating taxes	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.2
Other expenses	12.8	13.2	15.3	14.9	13.3	13.4	12.3	12.2	12.3	13.7
Total expenses before taxes on income	97.6	97.7	95.9	95.2	96.9	96.8	96.7	96.6	99.3	100.2
Annual result before taxes on income	4.7	4.3	6.5	7.2	5.1	5.3	5.2	5.2	3.4	1.8
Taxes on income	1.1	1.1	1.2	1.4	1.3	1.3	1.3	1.3	0.8	0.8
Annual result	3.6	3.1	5.3	5.8	3.8	3.9	3.9	4.0	2.7	1.0
Profit and loss transfers (parent company)	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.5
Profit and loss transfers (subsidiary)	0.7	0.3	0.1	0.1	0.2	0.2	0.8	0.7	1.3	0.1
Profit for the year	3.0	2.9	5.2	5.7	3.6	3.7	3.1	3.2	1.8	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.5	0.2	0.2	0.2	0.2	0.3	0.3	0.8	0.9
Tangible fixed assets	11.0	11.0	21.0	19.4	14.6	14.0	10.9	10.7	7.6	8.2
of which: Land and buildings	2.9	2.8	5.6	5.0	4.0	3.7	3.3	3.3	1.5	1.5
Inventories	47.0	47.0	34.9	38.0	45.6	47.1	48.9	50.2	47.8	45.5
of which: Finished goods and merchandise	1.5	1.3	3.3	3.0	2.3	1.9	1.4	1.2	0.9	0.7
Cash	9.2	9.7	13.4	13.4	12.7	13.1	10.3	10.3	5.8	6.5
Receivables	27.9	27.6	28.2	26.9	25.2	24.0	27.4	26.4	29.7	31.0
Short-term	27.0	26.9	27.3	26.3	24.6	23.5	26.7	25.6	28.5	30.1
of which:										
Trade receivables	15.2	15.0	17.8	17.2	17.5	16.6	16.8	16.1	12.3	12.7
Receivables from affiliated companies	9.0	9.1	4.5	4.2	3.7	3.5	7.4	7.1	13.7	14.9
Long-term	0.9	0.7	0.9	0.7	0.6	0.5	0.7	0.8	1.3	0.8
of which: Loans to affiliated companies	0.5	0.4	0.4	0.3	0.2	0.2	0.2	0.2	0.9	0.6
Securities	0.4	0.4	0.4	0.4	0.6	0.5	0.5	0.6	0.2	0.2
Other long-term equity investments	3.7	3.5	1.1	0.9	0.6	0.6	1.5	1.3	7.6	7.4
of which: Goodwill	0.2	0.1	0.2	0.2	0.2	0.2	0.1	0.0	0.2	0.2
Capital										
Equity	20.1	20.2	23.0	22.9	22.9	22.9	21.5	21.3	16.9	17.3
Liabilities	67.5	67.7	68.7	69.3	68.4	68.6	66.8	67.5	67.5	67.1
Short-term	62.8	62.9	56.7	58.1	61.8	62.2	62.8	63.8	64.2	63.2
of which:										
Liabilities to banks	3.2	3.2	7.9	7.3	5.2	4.7	2.9	2.7	1.6	2.1
Trade payables	8.1	7.8	10.7	10.0	9.4	8.7	8.3	7.9	6.9	6.8
Liabilities to affiliated companies	6.3	6.5	4.0	3.3	4.2	3.7	6.8	7.0	7.5	8.3
Long-term	4.7	4.8	12.0	11.2	6.6	6.4	3.9	3.7	3.3	3.9
of which:										
Liabilities to banks	2.8	2.8	8.5	7.9	4.7	4.5	2.5	2.5	1.2	1.2
Liabilities to affiliated companies	1.2	1.3	2.3	2.1	1.1	1.2	0.7	0.6	1.5	1.7
Provisions	12.2	11.9	8.2	7.8	8.6	8.4	11.6	11.0	15.3	15.4
of which: Provisions for pensions	2.7	2.8	1.6	1.5	1.3	1.3	1.7	1.7	4.5	4.8
Other ratios	Percentage of sales									
Annual result before taxes on income	4.9	4.4	6.8	7.5	5.3	5.5	5.4	5.5	3.6	1.8
Annual result and depreciation	5.9	5.4	8.1	8.8	6.3	6.4	6.0	6.1	5.0	3.1
Trade receivables	12.0	11.8	10.1	10.4	11.8	11.5	12.5	12.5	12.1	11.6
	Percentage of the balance sheet total									
Sales	126.9	127.2	175.8	165.5	148.5	143.7	134.7	129.2	102.2	109.9
Annual result and interest paid	5.5	4.8	10.8	11.1	6.7	6.6	6.1	5.9	3.6	1.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.6	9.7	22.5	22.8	14.4	14.3	11.9	11.5	6.7	4.4
	Percentage of fixed assets									
Long-term equity and liabilities	169.3	175.4	157.5	167.7	189.0	196.7	199.9	198.7	142.1	150.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	58.0	58.5	72.3	68.8	60.8	59.3	59.3	56.6	53.7	58.3
Cash resources, short-term receivables and inventories	132.7	133.2	133.8	134.3	134.7	135.0	137.1	135.3	128.2	130.3
	Percentage of cost of materials									
Trade payables	11.4	11.1	13.9	13.6	12.1	11.6	10.7	10.4	11.1	11.0
Memo item:										
Balance sheet total in € billion	22.72	24.68	1.21	1.41	5.09	5.71	7.27	8.06	9.16	9.50
Sales in € billion	28.82	31.39	2.12	2.33	7.56	8.21	9.79	10.41	9.36	10.44
Number of enterprises	4 715	4 715	2 374	2 374	1 742	1 742	510	510	89	89

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

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

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

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

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

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

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	94.8	96.0	97.5	96.5	95.5	96.8	95.0	97.9	92.2	91.9
Change in finished goods	5.2	4.0	2.5	3.5	4.5	3.2	5.0	2.1	7.8	8.1
Interest and similar income	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.9	2.0	2.6	2.4	1.9	1.9	2.2	2.2	1.3	1.4
of which: Income from long-term equity investments	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
Total income	102.0	102.0	102.7	102.5	101.9	102.0	102.3	102.3	101.4	101.5
Expenses										
Cost of materials	50.2	50.1	40.6	40.5	47.3	47.2	54.5	53.8	51.6	52.3
Personnel expenses	29.2	28.6	30.2	30.0	30.7	30.5	27.4	27.3	29.6	27.9
Depreciation	2.6	2.5	3.2	3.2	2.9	2.8	2.4	2.5	2.2	2.0
of which: Depreciation of tangible fixed assets	2.3	2.4	3.2	3.2	2.7	2.7	2.1	2.3	1.9	1.8
Interest and similar expenses	0.5	0.5	0.8	0.7	0.6	0.6	0.5	0.4	0.5	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	13.2	13.0	15.5	14.7	13.6	13.6	12.6	12.7	12.5	12.1
Total expenses before taxes on income	95.8	94.9	90.4	89.4	95.2	94.8	97.4	96.7	96.5	94.9
Annual result before taxes on income	6.2	7.1	12.2	13.1	6.7	7.1	4.9	5.5	4.9	6.6
Taxes on income	1.0	1.2	1.5	1.6	1.0	1.0	0.9	0.9	0.9	1.8
Annual result	5.2	5.8	10.8	11.5	5.7	6.1	3.9	4.6	4.0	4.8
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.2	0.2	0.0	0.0	0.1	0.1	0.4	0.5	0.0	0.0
Profit for the year	5.0	5.6	10.7	11.5	5.6	6.0	3.5	4.1	4.1	4.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.2	0.2	0.3	0.2	0.1	0.1	0.7	0.5
Tangible fixed assets	15.4	14.8	30.9	29.4	19.1	18.8	14.5	14.6	8.4	7.3
of which: Land and buildings	4.2	4.2	11.8	11.3	6.0	5.7	3.8	4.6	0.7	0.6
Inventories	47.7	48.1	29.3	32.1	44.5	46.2	51.8	50.6	50.4	50.9
of which: Finished goods and merchandise	2.1	1.4	3.1	2.9	2.4	2.1	2.2	0.7	1.4	1.4
Cash	9.6	10.7	10.5	10.8	10.0	9.6	9.8	11.1	8.7	11.1
Receivables	25.2	24.6	26.4	25.2	24.9	24.0	22.8	22.5	28.7	27.7
Short-term	24.6	24.3	25.4	24.6	24.5	23.6	22.5	22.2	27.3	27.5
of which:										
Trade receivables	16.1	15.5	17.9	17.7	17.5	16.4	15.7	15.6	14.9	13.8
Receivables from affiliated companies	6.3	6.8	4.1	3.7	4.2	4.3	5.2	4.8	10.7	12.3
Long-term	0.7	0.3	1.0	0.5	0.4	0.4	0.3	0.3	1.4	0.2
of which: Loans to affiliated companies	0.1	0.1	0.7	0.3	0.0	0.0	0.2	0.1	0.0	0.0
Securities	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.0
Other long-term equity investments	1.2	1.1	1.7	1.4	0.7	0.7	0.6	0.6	2.6	2.1
of which: Goodwill	0.5	0.4	0.4	0.3	0.3	0.3	0.1	0.1	1.5	1.1
Capital										
Equity	10.6	11.2	13.2	13.9	10.4	11.2	9.2	10.2	11.8	11.8
Liabilities	80.3	79.9	79.7	79.2	81.6	81.0	81.7	80.9	77.2	77.7
Short-term	72.7	71.5	62.4	62.2	72.3	71.2	74.7	73.3	73.3	72.0
of which:										
Liabilities to banks	5.0	4.6	12.6	11.5	7.5	6.2	3.7	3.4	2.1	2.7
Trade payables	8.9	8.2	12.3	11.3	10.1	9.5	8.3	8.0	7.4	6.6
Liabilities to affiliated companies	11.5	10.5	5.3	4.5	11.1	9.7	13.2	12.1	11.4	10.7
Long-term	7.6	8.4	17.4	17.0	9.2	9.8	6.9	7.6	4.0	5.6
of which:										
Liabilities to banks	5.1	5.1	13.7	13.4	6.7	6.8	4.0	4.5	2.8	2.2
Liabilities to affiliated companies	1.6	1.8	2.2	2.1	1.9	2.0	1.7	2.0	1.2	1.1
Provisions	9.1	8.9	6.9	6.8	7.9	7.7	9.1	8.9	10.9	10.5
of which: Provisions for pensions	0.9	0.9	0.4	0.4	0.3	0.3	0.4	0.4	2.4	2.1
Other Ratios	Percentage of sales									
Annual result before taxes on income	6.6	7.4	12.5	13.5	7.0	7.4	5.1	5.6	5.3	7.1
Annual result and depreciation	8.2	8.7	14.4	15.3	9.0	9.2	6.7	7.2	6.7	7.3
Trade receivables	11.7	11.4	9.2	9.5	11.7	11.0	12.0	11.5	12.3	12.9
	Percentage of the balance sheet total									
Sales	138.5	135.1	193.9	186.4	150.4	149.7	131.1	135.7	121.1	107.1
Annual result and interest paid	8.4	9.0	22.9	23.7	10.0	10.3	6.1	6.9	5.9	6.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.3	15.1	36.5	37.8	17.1	17.4	10.8	12.5	10.2	10.2
	Percentage of fixed assets									
Long-term equity and liabilities	107.3	123.8	91.9	99.3	96.9	105.8	106.4	115.6	136.2	193.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	47.0	49.0	57.7	57.1	47.7	46.6	43.3	45.5	49.1	53.6
Cash resources, short-term receivables and inventories	112.6	116.2	104.6	108.6	109.3	111.6	112.6	114.6	117.9	124.2
	Percentage of cost of materials									
Trade payables	12.1	11.7	15.3	14.4	13.6	13.0	11.0	10.7	11.0	10.9
Memo item:										
Balance sheet total in € billion	4.01	4.49	0.33	0.37	1.03	1.13	1.58	1.68	1.08	1.31
Sales in € billion	5.55	6.06	0.64	0.69	1.54	1.69	2.07	2.28	1.30	1.40
Number of enterprises	1 295	1 295	815	815	355	355	111	111	14	14

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction activities

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

I. Enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.0	99.8	99.6	99.8	99.8	99.9	99.9	99.9	100.0
Change in finished goods	0.1	0.0	0.2	0.4	0.2	0.2	0.1	0.1	0.1	0.0
Interest and similar income	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1
Other income	1.6	1.5	2.4	2.4	1.6	1.6	1.3	1.3	1.7	1.5
of which: Income from long-term equity investments	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.4
Total income	101.8	101.6	102.6	102.5	101.7	101.7	101.4	101.4	101.8	101.7
Expenses										
Cost of materials	80.8	81.0	59.0	58.5	68.9	68.7	74.5	74.4	82.0	82.2
Personnel expenses	7.2	7.2	18.9	19.1	15.1	15.1	11.4	11.5	6.4	6.4
Depreciation	1.0	1.0	2.0	2.0	1.6	1.5	1.2	1.3	1.0	0.9
of which: Depreciation of tangible fixed assets	0.8	0.9	1.9	2.0	1.4	1.4	1.1	1.1	0.8	0.8
Interest and similar expenses	0.3	0.4	0.8	0.7	0.6	0.5	0.4	0.4	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	9.7	9.6	16.5	16.4	11.8	11.9	10.4	10.5	9.5	9.4
Total expenses before taxes on income	99.1	99.2	97.3	96.9	97.9	97.8	98.0	98.1	99.3	99.3
Annual result before taxes on income	2.7	2.5	5.3	5.6	3.8	3.9	3.4	3.3	2.6	2.3
Taxes on income	0.6	0.6	1.0	1.1	0.9	0.9	0.8	0.8	0.5	0.5
Annual result	2.1	1.9	4.3	4.5	2.9	3.0	2.5	2.4	2.0	1.8
Profit and loss transfers (parent company)	0.2	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.4
Profit and loss transfers (subsidiary)	0.7	0.8	0.1	0.1	0.2	0.2	0.3	0.4	0.8	0.8
Profit for the year	1.6	1.5	4.2	4.4	2.8	2.8	2.2	2.0	1.5	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	1.0	0.8	0.7	0.6	0.6	0.7	0.7	0.9	1.0
Tangible fixed assets	13.8	13.9	23.7	22.7	19.1	18.7	16.5	16.2	13.3	13.4
of which: Land and buildings	7.3	7.3	11.0	10.4	8.5	8.3	7.8	7.6	7.1	7.2
Inventories	22.9	23.0	30.8	30.7	35.6	36.2	33.7	34.3	21.1	21.0
of which: Finished goods and merchandise	20.0	20.3	26.7	26.3	31.4	31.8	30.8	31.4	18.2	18.5
Cash	6.5	6.8	13.1	14.0	12.4	12.4	9.8	9.5	5.9	6.2
Receivables	39.2	39.4	28.6	28.6	28.8	28.7	34.9	34.7	40.1	40.4
Short-term	36.3	37.7	27.7	27.7	27.9	27.8	33.7	33.6	37.0	38.6
of which:										
Trade receivables	14.1	14.2	14.8	14.7	16.6	16.4	17.9	17.6	13.6	13.7
Receivables from affiliated companies	18.0	19.2	6.6	6.5	6.3	6.3	10.5	10.4	19.4	20.8
Long-term	2.8	1.7	0.9	0.9	0.9	0.9	1.2	1.2	3.1	1.8
of which: Loans to affiliated companies	2.4	1.3	0.4	0.5	0.3	0.4	0.7	0.7	2.7	1.4
Securities	1.9	2.0	0.5	0.5	0.5	0.5	0.9	0.8	2.1	2.2
Other long-term equity investments	14.4	13.6	1.8	2.0	2.7	2.5	3.2	3.4	16.3	15.4
of which: Goodwill	0.5	0.4	0.7	0.6	0.8	0.7	0.4	0.4	0.5	0.4
Capital										
Equity	33.0	32.8	26.8	27.6	34.1	35.0	35.2	35.1	32.7	32.5
Liabilities	55.6	55.3	66.7	65.6	58.9	58.0	56.0	56.2	55.4	55.1
Short-term	48.3	47.6	47.7	47.1	45.8	45.8	48.0	48.2	48.4	47.6
of which:										
Liabilities to banks	6.1	6.4	11.9	11.3	12.4	12.6	12.7	12.8	5.1	5.3
Trade payables	13.5	13.7	14.9	14.9	14.5	14.5	13.6	13.8	13.5	13.7
Liabilities to affiliated companies	22.3	21.4	8.6	8.0	10.8	10.3	15.3	15.2	23.6	22.6
Long-term	7.3	7.7	18.9	18.5	13.1	12.2	8.1	7.9	6.9	7.5
of which:										
Liabilities to banks	4.2	4.5	12.4	12.1	8.8	8.4	5.3	5.4	3.9	4.2
Liabilities to affiliated companies	1.9	2.0	3.9	3.9	2.7	2.4	2.1	1.9	1.9	2.0
Provisions	10.8	11.1	6.2	6.5	6.7	6.6	8.2	8.2	11.3	11.6
of which: Provisions for pensions	2.8	3.0	1.5	1.5	1.9	2.0	2.4	2.5	2.9	3.1
Other ratios	Percentage of sales									
Annual result before taxes on income	2.7	2.5	5.3	5.6	3.8	3.9	3.4	3.3	2.6	2.3
Annual result and depreciation	3.1	2.9	6.3	6.6	4.5	4.5	3.8	3.7	3.0	2.7
Trade receivables	5.5	5.5	7.1	7.2	7.2	7.1	7.3	7.3	5.3	5.3
	Percentage of the balance sheet total									
Sales	254.9	256.0	208.3	205.4	231.7	229.6	244.8	241.3	257.1	259.0
Annual result and interest paid	6.2	5.8	10.6	10.8	8.0	8.0	7.2	6.9	6.1	5.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.2	12.1	21.8	23.2	19.3	19.6	16.7	16.2	12.6	11.4
	Percentage of fixed assets									
Long-term equity and liabilities	130.0	138.4	171.2	178.5	209.0	214.2	208.0	208.0	122.0	130.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	90.2	94.4	85.8	89.1	88.3	88.1	91.7	90.1	90.1	95.2
Cash resources, short-term receivables and inventories	137.6	142.6	150.3	154.3	165.9	167.0	162.0	161.3	133.7	139.4
	Percentage of cost of materials									
Trade payables	6.5	6.6	12.1	12.3	9.0	9.2	7.4	7.7	6.4	6.4
Memo item:										
Balance sheet total in € billion	423.40	443.74	1.46	1.59	11.24	11.93	46.60	49.26	364.10	380.96
Sales in € billion	1 079.31	1 136.13	3.05	3.27	26.04	27.39	114.06	118.89	936.15	986.58
Number of enterprises	16 642	16 642	3 393	3 393	5 135	5 135	4 958	4 958	3 156	3 156

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.0	99.8	99.4	99.8	99.8	99.9	99.9	99.9	100.0
Change in finished goods	0.1	0.0	0.2	0.6	0.2	0.2	0.1	0.1	0.1	0.0
Interest and similar income	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	1.8	1.7	2.4	2.5	1.7	1.6	1.3	1.3	1.8	1.7
of which: Income from long-term equity investments	0.3	0.4	0.1	0.1	0.2	0.1	0.1	0.1	0.3	0.4
Total income	102.0	101.8	102.5	102.6	101.8	101.7	101.4	101.4	102.1	101.9
Expenses										
Cost of materials	81.2	81.4	58.0	57.4	68.4	68.2	74.7	74.5	82.4	82.7
Personnel expenses	6.8	6.8	21.5	21.6	15.8	15.8	11.2	11.4	6.0	6.0
Depreciation	1.0	0.9	1.9	1.9	1.5	1.5	1.2	1.2	1.0	0.9
of which: Depreciation of tangible fixed assets	0.8	0.8	1.8	1.8	1.4	1.4	1.1	1.1	0.8	0.8
Interest and similar expenses	0.3	0.4	0.7	0.7	0.5	0.5	0.4	0.4	0.3	0.4
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	9.8	9.7	17.1	17.3	12.2	12.3	10.6	10.7	9.6	9.4
Total expenses before taxes on income	99.2	99.3	99.3	98.9	98.5	98.3	98.1	98.2	99.4	99.4
Annual result before taxes on income	2.8	2.5	3.2	3.6	3.3	3.4	3.3	3.2	2.7	2.4
Taxes on income	0.6	0.6	0.9	1.0	1.0	1.0	0.9	0.9	0.6	0.6
Annual result	2.1	1.9	2.3	2.6	2.3	2.4	2.4	2.3	2.1	1.8
Profit and loss transfers (parent company)	0.3	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.6
Profit and loss transfers (subsidiary)	1.0	1.0	0.1	0.2	0.2	0.2	0.5	0.6	1.0	1.1
Profit for the year	1.4	1.4	2.2	2.4	2.1	2.2	1.9	1.7	1.3	1.3
Balance Sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	1.0	1.0	0.9	0.7	0.7	0.7	0.7	0.9	1.1
Tangible fixed assets	11.7	11.7	18.4	17.5	16.8	16.5	14.4	14.2	11.2	11.2
of which: Land and buildings	6.0	6.0	6.4	6.1	6.7	6.6	6.2	6.0	6.0	6.0
Inventories	22.4	22.5	30.9	30.7	35.1	35.8	33.6	34.3	20.6	20.6
of which: Finished goods and merchandise	18.9	19.4	26.5	25.6	30.6	30.9	30.4	31.1	17.1	17.5
Cash	6.6	6.9	14.5	15.5	13.4	13.5	10.4	9.9	5.9	6.3
Receivables	40.9	41.3	32.0	32.1	30.5	30.2	36.5	36.3	41.8	42.3
Short-term	37.8	39.7	30.7	30.8	29.6	29.2	35.4	35.1	38.4	40.7
of which:										
Trade receivables	14.8	14.8	15.8	15.9	17.4	17.1	18.0	17.8	14.3	14.4
Receivables from affiliated companies	19.4	21.1	7.6	7.6	7.0	6.9	11.7	11.6	20.8	22.8
Long-term	3.1	1.6	1.3	1.3	1.0	1.0	1.2	1.2	3.4	1.7
of which: Loans to affiliated companies	2.8	1.3	0.6	0.7	0.4	0.4	0.7	0.7	3.1	1.4
Securities	2.4	2.5	0.7	0.7	0.6	0.6	0.8	0.7	2.6	2.8
Other long-term equity investments	14.7	13.6	1.8	1.9	2.5	2.3	3.2	3.4	16.5	15.3
of which: Goodwill	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.6	0.5
Capital										
Equity	35.4	34.9	30.9	32.0	38.5	39.3	38.8	38.3	34.9	34.3
Liabilities	51.9	52.0	61.6	60.5	53.5	52.9	51.4	52.0	51.9	52.0
Short-term	46.0	45.7	46.3	45.1	42.7	42.5	44.6	45.1	46.3	45.8
of which:										
Liabilities to banks	5.5	5.8	9.9	8.6	11.3	11.3	11.3	11.5	4.6	4.9
Trade payables	11.8	12.3	14.7	14.5	14.1	14.1	14.0	14.3	11.5	12.0
Liabilities to affiliated companies	22.5	21.6	9.5	8.5	8.8	8.5	12.7	12.9	24.2	23.1
Long-term	5.9	6.3	15.3	15.4	10.9	10.4	6.8	6.9	5.6	6.1
of which:										
Liabilities to banks	3.0	3.3	7.9	8.2	6.8	6.7	4.5	4.5	2.6	3.0
Liabilities to affiliated companies	1.9	2.0	4.9	4.8	2.6	2.3	1.7	1.6	1.9	2.0
Provisions	12.0	12.3	7.1	7.2	7.6	7.5	9.1	9.0	12.5	12.9
of which: Provisions for pensions	3.3	3.5	2.2	2.2	2.5	2.5	2.9	2.9	3.4	3.6
Other Ratios	Percentage of sales									
Annual result before taxes on income	2.8	2.5	3.2	3.7	3.3	3.4	3.3	3.2	2.7	2.4
Annual result and depreciation	3.1	2.8	4.2	4.5	3.8	3.9	3.6	3.5	3.1	2.7
Trade receivables	6.2	6.2	7.9	8.1	7.8	7.7	7.5	7.5	6.0	6.0
	Percentage of the balance sheet total									
Sales	238.7	240.0	201.1	197.2	224.3	221.6	240.2	235.8	239.1	241.3
Annual result and interest paid	5.9	5.5	6.0	6.5	6.4	6.5	6.6	6.3	5.8	5.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.9	11.6	15.3	17.0	17.9	18.2	16.8	15.9	12.3	11.0
	Percentage of fixed assets									
Long-term equity and liabilities	139.9	151.0	211.2	225.7	244.8	250.8	244.9	241.2	130.0	141.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	98.4	103.4	98.2	103.2	101.2	100.9	103.5	100.5	97.7	103.8
Cash resources, short-term receivables and inventories	147.1	152.7	164.8	171.4	183.5	185.0	179.0	176.5	142.2	148.7
	Percentage of cost of materials									
Trade payables	6.1	6.3	12.6	12.7	9.2	9.3	7.8	8.1	5.8	6.0
Memo item										
Balance sheet total in € billion	317.24	333.41	0.95	1.05	7.96	8.53	34.49	36.66	273.84	287.17
Sales in € billion	757.27	800.28	1.92	2.08	17.86	18.89	82.85	86.44	654.64	692.88
Number of enterprises	11 517	11 517	2 148	2 148	3 513	3 513	3 586	3 586	2 270	2 270

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.5	99.4	99.8	99.8	99.8	99.9	99.9	100.0
Change in finished goods	0.1	0.1	0.5	0.6	0.2	0.2	0.2	0.1	0.1	0.0
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.2	1.1	2.2	2.4	1.7	1.7	1.0	1.1	1.2	1.1
of which: Income from long-term equity investments	0.2	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.2	0.1
Total income	101.2	101.2	102.3	102.5	101.8	101.7	101.1	101.2	101.2	101.1
Expenses										
Cost of materials	70.2	70.6	55.7	54.6	60.9	60.9	66.9	66.5	70.9	71.5
Personnel expenses	10.8	10.6	22.5	22.8	18.9	18.8	13.6	13.9	10.1	9.9
Depreciation	1.6	1.6	2.0	1.9	1.5	1.5	1.3	1.4	1.7	1.6
of which: Depreciation of tangible fixed assets	1.5	1.5	1.9	1.9	1.5	1.5	1.3	1.4	1.5	1.5
Interest and similar expenses	0.3	0.3	0.7	0.7	0.5	0.5	0.3	0.3	0.3	0.3
Operating taxes	0.0	0.0	0.2	0.1	0.0	0.1	0.0	0.0	0.0	0.0
Other expenses	16.2	16.3	18.7	19.3	17.0	17.1	15.5	16.2	16.3	16.3
Total expenses before taxes on income	99.0	99.4	99.8	99.3	98.8	98.9	97.7	98.3	99.2	99.6
Annual result before taxes on income	2.2	1.8	2.6	3.2	3.0	2.8	3.5	2.9	2.0	1.6
Taxes on income	0.6	0.7	0.8	1.0	0.9	0.9	1.2	0.8	0.6	0.7
Annual result	1.6	1.0	1.7	2.2	2.0	1.9	2.3	2.1	1.5	0.9
Profit and loss transfers (parent company)	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Profit and loss transfers (subsidiary)	0.7	0.7	0.0	0.1	0.3	0.2	0.5	1.0	0.7	0.7
Profit for the year	1.0	0.5	1.7	2.1	1.8	1.7	1.8	1.1	0.9	0.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.4	1.3	1.1	0.9	1.0	1.0	1.0	1.7	1.5
Tangible fixed assets	28.7	28.2	18.4	17.7	16.7	16.3	16.6	16.4	30.8	30.2
of which: Land and buildings	16.4	16.4	5.5	5.9	5.8	6.0	6.7	6.6	18.1	18.1
Inventories	27.0	26.2	37.1	36.9	37.0	37.5	34.9	34.8	25.6	24.6
of which: Finished goods and merchandise	26.3	25.5	33.1	32.4	33.8	33.9	33.2	33.3	25.1	24.2
Cash	10.2	10.3	13.9	14.8	13.4	13.8	11.5	10.0	9.9	10.2
Receivables	23.5	25.3	26.9	26.8	27.7	27.6	32.2	34.1	22.2	24.1
Short-term	21.5	23.5	26.2	26.0	26.7	26.5	31.3	33.3	20.0	22.2
of which:										
Trade receivables	7.4	8.0	13.6	13.4	12.8	12.2	11.9	12.5	6.6	7.2
Receivables from affiliated companies	8.3	9.6	5.1	5.6	7.4	7.5	10.3	11.3	8.1	9.5
Long-term	2.0	1.7	0.7	0.9	1.1	1.1	0.9	0.8	2.2	1.9
of which: Loans to affiliated companies	1.4	1.0	0.1	0.3	0.4	0.5	0.5	0.5	1.6	1.1
Securities	1.8	1.5	0.5	0.6	0.6	0.5	1.0	1.0	2.0	1.6
Other long-term equity investments	6.6	6.5	1.1	1.2	3.0	2.8	2.2	2.1	7.3	7.3
of which: Goodwill	1.0	0.8	0.5	0.6	0.7	0.6	0.5	0.5	1.0	0.9
Capital										
Equity	36.7	35.0	27.1	28.8	35.1	36.1	34.2	30.9	37.2	35.6
Liabilities	52.6	53.7	65.0	63.5	55.1	54.7	55.0	58.4	52.1	53.0
Short-term	44.9	45.5	45.6	44.6	44.7	43.2	47.3	51.2	44.6	44.9
of which:										
Liabilities to banks	2.7	3.1	7.7	7.6	7.7	8.1	5.1	5.4	2.1	2.6
Trade payables	18.8	19.1	15.9	16.1	16.0	15.7	23.2	24.3	18.3	18.6
Liabilities to affiliated companies	17.7	16.3	9.0	7.5	10.2	9.0	12.1	15.0	18.7	16.8
Long-term	7.7	8.2	19.4	19.0	10.4	11.5	7.7	7.2	7.5	8.1
of which:										
Liabilities to banks	4.6	4.5	9.2	9.4	6.6	7.3	5.1	4.9	4.4	4.3
Liabilities to affiliated companies	2.3	2.9	5.9	6.2	2.3	2.7	1.6	1.4	2.3	3.0
Provisions	9.6	10.2	7.3	7.3	9.1	8.5	7.8	7.5	9.9	10.6
of which: Provisions for pensions	1.7	1.7	1.9	2.0	3.2	3.0	1.4	1.3	1.6	1.7
Other ratios	Percentage of sales									
Annual result before taxes on income	2.2	1.8	2.6	3.2	3.0	2.8	3.5	2.9	2.0	1.6
Annual result and depreciation	3.2	2.6	3.7	4.1	3.6	3.4	3.6	3.5	3.1	2.5
Trade receivables	2.6	2.8	6.3	6.4	5.2	5.1	4.5	4.9	2.3	2.5
	Percentage of the balance sheet total									
Sales	282.2	282.0	216.6	211.1	245.1	239.6	264.5	251.9	286.2	287.9
Annual result and interest paid	5.1	3.7	5.3	6.0	6.2	5.7	6.8	6.0	4.9	3.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.0	13.6	13.6	15.4	16.9	16.4	17.7	15.0	17.0	13.4
	Percentage of fixed assets									
Long-term equity and liabilities	117.8	117.8	221.2	232.0	218.5	235.0	203.7	187.4	110.1	110.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	74.2	77.1	88.1	91.7	89.8	93.5	91.6	85.2	71.2	75.2
Cash resources, short-term receivables and inventories	134.4	134.6	169.4	174.5	172.5	180.4	165.4	153.2	128.6	130.1
	Percentage of cost of materials									
Trade payables	9.5	9.6	13.1	13.9	10.7	10.8	13.1	14.5	9.0	9.0
Memo item:										
Balance sheet total in € billion	44.96	48.45	0.27	0.31	1.33	1.44	4.93	5.34	38.43	41.37
Sales in € billion	126.85	136.65	0.59	0.65	3.25	3.44	13.03	13.45	109.98	119.11
Number of enterprises	2 265	2 265	726	726	694	694	556	556	289	289

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

9. Transportation and storage

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

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

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

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.0	100.0	99.9	99.9	99.7	99.9	100.0	99.0	98.8
Change in finished goods	0.9	1.0	0.0	0.1	0.1	0.3	0.1	0.0	1.0	1.2
Interest and similar income	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.4
Other income	6.6	5.6	7.1	6.2	4.8	4.7	4.4	4.5	7.0	5.8
of which: Income from long-term equity investments	0.9	0.9	0.0	0.0	0.3	0.3	0.7	0.8	1.0	0.9
Total income	106.9	106.0	107.3	106.4	105.0	104.9	104.6	104.7	107.3	106.2
Expenses										
Cost of materials	55.5	56.1	22.1	21.8	33.5	33.3	51.8	51.2	57.2	58.1
Personnel expenses	25.3	25.9	36.1	35.9	32.2	32.1	26.8	27.5	24.7	25.3
Depreciation	5.5	5.2	6.8	6.5	5.7	5.6	5.1	5.2	5.5	5.2
of which: Depreciation of tangible fixed assets	5.3	5.0	6.7	6.5	5.6	5.6	4.9	4.9	5.4	5.0
Interest and similar expenses	1.7	2.9	1.2	1.1	0.8	0.8	0.8	0.7	1.9	3.3
Operating taxes	0.2	0.2	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2
Other expenses	14.3	14.0	37.0	37.0	29.4	30.0	18.2	18.2	12.9	12.5
Total expenses before taxes on income	102.4	104.3	103.5	102.7	101.7	102.0	102.8	103.0	102.4	104.6
Annual result before taxes on income	4.5	1.7	3.8	3.7	3.3	2.8	1.8	1.7	4.9	1.6
Taxes on income	0.9	0.7	1.1	1.1	1.1	1.1	0.9	0.9	0.9	0.6
Annual result	3.6	1.0	2.7	2.6	2.2	1.8	1.0	0.9	4.0	1.0
Profit and loss transfers (parent company)	2.0	1.6	0.0	0.0	0.3	0.1	- 0.1	0.0	2.4	1.9
Profit and loss transfers (subsidiary)	0.8	0.7	- 0.3	- 0.2	0.2	- 0.1	- 0.8	- 0.8	1.1	1.0
Profit for the year	4.8	1.9	3.0	2.9	2.3	2.0	1.7	1.6	5.3	2.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.6	0.3	0.4	0.6	0.6	1.1	1.1	0.6	0.6
Tangible fixed assets	48.9	49.5	53.6	52.9	49.5	48.9	53.1	53.8	48.6	49.1
of which: Land and buildings	18.2	17.9	21.7	20.2	13.8	13.3	20.8	21.2	18.1	17.8
Inventories	3.8	3.9	1.3	1.2	2.2	2.7	2.2	2.1	4.0	4.0
of which: Finished goods and merchandise	2.6	2.5	0.7	0.6	1.0	1.1	0.7	0.7	2.8	2.7
Cash	3.5	3.6	11.5	12.3	10.2	10.3	8.0	7.5	3.0	3.1
Receivables	26.6	26.5	28.3	28.4	30.3	30.4	28.4	28.4	26.4	26.2
Short-term	19.4	19.5	26.7	26.9	28.7	28.9	27.2	27.3	18.6	18.7
of which:										
Trade receivables	4.2	4.6	13.3	13.9	14.0	14.1	12.2	12.3	3.4	3.8
Receivables from affiliated companies	13.2	12.6	8.7	8.1	10.8	10.8	12.1	11.9	13.4	12.8
Long-term	7.2	7.0	1.5	1.5	1.5	1.5	1.2	1.1	7.8	7.6
of which: Loans to affiliated companies	7.0	6.9	1.2	1.3	0.8	0.8	0.7	0.7	7.6	7.5
Securities	1.7	1.4	0.1	0.2	1.5	1.4	0.7	1.2	1.8	1.5
Other long-term equity investments	14.5	14.3	4.3	4.0	5.1	5.1	6.2	5.5	15.4	15.2
of which: Goodwill	0.7	0.6	0.1	0.1	0.2	0.2	0.3	0.2	0.7	0.6
Capital										
Equity	38.2	37.6	34.7	34.8	39.3	39.4	41.1	41.9	38.0	37.2
Liabilities	47.8	47.9	58.4	58.0	51.6	51.5	47.6	46.8	47.7	47.8
Short-term	23.7	24.9	33.6	33.2	32.1	31.5	29.0	30.0	23.1	24.3
of which:										
Liabilities to banks	2.5	2.6	9.9	9.3	9.2	9.0	4.2	4.1	2.3	2.3
Trade payables	4.0	4.1	8.2	8.0	8.9	9.1	8.4	8.6	3.6	3.7
Liabilities to affiliated companies	13.7	13.8	7.4	7.9	7.9	7.0	12.7	13.7	13.9	14.0
Long-term	24.1	23.0	24.8	24.9	19.5	20.0	18.6	16.8	24.6	23.6
of which:										
Liabilities to banks	8.2	8.3	18.5	18.9	15.9	16.2	11.4	10.6	7.7	7.9
Liabilities to affiliated companies	7.4	7.1	4.5	4.0	2.4	2.7	5.4	4.4	7.7	7.4
Provisions	13.2	13.7	6.6	6.9	8.9	8.8	10.7	10.7	13.5	14.1
of which: Provisions for pensions	3.6	4.0	1.5	1.6	2.8	2.7	3.1	3.0	3.7	4.2
Other ratios	Percentage of sales									
Annual result before taxes on income	4.5	1.7	3.8	3.7	3.3	2.8	1.8	1.7	5.0	1.7
Annual result and depreciation	9.1	6.3	9.5	9.2	7.8	7.4	6.0	6.0	9.6	6.2
Trade receivables	6.0	6.5	11.2	11.3	9.8	9.7	9.9	10.1	5.2	5.8
	Percentage of the balance sheet total									
Sales	70.0	71.6	119.2	123.2	142.5	144.8	122.9	122.3	64.3	65.9
Annual result and interest paid	3.8	2.9	4.6	4.5	4.2	3.7	2.1	2.0	3.9	2.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.9	7.6	21.1	21.3	22.1	21.4	14.6	14.6	10.5	6.9
	Percentage of fixed assets									
Long-term equity and liabilities	91.8	89.9	102.1	104.1	106.0	108.3	101.1	98.7	90.9	89.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	102.1	96.4	114.1	118.7	122.0	124.8	121.5	116.4	99.6	93.6
Cash resources, short-term receivables and inventories	118.1	112.0	117.9	122.4	129.0	133.4	129.3	123.6	116.7	110.2
	Percentage of cost of materials									
Trade payables	10.2	10.2	31.3	29.9	18.7	18.8	13.3	13.8	9.6	9.5
Memo item:										
Balance sheet total in € billion	191.96	197.32	0.51	0.55	3.72	3.93	13.09	13.81	174.64	179.03
Sales in € billion	134.33	141.24	0.61	0.68	5.31	5.69	16.08	16.89	112.33	117.97
Number of enterprises	2 791	2 791	656	656	1 086	1 086	737	737	312	312

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

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

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

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

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

Ratios	Quartile value	cont'd: Non-corporations									
		Total		Enterprises with sales of ... € million							
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2017/2018									
		2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
	Of the enterprises captured …										
	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.1	0.0	0.0	1.1	1.2	11.2	11.3	47.1	52.0
	50	10.3	10.1	0.4	0.5	15.1	15.6	31.1	32.3	68.6	68.9
	75	37.1	37.4	10.6	10.1	35.6	36.1	58.3	57.7	86.7	84.7
Personnel expenses	25	19.1	19.4	20.5	20.6	23.1	23.5	15.6	16.0	5.4	5.6
	50	29.3	29.6	30.3	30.7	31.8	31.4	24.6	26.0	14.1	14.9
	75	38.6	38.8	39.8	41.0	39.4	39.2	34.5	35.6	26.6	26.9
Depreciation	25	2.7	2.7	4.1	4.6	3.5	3.4	1.2	1.3	0.5	0.4
	50	6.7	7.0	8.4	8.5	7.2	7.2	4.9	4.8	1.3	1.4
	75	11.5	11.8	14.3	14.6	11.0	11.2	9.0	8.6	4.5	4.4
Annual result	25	1.6	1.2	3.9	3.4	1.2	1.2	0.9	0.3	0.1	0.1
	50	5.2	4.8	9.3	8.5	4.4	3.9	2.7	2.3	1.5	1.5
	75	11.7	10.5	16.7	15.9	8.3	7.6	7.4	5.8	3.5	3.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	32.3	33.4	42.9	43.4	46.0	44.2	16.2	16.9	6.4	4.8
	50	61.1	61.2	65.5	66.0	65.3	65.4	48.0	50.5	20.5	18.4
	75	76.5	76.8	78.6	78.8	77.0	77.6	68.5	69.6	52.2	46.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1	0.2	0.1
	50	0.1	0.1	0.0	0.0	0.3	0.4	0.7	0.8	0.9	1.0
	75	1.2	1.1	0.2	0.1	1.4	1.5	2.1	1.9	4.0	4.2
Equity	25	1.3	1.5	- 7.0	- 10.3	2.3	2.6	5.2	5.0	4.4	7.1
	50	11.1	12.1	8.7	9.3	10.4	12.0	14.1	14.9	14.3	16.3
	75	28.7	29.3	31.9	31.6	26.6	26.9	27.2	32.5	28.4	28.1
Short-term liabilities	25	25.8	24.0	23.5	21.1	26.1	26.2	27.6	24.5	35.6	33.0
	50	46.6	45.5	44.3	40.9	44.5	45.6	52.0	47.0	56.3	59.5
	75	73.3	72.3	79.0	76.1	71.1	67.9	70.4	67.5	71.3	73.1
Liabilities to banks	25	7.8	8.8	21.5	26.1	15.7	17.1	0.0	0.0	0.0	0.0
	50	42.5	43.1	53.8	56.3	46.8	46.5	19.0	18.6	1.2	1.2
	75	66.2	67.6	77.5	78.2	65.1	64.6	48.2	46.2	17.3	17.1
		Percentage of sales									
Annual result before taxes on income	25	2.0	1.4	4.2	3.5	1.6	1.4	1.2	0.5	0.4	0.3
	50	6.0	5.4	10.3	9.1	5.0	4.5	3.3	2.8	1.9	1.9
	75	13.0	12.0	18.6	17.4	9.6	8.7	8.8	7.1	3.9	3.7
Annual result and depreciation	25	7.4	7.1	13.0	12.3	7.9	7.9	4.2	2.8	1.9	1.5
	50	14.4	13.6	20.5	19.9	13.4	12.3	9.3	7.9	4.0	4.0
	75	23.4	22.9	31.0	30.1	18.8	17.8	15.4	14.9	7.8	7.5
Trade receivables	25	4.4	4.5	3.6	3.6	5.2	4.9	4.8	5.4	4.0	3.9
	50	8.1	7.6	7.4	7.0	8.2	7.6	9.3	9.0	10.0	10.0
	75	11.1	11.0	10.4	9.9	11.5	11.0	12.1	12.3	12.9	13.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.9	4.1	8.3	7.7	4.2	3.9	3.3	2.2	1.8	1.2
	50	11.8	10.6	20.0	17.3	10.7	9.4	7.0	6.7	5.9	5.5
	75	24.3	22.6	39.3	36.6	18.7	17.6	14.3	12.1	10.7	10.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	16.5	15.8	23.3	23.0	16.6	16.5	11.5	10.6	7.7	6.6
	50	30.9	29.6	43.3	41.5	30.6	28.9	22.3	20.4	15.8	14.9
	75	55.4	52.5	76.4	72.5	50.4	46.5	34.4	33.5	25.3	24.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	43.9	46.3	26.1	28.3	43.5	49.1	60.9	61.8	56.2	55.1
	50	82.8	83.6	82.2	84.5	78.8	77.7	90.9	92.1	90.3	99.1
	75	112.4	115.7	112.4	114.1	105.6	107.6	133.1	131.1	162.8	156.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.7	43.6	34.6	33.0	44.6	43.2	62.7	65.1	69.2	69.1
	50	81.5	81.5	71.1	74.8	78.1	72.9	96.3	93.3	103.7	102.0
	75	136.4	140.4	147.9	148.8	120.4	119.4	137.2	151.6	152.3	147.8
		Percentage of cost of materials									
Trade payables	25	9.3	8.9	11.8	10.8	11.3	11.3	7.7	8.4	5.5	5.3
	50	20.1	19.5	31.2	34.7	24.8	23.0	14.3	13.8	9.1	8.4
	75	64.2	68.8	172.7	200.0	63.5	76.8	30.1	28.1	12.4	12.2

I. Enterprises by economic sector

9.a) Land transport and transport via pipelines

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

9.b) Water transport

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

I. Enterprises by economic sector

cont'd: 9.b) Water transport

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

I. Enterprises by economic sector

9.c) Warehousing and support activities for transportation

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

I. Enterprises by economic sector

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

		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	
	Quartile	Cylindered sample 2017/2018									
	value	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	8.4	7.7	0.0	0.0	6.5	6.3	25.6	25.8	41.4	42.7
	50	34.6	34.1	8.7	7.6	24.5	26.1	49.6	49.5	68.4	68.3
	75	65.8	65.8	33.2	30.7	54.6	53.9	73.9	73.3	84.9	84.3
Personnel expenses	25	12.9	13.4	13.3	14.2	18.0	18.4	11.8	12.2	7.0	7.3
	50	26.1	26.2	29.0	30.2	29.3	29.9	21.8	22.2	15.9	15.4
	75	37.3	37.7	42.1	44.2	39.0	38.6	32.1	33.4	28.0	29.0
Depreciation	25	0.6	0.7	0.8	0.9	0.8	0.8	0.6	0.7	0.4	0.4
	50	2.4	2.5	3.4	3.5	3.2	3.4	2.1	2.1	1.3	1.2
	75	7.0	7.1	9.1	9.6	7.9	7.6	5.7	5.9	3.8	4.2
Annual result	25	0.3	0.2	0.4	0.5	0.4	0.2	0.2	0.2	0.2	0.2
	50	2.3	2.1	3.7	4.1	2.3	2.0	1.8	1.5	1.7	1.8
	75	5.6	5.5	10.0	10.4	5.4	5.3	4.5	4.0	3.7	3.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.9	6.4	5.5	6.2	7.4	8.3	5.6	6.3	3.4	3.1
	50	30.3	31.4	31.4	32.5	39.9	38.8	29.1	28.0	17.6	16.6
	75	62.4	62.1	66.5	66.7	67.2	66.6	57.7	57.4	42.4	42.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.1	0.1	0.0	0.0	0.1	0.2	0.5	0.5	0.4	0.4
	75	1.5	1.5	0.3	0.2	1.6	1.6	2.0	1.9	1.6	1.5
Equity	25	8.4	9.1	5.7	7.3	8.3	8.6	9.0	10.9	10.7	9.6
	50	23.1	24.0	22.6	25.5	21.6	22.1	23.8	26.6	26.1	25.8
	75	44.2	46.0	51.3	49.8	41.3	42.3	44.5	45.2	44.7	47.7
Short-term liabilities	25	23.3	22.9	20.4	18.5	24.2	23.8	24.2	25.0	23.1	22.8
	50	44.4	42.6	42.6	39.0	43.3	41.4	45.5	45.0	44.8	45.4
	75	68.3	65.2	70.1	66.0	69.1	65.5	67.1	63.3	65.1	66.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.7	7.8	7.7	10.0	15.4	17.0	3.9	4.1	0.0	0.0
	75	37.1	36.2	45.1	44.3	44.4	44.4	31.5	28.4	13.4	12.3
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.4	0.8	0.8	0.6	0.3	0.5	0.4	0.4	0.3
	50	3.0	2.8	4.6	4.8	3.1	2.7	2.5	2.1	2.3	2.3
	75	7.1	7.0	11.2	13.3	7.1	6.8	5.9	5.3	4.9	4.5
Annual result and depreciation	25	2.6	2.6	4.0	4.4	3.2	2.9	2.1	2.0	1.3	1.3
	50	6.9	6.7	10.2	10.5	7.6	7.4	5.3	5.2	4.1	4.3
	75	13.4	13.2	21.4	22.9	14.2	13.3	11.1	10.7	8.8	9.0
Trade receivables	25	5.4	5.2	3.5	3.4	5.8	5.8	6.2	6.3	4.8	5.3
	50	9.6	9.4	8.6	8.3	9.3	8.9	10.1	9.9	10.6	10.6
	75	13.6	13.4	14.1	13.3	13.0	12.7	13.9	13.7	14.0	14.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	1.8	2.3	2.1	2.5	2.0	2.1	1.7	2.0	1.0
	50	6.3	6.0	8.2	8.9	6.4	5.8	5.5	5.5	5.6	5.4
	75	13.0	12.4	17.6	19.8	12.9	11.3	11.8	11.1	9.8	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.8	7.9	6.9	7.3	9.2	9.3	8.0	8.1	6.0	6.5
	50	21.9	21.6	24.1	25.9	24.5	23.0	21.4	19.7	16.2	15.0
	75	44.4	44.2	55.4	58.3	48.7	42.3	40.6	41.7	29.0	32.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	70.2	72.2	64.6	71.6	65.2	67.8	72.3	76.3	82.2	76.0
	50	111.0	111.5	112.7	111.9	106.3	107.9	112.6	115.7	126.1	122.1
	75	223.4	240.9	234.9	241.9	208.1	217.9	212.7	247.2	262.1	307.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	73.6	75.6	62.7	69.6	70.4	70.1	81.6	84.2	91.2	87.1
	50	122.8	128.0	121.4	136.8	113.4	116.7	126.2	130.1	135.2	140.9
	75	205.6	209.9	231.0	256.6	200.9	200.0	192.3	201.2	216.0	226.5
		Percentage of cost of materials									
Trade payables	25	7.6	7.8	8.0	8.4	9.2	9.0	7.2	7.5	6.1	6.2
	50	14.1	13.8	19.2	23.4	17.7	16.5	12.4	11.7	9.7	9.2
	75	28.9	30.0	62.3	70.9	39.9	40.7	20.7	20.6	14.6	14.3

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

10. Accommodation and food service activities

	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.0	100.0	100.1	100.1	100.1	99.8	100.0	100.2
Change in finished goods	0.0	0.0	0.0	0.0	- 0.1	- 0.1	- 0.1	0.2	0.0	- 0.2
Interest and similar income	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Other income	5.9	2.5	2.8	2.9	2.9	3.2	2.6	2.6	9.1	2.2
of which: Income from long-term equity investments	0.1	0.2	0.0	0.0	0.1	0.0	0.0	0.0	0.3	0.3
Total income	106.1	102.7	102.9	103.0	103.1	103.4	102.8	102.8	109.3	102.4
Expenses										
Cost of materials	28.0	28.0	25.2	24.9	22.5	22.5	26.9	26.6	30.4	30.8
Personnel expenses	31.2	31.1	34.3	34.0	34.7	34.6	32.2	32.2	29.2	29.1
Depreciation	3.1	3.2	3.7	3.8	3.8	3.8	3.3	3.6	2.7	2.7
of which: Depreciation of tangible fixed assets	3.0	3.1	3.7	3.8	3.7	3.7	3.1	3.4	2.6	2.7
Interest and similar expenses	0.6	0.6	1.0	1.0	1.0	1.0	0.9	0.9	0.3	0.4
Operating taxes	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2
Other expenses	34.9	34.8	30.7	31.0	36.5	37.0	36.2	36.3	34.1	33.6
Total expenses before taxes on income	97.9	97.9	95.0	94.8	98.5	99.0	99.6	99.7	97.0	96.9
Annual result before taxes on income	8.2	4.8	7.9	8.1	4.6	4.4	3.2	3.2	12.4	5.5
Taxes on income	2.2	1.0	1.4	1.5	1.3	1.4	1.0	1.1	3.3	0.9
Annual result	6.0	3.7	6.5	6.7	3.2	3.0	2.1	2.1	9.1	4.7
Profit and loss transfers (parent company)	0.2	0.2	0.1	0.1	0.2	0.1	0.5	0.6	0.1	0.0
Profit and loss transfers (subsidiary)	1.5	1.9	0.0	0.0	0.4	0.5	0.9	0.8	2.3	3.1
Profit for the year	4.7	2.1	6.5	6.7	3.0	2.6	1.7	1.9	6.8	1.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.6	0.4	0.4	0.4	0.5	2.4	2.7	1.7	1.3
Tangible fixed assets	42.0	40.1	62.8	61.3	52.9	51.7	48.5	45.8	28.3	27.6
of which: Land and buildings	25.6	23.1	40.2	39.5	35.4	33.7	34.3	30.4	11.2	10.2
Inventories	3.0	2.9	2.6	2.8	3.8	3.4	2.2	2.6	3.6	3.0
of which: Finished goods and merchandise	1.7	1.6	2.1	2.3	2.0	1.9	1.2	1.1	1.9	1.9
Cash	11.8	11.7	12.3	13.0	12.5	13.3	13.9	13.2	9.5	9.5
Receivables	35.1	35.5	19.5	20.5	26.1	26.9	28.5	30.4	47.3	45.4
Short-term	31.6	31.5	18.8	19.4	25.1	25.3	26.3	28.1	41.2	38.6
of which:										
Trade receivables	7.8	7.9	4.9	4.8	5.5	5.4	6.8	6.7	10.2	10.4
Receivables from affiliated companies	18.8	18.4	6.3	6.4	13.8	13.6	15.3	16.2	25.9	23.8
Long-term	3.5	3.9	0.7	1.2	1.0	1.6	2.2	2.3	6.1	6.8
of which: Loans to affiliated companies	2.8	3.2	0.2	0.7	0.3	0.6	1.5	1.5	5.4	6.2
Securities	0.6	0.5	0.4	0.1	0.6	0.5	0.8	0.8	0.4	0.4
Other long-term equity investments	4.8	6.7	1.2	1.0	3.1	3.0	2.6	3.5	8.0	11.8
of which: Goodwill	0.8	1.1	0.9	0.7	1.4	1.3	0.7	0.6	0.6	1.5
Capital										
Equity	29.9	29.2	19.5	20.6	26.3	26.2	30.8	29.8	32.0	31.0
Liabilities	54.4	55.6	75.1	73.5	65.9	65.9	57.0	57.7	44.2	47.3
Short-term	33.7	35.6	39.5	38.5	36.7	36.4	31.6	32.3	33.6	37.9
of which:										
Liabilities to banks	3.5	3.3	10.4	10.2	7.2	6.4	3.2	2.9	1.2	1.6
Trade payables	9.7	10.2	8.7	9.0	8.4	8.0	8.3	8.2	11.7	13.1
Liabilities to affiliated companies	12.2	13.6	8.2	6.7	13.0	12.8	12.1	12.8	12.4	15.6
Long-term	20.8	20.0	35.6	35.0	29.2	29.5	25.5	25.3	10.6	9.5
of which:										
Liabilities to banks	12.6	11.9	27.0	26.3	22.0	22.0	15.4	14.0	3.8	4.0
Liabilities to affiliated companies	6.7	6.4	4.1	4.5	4.8	4.9	9.2	9.4	5.5	4.5
Provisions	14.3	13.6	4.9	5.5	6.7	6.9	10.7	10.2	22.3	20.2
of which: Provisions for pensions	1.2	1.2	0.1	0.1	0.6	0.6	1.3	1.3	1.4	1.3
Other ratios	Percentage of sales									
Annual result before taxes on income	8.2	4.8	7.9	8.1	4.6	4.4	3.2	3.2	12.4	5.5
Annual result and depreciation	9.1	6.9	10.2	10.5	7.0	6.7	5.4	5.7	11.8	7.4
Trade receivables	4.0	4.2	2.6	2.5	3.5	3.4	4.3	4.3	4.1	4.5
	Percentage of the balance sheet total									
Sales	195.0	187.6	185.3	191.7	155.9	159.1	160.2	154.1	246.5	229.1
Annual result and interest paid	12.9	8.2	13.9	14.6	6.5	6.3	4.8	4.5	23.1	11.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	30.3	22.0	27.8	30.2	17.8	17.7	15.8	15.3	49.6	28.5
	Percentage of fixed assets									
Long-term equity and liabilities	99.1	95.6	84.5	87.0	97.3	98.9	101.9	102.7	99.6	88.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	129.6	121.9	79.2	84.2	103.3	106.9	127.5	127.8	152.2	127.9
Cash resources, short-term receivables and inventories	138.7	130.0	85.9	91.4	113.5	116.4	134.4	135.7	162.8	135.7
	Percentage of cost of materials									
Trade payables	17.8	19.5	18.6	18.8	24.0	22.5	19.3	20.1	15.6	18.6
Memo item:										
Balance sheet total in € billion	6.88	7.53	0.36	0.37	1.22	1.26	2.57	2.81	2.73	3.09
Sales in € billion	13.41	14.12	0.66	0.71	1.90	2.01	4.12	4.32	6.72	7.08
Number of enterprises	1 489	1 489	814	814	427	427	205	205	43	43

I. Enterprises by economic sector

cont'd: 10. Accommodation and food service activities

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

I. Enterprises by economic sector

11. Information and communication

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

I. Enterprises by economic sector

cont'd: 11. Information and communication

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

I. Enterprises by economic sector

11.a) Publishing activities

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

I. Enterprises by economic sector

cont'd: 11.a) Publishing activities

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

I. Enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	98.8	102.4	91.3	101.6	99.8	99.1	98.8	99.9	98.8
Change in finished goods	0.1	1.2	- 2.4	8.7	- 1.6	0.2	0.9	1.2	0.1	1.2
Interest and similar income	1.0	0.7	0.3	0.2	0.4	0.3	0.3	0.3	1.0	0.7
Other income	6.2	4.1	5.4	5.2	5.7	6.3	3.7	3.9	6.4	4.1
of which: Income from long-term equity investments	0.6	0.6	0.0	0.0	0.3	0.3	1.1	1.0	0.6	0.6
Total income	107.2	104.8	105.7	105.4	106.0	106.7	103.9	104.2	107.4	104.8
Expenses										
Cost of materials	56.3	57.4	41.9	41.1	51.6	52.6	42.4	41.9	57.3	58.5
Personnel expenses	18.0	20.6	29.7	31.3	22.0	24.2	21.5	24.1	17.6	20.3
Depreciation	3.2	3.1	4.2	4.5	4.7	4.9	7.1	6.2	3.0	2.9
of which: Depreciation of tangible fixed assets	3.1	3.0	3.6	3.8	4.6	4.2	7.0	6.0	2.9	2.8
Interest and similar expenses	2.0	1.8	1.1	1.0	0.9	0.8	1.1	1.1	2.1	1.9
Operating taxes	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	17.4	17.3	25.9	26.0	21.8	22.4	20.7	21.2	17.0	17.0
Total expenses before taxes on income	96.9	100.3	102.9	103.9	101.1	105.0	92.9	94.5	97.0	100.6
Annual result before taxes on income	10.3	4.5	2.8	1.5	4.9	1.7	11.1	9.7	10.4	4.3
Taxes on income	0.6	0.7	1.4	0.9	1.4	1.6	1.0	1.2	0.6	0.6
Annual result	9.7	3.9	1.4	0.7	3.5	0.1	10.0	8.6	9.8	3.6
Profit and loss transfers (parent company)	3.3	3.1	0.0	0.0	- 0.6	0.0	0.4	0.5	3.5	3.3
Profit and loss transfers (subsidiary)	10.2	9.3	0.2	- 0.4	0.3	- 3.5	7.6	5.6	10.5	9.8
Profit for the year	2.8	- 2.4	1.2	1.1	2.7	3.6	2.9	3.5	2.8	- 2.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.7	9.0	7.4	3.8	4.4	11.1	9.2	1.4	1.4
Tangible fixed assets	18.4	17.6	14.2	11.4	22.5	23.7	9.2	9.0	18.7	17.9
of which: Land and buildings	4.4	4.4	4.8	3.9	13.8	14.5	1.6	1.4	4.5	4.4
Inventories	3.0	2.9	14.6	22.1	10.4	9.7	7.9	11.7	2.7	2.5
of which: Finished goods and merchandise	2.1	2.3	2.2	2.7	4.2	3.9	2.1	3.3	2.1	2.2
Cash	8.0	8.7	14.3	17.2	13.8	14.7	10.7	12.3	7.8	8.4
Receivables	42.9	44.2	34.7	30.5	43.7	43.2	42.9	41.5	42.9	44.3
Short-term	28.0	30.2	33.6	29.6	42.0	41.4	42.1	40.1	27.3	29.8
of which:										
Trade receivables	8.0	7.5	16.1	13.1	19.7	18.0	11.6	11.5	7.7	7.3
Receivables from affiliated companies	15.8	18.5	13.3	12.6	14.5	14.3	26.5	24.2	15.5	18.3
Long-term	14.9	14.0	1.1	1.0	1.7	1.8	0.9	1.4	15.6	14.6
of which: Loans to affiliated companies	0.1	0.1	0.0	0.1	0.2	0.5	0.2	0.4	0.1	0.1
Securities	18.1	17.5	0.6	0.5	0.9	0.5	7.8	6.5	18.7	18.1
Other long-term equity investments	7.5	7.1	10.5	8.9	4.2	3.3	9.7	9.1	7.4	7.0
of which: Goodwill	0.1	0.1	0.4	0.3	0.1	0.1	2.2	1.8	0.0	0.0
Capital										
Equity	23.2	19.4	33.5	29.1	36.9	38.6	22.4	25.5	23.1	19.0
Liabilities	26.4	28.9	60.3	64.8	48.6	47.5	55.0	52.0	25.1	27.8
Short-term	21.2	23.4	46.7	54.6	39.8	38.6	44.3	44.5	20.1	22.4
of which:										
Liabilities to banks	0.8	0.6	7.4	7.2	6.1	5.1	3.9	4.1	0.6	0.4
Trade payables	3.7	3.4	8.6	8.2	11.1	10.3	7.6	6.1	3.4	3.2
Liabilities to affiliated companies	14.9	17.3	12.8	12.9	12.5	12.6	22.1	20.7	14.6	17.2
Long-term	5.2	5.5	13.6	10.2	8.8	8.9	10.7	7.5	4.9	5.4
of which:										
Liabilities to banks	0.2	0.7	7.7	5.5	3.5	4.4	3.9	1.8	0.1	0.6
Liabilities to affiliated companies	3.7	3.6	3.7	2.4	3.3	2.2	5.3	5.1	3.7	3.6
Provisions	49.4	50.1	5.5	4.9	13.9	13.7	22.0	21.9	50.8	51.6
of which: Provisions for pensions	40.3	41.9	0.0	0.0	4.1	4.2	3.3	3.6	42.1	43.8
Other ratios	Percentage of sales									
Annual result before taxes on income	10.4	4.6	2.7	1.7	4.8	1.7	11.2	9.9	10.4	4.3
Annual result and depreciation	13.0	7.0	5.5	5.6	8.1	5.0	17.3	14.9	12.8	6.6
Trade receivables	10.5	10.3	12.9	13.3	15.6	15.3	9.1	9.7	10.5	10.2
	Percentage of the balance sheet total									
Sales	76.4	73.2	125.0	98.4	126.5	117.5	127.9	119.5	73.9	71.1
Annual result and interest paid	8.9	4.2	3.1	1.7	5.4	1.1	14.4	11.7	8.8	4.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.4	7.2	13.3	10.3	20.8	12.6	33.1	28.7	13.7	6.5
	Percentage of fixed assets									
Long-term equity and liabilities	113.9	116.2	135.1	136.4	153.8	155.8	94.4	104.3	114.2	116.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	171.5	167.8	103.5	86.3	142.1	146.4	119.5	118.1	176.5	172.1
Cash resources, short-term receivables and inventories	185.5	180.3	134.7	126.8	168.2	171.6	137.5	144.4	189.9	183.3
	Percentage of cost of materials									
Trade payables	8.5	8.0	16.9	18.5	17.2	16.6	13.9	12.1	8.1	7.6
Memo item:										
Balance sheet total in € billion	23.73	24.89	0.05	0.06	0.22	0.23	0.82	0.85	22.64	23.75
Sales in € billion	18.12	18.22	0.06	0.06	0.28	0.27	1.05	1.01	16.72	16.88
Number of enterprises	238	238	90	90	54	54	54	54	40	40

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

11.c) Telecommunications

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

I. Enterprises by economic sector

cont'd: 11.c) Telecommunications

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

I. Enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.5	98.7	98.4	98.3	98.6	99.3	99.4	100.2	99.6
Change in finished goods	0.1	0.5	1.3	1.6	1.7	1.4	0.7	0.6	- 0.2	0.4
Interest and similar income	0.5	0.5	0.2	0.2	0.2	0.1	0.2	0.2	0.6	0.5
Other income	6.4	5.1	4.2	3.6	2.8	3.2	3.1	2.9	7.3	5.8
of which: Income from long-term equity investments	2.9	1.8	0.2	0.2	0.3	0.3	0.5	0.5	3.6	2.2
Total income	106.9	105.6	104.4	103.8	103.0	103.4	103.3	103.1	107.9	106.3
Expenses										
Cost of materials	44.8	44.9	26.1	25.8	29.9	29.5	33.3	33.7	48.2	48.3
Personnel expenses	30.1	30.4	46.5	46.2	45.9	45.7	40.8	40.2	26.9	27.3
Depreciation	4.7	5.2	3.7	3.6	3.6	3.4	3.8	3.8	4.9	5.6
of which: Depreciation of tangible fixed assets	4.1	4.3	3.4	3.4	3.2	3.3	3.4	3.5	4.3	4.5
Interest and similar expenses	1.1	1.3	0.7	0.7	0.5	0.6	0.6	0.7	1.2	1.5
Operating taxes	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.1	0.1	0.1
Other expenses	17.4	17.3	21.0	21.1	17.8	18.0	18.7	19.3	17.1	16.7
Total expenses before taxes on income	98.2	99.1	97.9	97.4	97.7	97.2	97.3	97.8	98.4	99.5
Annual result before taxes on income	8.7	6.5	6.5	6.3	5.3	6.2	6.0	5.3	9.5	6.8
Taxes on income	2.7	2.1	2.0	2.2	1.9	1.8	1.7	1.8	2.9	2.2
Annual result	6.0	4.4	4.5	4.1	3.3	4.3	4.2	3.5	6.6	4.6
Profit and loss transfers (parent company)	0.6	0.8	0.0	0.0	0.3	0.4	0.5	0.3	0.6	1.0
Profit and loss transfers (subsidiary)	1.1	1.2	0.4	0.5	0.6	0.9	1.3	1.2	1.1	1.2
Profit for the year	5.5	4.0	4.0	3.6	3.1	3.8	3.4	2.6	6.1	4.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.5	3.5	5.2	4.6	3.5	3.5	3.8	3.7	3.5	3.5
Tangible fixed assets	8.8	8.6	11.1	11.1	16.0	15.3	11.4	11.7	8.4	8.1
of which: Land and buildings	2.6	2.5	2.4	2.8	6.5	5.9	3.1	3.5	2.5	2.4
Inventories	2.6	2.6	6.8	7.4	7.2	6.6	4.7	4.8	2.3	2.2
of which: Finished goods and merchandise	0.5	0.4	2.7	2.8	1.6	1.4	1.1	1.0	0.4	0.3
Cash	7.9	11.9	26.6	27.1	21.1	20.6	18.0	17.2	6.4	11.0
Receivables	32.2	32.1	42.7	42.7	44.0	44.2	43.9	44.0	30.6	30.5
Short-term	28.8	30.3	41.5	41.6	41.5	41.3	41.3	41.0	27.1	28.8
of which:										
Trade receivables	8.5	7.1	23.7	24.1	24.3	23.7	18.0	18.3	7.1	5.5
Receivables from affiliated companies	18.0	21.0	10.3	10.2	12.9	13.6	19.4	19.3	18.0	21.3
Long-term	3.4	1.8	1.2	1.1	2.5	2.8	2.6	3.0	3.6	1.7
of which: Loans to affiliated companies	2.8	1.4	0.2	0.1	1.8	2.1	2.1	2.5	2.9	1.3
Securities	4.6	1.0	1.4	1.4	1.1	1.1	1.9	1.5	5.0	1.0
Other long-term equity investments	38.7	38.8	4.6	4.0	5.5	6.7	13.6	14.1	42.3	42.4
of which: Goodwill	2.3	1.7	0.9	0.6	0.4	0.4	1.8	1.3	2.4	1.8
Capital										
Equity	35.2	31.4	32.8	31.9	34.5	33.7	36.7	35.9	35.1	30.9
Liabilities	44.4	49.8	52.0	52.0	46.4	47.6	40.4	41.9	44.7	50.7
Short-term	34.9	35.5	40.2	41.1	34.4	35.6	32.2	33.2	35.2	35.7
of which:										
Liabilities to banks	1.1	0.8	4.7	4.6	4.5	4.5	2.5	2.1	0.8	0.6
Trade payables	4.1	4.3	9.9	10.1	8.4	7.9	7.0	7.1	3.6	3.9
Liabilities to affiliated companies	23.8	25.3	10.1	12.0	10.6	13.3	14.3	16.4	25.2	26.6
Long-term	9.4	14.3	11.7	10.9	11.9	12.0	8.2	8.7	9.5	14.9
of which:										
Liabilities to banks	1.6	1.5	5.2	5.5	7.4	7.2	4.4	3.6	1.2	1.1
Liabilities to affiliated companies	2.9	3.0	4.5	3.0	3.5	3.7	2.6	4.0	2.9	2.8
Provisions	17.3	15.7	11.5	11.7	14.2	13.6	16.5	15.7	17.5	15.7
of which: Provisions for pensions	7.7	7.4	1.9	2.0	2.1	2.4	4.1	4.0	8.2	7.9
Other ratios	Percentage of sales									
Annual result before taxes on income	8.7	6.6	6.6	6.4	5.3	6.2	6.0	5.3	9.5	6.8
Annual result and depreciation	10.7	9.6	8.2	7.8	7.0	7.8	8.0	7.3	11.5	10.2
Trade receivables	10.1	8.9	13.2	13.6	13.5	13.6	12.8	13.4	9.4	7.7
	Percentage of the balance sheet total									
Sales	84.3	79.7	178.9	176.7	179.3	173.9	140.8	136.9	75.7	70.9
Annual result and interest paid	6.0	4.5	9.3	8.6	7.1	8.6	6.9	5.7	5.9	4.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.9	13.5	36.3	33.8	28.3	29.9	25.0	21.4	14.9	12.5
	Percentage of fixed assets									
Long-term equity and liabilities	89.3	99.4	205.7	211.4	173.8	167.1	152.0	146.2	84.7	95.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	106.4	119.6	171.6	169.5	183.5	175.8	187.7	177.4	96.2	112.2
Cash resources, short-term receivables and inventories	113.9	126.8	188.4	187.6	204.2	194.5	202.5	191.9	102.7	118.3
	Percentage of cost of materials									
Trade payables	10.8	12.1	21.0	21.9	15.5	15.1	14.8	15.3	10.0	11.4
Memo item:										
Balance sheet total in € billion	85.17	96.07	0.31	0.36	1.57	1.78	8.33	9.43	74.97	84.50
Sales in € billion	71.80	76.59	0.55	0.63	2.81	3.09	11.73	12.91	56.72	59.95
Number of enterprises	2 140	2 140	747	747	606	606	552	552	235	235

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

12. Real estate activities

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

I. Enterprises by economic sector

cont'd: 12. Real estate activities

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

I. Enterprises by economic sector

cont'd: 12. Real estate activities

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

I. Enterprises by economic sector

cont'd: 12 Real estate activities

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

I. Enterprises by economic sector

cont'd: 12. Real estate activities

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

I. Enterprises by economic sector

cont'd: 12 Real estate activities

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

I. Enterprises by economic sector

13. Business services*

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2017/2018									
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.5	97.9	98.1	98.4	97.9	99.0	98.6	100.4	100.0
Change in finished goods	0.1	0.5	2.1	1.9	1.6	2.1	1.0	1.4	- 0.4	0.0
Interest and similar income	0.3	0.3	0.4	0.4	0.2	0.2	0.2	0.2	0.3	0.3
Other income	4.6	4.7	5.8	6.1	4.3	4.3	4.5	4.4	4.6	4.8
of which: Income from long-term equity investments	0.5	0.5	0.2	0.3	0.4	0.4	0.3	0.3	0.5	0.6
Total income	104.8	105.0	106.1	106.5	104.5	104.5	104.7	104.6	104.9	105.1
Expenses										
Cost of materials	40.0	40.5	23.4	23.6	31.2	31.5	33.1	32.6	43.9	44.7
Personnel expenses	36.5	36.5	41.7	41.9	41.9	41.9	43.2	43.6	33.5	33.4
Depreciation	4.1	4.1	6.6	6.5	4.7	4.6	3.8	4.1	4.0	4.0
of which: Depreciation of tangible fixed assets	3.7	3.6	6.5	6.4	4.5	4.5	3.6	3.5	3.5	3.5
Interest and similar expenses	0.9	1.0	1.2	1.1	0.8	0.8	0.8	0.9	1.0	1.0
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	18.7	18.5	23.9	24.2	19.8	19.3	18.6	18.6	18.4	18.3
Total expenses before taxes on income	100.2	100.8	97.0	97.4	98.5	98.3	99.6	99.9	100.8	101.4
Annual result before taxes on income	4.6	4.2	9.1	9.1	6.0	6.3	5.1	4.7	4.1	3.7
Taxes on income	1.2	1.1	2.2	2.1	1.6	1.7	1.4	1.4	1.0	1.0
Annual result	3.4	3.1	6.9	6.9	4.4	4.6	3.7	3.4	3.1	2.7
Profit and loss transfers (parent company)	0.1	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.2
Profit and loss transfers (subsidiary)	1.1	1.1	0.3	0.2	0.4	0.4	1.1	1.4	1.2	1.2
Profit for the year	2.5	2.2	6.8	6.9	4.1	4.3	2.7	2.1	2.1	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.3	0.9	1.0	1.1	1.3	1.2	1.1	1.4	1.3
Tangible fixed assets	25.6	25.5	36.6	35.4	28.8	29.2	22.4	21.5	25.9	26.0
of which: Land and buildings	9.0	8.5	12.5	11.8	7.8	7.5	6.7	6.4	9.8	9.1
Inventories	13.6	13.9	12.7	13.8	18.6	19.1	17.7	18.7	11.8	11.9
of which: Finished goods and merchandise	2.0	2.0	2.1	2.2	2.0	2.2	1.8	1.9	2.0	2.1
Cash	11.3	10.9	15.9	16.3	15.3	14.7	13.9	13.6	9.8	9.4
Receivables	37.4	37.1	28.8	28.7	31.1	30.7	38.1	38.4	38.2	37.8
Short-term	34.3	34.6	26.9	26.9	29.4	29.1	36.1	36.7	34.6	34.9
of which:										
Trade receivables	14.0	13.7	12.3	12.4	15.1	14.4	16.0	15.7	13.3	13.1
Receivables from affiliated companies	16.0	16.2	8.6	8.3	10.3	10.7	16.0	16.5	16.9	17.1
Long-term	3.1	2.5	1.9	1.8	1.6	1.6	2.0	1.7	3.6	2.9
of which: Loans to affiliated companies	2.0	1.5	1.2	1.2	0.9	0.9	1.4	1.2	2.3	1.7
Securities	2.6	2.6	1.3	1.2	1.0	0.9	0.9	0.9	3.4	3.4
Other long-term equity investments	7.5	8.0	3.0	2.9	3.5	3.3	5.2	5.3	8.8	9.6
of which: Goodwill	0.8	0.7	0.9	0.7	0.7	0.3	0.7	0.5	0.9	0.7
Capital										
Equity	32.3	32.7	30.8	31.7	30.5	30.1	29.5	28.5	33.4	34.4
Liabilities	49.7	49.3	61.6	60.7	58.2	58.8	55.8	56.9	46.3	45.4
Short-term	40.1	40.1	43.6	42.5	43.6	43.8	45.1	46.4	37.9	37.6
of which:										
Liabilities to banks	3.5	3.8	8.4	7.9	6.4	6.5	3.4	3.9	3.1	3.3
Trade payables	5.4	5.2	6.4	6.2	6.5	6.5	5.7	5.7	5.2	4.8
Liabilities to affiliated companies	13.1	13.2	10.4	8.8	9.1	9.1	13.4	12.5	13.6	14.1
Long-term	9.6	9.2	18.0	18.2	14.5	15.0	10.7	10.5	8.5	7.8
of which:										
Liabilities to banks	4.7	4.8	12.4	12.6	10.8	11.3	5.0	4.4	3.6	4.0
Liabilities to affiliated companies	3.4	3.0	3.3	3.3	2.6	2.4	3.7	4.4	3.4	2.6
Provisions	17.4	17.3	7.0	6.9	10.7	10.4	13.4	13.4	19.8	19.7
of which: Provisions for pensions	6.1	6.3	1.4	1.3	2.9	2.9	3.4	3.6	7.5	7.7
Other ratios	Percentage of sales									
Annual result before taxes on income	4.6	4.3	9.3	9.2	6.1	6.4	5.2	4.8	4.1	3.7
Annual result and depreciation	7.5	7.2	13.9	13.7	9.3	9.4	7.6	7.6	7.1	6.7
Trade receivables	11.2	11.2	12.0	12.2	12.1	11.9	12.8	12.6	10.6	10.6
	Percentage of the balance sheet total									
Sales	124.6	122.7	102.8	101.6	124.4	121.2	125.5	124.4	125.2	123.1
Annual result and interest paid	5.4	5.0	8.5	8.3	6.6	6.7	5.7	5.4	5.1	4.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.6	15.8	26.8	26.8	21.3	20.7	16.8	16.3	15.7	14.7
	Percentage of fixed assets									
Long-term equity and liabilities	123.1	124.6	115.9	121.9	134.9	133.6	139.4	141.7	118.2	120.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	116.6	116.4	99.1	102.3	103.5	101.1	111.8	109.2	120.9	121.9
Cash resources, short-term receivables and inventories	150.7	151.2	128.2	134.7	146.1	144.7	151.1	149.4	152.0	153.4
	Percentage of cost of materials									
Trade payables	10.9	10.4	26.0	25.4	16.4	16.7	13.6	13.9	9.5	8.8
Memo item:										
Balance sheet total in € billion	94.40	102.45	2.28	2.54	7.30	8.06	20.78	22.10	64.04	69.74
Sales in € billion	117.67	125.73	2.35	2.58	9.08	9.76	26.09	27.51	80.16	85.88
Number of enterprises	6 921	6 921	3 266	3 266	1 998	1 998	1 211	1 211	446	446

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

I. Enterprises by economic sector

cont'd: 13. Business services*

Ratios	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 2017/2018									
		2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	1.5	1.4	0.0	0.0	4.8	5.1	8.0	7.4	11.6	11.7
	50	17.8	17.9	9.3	9.3	24.4	24.0	25.9	24.7	36.3	35.7
	75	44.0	44.1	32.1	32.6	50.0	50.6	52.5	52.1	68.2	64.8
Personnel expenses	25	17.8	17.9	15.7	15.7	21.0	21.0	20.7	21.2	9.9	10.2
	50	38.0	38.7	37.4	37.6	38.7	39.9	40.6	41.0	32.7	32.6
	75	59.3	59.4	58.2	57.9	59.9	60.4	61.8	62.6	59.8	58.9
Depreciation	25	0.6	0.6	0.8	0.9	0.6	0.6	0.4	0.5	0.3	0.3
	50	1.8	1.9	2.4	2.5	1.5	1.6	1.3	1.3	1.2	1.2
	75	5.0	5.1	6.8	7.0	4.1	4.0	3.3	3.4	3.7	3.6
Annual result	25	0.7	0.7	1.0	1.1	0.7	0.8	0.5	0.3	0.2	0.2
	50	4.1	4.0	6.1	6.0	3.3	3.3	2.9	2.7	2.8	2.4
	75	10.8	10.9	16.0	16.2	8.1	8.1	7.1	6.6	5.7	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.1	2.0	2.5	2.3	2.4	2.3	1.6	1.6	1.3	1.2
	50	9.4	9.2	12.7	12.4	8.7	8.5	6.3	6.1	4.1	4.0
	75	35.1	34.3	44.2	44.2	31.3	32.1	23.4	22.8	20.2	18.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.7	0.9	0.0	0.0	1.9	2.2	2.1	2.4	1.7	1.6
	75	12.3	12.7	8.2	8.6	17.9	18.0	14.7	14.8	10.7	11.1
Equity	25	7.6	8.9	4.9	7.3	9.4	10.5	8.8	9.1	8.5	8.7
	50	26.1	27.4	27.7	30.7	26.2	26.5	24.0	25.7	21.0	20.5
	75	50.1	51.7	55.3	56.3	47.0	48.3	47.5	47.9	43.1	43.0
Short-term liabilities	25	20.3	19.7	17.2	17.0	23.1	22.5	23.5	23.2	21.7	21.4
	50	41.5	40.0	39.1	37.7	44.3	41.4	42.9	42.6	41.6	41.4
	75	68.6	67.9	69.7	68.1	69.0	68.5	66.4	67.3	66.2	66.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	1.7	3.0	1.6	1.9	0.0	0.0	0.0	0.0
	75	21.4	21.6	32.2	32.4	22.1	21.4	5.3	5.8	0.2	0.6
		Percentage of sales									
Annual result before taxes on income	25	1.1	1.1	1.4	1.5	1.1	1.1	0.8	0.5	0.5	0.4
	50	5.4	5.3	8.0	7.8	4.5	4.7	4.1	3.7	3.8	3.4
	75	14.0	13.9	20.2	20.3	10.7	11.0	9.3	9.1	7.3	7.2
Annual result and depreciation	25	3.0	3.1	4.3	4.3	2.8	3.0	2.2	2.0	2.0	1.9
	50	9.0	9.0	13.0	13.0	7.7	7.9	6.1	5.9	5.7	5.4
	75	20.9	20.9	29.6	29.6	15.8	15.7	13.7	13.6	11.4	11.5
Trade receivables	25	3.0	3.0	2.4	2.3	4.3	4.1	3.5	3.7	2.1	2.7
	50	8.9	8.9	8.0	7.9	9.4	9.4	10.2	10.5	10.3	9.9
	75	16.1	15.9	15.5	15.3	15.8	15.8	16.8	16.7	16.8	17.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.5	3.0	2.9	2.5	2.6	2.0	1.7	1.6	1.5
	50	8.3	8.0	10.4	9.9	7.7	7.4	6.9	6.5	6.1	5.9
	75	19.3	19.0	25.3	24.5	16.4	16.6	14.5	13.8	11.3	11.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.3	3.1	1.4	1.5	4.2	4.5	4.0	3.0	5.0	5.1
	50	21.0	21.0	22.6	23.7	21.0	21.0	18.7	18.4	17.0	17.6
	75	56.9	58.4	72.7	70.3	51.4	52.9	44.6	46.1	38.3	36.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	82.1	85.1	66.7	73.5	91.9	93.7	97.2	98.6	91.3	88.1
	50	168.7	174.3	148.8	157.7	190.3	200.1	188.8	188.8	150.5	162.0
	75	526.7	550.9	500.0	512.5	573.8	604.5	562.5	607.0	428.0	437.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	69.2	70.8	58.4	62.5	70.3	71.7	88.0	85.3	94.2	92.2
	50	139.1	142.4	138.4	144.4	133.8	136.8	143.2	143.7	148.1	148.6
	75	292.1	303.5	333.3	350.0	274.5	277.8	266.2	270.2	255.4	287.7
		Percentage of cost of materials									
Trade payables	25	5.3	5.3	4.4	4.5	6.2	6.3	6.0	5.6	4.0	3.9
	50	13.1	13.5	14.6	15.6	13.4	13.4	12.1	12.1	10.0	9.1
	75	31.2	32.5	43.4	47.1	28.3	28.7	22.5	24.1	20.2	17.9

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

I. Enterprises by economic sector

cont'd: 13. Business services*

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

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

I. Enterprises by economic sector

cont'd: 13. Business services*

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

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

I. Enterprises by economic sector

cont'd: 13. Business services*

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

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

I. Enterprises by economic sector

cont'd: 13 Business services*

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

13.c) Scientific research and development

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

13.d) Advertising and market research

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

13.e) Rental and leasing activities

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

13.f) Employment activities

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

I. Enterprises by economic sector

cont'd: 13.f) Employment activities

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

I. Enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.9	99.7	100.0	100.8	100.8	99.9	99.9	99.8	99.8
Change in finished goods	0.2	0.1	0.3	0.0	- 0.8	- 0.8	0.1	0.1	0.2	0.2
Interest and similar income	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2	0.1	0.1
Other income	2.3	2.8	4.7	5.8	3.4	3.7	3.7	4.4	2.0	2.6
of which: Income from long-term equity investments	0.4	0.4	0.1	0.1	0.1	0.2	0.8	1.0	0.4	0.3
Total income	102.4	103.0	104.8	105.9	103.6	103.9	104.0	104.7	102.1	102.7
Expenses										
Cost of materials	76.7	78.9	31.2	30.0	46.9	47.1	50.6	50.8	81.5	83.5
Personnel expenses	7.6	7.4	31.7	32.7	22.5	23.0	22.3	21.4	5.0	5.1
Depreciation	1.1	1.1	4.2	5.2	3.6	3.3	2.4	2.7	0.8	0.8
of which: Depreciation of tangible fixed assets	0.9	0.9	4.2	4.7	3.2	3.3	1.8	1.9	0.7	0.7
Interest and similar expenses	0.2	0.2	0.8	0.7	0.8	0.6	0.3	0.3	0.2	0.2
Operating taxes	0.0	0.0	0.1	0.1	0.2	0.2	0.1	0.0	0.0	0.0
Other expenses	13.3	12.9	28.2	30.8	27.9	28.2	23.5	24.4	11.4	10.9
Total expenses before taxes on income	98.9	100.3	96.1	99.5	101.9	102.4	99.3	99.8	98.8	100.3
Annual result before taxes on income	3.5	2.6	8.7	6.4	1.7	1.5	4.7	4.9	3.4	2.4
Taxes on income	1.3	1.0	1.5	1.2	0.7	0.3	1.6	1.8	1.3	1.0
Annual result	2.2	1.6	7.2	5.2	1.0	1.1	3.1	3.1	2.1	1.4
Profit and loss transfers (parent company)	0.5	0.5	0.0	0.0	0.2	0.4	0.0	0.0	0.6	0.6
Profit and loss transfers (subsidiary)	0.3	0.2	1.5	1.2	0.4	0.3	0.3	0.0	0.3	0.2
Profit for the year	2.4	1.9	5.7	4.0	0.8	1.3	2.8	3.2	2.3	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	4.3	3.6	0.8	1.5	2.6	1.8	3.9	3.3	4.5	3.8
Tangible fixed assets	5.4	6.5	26.7	27.3	28.6	32.9	8.6	7.8	3.3	4.5
of which: Land and buildings	1.1	1.2	1.4	1.2	2.4	1.9	2.4	2.1	0.7	1.0
Inventories	8.4	9.1	7.6	7.0	7.5	7.5	2.9	2.9	9.5	10.3
of which: Finished goods and merchandise	0.6	0.6	5.0	4.2	0.6	0.5	0.4	0.3	0.5	0.7
Cash	19.6	18.7	18.0	18.7	21.1	20.9	27.9	22.5	18.0	17.9
Receivables	42.5	43.1	41.3	40.9	31.8	29.4	47.2	51.4	42.1	42.4
Short-term	32.8	33.7	40.6	40.1	29.2	26.7	44.8	48.9	30.6	31.2
of which:										
Trade receivables	6.3	5.9	17.4	16.6	11.6	11.0	15.6	16.7	4.1	3.5
Receivables from affiliated companies	16.3	15.4	11.5	10.4	10.5	9.0	19.9	21.6	16.0	14.7
Long-term	9.7	9.4	0.7	0.8	2.6	2.6	2.4	2.5	11.6	11.2
of which: Loans to affiliated companies	7.2	8.5	0.6	0.7	1.8	1.8	1.5	1.7	8.7	10.2
Securities	1.1	1.4	0.0	0.0	1.0	0.7	1.1	0.9	1.1	1.5
Other long-term equity investments	17.9	16.8	3.0	2.3	6.3	5.2	7.1	10.3	20.7	18.9
of which: Goodwill	2.5	1.8	0.6	0.5	1.3	0.9	3.7	2.6	2.3	1.7
Capital										
Equity	29.7	28.1	24.1	23.2	19.5	19.2	28.8	34.2	30.4	27.6
Liabilities	57.5	59.4	66.5	69.5	69.6	71.1	56.1	51.6	57.0	60.1
Short-term	51.0	53.0	51.6	51.6	52.0	46.7	50.9	46.5	51.0	54.5
of which:										
Liabilities to banks	2.1	4.5	11.3	7.5	8.5	6.6	0.8	0.9	1.9	5.0
Trade payables	9.7	9.0	15.5	15.2	14.0	12.3	11.7	12.0	9.1	8.2
Liabilities to affiliated companies	10.5	10.6	5.9	7.6	6.2	8.5	8.8	7.5	11.2	11.3
Long-term	6.5	6.5	14.8	17.9	17.6	24.4	5.3	5.1	6.0	5.6
of which:										
Liabilities to banks	4.2	4.0	12.0	15.1	12.9	18.5	1.1	1.5	4.3	3.6
Liabilities to affiliated companies	2.0	1.9	2.1	2.4	1.3	1.3	3.5	2.0	1.7	2.0
Provisions	11.8	11.4	6.7	4.7	8.7	6.5	12.8	12.3	11.9	11.7
of which: Provisions for pensions	1.7	2.0	0.7	0.7	2.6	2.1	3.6	3.3	1.4	1.8
Other ratios	Percentage of sales									
Annual result before taxes on income	3.5	2.6	8.7	6.4	1.7	1.5	4.7	4.9	3.4	2.4
Annual result and depreciation	3.2	2.6	11.4	10.5	4.6	4.4	5.5	5.8	2.8	2.1
Trade receivables	2.6	2.4	12.8	13.2	5.9	6.6	9.2	10.3	1.6	1.3
	Percentage of the balance sheet total									
Sales	237.4	242.2	135.8	126.3	195.6	168.3	169.1	161.7	254.2	262.9
Annual result and interest paid	5.7	4.3	10.9	7.5	3.4	2.9	5.8	5.6	5.7	4.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.1	12.0	26.8	22.8	15.0	12.4	21.4	21.6	13.9	10.3
	Percentage of fixed assets									
Long-term equity and liabilities	99.6	98.4	127.2	131.1	98.4	107.3	165.9	174.7	92.3	88.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	103.4	100.0	113.6	114.0	98.0	103.5	143.8	154.4	95.8	91.0
Cash resources, short-term receivables and inventories	119.8	117.0	128.4	127.5	112.4	119.6	149.5	160.7	114.5	109.9
	Percentage of cost of materials									
Trade payables	5.3	4.7	36.5	40.2	15.4	15.6	13.6	14.5	4.4	3.7
Memo item:										
Balance sheet total in € billion	4.64	5.33	0.07	0.08	0.18	0.22	0.70	0.78	3.70	4.25
Sales in € billion	11.02	12.91	0.09	0.10	0.35	0.37	1.18	1.27	9.40	11.18
Number of enterprises	272	272	120	120	75	75	53	53	24	24

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

13.h) Services to buildings and landscape activities

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

14. Personal service activities*

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

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

I. Enterprises by economic sector

cont'd: 14. Personal service activities*

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

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

I. Enterprises by economic sector

14.a) Education

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2017/2018									
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.7	99.9	100.0	99.8	99.5	99.9	99.8	99.8	99.7
Change in finished goods	0.2	0.3	0.1	0.0	0.2	0.5	0.1	0.2	0.2	0.3
Interest and similar income	0.3	0.3	1.5	1.0	0.2	0.2	0.4	0.3	0.1	0.2
Other income	17.2	18.4	22.5	24.9	22.7	23.2	19.6	21.9	13.9	14.3
of which: Income from long-term equity investments	0.2	0.1	0.5	0.4	0.3	0.5	0.1	0.1	0.2	0.0
Total income	117.5	118.7	123.9	125.9	123.0	123.5	119.9	122.2	114.0	114.4
Expenses										
Cost of materials	19.9	20.5	15.4	13.4	17.1	18.0	16.9	17.7	23.3	23.8
Personnel expenses	62.7	64.3	54.1	55.2	67.5	67.8	64.4	65.5	60.7	63.0
Depreciation	4.5	4.7	4.0	3.9	5.0	5.0	5.6	5.7	3.6	3.7
of which: Depreciation of tangible fixed assets	4.5	4.6	4.0	3.9	4.9	4.9	5.5	5.5	3.5	3.7
Interest and similar expenses	0.7	0.8	0.7	0.8	0.6	0.6	1.0	1.2	0.5	0.5
Operating taxes	0.0	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	25.1	25.6	42.9	48.4	28.2	28.2	27.2	28.5	22.0	21.6
Total expenses before taxes on income	113.0	115.9	117.3	121.9	118.5	119.7	115.3	118.5	109.9	112.6
Annual result before taxes on income	4.4	2.8	6.6	4.0	4.5	3.7	4.7	3.7	4.1	1.8
Taxes on income	0.3	0.4	1.3	0.9	0.5	0.6	0.4	0.5	0.1	0.1
Annual result	4.1	2.5	5.4	3.1	4.0	3.2	4.3	3.2	4.0	1.7
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.2	0.3	- 0.1	0.0	0.4	0.5	0.3	0.1	0.1	0.4
Profit for the year	3.9	2.2	5.4	3.1	3.6	2.7	3.9	3.0	3.8	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	1.0	0.5	0.3	0.5	0.6	1.2	1.4	0.5	0.5
Tangible fixed assets	44.6	44.1	30.2	28.7	54.3	51.8	46.4	46.0	39.3	39.5
of which: Land and buildings	29.9	29.1	22.2	21.3	45.0	42.0	32.5	31.8	21.0	20.8
Inventories	1.7	1.9	0.9	1.0	2.0	2.1	1.1	1.1	2.6	3.1
of which: Finished goods and merchandise	0.2	0.3	0.6	0.6	0.1	0.1	0.1	0.1	0.5	0.6
Cash	20.5	20.1	17.0	15.8	20.5	20.0	23.8	24.0	15.3	14.1
Receivables	24.0	24.0	27.2	31.7	17.0	18.0	21.6	21.7	30.1	29.3
Short-term	21.1	20.5	26.3	29.7	15.6	16.2	16.8	16.1	29.7	28.6
of which:										
Trade receivables	9.6	9.8	9.8	9.0	6.4	6.8	6.7	6.6	15.4	16.0
Receivables from affiliated companies	6.6	6.6	7.9	7.8	5.5	6.0	6.6	7.0	7.0	6.0
Long-term	2.9	3.5	1.0	1.9	1.4	1.8	4.8	5.7	0.4	0.7
of which: Loans to affiliated companies	1.1	1.5	0.2	1.2	0.2	0.5	1.9	2.6	0.1	0.2
Securities	5.7	6.0	19.1	17.9	3.6	4.2	3.2	3.1	9.4	10.5
Other long-term equity investments	2.0	2.2	4.5	4.2	1.4	2.8	1.7	1.8	2.3	2.4
of which: Goodwill	0.5	0.4	1.2	1.0	0.0	0.0	0.8	0.7	0.0	0.0
Capital										
Equity	59.7	59.9	55.0	53.5	63.3	61.8	62.0	63.0	55.1	54.8
Liabilities	24.1	23.0	37.8	40.3	25.2	26.7	22.9	20.7	24.5	24.2
Short-term	16.7	15.9	23.6	23.0	16.5	16.5	14.5	14.1	19.8	18.1
of which:										
Liabilities to banks	2.3	1.9	7.8	7.3	2.7	1.5	2.6	2.5	1.4	0.8
Trade payables	3.5	3.6	4.6	4.5	2.7	2.8	2.6	2.6	5.3	5.4
Liabilities to affiliated companies	2.3	2.2	4.6	3.7	2.5	4.2	1.9	1.6	2.9	2.4
Long-term	7.3	7.1	14.3	17.3	8.7	10.3	8.3	6.6	4.7	6.0
of which:										
Liabilities to banks	5.3	4.4	4.4	4.9	3.4	4.7	7.0	5.3	3.4	2.9
Liabilities to affiliated companies	1.0	1.6	2.9	3.2	3.3	3.1	0.3	0.4	1.2	2.9
Provisions	13.8	14.6	4.7	4.1	8.1	8.5	12.2	13.4	18.8	19.6
of which: Provisions for pensions	7.2	7.7	0.3	0.3	2.9	3.0	6.9	7.6	9.6	10.2
Other ratios	Percentage of sales									
Annual result before taxes on income	4.4	2.8	6.6	4.0	4.5	3.7	4.7	3.7	4.1	1.8
Annual result and depreciation	8.7	7.1	9.4	7.0	9.0	8.2	9.9	8.9	7.5	5.4
Trade receivables	8.9	8.9	11.7	9.9	7.6	8.2	8.0	7.7	9.9	10.1
	Percentage of the balance sheet total									
Sales	107.5	109.5	83.7	90.8	84.9	83.6	83.8	85.5	155.4	159.0
Annual result and interest paid	5.2	3.5	5.1	3.5	3.9	3.1	4.4	3.7	6.9	3.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	47.1	39.0	28.2	20.8	46.8	37.6	58.6	58.0	39.6	27.8
	Percentage of fixed assets									
Long-term equity and liabilities	135.5	135.0	125.8	134.3	127.2	127.3	135.8	134.2	139.0	139.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	256.0	264.3	183.7	198.1	232.6	233.6	283.3	288.6	236.8	250.7
Cash resources, short-term receivables and inventories	266.2	276.1	187.4	202.3	244.8	246.1	291.1	296.6	250.1	267.6
	Percentage of cost of materials									
Trade payables	16.5	16.0	35.9	37.4	18.9	18.5	18.3	17.1	14.5	14.3
Memo item:										
Balance sheet total in € billion	5.26	5.35	0.13	0.14	0.60	0.64	2.80	2.82	1.74	1.75
Sales in € billion	5.66	5.86	0.11	0.12	0.51	0.53	2.35	2.41	2.70	2.79
Number of enterprises	394	394	160	160	107	107	106	106	21	21

I. Enterprises by economic sector

cont'd: 14.a) Education

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

I. Enterprises by economic sector

14.b) Human health activities

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

I. Enterprises by economic sector

cont'd: 14.b) Human health activities

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

I. Enterprises by economic sector

14.c) Residential care activities

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

I. Enterprises by economic sector

cont'd: 14.c) Residential care activities

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

I. Enterprises by economic sector

14.d) Social work activities without accommodation

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

14.e) Gambling and betting activities

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

14.f) Sports activities and amusement and recreation activities

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

I. Enterprises by economic sector

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

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

I. Enterprises by economic sector

15. Activities of head offices

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

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

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

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.8	100.1	99.6	101.4	99.9	100.3	100.2	99.4	99.7
Change in finished goods	0.4	0.2	- 0.1	0.4	- 1.4	0.1	- 0.3	- 0.2	0.6	0.3
Interest and similar income	21.6	17.9	1.7	1.8	2.7	2.6	5.9	5.4	23.8	19.7
Other income	141.9	128.2	15.2	15.8	28.8	26.9	51.3	47.0	154.5	139.9
of which: Income from long-term equity investments	54.7	61.0	7.1	8.1	15.2	17.5	31.9	27.7	58.3	65.9
Total income	263.6	246.1	116.8	117.6	131.4	129.5	157.3	152.4	278.2	259.6
Expenses										
Cost of materials	31.2	33.9	40.2	38.9	39.4	41.5	26.4	30.3	31.2	33.9
Personnel expenses	34.8	33.7	41.4	40.4	30.8	30.1	35.2	33.5	34.8	33.8
Depreciation	25.9	30.7	2.8	2.2	5.3	7.3	14.3	13.8	27.8	33.2
of which: Depreciation of tangible fixed assets	4.9	4.8	1.4	1.4	3.1	2.8	5.3	5.2	4.9	4.9
Interest and similar expenses	34.4	29.6	1.4	1.3	3.5	3.4	8.1	6.9	37.9	32.7
Operating taxes	0.9	0.1	0.2	0.1	0.1	0.1	0.3	0.2	1.0	0.1
Other expenses	78.7	83.4	19.1	18.8	25.0	22.6	33.8	34.1	84.9	90.4
Total expenses before taxes on income	205.9	211.4	105.1	101.7	104.0	105.1	118.1	118.9	217.6	224.2
Annual result before taxes on income	57.7	34.8	11.7	15.9	27.4	24.4	39.2	33.5	60.6	35.4
Taxes on income	24.1	19.2	1.9	2.0	4.9	4.9	11.7	9.6	26.0	20.7
Annual result	33.6	15.5	9.8	13.8	22.5	19.5	27.5	23.9	34.7	14.7
Profit and loss transfers (parent company)	119.6	83.3	1.1	2.3	6.8	7.3	29.5	23.9	132.0	91.9
Profit and loss transfers (subsidiary)	34.8	12.7	1.6	2.3	1.2	1.1	9.5	8.6	38.4	13.5
Profit for the year	118.3	86.2	9.3	13.8	28.1	25.7	47.4	39.2	128.3	93.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.6	0.8	0.5	0.4	0.6	0.5	0.2	0.2
Tangible fixed assets	1.2	1.2	7.9	8.2	9.2	9.7	8.2	8.0	1.0	1.0
of which: Land and buildings	0.9	0.9	4.9	5.3	6.5	7.1	6.5	6.5	0.8	0.8
Inventories	0.1	0.1	1.0	1.3	0.7	1.1	0.5	0.4	0.1	0.1
of which: Finished goods and merchandise	0.0	0.0	0.6	0.5	0.4	0.1	0.1	0.1	0.0	0.0
Cash	4.1	4.0	13.9	14.4	9.1	9.8	6.8	6.4	4.0	3.9
Receivables	30.3	30.4	45.6	45.9	37.2	36.6	36.8	38.8	30.2	30.2
Short-term	23.8	23.9	40.7	40.5	31.7	31.5	31.3	32.9	23.6	23.7
of which:										
Trade receivables	0.1	0.2	2.4	2.5	1.2	1.2	0.6	0.7	0.1	0.2
Receivables from affiliated companies	22.7	22.6	32.6	31.2	25.5	25.6	27.2	28.6	22.6	22.5
Long-term	6.6	6.5	4.9	5.4	5.5	5.2	5.5	5.9	6.6	6.5
of which: Loans to affiliated companies	6.3	6.2	4.1	4.5	4.1	3.6	4.7	5.0	6.3	6.2
Securities	2.2	2.3	1.4	1.5	2.0	2.1	1.8	1.8	2.2	2.3
Other long-term equity investments	61.9	61.8	29.4	27.6	41.2	40.2	45.2	44.0	62.3	62.2
of which: Goodwill	0.0	0.0	0.5	0.6	0.3	0.2	0.1	0.1	0.0	0.0
Capital										
Equity	48.4	48.3	50.1	52.3	55.7	56.8	60.6	60.3	48.2	48.1
Liabilities	48.2	48.2	42.1	40.2	38.4	37.6	34.8	35.2	48.4	48.5
Short-term	29.3	29.4	27.9	25.9	23.5	22.9	21.9	21.8	29.5	29.5
of which:										
Liabilities to banks	1.3	1.2	3.5	3.5	4.6	4.7	4.8	4.6	1.2	1.1
Trade payables	0.2	0.2	1.9	2.1	1.4	1.4	0.7	0.6	0.2	0.2
Liabilities to affiliated companies	26.1	26.3	15.2	13.9	12.7	12.2	13.8	13.8	26.4	26.6
Long-term	18.9	18.9	14.2	14.4	14.9	14.7	12.8	13.4	19.0	19.0
of which:										
Liabilities to banks	4.6	4.9	6.8	7.5	8.5	8.8	6.9	7.0	4.5	4.8
Liabilities to affiliated companies	9.7	9.2	5.6	5.5	4.9	4.9	4.8	5.2	9.8	9.3
Provisions	3.4	3.4	7.6	7.0	5.7	5.5	4.6	4.5	3.4	3.4
of which: Provisions for pensions	1.3	1.4	2.5	2.4	2.4	2.4	1.8	1.8	1.3	1.4
Other ratios	Percentage of sales									
Annual result before taxes on income	57.9	34.8	11.7	15.9	27.0	24.5	39.1	33.4	61.0	35.5
Annual result and depreciation	59.8	46.3	12.6	16.1	27.3	26.8	41.6	37.6	62.8	48.0
Trade receivables	4.5	5.7	3.1	3.4	3.6	3.6	4.3	4.8	4.6	5.9
	Percentage of the balance sheet total									
Sales	3.0	3.2	78.4	73.9	34.2	32.9	13.3	14.2	2.7	2.9
Annual result and interest paid	2.0	1.4	8.7	11.2	8.8	7.5	4.7	4.3	2.0	1.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	3.8	3.1	27.4	35.8	26.5	26.3	16.9	15.9	3.5	2.9
	Percentage of fixed assets									
Long-term equity and liabilities	96.4	96.5	152.4	159.5	126.4	129.6	123.8	126.9	95.9	95.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	97.8	98.0	196.7	213.2	176.3	182.1	176.2	183.4	96.6	96.6
Cash resources, short-term receivables and inventories	98.1	98.2	200.5	218.2	179.2	186.7	178.3	185.1	96.8	96.8
	Percentage of cost of materials									
Trade payables	22.5	19.2	6.1	7.3	10.4	10.2	19.8	14.7	23.3	20.0
Memo item:										
Balance sheet total in € billion	1 234.93	1 263.20	0.39	0.45	3.05	3.39	21.41	22.94	1 210.08	1 236.42
Sales in € billion	36.84	39.96	0.31	0.33	1.04	1.11	2.84	3.25	32.65	35.27
Number of enterprises	3 878	3 878	1 108	1 108	627	627	889	889	1 254	1 254

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

Ratios	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2017/2018									
		2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.6
	75	11.8	11.7	0.0	0.0	2.5	2.6	17.2	15.7	30.7	29.9
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	2.8	4.4	13.5	12.6
	50	36.8	37.6	0.0	0.0	36.3	34.9	42.4	45.1	47.7	47.9
	75	76.7	76.1	65.0	67.7	71.4	69.5	71.8	73.7	86.3	88.0
Depreciation	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.6	0.6
	50	1.8	2.0	0.0	0.0	2.3	2.5	5.0	4.8	6.4	7.0
	75	15.1	16.9	0.0	0.0	12.4	14.6	23.5	23.5	25.7	29.6
Annual result	25	- 23.6	- 23.5	0.0	0.2	- 7.0	- 4.6	- 40.3	- 42.6	- 90.0	- 109.1
	50	11.4	9.6	12.2	13.7	15.5	16.7	10.9	9.0	4.5	2.6
	75	80.0	76.5	66.7	66.7	78.9	82.3	81.8	79.2	99.8	92.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.2	0.1	0.1
	75	2.0	2.0	0.0	0.0	5.1	6.2	9.2	9.1	2.0	1.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equity	25	35.7	36.2	48.9	49.6	26.6	27.4	37.7	36.5	34.7	33.1
	50	67.4	67.8	87.0	87.5	59.5	60.4	65.0	65.2	58.9	58.6
	75	90.8	91.3	95.7	96.0	88.1	88.8	88.3	88.6	81.3	81.9
Short-term liabilities	25	2.1	2.1	0.0	0.0	2.5	2.3	3.2	3.4	5.3	5.1
	50	11.2	10.5	4.2	4.1	12.2	12.7	11.5	11.6	15.1	15.4
	75	32.7	31.1	24.5	21.6	37.5	37.1	32.7	30.5	36.3	35.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
	75	8.9	10.6	0.0	0.0	18.8	19.5	16.2	16.2	15.1	15.5
		Percentage of sales									
Annual result before taxes on income	25	- 9.3	- 9.7	0.0	0.3	- 2.9	- 0.1	- 15.8	- 18.2	- 46.6	- 55.0
	50	18.1	16.2	15.4	18.2	20.1	23.3	19.7	15.8	17.5	11.5
	75	95.3	95.2	66.7	70.6	93.8	96.5	95.1	95.5	126.8	112.5
Annual result and depreciation	25	- 0.5	0.0	0.3	0.5	1.3	2.8	- 1.5	- 3.5	- 21.7	- 21.3
	50	30.6	29.7	20.0	21.4	35.6	36.8	34.9	36.0	36.6	30.1
	75	100.0	100.0	73.3	76.6	99.8	99.5	112.5	101.7	167.6	162.6
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	1.1	1.1	0.0	0.0	2.2	2.8	1.5	1.4	1.1	1.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.6	- 0.4	0.0	0.0	- 0.2	- 0.1	- 1.3	- 1.3	- 1.3	- 1.3
	50	2.5	2.4	3.5	3.4	3.3	3.7	2.2	1.9	1.1	1.0
	75	7.5	7.3	8.0	7.6	11.0	11.6	8.3	8.0	5.5	5.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 4.9	- 4.4	- 11.0	- 7.4	- 5.2	- 5.1	- 4.7	- 5.4	- 2.8	- 3.0
	50	2.4	2.5	0.4	1.3	4.4	4.6	3.7	3.0	1.8	1.8
	75	30.0	28.3	49.4	50.0	38.5	41.5	30.9	24.2	19.7	18.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.2	90.8	88.2	89.4	85.2	89.9	93.4	94.6	88.6	89.0
	50	112.5	114.3	123.0	133.7	115.0	118.3	118.3	118.0	106.5	108.1
	75	181.4	183.8	309.6	400.0	243.7	249.6	176.9	178.9	148.7	148.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	75.0	80.9	111.8	119.2	58.8	63.0	79.1	84.0	67.8	67.8
	50	210.6	216.0	497.1	546.1	178.3	189.0	228.3	214.0	154.2	159.3
	75	983.6	1 020.1	2 392.0	2 400.0	1 227.5	1 323.1	856.8	849.9	496.2	525.3
		Percentage of cost of materials									
Trade payables	25	5.1	4.0	0.0	0.0	5.4	3.9	5.3	5.0	6.4	5.3
	50	18.0	17.9	8.3	4.4	30.7	22.6	17.6	20.9	18.9	18.9
	75	74.9	71.4	52.9	35.3	135.0	100.0	71.5	73.2	71.7	69.4

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

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

I. Enterprises by economic sector

cont'd: 15 Activities of head offices

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

II. Enterprises by selected legal form

1. Public limited companies

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

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

Enterprises by selected legal form

cont'd: 1. Public limited companies

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

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

II. Enterprises by selected legal form

2. Private limited companies

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.5	98.1	97.6	98.5	98.3	99.2	98.9	99.6	99.6
Change in finished goods	0.5	0.5	1.9	2.4	1.5	1.7	0.8	1.1	0.4	0.4
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2
Other income	3.0	2.8	5.6	5.4	3.9	3.8	2.9	2.8	3.0	2.7
of which: Income from long-term equity investments	0.4	0.5	0.1	0.2	0.2	0.1	0.3	0.3	0.5	0.5
Total income	103.3	103.0	105.8	105.6	104.1	104.0	103.1	103.0	103.3	102.9
Expenses										
Cost of materials	69.0	69.6	37.6	37.5	48.2	48.2	55.1	54.9	72.2	73.0
Personnel expenses	15.1	15.2	37.0	36.8	30.0	30.0	25.2	25.5	12.8	12.8
Depreciation	2.7	2.6	4.2	4.1	3.3	3.3	3.1	3.1	2.6	2.4
of which: Depreciation of tangible fixed assets	2.4	2.4	4.1	4.0	3.2	3.2	2.9	2.9	2.3	2.3
Interest and similar expenses	0.7	0.9	1.1	1.0	0.8	0.7	0.7	0.7	0.8	0.9
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	11.9	11.6	22.0	21.9	17.5	17.5	14.7	14.7	11.2	10.8
Total expenses before taxes on income	99.5	99.9	102.0	101.7	99.8	99.8	98.9	99.0	99.6	100.0
Annual result before taxes on income	3.7	3.1	3.8	4.0	4.2	4.2	4.2	3.9	3.6	2.9
Taxes on income	0.8	0.7	1.5	1.6	1.3	1.3	1.1	1.1	0.7	0.6
Annual result	3.0	2.4	2.3	2.4	2.9	2.8	3.0	2.8	2.9	2.3
Profit and loss transfers (parent company)	0.4	0.5	0.3	0.3	0.1	0.1	0.1	0.1	0.5	0.6
Profit and loss transfers (subsidiary)	1.9	1.7	- 0.2	- 0.2	0.3	0.2	0.9	0.9	2.1	1.9
Profit for the year	1.5	1.2	2.9	3.0	2.7	2.7	2.3	2.0	1.3	1.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.7	0.9	0.9	0.7	0.7	1.0	1.0	2.0	1.9
Tangible fixed assets	24.6	24.8	36.4	34.8	32.2	31.1	30.7	30.2	23.1	23.4
of which: Land and buildings	8.3	8.2	13.7	12.9	12.6	12.0	12.7	12.3	7.3	7.2
Inventories	16.4	16.9	17.2	18.9	23.1	24.4	21.3	22.3	15.2	15.6
of which: Finished goods and merchandise	6.3	6.6	6.0	5.9	7.8	7.8	8.0	8.2	6.0	6.2
Cash	6.4	6.3	14.1	14.4	13.1	12.9	10.6	10.1	5.3	5.2
Receivables	34.2	34.7	26.3	26.3	26.2	26.2	29.2	29.4	35.5	36.1
Short-term	31.0	32.0	25.2	25.3	25.1	25.1	27.4	27.6	32.0	33.2
of which:										
Trade receivables	10.9	10.9	11.6	11.9	13.0	12.8	12.6	12.6	10.5	10.4
Receivables from affiliated companies	17.3	18.1	8.0	7.9	8.2	8.4	11.5	11.7	18.8	19.8
Long-term	3.2	2.7	1.1	1.0	1.1	1.1	1.8	1.9	3.5	2.9
of which: Loans to affiliated companies	2.7	2.3	0.5	0.6	0.6	0.6	1.1	1.1	3.1	2.6
Securities	1.9	1.9	0.8	0.7	0.9	0.8	1.1	1.1	2.1	2.1
Other long-term equity investments	14.2	13.4	3.5	3.3	3.3	3.4	5.5	5.5	16.2	15.3
of which: Goodwill	1.1	0.8	0.7	0.6	0.6	0.5	0.6	0.5	1.2	0.8
Capital										
Equity	34.1	33.6	33.2	33.0	37.2	37.0	40.0	39.5	33.0	32.4
Liabilities	48.5	48.9	59.1	59.3	53.6	53.8	47.7	48.3	48.4	48.7
Short-term	36.7	37.2	38.7	39.5	38.5	38.8	35.9	36.8	36.7	37.2
of which:										
Liabilities to banks	2.9	3.0	7.7	7.3	7.4	7.3	5.4	5.4	2.2	2.3
Trade payables	7.5	7.7	7.6	7.6	7.9	7.9	7.5	7.5	7.5	7.8
Liabilities to affiliated companies	17.3	17.1	8.1	7.3	7.6	7.3	11.0	11.3	18.9	18.6
Long-term	11.9	11.6	20.4	19.8	15.1	15.0	11.8	11.4	11.7	11.4
of which:										
Liabilities to banks	4.6	4.7	13.4	13.0	10.7	10.5	7.6	7.2	3.8	4.0
Liabilities to affiliated companies	6.0	5.8	4.9	4.9	3.3	3.4	3.3	3.3	6.7	6.4
Provisions	16.4	16.6	7.1	7.0	8.5	8.4	11.4	11.3	17.8	18.0
of which: Provisions for pensions	6.1	6.5	1.5	1.5	2.1	2.1	3.3	3.4	6.9	7.2
Other ratios	Percentage of sales									
Annual result before taxes on income	3.8	3.1	3.9	4.1	4.3	4.2	4.2	4.0	3.7	2.9
Annual result and depreciation	5.7	5.0	6.6	6.7	6.4	6.3	6.2	6.0	5.6	4.8
Trade receivables	7.3	7.2	9.8	10.1	9.4	9.4	9.2	9.3	6.9	6.8
	Percentage of the balance sheet total									
Sales	149.1	150.8	118.5	117.2	138.7	136.7	138.1	136.3	151.7	154.3
Annual result and interest paid	5.5	4.9	4.1	4.1	5.2	5.0	5.2	4.8	5.6	4.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.3	12.5	14.9	14.9	17.8	17.1	17.3	16.1	13.7	11.8
	Percentage of fixed assets									
Long-term equity and liabilities	115.1	117.5	130.0	134.3	144.0	147.3	137.8	138.1	110.6	113.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	103.2	103.8	102.5	101.4	100.1	98.7	106.4	102.9	102.8	104.2
Cash resources, short-term receivables and inventories	148.0	149.1	147.0	149.2	160.2	161.5	165.7	163.3	144.4	146.0
	Percentage of cost of materials									
Trade payables	7.3	7.3	16.7	16.8	11.6	11.7	9.7	9.9	6.8	6.9
Memo item:										
Balance sheet total in € billion	1 383.43	1 446.63	8.26	9.16	48.90	52.83	200.64	212.56	1 125.63	1 172.09
Sales in € billion	2 062.05	2 181.34	9.79	10.74	67.82	72.21	277.07	289.65	1 707.36	1 808.74
Number of enterprises	43 772	43 772	11 177	11 177	13 921	13 921	12 131	12 131	6 543	6 543

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

Enterprises by selected legal form

cont'd: 2. Private limited companies

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

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

II. Enterprises by selected legal form

3. Cooperative societies

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

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

Enterprises by selected legal form

cont'd: 3. Cooperative societies

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

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

II. Enterprises by selected legal form

4. Kapitalgesellschaften & Co

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

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

Enterprises by selected legal form

cont'd: 4. Kapitalgesellschaft & Co

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

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

II. Enterprises by selected legal form

5. Limited partnerships

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

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

Enterprises by selected legal form

cont'd: 5. Limited partnerships

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

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

II. Enterprises by selected legal form

6. General partnerships

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

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

Enterprises by selected legal form

cont'd: 6. General partnerships

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

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

II. Enterprises by selected legal form

7. Sole proprietorships

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	100.1	99.7	99.2	99.2	99.8	99.5	100.3	99.9	101.0	100.1
Change in finished goods	- 0.1	0.3	0.8	0.8	0.2	0.5	- 0.3	0.1	- 1.0	- 0.1
Interest and similar income	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1
Other income	1.8	1.9	3.5	3.6	1.8	1.8	1.6	1.6	0.6	0.7
of which: Income from long-term equity investments	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Total income	101.9	101.9	103.6	103.7	101.9	101.9	101.6	101.6	100.7	100.8
Expenses										
Cost of materials	62.1	61.7	37.4	37.1	56.1	56.0	67.8	67.5	86.3	86.2
Personnel expenses	15.1	15.4	24.0	24.3	18.2	18.3	13.9	14.3	3.8	4.1
Depreciation	3.1	3.2	5.9	5.9	3.8	3.8	2.4	2.5	0.6	0.6
of which: Depreciation of tangible fixed assets	3.1	3.2	5.9	5.9	3.8	3.8	2.4	2.4	0.6	0.6
Interest and similar expenses	0.7	0.6	1.3	1.2	0.8	0.7	0.5	0.5	0.2	0.2
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.2	14.4	21.6	21.5	16.3	16.6	12.3	12.4	6.7	7.0
Total expenses before taxes on income	95.3	95.5	90.4	90.2	95.3	95.5	97.0	97.1	97.6	98.1
Annual result before taxes on income	6.6	6.5	13.2	13.5	6.5	6.3	4.6	4.5	3.1	2.7
Taxes on income	0.8	0.8	1.3	1.4	0.8	0.8	0.6	0.7	0.4	0.4
Annual result	5.8	5.7	11.9	12.1	5.7	5.5	3.9	3.8	2.7	2.3
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit for the year	5.8	5.7	11.9	12.1	5.7	5.5	3.9	3.8	2.7	2.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.3	0.3	0.3	0.2	0.5	0.5	0.3	0.3
Tangible fixed assets	47.7	47.3	61.2	60.1	51.0	50.4	41.3	42.4	20.3	14.2
of which: Land and buildings	21.8	21.2	29.8	28.8	21.4	20.6	17.9	20.0	12.0	6.3
Inventories	22.5	22.7	13.3	14.3	19.9	21.0	24.2	23.3	46.1	48.5
of which: Finished goods and merchandise	13.6	13.7	7.1	7.2	13.9	14.3	22.1	21.1	12.8	13.7
Cash	7.6	7.5	7.7	7.8	7.0	7.4	7.8	8.4	8.6	5.7
Receivables	19.2	19.6	14.9	15.0	18.7	18.2	22.5	22.1	24.2	30.7
Short-term	18.5	18.8	14.4	14.5	18.3	17.9	21.5	20.5	23.0	29.5
of which:										
Trade receivables	13.1	13.3	9.5	9.6	13.0	12.5	14.7	13.6	18.5	24.2
Receivables from affiliated companies	1.8	1.8	1.0	1.0	1.9	1.9	3.0	2.2	1.7	2.3
Long-term	0.7	0.7	0.5	0.5	0.4	0.3	1.0	1.6	1.2	1.2
of which: Loans to affiliated companies	0.3	0.3	0.0	0.0	0.2	0.0	0.5	1.2	0.9	0.7
Securities	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other long-term equity investments	2.1	2.1	1.7	1.6	2.4	2.3	3.1	3.0	0.4	0.5
of which: Goodwill	1.2	1.1	0.8	0.7	1.9	1.8	0.9	0.8	0.0	0.0
Capital										
Equity	27.2	26.2	20.3	20.5	25.1	24.6	27.9	30.0	46.3	38.8
Liabilities	68.6	69.7	75.2	74.8	71.2	71.5	68.0	65.9	48.1	57.6
Short-term	43.8	44.7	42.8	42.8	42.6	43.5	46.0	43.3	45.7	55.9
of which:										
Liabilities to banks	16.5	16.8	17.3	16.7	16.2	15.9	19.1	17.8	11.4	18.3
Trade payables	14.1	14.3	9.1	8.8	13.7	14.0	19.2	17.3	17.6	23.1
Liabilities to affiliated companies	2.1	2.5	2.2	2.4	1.9	2.0	2.3	2.8	2.2	3.3
Long-term	24.7	25.0	32.4	32.0	28.5	28.0	22.0	22.7	2.4	1.6
of which:										
Liabilities to banks	23.1	23.4	29.8	29.6	26.6	26.1	21.3	22.0	2.0	1.4
Liabilities to affiliated companies	0.3	0.3	0.4	0.5	0.4	0.4	0.2	0.2	0.2	0.1
Provisions	3.9	3.7	3.9	4.0	3.5	3.5	3.8	3.7	5.7	3.6
of which: Provisions for pensions	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1
Other ratios	Percentage of sales									
Annual result before taxes on income	6.5	6.5	13.3	13.6	6.6	6.4	4.5	4.5	3.1	2.7
Annual result and depreciation	8.9	8.9	17.9	18.2	9.5	9.4	6.3	6.3	3.2	2.9
Trade receivables	5.9	5.9	6.3	6.4	6.5	6.3	5.6	5.3	5.1	5.7
	Percentage of the balance sheet total									
Sales	221.2	223.8	150.5	150.7	199.1	199.6	262.2	256.9	365.6	423.7
Annual result and interest paid	14.2	14.2	20.0	20.2	12.9	12.6	11.6	11.1	10.3	10.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	30.2	30.1	37.4	38.2	28.0	27.6	25.6	26.2	26.2	22.3
	Percentage of fixed assets									
Long-term equity and liabilities	102.1	101.7	82.7	83.9	99.1	99.0	108.2	111.0	218.9	250.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	59.6	59.1	51.5	52.2	59.5	58.2	63.7	66.8	69.1	63.0
Cash resources, short-term receivables and inventories	111.0	109.9	82.6	85.5	106.2	106.4	116.4	120.6	170.1	149.8
	Percentage of cost of materials									
Trade payables	10.3	10.3	16.0	15.6	12.3	12.5	10.8	10.0	5.6	6.3
Memo item:										
Balance sheet total in € billion	5.53	5.77	1.53	1.63	2.09	2.23	1.19	1.25	0.73	0.66
Sales in € billion	12.24	12.90	2.30	2.45	4.16	4.45	3.11	3.21	2.67	2.79
Number of enterprises	4 386	4 386	3 175	3 175	1 027	1 027	169	169	15	15

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

Enterprises by selected legal form

cont'd: 7. Sole proprietorships

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

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

III. East German enterprises by economic sector

1. All economic sectors*

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

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

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

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

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

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.2	96.7	97.3	98.2	97.9	98.9	98.7	99.7	99.6
Change in finished goods	0.6	0.8	3.3	2.7	1.8	2.1	1.1	1.3	0.3	0.4
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other income	3.5	3.2	9.0	9.0	5.6	5.3	3.4	3.4	3.1	2.8
of which: Income from long-term equity investments	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.2	0.3	0.3
Total income	103.7	103.4	109.2	109.2	105.8	105.5	103.6	103.5	103.3	103.0
Expenses										
Cost of materials	63.9	64.9	39.9	39.6	48.8	48.7	54.3	54.2	70.3	71.7
Personnel expenses	18.4	18.2	37.2	37.6	29.6	29.9	26.3	26.7	13.3	13.0
Depreciation	4.3	4.0	5.3	5.3	4.9	4.8	4.7	4.6	4.0	3.7
of which: Depreciation of tangible fixed assets	4.0	3.8	5.2	5.2	4.7	4.7	4.6	4.4	3.7	3.5
Interest and similar expenses	0.8	0.8	1.2	1.1	0.9	0.9	0.8	0.7	0.7	0.8
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1
Other expenses	11.4	11.1	21.3	21.3	16.9	16.9	13.0	13.1	9.9	9.4
Total expenses before taxes on income	98.9	99.1	105.2	105.1	101.3	101.2	99.2	99.4	98.3	98.7
Annual result before taxes on income	4.8	4.2	4.1	4.1	4.5	4.3	4.4	4.1	5.0	4.3
Taxes on income	0.9	0.9	1.5	1.4	1.2	1.3	1.0	1.0	0.8	0.8
Annual result	3.9	3.3	2.6	2.6	3.3	3.0	3.4	3.1	4.2	3.5
Profit and loss transfers (parent company)	0.2	0.2	0.5	0.5	0.1	0.1	0.1	0.1	0.2	0.2
Profit and loss transfers (subsidiary)	1.8	1.6	0.0	0.0	0.3	0.2	0.9	1.0	2.3	2.1
Profit for the year	2.3	1.9	3.1	3.2	3.1	3.0	2.5	2.2	2.0	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.3	0.7	0.6	0.5	0.5	0.8	0.7	1.3	1.7
Tangible fixed assets	45.4	44.5	45.8	45.4	47.7	45.8	46.9	46.0	44.3	43.6
of which: Land and buildings	17.7	17.0	23.3	22.2	22.7	21.6	19.3	18.2	16.0	15.5
Inventories	13.9	14.9	16.0	17.2	19.3	20.6	17.3	18.4	11.5	12.3
of which: Finished goods and merchandise	4.2	4.5	5.2	4.9	5.5	5.6	4.8	5.0	3.7	4.1
Cash	8.5	8.2	13.3	13.5	11.1	11.2	9.9	9.5	7.4	6.9
Receivables	23.2	23.4	18.9	18.4	17.9	17.8	20.3	20.5	25.6	25.8
Short-term	21.1	21.0	18.0	17.5	16.6	16.6	19.0	19.2	22.9	22.6
of which:										
Trade receivables	8.4	8.6	8.1	8.4	8.5	8.2	9.9	9.9	7.8	8.0
Receivables from affiliated companies	10.5	10.1	5.5	5.1	5.2	5.4	6.7	6.7	13.2	12.6
Long-term	2.1	2.4	0.9	1.0	1.3	1.3	1.3	1.3	2.7	3.2
of which: Loans to affiliated companies	1.5	1.8	0.6	0.6	0.7	0.8	0.7	0.7	2.0	2.5
Securities	1.9	1.7	0.8	0.7	1.0	0.9	1.9	1.8	2.1	1.9
Other long-term equity investments	5.6	5.6	3.9	3.6	2.1	2.7	2.7	2.8	7.6	7.5
of which: Goodwill	0.3	0.3	0.3	0.3	0.1	0.1	0.2	0.2	0.4	0.3
Capital										
Equity	47.8	47.5	39.7	38.9	44.2	44.1	47.2	47.1	48.9	48.4
Liabilities	41.2	41.6	54.6	55.4	49.5	49.7	44.4	44.6	38.1	38.6
Short-term	27.4	27.9	33.1	33.6	31.0	31.4	30.1	31.0	25.4	25.8
of which:										
Liabilities to banks	3.9	3.7	6.8	6.6	6.7	6.2	5.2	5.1	2.7	2.6
Trade payables	6.6	6.7	5.9	5.8	5.9	5.8	7.0	7.1	6.5	6.8
Liabilities to affiliated companies	8.5	8.8	6.8	5.9	5.0	4.9	6.7	6.8	9.9	10.4
Long-term	13.8	13.7	21.5	21.8	18.5	18.3	14.3	13.6	12.6	12.8
of which:										
Liabilities to banks	8.2	8.5	14.9	15.5	14.4	14.0	10.1	9.7	6.3	7.0
Liabilities to affiliated companies	4.2	4.0	4.6	4.7	3.1	3.4	3.3	3.0	4.8	4.5
Provisions	10.1	10.1	5.2	5.1	5.7	5.6	7.7	7.6	12.1	12.1
of which: Provisions for pensions	1.4	1.5	0.8	0.8	0.7	0.8	0.8	0.9	1.8	1.9
Other ratios	Percentage of sales									
Annual result before taxes on income	4.8	4.3	4.2	4.2	4.6	4.4	4.5	4.2	5.0	4.3
Annual result and depreciation	8.2	7.4	8.2	8.1	8.3	8.0	8.2	7.8	8.2	7.2
Trade receivables	7.3	7.2	9.1	9.4	8.3	8.2	9.2	9.2	6.3	6.3
	Percentage of the balance sheet total									
Sales	116.3	118.8	89.6	89.0	102.3	100.2	107.3	107.0	123.3	128.0
Annual result and interest paid	5.4	4.9	3.5	3.4	4.4	4.0	4.5	4.2	6.1	5.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	21.8	19.9	15.6	15.2	19.1	17.9	20.5	19.2	23.0	20.8
	Percentage of fixed assets									
Long-term equity and liabilities	112.7	113.0	120.1	120.7	122.1	124.7	117.1	117.6	109.3	109.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	108.9	104.9	95.8	93.3	91.1	90.0	96.9	93.3	119.4	114.8
Cash resources, short-term receivables and inventories	159.7	158.2	144.2	144.4	153.2	155.7	154.4	152.5	164.4	162.4
	Percentage of cost of materials									
Trade payables	8.8	8.7	16.0	16.1	11.5	11.6	11.9	12.0	7.4	7.3
Memo item:										
Balance sheet total in € billion	139.86	145.82	2.05	2.22	13.15	14.03	39.83	41.56	84.82	88.01
Sales in € billion	162.66	173.20	1.83	1.98	13.46	14.06	42.74	44.47	104.63	112.69
Number of enterprises	7 322	7 322	2 001	2 001	2 783	2 783	1 913	1 913	625	625

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

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

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

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

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.6	100.3	99.3	99.4	98.5	98.2	99.5	99.4	99.8
Change in finished goods	0.9	0.4	- 0.3	0.7	0.6	1.5	1.8	0.5	0.6	0.2
Interest and similar income	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.0	1.9	5.5	6.7	2.5	2.4	2.2	2.0	1.7	1.7
of which: Income from long-term equity investments	0.3	0.3	0.1	0.1	0.1	0.0	0.1	0.1	0.4	0.4
Total income	102.1	102.0	105.6	106.8	102.6	102.5	102.3	102.1	101.8	101.8
Expenses										
Cost of materials	66.4	66.1	36.2	35.9	51.0	51.4	60.3	60.0	71.7	71.4
Personnel expenses	13.8	14.2	23.4	24.2	20.3	20.0	17.6	18.1	11.2	11.6
Depreciation	3.3	3.3	9.5	10.5	5.7	5.5	4.1	4.1	2.4	2.5
of which: Depreciation of tangible fixed assets	3.2	3.2	9.5	10.5	5.6	5.4	4.0	3.9	2.4	2.4
Interest and similar expenses	0.7	0.7	2.6	2.4	1.6	1.4	1.0	1.0	0.5	0.5
Operating taxes	0.1	0.1	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	12.6	13.2	22.2	22.4	17.3	16.9	14.0	13.7	11.2	12.2
Total expenses before taxes on income	97.0	97.6	94.2	95.7	96.1	95.5	97.1	96.9	97.1	98.2
Annual result before taxes on income	5.1	4.4	11.4	11.1	6.6	7.1	5.2	5.2	4.7	3.6
Taxes on income	0.8	0.7	1.1	1.2	1.0	1.0	0.8	0.9	0.7	0.5
Annual result	4.4	3.8	10.3	9.9	5.6	6.1	4.4	4.3	4.0	3.0
Profit and loss transfers (parent company)	0.0	0.0	0.0	- 0.1	0.1	0.0	0.0	0.0	0.1	0.0
Profit and loss transfers (subsidiary)	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.1	0.2	- 0.1
Profit for the year	4.3	3.8	10.2	9.7	5.6	6.0	4.4	4.2	3.9	3.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.9	0.9	0.9	0.3	0.3	0.9	0.8	2.6	2.9
Tangible fixed assets	41.3	39.7	66.8	65.3	53.7	51.6	43.1	41.8	35.3	34.0
of which: Land and buildings	11.9	11.5	21.0	21.2	16.3	15.6	14.0	14.1	9.2	8.6
Inventories	17.9	19.1	6.8	7.7	15.2	17.2	23.1	23.4	17.2	18.6
of which: Finished goods and merchandise	7.6	7.8	2.8	2.9	6.4	6.8	9.6	9.8	7.4	7.5
Cash	6.0	6.6	8.8	9.4	8.7	8.9	6.7	7.5	4.7	5.5
Receivables	28.2	27.7	14.2	14.4	17.8	17.5	23.7	23.5	33.9	33.0
Short-term	27.5	26.9	12.8	12.9	17.3	17.0	23.2	22.9	33.0	32.1
of which:										
Trade receivables	10.4	9.9	6.3	5.6	8.1	8.2	9.7	10.0	11.7	10.6
Receivables from affiliated companies	13.3	13.4	4.4	4.7	6.4	6.0	10.4	9.9	17.0	17.3
Long-term	0.7	0.8	1.4	1.5	0.5	0.5	0.5	0.6	0.8	0.9
of which: Loans to affiliated companies	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.7	0.7
Securities	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.0	0.0
Other long-term equity investments	4.2	4.3	1.0	0.9	2.8	2.9	2.0	2.5	5.8	5.7
of which: Goodwill	0.6	0.4	0.4	0.3	0.6	0.6	0.2	0.2	0.7	0.5
Capital										
Equity	30.2	30.1	22.0	23.6	20.0	21.3	28.6	28.8	34.0	33.3
Liabilities	60.1	59.8	71.3	69.7	75.5	74.5	65.2	64.9	53.2	53.4
Short-term	40.6	40.2	30.3	30.8	36.7	37.8	44.8	44.2	40.5	39.8
of which:										
Liabilities to banks	7.2	6.6	11.2	10.9	10.3	9.3	9.4	9.2	5.2	4.5
Trade payables	9.5	9.1	5.2	5.2	7.3	7.6	7.2	7.3	11.5	10.5
Liabilities to affiliated companies	13.6	14.6	7.4	7.2	9.0	9.0	16.3	16.1	14.1	15.8
Long-term	19.6	19.6	41.0	38.9	38.9	36.8	20.5	20.7	12.7	13.6
of which:										
Liabilities to banks	13.4	13.1	36.8	35.6	30.0	28.7	14.6	13.7	6.8	7.4
Liabilities to affiliated companies	4.3	4.9	2.9	2.1	8.0	7.3	4.8	6.2	3.3	4.0
Provisions	7.9	9.7	2.8	3.0	4.3	3.9	6.0	6.0	10.0	13.2
of which: Provisions for pensions	1.0	1.1	0.1	0.1	0.1	0.1	0.5	0.5	1.6	1.7
Other ratios	Percentage of sales									
Annual result before taxes on income	5.2	4.4	11.4	11.2	6.6	7.2	5.3	5.2	4.7	3.6
Annual result and depreciation	7.7	7.1	19.8	20.5	11.4	11.8	8.7	8.4	6.4	5.5
Trade receivables	6.5	6.1	8.6	7.4	7.1	6.9	6.8	6.8	6.2	5.7
	Percentage of the balance sheet total									
Sales	161.1	161.4	73.1	74.9	115.3	118.8	142.6	145.6	187.7	185.1
Annual result and interest paid	8.3	7.3	9.4	9.3	8.3	9.1	7.8	7.7	8.4	6.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.4	18.1	20.9	22.9	18.4	20.1	19.1	19.2	19.7	16.7
	Percentage of fixed assets									
Long-term equity and liabilities	105.6	108.6	90.0	91.0	102.9	104.9	106.4	109.2	108.2	111.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	82.6	83.5	71.4	72.4	71.4	69.1	67.3	69.0	93.4	94.4
Cash resources, short-term receivables and inventories	126.7	131.0	93.9	97.5	112.7	114.5	118.8	122.1	135.8	141.1
	Percentage of cost of materials									
Trade payables	8.8	8.5	19.7	19.3	12.3	12.3	8.3	8.3	8.5	7.9
Memo item:										
Balance sheet total in € billion	18.46	19.39	0.89	0.89	2.47	2.55	4.69	4.88	10.41	11.07
Sales in € billion	29.73	31.30	0.65	0.67	2.85	3.03	6.69	7.10	19.54	20.50
Number of enterprises	1 813	1 813	782	782	612	612	301	301	118	118

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

III. East German enterprises by economic sector

cont'd: 1. All economic sectors*

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

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

III. East German enterprises by economic sector

2. Manufacturing

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

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

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

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

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

III East German enterprises by economic sector

cont'd: 2 Manufacturing

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

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

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

III. East German enterprises by economic sector

cont'd: 2. Manufacturing

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

III. East German enterprises by economic sector

3. Construction

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

III. East German enterprises by economic sector

cont'd: 3. Construction

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

III. East German enterprises by economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.7	99.8	99.8	99.7	99.8	99.9	100.0	99.7	99.6
Change in finished goods	0.2	0.3	0.2	0.2	0.3	0.2	0.1	0.0	0.3	0.4
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.1	1.0	2.8	3.2	1.7	1.5	0.8	0.9	1.0	0.9
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.1	0.1	0.0	0.1	0.2	0.2
Total income	101.1	101.1	102.9	103.3	101.8	101.6	100.9	101.0	101.1	101.0
Expenses										
Cost of materials	79.2	79.4	58.2	58.1	69.4	69.5	77.0	77.0	82.3	82.4
Personnel expenses	8.9	8.7	21.1	21.5	15.1	15.1	10.5	10.6	6.9	6.7
Depreciation	1.5	1.6	2.7	2.7	1.9	1.9	1.4	1.5	1.4	1.5
of which: Depreciation of tangible fixed assets	1.4	1.5	2.6	2.7	1.8	1.8	1.4	1.4	1.3	1.4
Interest and similar expenses	0.4	0.4	0.8	0.7	0.6	0.5	0.4	0.4	0.3	0.4
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.5	8.4	15.8	15.5	11.2	11.2	8.7	8.6	7.8	7.8
Total expenses before taxes on income	98.5	98.6	98.6	98.6	98.2	98.3	98.1	98.2	98.8	98.8
Annual result before taxes on income	2.6	2.5	4.3	4.6	3.5	3.3	2.8	2.8	2.4	2.2
Taxes on income	0.6	0.6	0.8	0.9	0.8	0.8	0.7	0.6	0.5	0.5
Annual result	2.0	1.9	3.5	3.8	2.7	2.5	2.1	2.2	1.9	1.7
Profit and loss transfers (parent company)	0.0	- 0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	- 0.1
Profit and loss transfers (subsidiary)	0.2	0.2	0.0	- 0.1	0.1	0.1	0.3	0.5	0.2	0.1
Profit for the year	1.8	1.6	3.5	3.8	2.7	2.4	1.8	1.7	1.7	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.8	5.4	0.5	0.5	0.5	0.5	0.3	0.3	4.8	9.2
Tangible fixed assets	24.3	22.5	31.6	31.0	26.6	26.2	25.5	24.6	22.9	20.4
of which: Land and buildings	11.2	9.7	12.1	11.5	12.1	11.6	12.2	11.6	10.3	8.3
Inventories	32.4	31.6	29.0	28.3	34.6	35.8	38.9	39.4	28.2	26.8
of which: Finished goods and merchandise	29.5	28.5	26.0	25.3	29.3	30.2	35.8	36.4	25.9	24.1
Cash	7.8	8.5	12.7	13.6	11.3	11.3	7.8	7.5	6.8	8.4
Receivables	27.0	26.8	24.1	24.5	24.0	23.5	25.2	25.7	28.9	28.2
Short-term	25.7	26.0	23.7	24.1	23.2	22.8	24.6	25.1	27.0	27.1
of which:										
Trade receivables	14.0	14.0	13.4	13.3	13.8	13.7	14.3	14.6	13.8	13.7
Receivables from affiliated companies	7.7	8.0	4.4	3.8	4.7	4.4	5.2	5.0	9.9	10.3
Long-term	1.3	0.9	0.4	0.4	0.8	0.7	0.6	0.6	1.9	1.0
of which: Loans to affiliated companies	1.0	0.5	0.0	0.1	0.5	0.4	0.3	0.2	1.5	0.6
Securities	0.3	0.2	0.1	0.1	0.4	0.3	0.3	0.3	0.3	0.2
Other long-term equity investments	5.1	4.5	1.3	1.3	2.1	2.1	1.8	1.9	7.8	6.5
of which: Goodwill	0.7	0.6	0.3	0.2	1.0	1.0	0.4	0.3	0.9	0.8
Capital										
Equity	30.2	29.2	31.3	33.2	34.5	34.3	32.2	31.9	28.1	26.7
Liabilities	63.8	65.1	63.6	61.6	59.4	59.8	61.5	62.1	66.1	67.8
Short-term	50.3	48.5	44.7	43.1	45.4	46.3	51.7	52.2	50.8	47.1
of which:										
Liabilities to banks	15.8	14.4	14.6	13.1	15.2	14.8	19.6	19.9	13.8	11.6
Trade payables	16.2	15.3	13.2	13.2	13.7	13.6	15.5	15.3	17.3	15.7
Liabilities to affiliated companies	12.8	13.4	5.8	5.6	8.5	9.1	9.9	10.5	15.6	15.9
Long-term	13.5	16.6	18.9	18.6	14.0	13.5	9.9	9.9	15.3	20.7
of which:										
Liabilities to banks	10.2	13.1	11.3	12.3	11.0	11.0	7.6	7.7	11.4	16.3
Liabilities to affiliated companies	2.3	2.9	5.1	4.2	1.8	1.6	1.4	1.3	2.9	3.9
Provisions	5.6	5.4	5.0	5.0	5.9	5.7	5.6	5.4	5.6	5.3
of which: Provisions for pensions	0.7	0.7	0.5	0.5	1.5	1.5	0.7	0.7	0.5	0.5
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	2.5	4.3	4.7	3.5	3.3	2.8	2.8	2.4	2.2
Annual result and depreciation	3.5	3.5	6.1	6.5	4.7	4.4	3.5	3.7	3.3	3.2
Trade receivables	4.8	4.9	6.6	6.5	5.9	6.0	5.4	5.5	4.3	4.5
	Percentage of the balance sheet total									
Sales	292.6	282.7	203.8	205.0	234.3	230.1	266.4	263.8	323.8	305.2
Annual result and interest paid	7.1	6.7	8.7	9.3	7.8	7.1	6.7	6.9	7.2	6.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.7	15.9	22.3	25.0	20.2	18.8	15.6	16.1	16.4	15.2
	Percentage of fixed assets									
Long-term equity and liabilities	132.5	139.2	149.6	157.3	165.1	166.5	152.3	154.5	117.4	128.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	67.1	71.5	81.6	87.6	76.4	73.8	63.4	63.0	67.0	75.6
Cash resources, short-term receivables and inventories	131.5	136.7	146.4	153.3	152.7	151.2	138.7	138.4	122.5	132.4
	Percentage of cost of materials									
Trade payables	7.0	6.8	11.1	11.1	8.4	8.5	7.5	7.5	6.5	6.2
Memo item:										
Balance sheet total in € billion	12.03	13.59	0.19	0.19	1.50	1.60	3.80	4.02	6.54	7.78
Sales in € billion	35.20	38.42	0.38	0.40	3.52	3.68	10.13	10.60	21.18	23.74
Number of enterprises	1 705	1 705	403	403	705	705	448	448	149	149

III. East German enterprises by economic sector

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

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

IV. Enterprises by federal state and economic sector

1. Baden-Württemberg
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

1. Baden-Württemberg
b) Manufacturing

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

IV. Enterprises by federal state and economic sector

cont'd: 1. Baden-Württemberg
b) Manufacturing

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

IV. Enterprises by federal state and economic sector

2. Bavaria
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria
a) All economic sectors*

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.3	99.3	98.3	99.0	98.7	98.9	98.8	99.5	99.4
Change in finished goods	0.6	0.7	0.7	1.7	1.0	1.3	1.1	1.2	0.5	0.6
Interest and similar income	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.0	1.9	4.3	3.8	2.3	2.3	1.9	1.8	1.9	1.9
of which: Income from long-term equity investments	0.3	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3
Total income	102.1	102.0	104.5	103.9	102.4	102.4	102.1	101.9	102.1	102.0
Expenses										
Cost of materials	62.0	62.0	33.5	32.9	48.0	48.0	56.1	56.0	63.8	63.9
Personnel expenses	15.8	16.2	23.3	23.4	24.6	24.9	22.1	22.5	14.3	14.7
Depreciation	3.9	3.8	8.5	8.7	4.1	4.2	3.0	3.1	4.0	3.8
of which: Depreciation of tangible fixed assets	3.3	3.5	8.5	8.6	4.0	4.1	2.9	2.9	3.3	3.6
Interest and similar expenses	0.6	0.7	2.3	2.1	1.0	0.9	0.7	0.7	0.6	0.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.6	15.6	22.2	21.8	17.0	17.2	14.3	14.2	15.8	15.7
Total expenses before taxes on income	98.0	98.3	89.9	88.9	94.8	95.2	96.2	96.5	98.5	98.9
Annual result before taxes on income	4.1	3.7	14.6	15.0	7.6	7.2	5.9	5.5	3.5	3.1
Taxes on income	0.7	0.7	1.6	1.6	1.0	0.9	0.8	0.8	0.6	0.6
Annual result	3.4	3.0	13.0	13.4	6.6	6.3	5.1	4.7	2.9	2.5
Profit and loss transfers (parent company)	0.8	0.4	0.1	0.1	- 0.1	0.0	0.1	0.0	1.0	0.5
Profit and loss transfers (subsidiary)	0.4	0.3	0.2	0.1	0.2	0.2	0.0	0.1	0.4	0.3
Profit for the year	3.8	3.2	12.9	13.3	6.4	6.1	5.1	4.6	3.4	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	4.5	4.4	0.5	0.5	0.5	0.6	0.9	0.9	5.3	5.2
Tangible fixed assets	25.6	26.7	66.9	65.0	45.0	44.2	33.0	32.5	22.9	24.3
of which: Land and buildings	8.8	8.7	23.2	23.3	21.9	21.0	16.3	16.1	6.7	6.6
Inventories	20.0	21.7	7.9	9.1	22.4	23.2	27.4	28.7	18.9	20.7
of which: Finished goods and merchandise	9.2	9.8	4.2	4.2	9.4	9.4	10.5	10.8	9.1	9.8
Cash	7.2	7.2	8.5	8.9	8.5	8.8	10.6	10.1	6.6	6.6
Receivables	29.9	27.5	12.6	13.0	19.9	19.8	24.0	23.4	31.5	28.8
Short-term	26.7	25.2	12.0	12.4	19.3	19.2	22.9	22.3	27.8	26.2
of which:										
Trade receivables	10.4	10.9	5.3	5.5	10.6	10.5	13.5	13.0	10.0	10.7
Receivables from affiliated companies	13.1	11.4	4.2	4.4	6.1	5.8	6.5	6.3	14.6	12.6
Long-term	3.2	2.3	0.7	0.5	0.6	0.5	1.1	1.1	3.7	2.6
of which: Loans to affiliated companies	2.6	1.7	0.3	0.2	0.3	0.2	0.6	0.7	3.1	1.9
Securities	0.6	0.6	0.1	0.1	0.3	0.3	1.0	1.0	0.6	0.5
Other long-term equity investments	11.7	11.4	2.7	2.6	2.9	2.8	2.8	3.1	13.6	13.3
of which: Goodwill	2.0	1.5	0.6	0.6	0.7	0.6	0.7	0.6	2.3	1.8
Capital										
Equity	28.1	28.5	24.2	25.9	22.4	23.8	23.9	26.5	29.1	29.1
Liabilities	58.2	57.5	72.1	70.3	71.6	70.5	66.7	64.4	56.1	55.5
Short-term	43.6	45.3	32.0	31.4	45.0	45.1	52.2	51.2	42.4	44.6
of which:										
Liabilities to banks	3.6	4.2	11.1	10.8	9.8	10.5	7.8	8.7	2.6	3.0
Trade payables	9.1	9.5	4.8	4.8	7.9	8.0	7.6	7.4	9.5	10.0
Liabilities to affiliated companies	19.9	20.0	9.0	7.0	13.6	11.7	21.5	18.6	20.0	20.8
Long-term	14.6	12.2	40.2	38.9	26.6	25.4	14.5	13.2	13.7	10.9
of which:										
Liabilities to banks	5.3	5.6	33.9	32.4	22.2	21.2	9.6	9.4	3.5	3.8
Liabilities to affiliated companies	8.2	5.5	4.4	4.8	3.0	2.7	3.5	3.4	9.3	5.9
Provisions	12.7	13.1	3.1	3.3	5.7	5.4	9.0	8.8	13.7	14.3
of which: Provisions for pensions	3.4	3.8	0.2	0.2	0.5	0.5	1.8	1.8	3.8	4.3
Other ratios	Percentage of sales									
Annual result before taxes on income	4.1	3.7	14.7	15.2	7.7	7.3	6.0	5.5	3.6	3.2
Annual result and depreciation	7.3	6.8	21.7	22.4	10.9	10.6	8.2	7.9	6.9	6.4
Trade receivables	7.0	7.1	6.6	6.9	7.7	7.8	8.5	8.2	6.7	6.9
	Percentage of the balance sheet total									
Sales	148.9	154.0	79.6	80.7	138.3	135.5	159.0	158.0	148.8	155.4
Annual result and interest paid	6.0	5.7	12.3	12.7	10.7	9.9	9.3	8.6	5.2	5.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.8	16.4	25.7	27.7	21.8	21.3	20.0	19.5	15.9	15.4
	Percentage of fixed assets									
Long-term equity and liabilities	102.1	98.8	91.1	94.4	100.7	102.9	105.3	109.1	102.1	97.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	78.6	72.3	63.9	67.9	61.8	62.3	65.2	64.3	82.1	74.3
Cash resources, short-term receivables and inventories	124.4	120.2	88.7	97.0	111.7	113.6	117.6	120.3	126.8	120.8
	Percentage of cost of materials									
Trade payables	9.8	9.9	17.8	17.7	11.7	12.1	8.4	8.2	10.0	10.0
Memo item:										
Balance sheet total in € billion	93.63	93.73	1.15	1.20	3.58	3.80	11.79	12.31	77.11	76.42
Sales in € billion	139.37	144.32	0.92	0.97	4.95	5.15	18.75	19.45	114.75	118.75
Number of enterprises	3 436	3 436	1 160	1 160	1 005	1 005	826	826	445	445

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

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

2. Bavaria
b) Manufacturing

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.5	98.3	98.2	99.0	98.7	98.6	98.6	99.6	99.6
Change in finished goods	0.4	0.5	1.7	1.8	1.0	1.3	1.4	1.4	0.4	0.4
Interest and similar income	0.6	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.6	0.4
Other income	5.4	5.2	3.6	2.9	2.2	2.0	2.0	1.9	5.7	5.5
of which: Income from long-term equity investments	1.5	1.8	0.0	0.1	0.2	0.1	0.3	0.3	1.6	2.0
Total income	106.0	105.5	103.8	103.1	102.4	102.2	102.2	102.1	106.3	105.8
Expenses										
Cost of materials	62.4	62.2	38.1	37.6	44.8	45.2	50.4	50.4	63.6	63.4
Personnel expenses	18.4	18.8	33.2	33.0	31.1	31.2	26.1	26.3	17.6	18.0
Depreciation	3.4	3.3	4.7	4.6	3.0	2.9	3.2	3.3	3.4	3.3
of which: Depreciation of tangible fixed assets	2.8	3.0	4.6	4.5	2.9	2.8	3.0	3.0	2.8	3.0
Interest and similar expenses	1.3	1.8	1.1	1.0	0.8	0.8	0.7	0.7	1.3	1.9
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.7	15.2	20.1	19.6	17.0	17.0	16.0	15.8	14.5	15.2
Total expenses before taxes on income	100.2	101.4	97.1	95.8	96.8	97.1	96.4	96.6	100.5	101.8
Annual result before taxes on income	5.8	4.1	6.7	7.3	5.5	5.1	5.8	5.4	5.8	4.0
Taxes on income	1.5	1.2	1.4	1.4	1.4	1.4	1.3	1.3	1.5	1.2
Annual result	4.3	3.0	5.3	5.8	4.1	3.7	4.5	4.2	4.3	2.8
Profit and loss transfers (parent company)	1.7	1.8	0.2	0.1	0.0	0.0	0.2	0.1	1.8	1.9
Profit and loss transfers (subsidiary)	1.5	0.9	0.1	0.0	0.1	- 0.1	0.8	0.9	1.6	0.9
Profit for the year	4.5	3.8	5.4	6.0	3.9	3.8	3.8	3.4	4.6	3.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.1	0.8	0.7	0.7	0.6	0.9	0.9	1.1	1.1
Tangible fixed assets	14.9	14.9	36.5	34.8	26.5	26.7	27.3	27.5	14.1	14.1
of which: Land and buildings	5.0	4.9	15.5	14.7	11.1	11.0	10.9	11.1	4.6	4.5
Inventories	17.7	16.5	20.4	21.5	27.7	28.9	27.2	28.7	17.2	15.7
of which: Finished goods and merchandise	6.9	5.9	8.2	8.3	8.4	8.2	7.2	7.5	6.9	5.8
Cash	5.1	5.7	13.8	14.1	13.8	12.6	10.9	10.1	4.7	5.5
Receivables	28.8	27.9	25.4	25.8	26.0	25.9	26.6	26.4	28.9	28.0
Short-term	26.7	25.9	22.8	23.6	24.7	24.7	24.8	24.3	26.9	26.0
of which:										
Trade receivables	5.6	5.6	11.9	12.0	13.4	12.9	12.8	12.4	5.1	5.1
Receivables from affiliated companies	18.9	18.3	7.7	8.4	8.6	8.8	9.6	9.4	19.4	18.9
Long-term	2.0	2.0	2.6	2.2	1.3	1.2	1.8	2.1	2.1	2.0
of which: Loans to affiliated companies	1.8	1.8	0.7	0.4	0.9	0.8	1.2	1.5	1.9	1.8
Securities	5.9	5.3	0.4	0.4	1.6	1.6	1.4	1.1	6.2	5.6
Other long-term equity investments	26.0	28.2	2.1	2.0	3.2	3.2	5.2	4.9	27.3	29.6
of which: Goodwill	0.3	0.2	0.9	0.9	0.6	0.5	0.3	0.2	0.3	0.2
Capital										
Equity	33.7	32.5	32.7	33.8	37.1	38.5	39.8	40.0	33.3	32.1
Liabilities	44.0	46.0	59.4	58.8	52.6	51.3	47.9	48.0	43.7	45.9
Short-term	37.1	38.5	36.1	37.7	37.4	36.9	37.5	37.3	37.1	38.5
of which:										
Liabilities to banks	1.3	1.4	7.8	7.4	7.8	7.5	5.0	5.5	1.1	1.2
Trade payables	5.8	5.6	8.1	8.2	6.7	6.9	6.7	6.5	5.7	5.6
Liabilities to affiliated companies	18.1	20.8	9.3	7.9	10.6	9.1	13.7	12.8	18.4	21.3
Long-term	6.9	7.6	23.3	21.1	15.2	14.4	10.4	10.8	6.7	7.4
of which:										
Liabilities to banks	2.1	2.1	17.1	16.8	10.8	10.4	7.0	7.1	1.8	1.7
Liabilities to affiliated companies	3.4	4.1	4.6	3.1	3.5	3.2	2.9	3.0	3.4	4.2
Provisions	21.2	20.3	7.8	7.4	10.1	10.0	12.0	11.7	21.7	20.8
of which: Provisions for pensions	8.0	8.1	2.6	2.6	3.3	3.3	3.8	3.9	8.2	8.3
Other ratios	Percentage of sales									
Annual result before taxes on income	5.8	4.1	6.8	7.4	5.6	5.1	5.9	5.5	5.8	4.0
Annual result and depreciation	7.8	6.3	10.1	10.6	7.2	6.7	7.8	7.6	7.8	6.2
Trade receivables	5.7	5.8	9.4	9.7	9.0	8.8	9.0	8.8	5.4	5.6
	Percentage of the balance sheet total									
Sales	98.4	95.4	126.4	123.0	149.8	146.7	141.3	140.2	95.7	92.6
Annual result and interest paid	5.5	4.6	8.2	8.6	7.4	6.6	7.4	6.9	5.4	4.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.5	9.7	23.9	25.0	22.0	20.2	22.2	21.4	12.1	9.2
	Percentage of fixed assets									
Long-term equity and liabilities	104.3	100.0	139.1	143.9	170.9	171.9	150.3	152.6	102.1	97.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	95.2	90.8	102.0	100.5	104.9	103.0	96.8	93.8	95.0	90.5
Cash resources, short-term receivables and inventories	143.0	133.6	158.5	157.7	179.0	181.2	169.3	170.7	141.3	131.3
	Percentage of cost of materials									
Trade payables	9.3	9.4	16.6	17.5	9.9	10.3	9.3	9.1	9.3	9.5
Memo item:										
Balance sheet total in € billion	371.04	389.04	0.28	0.31	3.15	3.40	17.95	19.05	349.66	366.28
Sales in € billion	365.03	371.22	0.36	0.38	4.72	4.98	25.37	26.72	334.58	339.14
Number of enterprises	3 077	3 077	368	368	872	872	1 091	1 091	746	746

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria
b) Manufacturing

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

IV. Enterprises by federal state and economic sector

3. Berlin
All economic sectors*

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.2	98.5	98.2	96.7	96.6	98.9	99.0	99.2	99.3
Change in finished goods	0.9	0.8	1.5	1.8	3.3	3.4	1.1	1.0	0.8	0.7
Interest and similar income	0.3	0.2	0.4	0.8	0.2	0.1	0.2	0.2	0.3	0.2
Other income	4.4	3.9	10.4	9.9	5.2	5.0	4.1	3.9	4.3	3.8
of which: Income from long-term equity investments	0.3	0.4	0.0	0.0	0.2	0.1	0.3	0.2	0.3	0.4
Total income	104.6	104.1	110.8	110.8	105.4	105.2	104.3	104.1	104.6	104.0
Expenses										
Cost of materials	69.6	70.0	36.3	37.1	44.9	45.5	47.2	46.2	72.8	73.2
Personnel expenses	15.8	15.3	38.4	38.0	31.0	30.6	30.2	30.8	13.8	13.3
Depreciation	2.3	2.2	4.0	3.7	3.3	3.2	2.7	2.6	2.2	2.1
of which: Depreciation of tangible fixed assets	2.1	1.8	3.8	3.6	3.2	3.0	2.5	2.4	2.1	1.7
Interest and similar expenses	0.6	0.6	1.0	0.9	0.8	0.7	0.6	0.6	0.6	0.6
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.3	13.7	26.5	26.7	20.7	20.4	19.2	19.3	12.4	12.9
Total expenses before taxes on income	101.6	101.8	106.4	106.5	100.9	100.4	99.9	99.6	101.8	102.0
Annual result before taxes on income	3.0	2.3	4.4	4.2	4.4	4.8	4.3	4.5	2.8	2.0
Taxes on income	0.7	0.6	1.6	1.7	1.3	1.3	1.2	1.1	0.6	0.5
Annual result	2.3	1.7	2.8	2.5	3.2	3.5	3.1	3.3	2.2	1.5
Profit and loss transfers (parent company)	0.0	0.2	0.2	0.2	0.0	0.0	0.3	0.3	0.0	0.2
Profit and loss transfers (subsidiary)	1.0	1.1	0.0	0.0	0.5	0.5	1.0	1.6	1.0	1.0
Profit for the year	1.3	0.9	3.0	2.6	2.8	3.1	2.4	2.1	1.2	0.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.1	2.0	1.9	0.9	2.3	1.4	1.4	1.1	1.1
Tangible fixed assets	27.9	27.4	26.7	25.1	25.4	23.9	21.9	21.9	28.6	28.1
of which: Land and buildings	13.0	12.5	8.1	7.7	11.4	10.1	12.5	11.7	13.1	12.6
Inventories	11.4	11.9	13.7	14.7	24.2	25.1	16.7	16.2	10.5	11.1
of which: Finished goods and merchandise	3.9	4.0	4.0	4.0	4.8	4.5	6.1	5.8	3.6	3.8
Cash	7.9	7.8	19.9	20.4	14.0	14.5	18.2	16.1	6.5	6.6
Receivables	35.0	35.3	32.4	33.6	29.6	29.7	34.0	36.2	35.3	35.4
Short-term	32.9	32.8	31.8	32.8	28.3	28.4	32.7	34.6	33.0	32.8
of which:										
Trade receivables	11.0	9.2	14.5	15.4	12.9	13.1	14.0	13.9	10.6	8.6
Receivables from affiliated companies	18.7	19.7	10.0	11.1	10.4	10.6	14.6	16.8	19.4	20.3
Long-term	2.2	2.5	0.6	0.8	1.3	1.4	1.3	1.6	2.3	2.6
of which: Loans to affiliated companies	1.8	2.1	0.2	0.3	1.0	1.1	0.9	1.1	2.0	2.2
Securities	1.7	1.7	2.1	1.5	1.4	1.2	2.7	2.4	1.6	1.6
Other long-term equity investments	14.7	14.4	2.3	1.9	3.7	2.3	4.5	5.2	16.1	15.8
of which: Goodwill	0.5	0.4	0.9	0.6	2.3	0.7	0.5	0.3	0.5	0.4
Capital										
Equity	39.7	38.4	27.9	29.1	29.4	29.7	34.6	35.2	40.5	39.0
Liabilities	40.9	43.5	64.3	63.8	60.8	60.4	51.7	51.2	39.1	42.1
Short-term	29.8	32.2	45.0	44.4	45.6	46.3	41.9	40.3	28.0	30.8
of which:										
Liabilities to banks	1.7	1.9	7.4	7.9	5.4	5.8	4.3	3.6	1.3	1.6
Trade payables	6.1	6.6	9.7	9.9	9.3	9.0	7.4	6.8	5.8	6.5
Liabilities to affiliated companies	10.6	11.6	5.9	5.9	7.7	7.1	12.2	12.0	10.6	11.7
Long-term	11.1	11.4	19.2	19.4	15.3	14.1	9.8	10.9	11.1	11.3
of which:										
Liabilities to banks	4.8	4.2	11.7	10.6	9.8	8.2	4.8	4.7	4.6	4.0
Liabilities to affiliated companies	5.7	6.1	5.0	5.2	3.1	3.2	3.3	4.6	6.0	6.3
Provisions	18.3	17.0	6.6	6.0	8.9	9.0	12.4	12.5	19.2	17.8
of which: Provisions for pensions	3.6	3.6	0.6	0.4	2.2	2.2	3.1	3.2	3.7	3.7
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	2.3	4.5	4.3	4.6	5.0	4.4	4.5	2.8	2.0
Annual result and depreciation	4.7	3.9	6.9	6.3	6.7	6.9	5.9	6.0	4.5	3.7
Trade receivables	7.8	6.3	11.0	11.4	9.7	9.8	10.1	10.3	7.5	5.8
	Percentage of the balance sheet total									
Sales	141.0	146.9	131.8	134.3	132.3	132.9	138.9	135.8	141.4	148.5
Annual result and interest paid	4.2	3.4	5.0	4.7	5.5	5.8	5.2	5.4	4.0	3.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.6	10.8	17.5	16.7	15.7	16.5	17.3	16.8	12.0	10.0
	Percentage of fixed assets									
Long-term equity and liabilities	116.6	115.2	144.2	158.0	147.8	150.9	153.8	155.5	113.5	111.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	139.8	128.7	116.1	120.3	94.6	94.0	123.9	127.8	144.3	130.3
Cash resources, short-term receivables and inventories	178.0	165.8	146.5	153.4	147.7	148.2	163.8	168.0	181.8	166.4
	Percentage of cost of materials									
Trade payables	6.1	6.3	19.9	19.5	15.2	14.4	11.2	10.7	5.6	5.9
Memo item:										
Balance sheet total in € billion	90.75	95.56	0.43	0.50	2.00	2.21	8.52	9.17	79.82	83.67
Sales in € billion	127.92	140.33	0.57	0.68	2.65	2.94	11.83	12.46	112.87	124.26
Number of enterprises	2 091	2 091	712	712	582	582	535	535	262	262

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

IV. Enterprises by federal state and economic sector

cont'd: 3. Berlin
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

4. Brandenburg
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 4. Brandenburg
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

5. Bremen
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 5. Bremen
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

6. Hamburg
All economic sectors*

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2017/2018									
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.9	98.6	97.6	99.6	98.7	99.7	99.7	99.8	100.0
Change in finished goods	0.2	0.1	1.4	2.4	0.4	1.3	0.3	0.3	0.2	0.0
Interest and similar income	0.3	0.2	1.0	0.2	0.1	0.2	0.2	0.2	0.3	0.2
Other income	3.0	3.2	4.7	5.2	7.2	6.7	3.9	3.7	2.9	3.1
of which: Income from long-term equity investments	0.5	0.7	0.2	0.6	0.5	0.5	0.9	0.9	0.5	0.7
Total income	103.2	103.4	105.6	105.4	107.3	106.8	104.1	103.9	103.1	103.3
Expenses										
Cost of materials	81.6	82.4	33.4	32.9	49.5	48.8	56.6	56.3	83.3	84.1
Personnel expenses	7.0	7.4	30.7	31.6	27.2	27.4	23.1	23.3	6.0	6.4
Depreciation	1.8	1.6	7.8	7.1	4.5	4.7	3.3	3.3	1.6	1.4
of which: Depreciation of tangible fixed assets	1.6	1.5	7.7	6.7	4.1	4.4	2.9	3.1	1.5	1.3
Interest and similar expenses	0.8	0.9	2.1	1.9	1.3	1.3	1.1	1.1	0.8	0.9
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	8.6	8.5	24.6	24.6	20.5	20.5	15.7	15.5	8.0	8.0
Total expenses before taxes on income	99.8	100.8	98.7	98.4	103.0	102.7	99.7	99.6	99.8	100.9
Annual result before taxes on income	3.4	2.6	6.9	7.0	4.3	4.1	4.3	4.3	3.4	2.5
Taxes on income	0.5	0.4	1.8	1.8	1.2	1.3	0.9	0.8	0.5	0.3
Annual result	2.9	2.2	5.0	5.2	3.1	2.9	3.5	3.4	2.9	2.1
Profit and loss transfers (parent company)	0.1	0.2	0.0	0.3	- 0.1	0.0	0.1	- 0.1	0.1	0.2
Profit and loss transfers (subsidiary)	1.1	1.2	0.5	0.4	0.2	- 0.1	1.0	0.9	1.1	1.2
Profit for the year	1.9	1.2	4.6	5.1	2.8	3.0	2.6	2.4	1.9	1.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.7	0.7	1.0	0.9	1.0	1.0	1.0	0.6	0.6
Tangible fixed assets	24.8	25.1	52.4	47.8	35.5	32.9	34.1	32.4	24.0	24.4
of which: Land and buildings	5.6	5.5	5.3	5.2	5.0	4.8	9.4	9.2	5.4	5.3
Inventories	12.6	12.2	7.1	9.2	14.0	14.9	14.3	14.7	12.5	12.0
of which: Finished goods and merchandise	7.6	7.5	3.4	3.5	7.6	8.0	8.0	8.1	7.6	7.5
Cash	3.8	4.0	14.5	15.1	10.6	10.5	8.9	8.9	3.3	3.6
Receivables	35.1	35.4	20.9	21.8	28.7	31.3	33.4	34.4	35.4	35.6
Short-term	30.4	30.9	20.4	21.2	28.1	30.6	32.0	32.6	30.4	30.8
of which:										
Trade receivables	9.0	9.4	9.9	9.9	13.4	14.1	14.6	14.5	8.6	9.0
Receivables from affiliated companies	19.1	19.1	6.4	6.9	11.5	13.1	13.8	14.4	19.6	19.5
Long-term	4.7	4.6	0.5	0.6	0.6	0.7	1.3	1.8	5.0	4.8
of which: Loans to affiliated companies	4.5	4.3	0.1	0.4	0.3	0.3	0.6	1.1	4.8	4.6
Securities	3.2	3.2	0.1	0.2	0.3	0.2	0.5	0.5	3.4	3.4
Other long-term equity investments	19.6	19.1	3.1	3.9	9.1	8.4	7.2	7.5	20.5	20.0
of which: Goodwill	1.2	1.1	1.2	0.9	4.2	3.2	0.8	0.6	1.1	1.1
Capital										
Equity	32.5	32.4	27.0	28.3	29.7	29.1	30.9	31.4	32.7	32.5
Liabilities	51.5	50.2	66.5	64.2	61.0	61.5	56.9	56.5	51.0	49.6
Short-term	36.4	35.3	34.1	33.8	38.8	39.5	40.5	41.0	36.1	34.8
of which:										
Liabilities to banks	3.8	3.5	10.8	9.6	10.3	10.5	7.3	6.8	3.5	3.2
Trade payables	9.6	10.2	6.4	6.2	7.5	7.9	7.7	8.2	9.8	10.3
Liabilities to affiliated companies	16.7	15.5	7.2	6.3	10.7	9.9	15.5	15.5	16.9	15.6
Long-term	15.1	15.0	32.4	30.4	22.2	22.0	16.4	15.5	14.8	14.8
of which:										
Liabilities to banks	7.1	7.0	28.0	25.6	15.7	15.2	10.8	9.6	6.7	6.7
Liabilities to affiliated companies	4.0	4.3	2.6	2.8	4.5	4.6	2.7	3.4	4.1	4.4
Provisions	15.5	16.9	5.3	6.2	8.6	8.8	10.9	10.7	15.9	17.4
of which: Provisions for pensions	8.0	9.0	0.5	0.5	2.4	2.4	3.7	4.0	8.3	9.5
Other ratios	Percentage of sales									
Annual result before taxes on income	3.4	2.6	7.0	7.2	4.3	4.2	4.3	4.3	3.4	2.5
Annual result and depreciation	4.7	3.8	13.0	12.6	7.6	7.6	6.8	6.7	4.5	3.6
Trade receivables	5.2	5.3	11.1	10.7	10.3	10.7	10.1	10.1	4.9	5.0
	Percentage of the balance sheet total									
Sales	172.6	177.3	89.1	92.3	129.1	131.3	144.6	143.5	175.3	180.4
Annual result and interest paid	6.5	5.5	6.5	6.7	5.7	5.5	6.6	6.5	6.5	5.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.7	10.5	19.8	20.6	16.5	16.6	16.3	16.2	12.5	10.1
	Percentage of fixed assets									
Long-term equity and liabilities	107.5	108.8	105.5	111.1	116.9	124.1	116.2	118.5	106.9	108.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	96.8	101.3	102.6	107.8	100.0	104.3	101.6	101.5	96.4	101.2
Cash resources, short-term receivables and inventories	131.6	135.9	123.4	134.9	136.1	141.9	137.0	137.4	131.2	135.6
	Percentage of cost of materials									
Trade payables	6.8	7.0	21.2	20.0	11.7	12.2	9.4	10.1	6.7	6.8
Memo item:										
Balance sheet total in € billion	166.65	173.17	0.51	0.52	2.49	2.57	9.40	9.81	154.26	160.27
Sales in € billion	287.68	307.07	0.45	0.48	3.22	3.37	13.59	14.07	270.42	289.15
Number of enterprises	2 303	2 303	571	571	658	658	613	613	461	461

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

IV. Enterprises by federal state and economic sector

cont'd: 6. Hamburg
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

7. Hesse
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

7. Hesse
b) Manufacturing

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

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse
b) Manufacturing

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

IV. Enterprises by federal state and economic sector

8. Mecklenburg-West Pomerania
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 8. Mecklenburg-West Pomerania
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

9. Lower Saxony
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

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

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

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

IV. Enterprises by federal state and economic sector

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

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

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

IV. Enterprises by federal state and economic sector

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

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

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

IV. Enterprises by federal state and economic sector

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

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	98.8	98.6	99.4	99.2	98.8	98.4	97.6	99.2	99.0
Change in finished goods	0.9	1.2	1.4	0.6	0.8	1.2	1.6	2.4	0.8	1.0
Interest and similar income	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1
Other income	1.8	1.8	3.8	4.1	2.2	2.4	2.1	2.2	1.7	1.7
of which: Income from long-term equity investments	0.3	0.3	0.1	0.1	0.1	0.1	0.3	0.3	0.3	0.3
Total income	102.0	101.9	104.0	104.3	102.2	102.5	102.2	102.3	101.9	101.8
Expenses										
Cost of materials	72.3	72.6	34.1	33.4	49.0	49.0	61.1	61.2	75.6	76.0
Personnel expenses	12.3	12.1	25.3	25.4	24.1	24.1	19.0	19.1	10.4	10.3
Depreciation	2.7	2.7	8.6	8.7	3.9	3.9	3.4	3.8	2.4	2.4
of which: Depreciation of tangible fixed assets	2.5	2.5	8.5	8.5	3.7	3.8	3.2	3.7	2.3	2.2
Interest and similar expenses	1.0	0.9	2.1	2.0	1.1	1.0	0.8	0.7	1.0	1.0
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	10.1	10.1	21.8	22.3	17.6	17.6	13.7	13.8	9.1	9.0
Total expenses before taxes on income	98.3	98.5	92.3	92.0	95.8	95.9	98.1	98.7	98.5	98.7
Annual result before taxes on income	3.6	3.4	11.7	12.3	6.4	6.6	4.2	3.5	3.3	3.1
Taxes on income	0.5	0.5	1.3	1.4	0.9	0.9	0.8	0.6	0.5	0.4
Annual result	3.1	3.0	10.4	10.9	5.5	5.7	3.4	2.9	2.9	2.7
Profit and loss transfers (parent company)	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.2
Profit and loss transfers (subsidiary)	0.0	0.1	0.1	0.0	0.1	0.1	- 0.2	0.1	0.1	0.0
Profit for the year	3.2	3.0	10.4	11.0	5.4	5.6	3.7	2.8	3.0	2.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.9	0.4	0.4	0.5	0.5	1.9	1.7	0.7	0.8
Tangible fixed assets	32.9	31.4	59.5	59.0	43.1	42.9	34.9	33.0	31.5	30.0
of which: Land and buildings	9.0	8.8	15.5	15.8	13.4	13.1	10.3	10.0	8.4	8.3
Inventories	20.6	21.9	9.9	10.8	22.3	23.3	30.6	33.0	19.0	20.1
of which: Finished goods and merchandise	7.8	7.8	4.3	4.8	11.0	11.0	10.5	10.2	7.2	7.3
Cash	6.4	5.9	9.8	9.0	9.8	9.5	7.4	7.8	6.0	5.3
Receivables	31.4	32.1	16.4	17.5	20.5	20.3	22.0	21.4	33.8	34.9
Short-term	30.3	30.9	16.1	17.2	19.9	19.6	20.9	20.4	32.7	33.6
of which:										
Trade receivables	9.5	9.7	7.4	8.3	11.4	10.7	11.0	10.7	9.2	9.4
Receivables from affiliated companies	18.2	17.9	5.6	6.0	5.5	5.8	7.4	7.2	21.0	20.7
Long-term	1.1	1.2	0.3	0.3	0.5	0.6	1.1	1.1	1.1	1.2
of which: Loans to affiliated companies	0.5	0.7	0.0	0.0	0.4	0.4	0.7	0.6	0.5	0.7
Securities	2.4	2.4	0.0	0.0	0.2	0.2	0.4	0.3	2.9	2.9
Other long-term equity investments	5.3	5.2	3.1	2.4	3.0	2.7	2.6	2.5	5.9	5.8
of which: Goodwill	0.3	0.2	0.8	0.7	0.4	0.3	0.1	0.1	0.3	0.2
Capital										
Equity	31.1	29.8	19.2	20.2	20.4	21.1	26.7	24.2	32.6	31.4
Liabilities	51.5	52.5	76.5	75.3	73.6	73.0	64.3	66.8	47.7	48.4
Short-term	40.1	41.0	44.5	41.0	44.9	46.5	48.2	51.3	38.4	38.8
of which:										
Liabilities to banks	5.1	4.4	19.0	16.7	13.0	13.0	8.4	8.1	3.8	3.1
Trade payables	8.8	9.1	6.7	6.4	7.8	7.8	6.9	7.0	9.2	9.6
Liabilities to affiliated companies	16.2	16.2	5.7	6.3	10.2	11.4	13.9	14.5	17.1	16.9
Long-term	11.4	11.5	32.0	34.3	28.7	26.5	16.1	15.5	9.3	9.6
of which:										
Liabilities to banks	5.3	5.6	27.6	30.2	18.9	18.3	7.4	7.4	3.8	4.2
Liabilities to affiliated companies	5.4	5.2	3.0	3.0	8.5	6.9	8.2	7.6	4.8	4.7
Provisions	17.2	17.4	4.0	4.1	5.9	5.8	8.9	8.7	19.5	19.8
of which: Provisions for pensions	3.8	3.9	0.1	0.1	0.9	1.0	1.5	1.5	4.4	4.5
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	3.5	11.9	12.4	6.5	6.7	4.2	3.6	3.4	3.2
Annual result and depreciation	5.8	5.7	19.3	19.7	9.5	9.8	6.9	6.9	5.3	5.2
Trade receivables	6.2	6.2	7.7	8.2	8.0	7.5	7.6	7.4	5.9	5.9
	Percentage of the balance sheet total									
Sales	153.0	155.3	96.4	100.8	143.3	142.0	144.6	144.1	155.9	158.9
Annual result and interest paid	6.3	6.1	12.2	13.1	9.5	9.7	6.1	5.4	6.0	5.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.2	13.8	26.2	28.1	19.5	20.0	15.1	14.6	13.5	13.0
	Percentage of fixed assets									
Long-term equity and liabilities	110.1	111.4	81.1	87.9	105.9	103.7	108.9	107.5	111.3	113.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	92.4	91.1	58.2	63.9	66.3	62.7	59.1	55.1	102.1	101.8
Cash resources, short-term receivables and inventories	143.8	144.6	80.5	90.3	115.9	112.9	122.6	119.5	151.5	153.5
	Percentage of cost of materials									
Trade payables	7.9	8.0	20.0	18.8	11.0	11.0	7.7	7.8	7.8	7.9
Memo item:										
Balance sheet total in € billion	41.10	42.91	0.55	0.56	1.76	1.87	5.79	6.04	32.99	34.43
Sales in € billion	62.87	66.64	0.53	0.57	2.52	2.66	8.38	8.71	51.45	54.70
Number of enterprises	1 815	1 815	686	686	528	528	363	363	238	238

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

IV. Enterprises by federal state and economic sector

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

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

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

IV. Enterprises by federal state and economic sector

9. Lower Saxony
b) Manufacturing

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

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony
b) Manufacturing

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

IV. Enterprises by federal state and economic sector

10. North Rhine-Westphalia
a) All economic sectors*

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.7	98.9	98.3	98.7	98.8	99.5	99.3	99.7	99.8
Change in finished goods	0.4	0.3	1.1	1.7	1.3	1.2	0.5	0.7	0.3	0.2
Interest and similar income	0.4	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.5	0.5
Other income	4.5	4.2	3.4	3.5	4.3	4.4	2.5	2.4	4.7	4.4
of which: Income from long-term equity investments	0.8	0.8	0.1	0.1	0.3	0.2	0.3	0.3	0.9	0.9
Total income	104.9	104.7	103.6	103.7	104.5	104.6	102.7	102.6	105.2	104.9
Expenses										
Cost of materials	69.4	70.7	38.0	37.9	49.3	49.3	57.2	57.1	71.4	72.9
Personnel expenses	14.3	14.3	32.5	32.4	29.3	29.4	23.8	24.1	12.8	12.7
Depreciation	3.2	3.0	4.4	4.4	3.2	3.1	2.8	2.8	3.2	3.0
of which: Depreciation of tangible fixed assets	2.8	2.8	4.3	4.3	3.1	3.0	2.6	2.6	2.8	2.8
Interest and similar expenses	1.4	1.6	1.2	1.1	0.8	0.8	0.8	0.8	1.4	1.8
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	13.1	12.7	21.2	21.3	17.0	17.1	13.9	13.9	12.8	12.4
Total expenses before taxes on income	101.4	102.3	97.5	97.3	99.8	99.9	98.6	98.8	101.7	102.8
Annual result before taxes on income	3.6	2.4	6.2	6.4	4.7	4.7	4.1	3.8	3.5	2.1
Taxes on income	0.8	0.7	1.5	1.7	1.3	1.3	1.1	1.1	0.7	0.6
Annual result	2.8	1.7	4.7	4.7	3.4	3.4	3.0	2.7	2.8	1.5
Profit and loss transfers (parent company)	1.5	1.2	0.1	0.1	0.1	0.1	0.2	0.1	1.7	1.3
Profit and loss transfers (subsidiary)	1.3	0.8	- 0.4	- 0.4	0.2	0.2	0.5	0.4	1.4	0.9
Profit for the year	3.0	2.0	5.2	5.2	3.3	3.3	2.7	2.3	3.0	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.1	2.0	0.6	0.6	0.7	0.6	1.2	1.2	2.2	2.1
Tangible fixed assets	19.1	19.3	42.4	40.4	31.9	31.1	30.5	30.1	17.9	18.1
of which: Land and buildings	5.4	5.4	12.5	11.7	10.3	10.0	13.0	12.8	4.7	4.7
Inventories	9.0	9.1	14.8	16.5	22.7	23.7	22.0	22.9	7.6	7.7
of which: Finished goods and merchandise	4.4	4.5	5.9	6.2	9.1	9.1	9.1	9.5	4.0	4.0
Cash	5.1	4.8	12.8	13.1	12.6	12.4	10.1	9.6	4.5	4.2
Receivables	33.4	34.9	24.0	24.4	26.1	26.4	29.3	29.2	33.9	35.5
Short-term	25.7	25.6	23.3	23.7	25.1	25.4	27.2	27.4	25.7	25.4
of which:										
Trade receivables	7.1	7.2	11.1	11.4	12.9	12.8	12.6	12.6	6.5	6.6
Receivables from affiliated companies	16.0	15.5	6.7	7.1	8.1	8.4	11.2	11.2	16.6	16.0
Long-term	7.7	9.3	0.7	0.7	1.0	1.0	2.2	1.9	8.3	10.1
of which: Loans to affiliated companies	6.7	8.5	0.4	0.4	0.7	0.6	1.4	1.2	7.3	9.3
Securities	1.2	1.2	1.5	1.4	1.1	1.1	1.3	1.4	1.2	1.2
Other long-term equity investments	29.7	28.3	3.0	2.7	4.2	4.1	5.2	5.2	32.2	30.7
of which: Goodwill	0.8	0.4	0.6	0.5	0.4	0.4	0.6	0.5	0.8	0.4
Capital										
Equity	32.6	32.7	30.6	30.7	34.4	33.9	36.1	36.0	32.3	32.5
Liabilities	52.4	52.9	62.8	62.4	56.0	56.4	51.4	51.4	52.3	52.9
Short-term	33.1	33.3	39.6	40.3	39.3	40.1	38.1	38.5	32.5	32.7
of which:										
Liabilities to banks	2.2	2.4	10.3	9.9	7.8	7.8	6.3	6.2	1.8	1.9
Trade payables	5.6	5.6	7.9	7.9	8.1	8.2	7.3	7.3	5.4	5.4
Liabilities to affiliated companies	20.3	19.5	7.4	7.2	9.5	9.4	12.9	12.9	21.2	20.3
Long-term	19.3	19.6	23.2	22.2	16.7	16.3	13.3	12.9	19.8	20.2
of which:										
Liabilities to banks	4.6	5.0	16.2	15.5	11.9	11.6	9.2	8.9	4.1	4.5
Liabilities to affiliated companies	11.4	11.6	4.2	4.4	3.3	3.5	3.2	2.9	12.2	12.5
Provisions	14.5	13.8	6.0	6.2	8.7	8.7	11.5	11.6	14.8	14.1
of which: Provisions for pensions	4.8	5.1	1.0	1.0	2.6	2.7	4.0	4.1	5.0	5.3
Other ratios	Percentage of sales									
Annual result before taxes on income	3.6	2.4	6.3	6.5	4.7	4.7	4.1	3.8	3.5	2.1
Annual result and depreciation	6.0	4.7	9.2	9.3	6.7	6.6	5.8	5.5	6.0	4.6
Trade receivables	6.7	6.6	8.9	9.0	9.1	9.1	8.9	8.9	6.4	6.3
	Percentage of the balance sheet total									
Sales	105.7	108.3	125.3	125.7	141.3	140.9	142.0	141.8	102.0	105.0
Annual result and interest paid	4.4	3.6	7.5	7.4	6.1	5.9	5.4	4.9	4.3	3.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.2	8.2	20.3	20.8	17.9	17.4	15.4	14.4	9.6	7.5
	Percentage of fixed assets									
Long-term equity and liabilities	95.5	96.1	114.1	118.2	138.9	140.7	134.0	135.1	92.9	93.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	94.4	92.0	91.7	92.0	96.9	95.0	99.1	97.1	93.8	91.5
Cash resources, short-term receivables and inventories	121.5	119.5	129.1	133.0	154.7	154.1	156.8	156.5	117.3	115.1
	Percentage of cost of materials									
Trade payables	7.7	7.3	16.4	16.4	11.5	11.7	8.9	9.0	7.5	7.1
Memo item:										
Balance sheet total in € billion	849.34	883.09	2.87	3.12	14.25	15.24	61.86	64.63	770.37	800.10
Sales in € billion	897.35	956.76	3.59	3.92	20.15	21.47	87.82	91.63	785.80	839.74
Number of enterprises	14 630	14 630	4 339	4 339	4 193	4 193	3 735	3 735	2 363	2 363

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

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia
a) All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

10. North Rhine-Westphalia
b) Manufacturing

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.4	99.9	97.4	98.9	98.8	99.3	98.7	99.5	99.5
Change in finished goods	0.5	0.6	0.1	2.6	1.1	1.2	0.7	1.3	0.5	0.5
Interest and similar income	0.6	0.8	0.2	0.2	0.1	0.1	0.1	0.1	0.7	0.9
Other income	5.5	6.2	2.7	2.8	1.9	1.9	2.0	1.9	6.1	6.9
of which: Income from long-term equity investments	1.5	1.4	0.0	0.0	0.2	0.1	0.3	0.3	1.7	1.6
Total income	106.1	107.0	103.0	103.0	102.0	102.0	102.1	102.0	106.8	107.8
Expenses										
Cost of materials	61.1	61.4	37.1	38.1	46.3	46.4	53.1	53.4	62.5	62.9
Personnel expenses	17.6	18.2	36.7	35.8	31.2	31.1	26.3	26.2	16.1	16.8
Depreciation	2.8	2.9	3.1	3.1	2.7	2.6	2.6	2.5	2.8	3.0
of which: Depreciation of tangible fixed assets	2.4	2.5	3.0	3.0	2.4	2.4	2.4	2.4	2.4	2.5
Interest and similar expenses	1.5	2.0	1.1	1.0	0.9	0.7	0.8	0.8	1.6	2.2
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	17.9	18.2	19.0	18.7	16.1	16.3	15.2	15.0	18.3	18.7
Total expenses before taxes on income	100.8	102.9	97.0	96.9	97.2	97.2	98.0	98.0	101.3	103.6
Annual result before taxes on income	5.3	4.1	6.0	6.1	4.8	4.9	4.1	4.0	5.5	4.1
Taxes on income	1.0	0.8	1.3	1.4	1.4	1.3	1.2	1.2	0.9	0.8
Annual result	4.3	3.3	4.7	4.7	3.4	3.6	2.9	2.8	4.6	3.3
Profit and loss transfers (parent company)	1.4	1.1	0.0	- 0.3	0.0	0.1	0.2	0.2	1.6	1.2
Profit and loss transfers (subsidiary)	1.7	1.5	0.1	0.1	0.4	0.4	0.4	0.5	1.9	1.7
Profit for the year	4.1	2.9	4.7	4.4	3.1	3.3	2.7	2.5	4.2	2.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.5	0.5	0.4	0.6	0.6	1.0	0.9	1.4	1.5
Tangible fixed assets	14.5	13.9	28.1	27.7	23.8	23.7	21.2	21.4	13.7	13.2
of which: Land and buildings	4.1	3.9	9.8	9.9	9.7	9.3	8.2	8.4	3.7	3.5
Inventories	14.0	13.5	24.0	26.8	32.0	33.5	30.0	31.7	12.4	11.8
of which: Finished goods and merchandise	4.6	4.5	10.5	10.9	10.4	10.7	8.3	8.8	4.2	4.0
Cash	6.3	4.8	12.7	12.2	12.9	11.9	10.1	9.0	5.9	4.3
Receivables	27.2	32.5	30.5	29.2	26.5	26.3	30.5	29.9	27.0	32.8
Short-term	24.0	21.6	29.8	28.5	25.4	25.2	28.3	28.1	23.6	21.0
of which:										
Trade receivables	6.9	6.1	14.0	14.1	14.5	14.6	14.0	13.8	6.2	5.4
Receivables from affiliated companies	14.7	13.6	8.6	8.4	7.0	6.7	11.3	11.2	15.2	13.8
Long-term	3.3	10.9	0.7	0.6	1.1	1.1	2.2	1.9	3.4	11.8
of which: Loans to affiliated companies	2.7	10.4	0.1	0.2	0.7	0.7	1.8	1.4	2.8	11.2
Securities	0.6	0.8	0.8	0.6	0.9	0.8	0.9	0.8	0.6	0.8
Other long-term equity investments	35.7	32.8	2.8	2.5	2.7	2.7	6.0	5.9	38.8	35.4
of which: Goodwill	0.6	0.4	0.6	0.5	0.3	0.3	1.0	0.8	0.5	0.3
Capital										
Equity	32.8	32.8	28.2	28.2	36.1	35.8	36.9	36.5	32.4	32.5
Liabilities	52.5	53.2	63.6	63.7	53.6	54.1	50.0	50.6	52.7	53.4
Short-term	40.3	40.8	43.5	45.5	41.2	41.4	40.9	41.4	40.2	40.8
of which:										
Liabilities to banks	2.1	2.0	9.7	10.3	7.9	7.8	5.6	6.0	1.7	1.6
Trade payables	6.1	5.4	9.4	8.9	8.3	8.0	7.6	7.5	5.9	5.2
Liabilities to affiliated companies	27.1	28.7	10.8	10.2	11.5	11.0	15.3	15.0	28.3	30.0
Long-term	12.3	12.4	20.2	18.2	12.4	12.7	9.1	9.1	12.5	12.7
of which:										
Liabilities to banks	2.8	4.0	12.6	11.6	7.8	7.9	5.2	5.3	2.5	3.9
Liabilities to affiliated companies	5.2	4.8	4.1	3.6	3.0	3.1	3.0	3.1	5.5	5.0
Provisions	14.4	13.7	8.1	8.1	10.1	10.0	13.0	12.8	14.6	13.8
of which: Provisions for pensions	7.3	7.1	2.8	2.6	3.5	3.5	5.4	5.6	7.5	7.3
Other ratios	Percentage of sales									
Annual result before taxes on income	5.3	4.1	6.0	6.2	4.9	4.9	4.2	4.0	5.5	4.1
Annual result and depreciation	7.2	6.2	7.7	8.0	6.2	6.2	5.5	5.4	7.4	6.3
Trade receivables	6.6	6.4	8.9	9.3	8.8	8.8	9.3	9.1	6.2	5.9
	Percentage of the balance sheet total									
Sales	104.2	96.0	157.3	152.6	165.5	165.8	150.1	150.8	99.3	90.7
Annual result and interest paid	6.1	5.1	9.0	8.9	7.2	7.3	5.7	5.5	6.2	5.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.2	9.6	20.6	20.5	20.0	19.8	15.7	14.9	11.9	9.1
	Percentage of fixed assets									
Long-term equity and liabilities	94.9	87.6	155.8	153.9	181.4	182.3	167.4	169.0	91.0	83.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	75.9	65.0	98.0	89.6	94.1	90.6	95.2	90.9	73.9	62.5
Cash resources, short-term receivables and inventories	110.8	98.2	153.2	148.5	171.7	171.5	168.6	167.5	104.8	91.5
	Percentage of cost of materials									
Trade payables	9.5	9.1	16.2	14.9	10.7	10.3	9.5	9.2	9.5	9.1
Memo item:										
Balance sheet total in € billion	253.51	281.75	0.35	0.38	3.01	3.17	19.96	20.76	230.19	257.44
Sales in € billion	264.12	270.58	0.55	0.58	4.98	5.26	29.97	31.30	228.63	233.44
Number of enterprises	3 619	3 619	569	569	972	972	1 229	1 229	849	849

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia
b) Manufacturing

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

IV. Enterprises by federal state and economic sector

11. Rhineland-Palatinate
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 11. Rhineland-Palatinate
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

12. Saarland
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 12. Saarland
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

13. Saxony
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 13. Saxony
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

14. Saxony-Anhalt
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 14. Saxony-Anhalt
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

15. Schleswig-Holstein
All economic sectors*

	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 2017/2018									
Ratios	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.1	99.1	98.5	98.4	98.6	99.2	99.1	99.6	99.1
Change in finished goods	0.5	0.9	0.9	1.5	1.6	1.4	0.8	0.9	0.4	0.9
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2
Other income	2.5	2.5	4.1	4.1	2.7	2.5	2.5	2.7	2.4	2.5
of which: Income from long-term equity investments	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.4	0.3	0.4
Total income	102.6	102.7	104.3	104.3	102.8	102.6	102.8	102.9	102.6	102.6
Expenses										
Cost of materials	71.2	71.9	38.4	38.1	50.1	49.8	58.2	58.0	74.7	75.6
Personnel expenses	13.2	13.3	28.9	28.9	25.7	26.1	22.0	22.2	10.9	11.0
Depreciation	2.4	2.4	6.5	6.2	3.6	3.6	3.2	3.3	2.2	2.2
of which: Depreciation of tangible fixed assets	2.2	2.2	6.2	6.2	3.4	3.5	3.1	3.0	2.0	1.9
Interest and similar expenses	0.6	0.7	1.6	1.5	1.1	0.9	1.0	1.0	0.5	0.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	11.2	11.1	20.2	20.5	16.2	16.6	13.5	13.8	10.5	10.3
Total expenses before taxes on income	98.6	99.5	95.8	95.4	96.8	97.0	98.0	98.4	98.8	99.8
Annual result before taxes on income	4.0	3.2	8.5	9.0	6.0	5.6	4.7	4.5	3.7	2.8
Taxes on income	0.8	0.7	1.4	1.4	1.2	1.2	1.0	1.1	0.7	0.6
Annual result	3.2	2.6	7.1	7.6	4.8	4.4	3.7	3.4	3.0	2.3
Profit and loss transfers (parent company)	0.4	0.2	0.1	0.1	0.0	0.0	0.2	0.2	0.4	0.3
Profit and loss transfers (subsidiary)	0.9	0.6	0.1	0.0	0.3	0.1	0.6	0.5	1.0	0.6
Profit for the year	2.7	2.2	7.2	7.6	4.6	4.3	3.4	3.1	2.5	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	0.9	1.0	1.0	1.8	1.7	0.6	0.6	1.0	0.9
Tangible fixed assets	33.1	33.2	55.5	54.0	37.4	36.6	38.1	36.9	31.3	31.7
of which: Land and buildings	10.2	10.5	20.6	19.7	13.5	12.9	15.2	14.5	8.7	9.3
Inventories	16.9	18.1	10.2	11.5	22.4	22.6	20.7	21.4	15.8	17.1
of which: Finished goods and merchandise	9.5	9.4	3.8	4.0	9.1	9.2	10.9	11.0	9.3	9.2
Cash	7.2	6.8	9.3	9.6	10.9	10.9	8.2	8.0	6.7	6.2
Receivables	30.7	31.0	19.8	19.7	24.5	25.4	26.8	27.7	32.3	32.3
Short-term	28.4	28.8	19.2	19.2	22.4	23.2	21.9	22.6	30.5	30.7
of which:										
Trade receivables	12.6	12.1	7.3	7.7	12.6	12.9	11.8	11.8	12.8	12.2
Receivables from affiliated companies	13.1	13.6	7.5	6.7	6.9	6.0	7.0	7.6	15.0	15.6
Long-term	2.3	2.2	0.5	0.6	2.1	2.2	4.9	5.1	1.8	1.6
of which: Loans to affiliated companies	1.1	1.1	0.0	0.1	1.5	1.7	0.3	0.4	1.2	1.2
Securities	0.4	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.2
Other long-term equity investments	10.1	9.3	2.7	2.6	2.1	1.9	4.9	4.7	12.0	10.9
of which: Goodwill	1.3	1.0	0.4	0.3	0.4	0.3	0.4	0.3	1.5	1.2
Capital										
Equity	38.7	37.4	33.3	33.9	31.3	32.3	37.4	37.6	39.7	37.8
Liabilities	48.2	49.2	61.3	60.3	61.0	59.8	51.6	51.0	46.2	47.8
Short-term	33.1	34.3	28.2	29.5	41.9	40.7	35.1	34.9	32.1	33.7
of which:										
Liabilities to banks	5.3	5.2	8.0	8.0	12.3	12.0	7.2	7.2	4.3	4.2
Trade payables	8.5	8.4	5.4	5.6	7.2	7.2	7.2	7.3	8.9	8.8
Liabilities to affiliated companies	12.7	13.6	7.2	6.4	8.4	7.6	10.7	9.7	13.5	15.0
Long-term	15.1	14.9	33.0	30.8	19.1	19.2	16.4	16.1	14.1	14.0
of which:										
Liabilities to banks	9.8	10.2	29.7	28.0	14.3	14.2	13.8	13.6	8.2	8.8
Liabilities to affiliated companies	2.9	2.7	2.1	1.7	1.3	1.3	2.0	1.8	3.2	3.0
Provisions	12.1	12.4	4.5	4.6	7.1	7.3	10.5	10.8	13.0	13.3
of which: Provisions for pensions	3.2	3.6	0.5	0.5	1.8	1.9	1.3	1.3	3.8	4.2
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	3.3	8.6	9.1	6.1	5.7	4.8	4.6	3.8	2.9
Annual result and depreciation	5.6	5.0	13.7	14.0	8.6	8.1	7.0	6.8	5.2	4.5
Trade receivables	7.2	7.0	8.2	8.5	9.2	9.2	8.9	9.0	6.8	6.6
	Percentage of the balance sheet total									
Sales	174.8	173.2	88.5	90.2	138.2	139.5	132.4	131.6	188.6	186.5
Annual result and interest paid	6.7	5.7	7.8	8.3	8.3	7.5	6.3	5.9	6.7	5.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.1	15.6	21.1	22.3	20.5	20.0	16.9	16.5	18.2	15.0
	Percentage of fixed assets									
Long-term equity and liabilities	122.2	122.7	111.5	112.0	120.3	125.6	113.1	115.9	124.8	124.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	108.4	104.3	101.0	97.7	79.9	84.2	86.2	88.1	116.7	109.9
Cash resources, short-term receivables and inventories	159.5	157.0	137.2	136.7	133.3	139.6	145.0	149.3	166.0	160.6
	Percentage of cost of materials									
Trade payables	6.8	6.7	15.6	15.9	10.2	10.3	9.3	9.5	6.3	6.2
Memo item:										
Balance sheet total in € billion	49.90	52.64	0.73	0.75	2.76	2.88	8.50	8.93	37.90	40.08
Sales in € billion	87.21	91.18	0.65	0.68	3.81	4.02	11.26	11.75	71.49	74.74
Number of enterprises	2 333	2 333	757	757	783	783	502	502	291	291

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

IV. Enterprises by federal state and economic sector

cont'd: 15. Schleswig-Holstein
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

16. Thuringia
All economic sectors*

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

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

IV. Enterprises by federal state and economic sector

cont'd: 16. Thuringia
All economic sectors*

Ratios	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 2017/2018									
		2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.5	28.4	10.3	9.7	30.8	31.2	38.0	40.0	50.1	51.5
	50	47.7	47.9	35.0	32.4	46.9	47.4	57.5	57.0	68.8	68.4
	75	64.0	63.0	51.7	51.3	60.4	59.5	73.4	71.9	79.6	80.2
Personnel expenses	25	14.6	14.8	16.4	16.6	18.9	19.2	10.8	11.1	6.6	7.4
	50	25.6	26.6	29.4	31.3	28.0	29.2	20.6	21.3	14.0	14.4
	75	38.1	38.8	43.7	45.3	38.8	38.9	34.7	34.6	23.2	23.1
Depreciation	25	1.3	1.4	1.3	1.5	1.3	1.4	1.4	1.4	1.4	1.2
	50	3.0	3.1	3.1	3.2	3.2	3.1	2.9	3.0	2.7	3.0
	75	7.0	6.9	8.5	8.7	7.7	7.6	5.9	5.9	5.5	5.0
Annual result	25	0.5	0.5	0.5	0.6	0.7	0.4	0.3	0.5	0.7	0.6
	50	2.8	2.6	3.6	3.5	2.5	2.1	2.2	2.4	3.2	2.7
	75	6.8	6.9	10.8	10.7	6.0	5.5	6.4	5.9	5.8	6.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.6	11.9	9.4	8.3	12.2	12.3	15.8	16.1	16.9	17.8
	50	32.5	32.1	30.0	28.8	31.9	32.2	35.8	34.2	30.8	32.4
	75	58.0	57.1	61.8	59.5	58.2	57.9	55.4	54.9	45.9	48.5
Inventories	25	1.7	1.9	0.0	0.0	5.1	5.0	2.1	2.5	8.9	10.2
	50	14.4	14.5	5.8	6.6	18.0	17.5	19.2	19.8	21.3	22.7
	75	35.4	35.7	23.4	24.7	41.4	41.6	35.4	37.5	40.3	38.7
Equity	25	13.5	15.7	6.3	11.0	15.0	17.2	16.0	16.6	21.8	23.7
	50	34.3	35.5	26.5	29.6	36.8	37.1	36.1	38.5	39.9	37.0
	75	58.9	59.6	55.4	57.5	59.7	59.8	59.6	60.8	63.2	61.6
Short-term liabilities	25	16.1	16.2	16.2	16.8	15.7	15.4	17.3	16.9	12.7	13.1
	50	34.7	34.4	36.4	34.5	34.4	33.7	35.0	35.9	32.7	28.8
	75	62.2	61.8	68.3	67.3	61.4	59.6	62.1	61.9	57.0	53.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.0	1.2	0.0	0.0	0.0	0.0
	50	11.6	11.1	12.1	11.6	13.3	13.2	9.7	9.4	5.7	7.6
	75	31.8	31.1	42.5	39.0	31.5	30.6	25.9	25.3	31.1	28.9
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.6	0.8	0.8	0.9	0.4	0.6	0.6	0.8	0.8
	50	3.7	3.4	4.9	4.9	3.4	3.0	3.0	2.9	4.0	3.1
	75	8.5	8.7	14.2	13.0	7.9	7.3	7.3	7.7	7.4	7.6
Annual result and depreciation	25	3.4	3.3	3.1	3.4	3.9	3.5	2.8	2.9	3.4	3.1
	50	8.1	7.9	10.0	9.8	7.9	7.8	6.9	7.2	8.0	7.2
	75	15.7	15.3	21.6	21.6	14.7	13.7	13.7	13.1	11.5	12.3
Trade receivables	25	3.0	2.9	2.1	2.0	3.6	3.4	3.6	3.7	2.8	2.7
	50	6.6	6.5	5.5	5.7	7.0	6.8	6.8	6.7	5.3	5.6
	75	10.5	10.3	10.5	10.0	10.5	10.3	10.9	10.7	9.8	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.7	1.8	1.9	2.1	1.5	1.7	2.0	2.7	3.1
	50	5.5	5.1	7.4	7.2	4.9	4.4	4.9	4.5	6.2	6.1
	75	11.8	11.1	16.1	14.7	10.4	9.8	10.4	10.0	11.8	9.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.6	5.3	3.6	2.1	7.2	6.8	6.8	4.4	11.2	12.8
	50	19.1	18.6	18.1	19.2	19.0	18.2	19.1	18.3	22.6	21.5
	75	45.8	45.3	50.4	48.8	44.4	43.7	43.7	39.5	42.6	47.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.1	93.0	77.1	83.3	96.5	98.7	90.1	90.7	91.7	96.0
	50	131.4	135.5	123.5	128.6	139.3	145.6	124.5	129.4	129.6	140.4
	75	249.2	266.7	273.0	291.4	281.8	298.1	224.3	222.0	227.4	248.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.0	45.4	48.0	45.2	42.9	44.9	45.9	44.4	48.8	59.3
	50	97.3	102.7	101.2	115.2	93.5	94.5	97.3	97.4	106.5	113.6
	75	217.8	217.6	265.0	257.1	203.2	222.5	178.2	184.8	251.7	230.0
		Percentage of cost of materials									
Trade payables	25	4.9	4.8	4.2	5.0	5.2	4.9	5.1	4.8	4.8	4.3
	50	8.9	9.1	10.3	10.7	9.5	9.5	8.3	8.5	7.4	7.2
	75	16.8	16.9	23.8	31.6	16.9	17.7	14.1	13.8	11.0	11.6

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